
CCA-NGTL-001

Reference:

Section 1.1 Page 2

Request:

Please provide a support for the statement “the advent of significant competition.” Please include the locations and specific volumes of the effects of significant competition. Does NGTL consider that it has a right to all natural gas delivery receipts in the province? Why or why not?

Response:

The following is a summary of recent competition for supply and markets experienced by the Alberta System:

- On November 15, 1996 Palliser Pipelines Inc. on behalf of Palliser Pipeline Limited partnership filed an application with the NEB for a certificate to construct and operate the Palliser Pipeline. The proposed design capacity of the Palliser Pipeline was 1.2 Bcf/d. On December 15, 1996 NGTL negotiated a load retention service with PanCanadian and as a result the Palliser Pipeline project did not proceed.
- In December 1996, the Alberta Pipeline Project, which was developed jointly by ATCO Gas Pipelines and Shell Canada, was announced. The proposed capacity of the Alberta Pipeline Project was 1.2 Bcf/d. The project was cancelled in July 1997.
- On May 26, 1997, an application was made to the NEB for the Crowsnest Pipeline Project. This project was developed jointly by ATCO Gas Pipelines and Shell Canada Limited. The proposed design capacity was 150 MMcf/d. The application was suspended on August 20, 1997.
- Northstar Energy Corporation received approval from the NEB to construct the Coleman Pipeline Project (NEB Decision GH-1-98). The proposed design capacity of the Coleman Pipeline Project was 200 MMcf/d. NGTL and Northstar reached an agreement for a load retention service on October 28, 1998, and as a result the Coleman Pipeline Project did not proceed.

CCA-NGTL-001

- The Alliance Pipeline was approved by the NEB on November 23, 1998 and began operations in the year 2000. The contracted capacity is 1.3 Bcf/d. The Alliance North Kaybob lateral project with an initial capacity of 300 MMcf/d was approved and placed into service in 2003.
- The AltaGas Suffield Pipeline
 - The AEC Suffield Gas Pipeline was approved by the NEB in July 1998 (GH-2-98). The proposed design capacity was 200 MMcf/d but the NEB only allowed 175 MMcf/d. The AEC Suffield Gas Pipeline began operations in November 1998.
 - The AEC North Suffield Pipeline was approved by the NEB in August 2000 and was placed into operation in December 2001. The design capacity of the North Suffield Pipeline was 190 MMcf/d.
 - Both the South and North pipelines were recently sold to AltaGas.
 - In the 2002/03 gas year, flows averaged approximately 250 MMcf/d, and in November 2003 flows have increased to 330 MMcf/d.
- In September 2000, AEC filed an application with the EUB for approval to construct a pipeline across the Primrose Air Weapons Range, near CFB Cold Lake in northeastern Alberta. The proposed design capacity of the pipeline was approximately 230 MMcf/d. AEC withdrew its Application after NGTL introduced a new short haul transportation service called Point-to-Point Service, which was available to any customer on the Alberta System.
- The Medicine Hat Pipeline was approved by the NEB on December 20, 2001 (GH-3-2001). The proposed design capacity of the Medicine Hat Pipeline was 53 MMcf/d. NGTL and Petro-Canada Oil and Gas negotiated a load retention service in January 2002 and as a result the Medicine Hat Pipeline did not proceed.
- ATCO Pipelines, at dually connected receipt points, has offloaded the Alberta System by approximately 200 - 300 MMcf/d in recent years.
- NGTL has also faced competition for supply from TransGas. TransGas currently transports approximately 200 MMcf/d of supply from Alberta to Saskatchewan. Of this 200 MMcf/d only approximately 15 MMcf/d is sourced off the Alberta System.
- ATCO Muskeg River Pipeline has off-loaded approximately 20 MMcf/d of receipt volumes from NGTL and is making direct deliveries into the Fort McMurray area.

NGTL believes it has the right to compete on a fair and equitable basis for all natural gas receipts in Alberta.

CCA-NGTL-002

Reference:

Section 1.1 Page 2

Request:

Please provide an estimate of the annual loss of rate base resulting from NGTL's exit from the lateral construction business.

Response:

NGTL estimates the capital expenditures for laterals built to its system that NGTL might otherwise have built as follows:

2000	\$11 million
2001	\$14 million
2002	\$12 million
2003	\$4 million

CCA-NGTL-003

Reference:

Section 1.1 Page 4

Request:

Please define the phrase “consumption of service value.”

Response:

Service value as used in the context of depreciation analysis means the original cost of an asset or group of assets less estimated net salvage of the asset or group of assets. Consumption of service value means the portion of the service value that is consumed through the normal course of operations for which the company is not reimbursed through salvage or insurance proceeds.

The consumption of service value arises from the recognition of the physical wear and tear on an asset, through physical or technical obsolescence, or through various economic forces of retirement such as the introduction of competition, exhaustion of the source of supply, or changes in the marketplace.

Reference:

Section 1.1 Page 4, Section 2.1, Schedule 2.1.2

Request:

Please provide evidence of the long-term trend of decreased operating costs in per unit of energy. Please take the costs in Schedule 2.1.2 and divide them by volume values shipped in the year.

Response:

[As per the February 2004 Update, P](#)lease see Attachment CCA-NGTL-004.

OPERATING COSTS OVER DELIVERY VOLUME HISTORY

(\$ Thousands)

LINE NO.	DESCRIPTION (a)	1995 ⁽¹⁾ (b)	1996 (c)	1997 (d)	1998 (e)	1999 (f)	2000 (g)	2001 (h)	2002 (i)	2003 (j)	2004 (k)
	<u>Operating Costs Per Volume (Unadjusted)</u>										
1	Operating Costs (\$) (Schedule 2.1.2)	270,544	249,122	252,118	231,374	230,268	233,185	175,525	199,762	197,896	208,327
2	Throughput Volumes (Bcf)	4,247	4,420	4,480	4,552	4,597	4,490	4,059	4,146	3,883	3,854
3	Operating Costs per Throughput Volume (\$/Bcf)	64	56	56	51	50	52	43	48	51	54

(1) 1995 Operating Costs are as approved in the amended EUB Decision U96001.

CCA-NGTL-005

Reference:

General

Request:

Please provide NGTL's preferred process and timing of the phase I, phase II and cost of capital results. Please also include a discussion of any compliance filings. How and when will final 2004 rates be put into place? Does NGTL foresee interim rate applications?

Response:

NGTL requires decisions on all three of the referenced applications in order to finalize rates, tolls and charges for 2004.

NGTL will, as required, revise the proposed final 2004 rates, tolls and charges through a compliance filing to reflect the Board's decision on these applications. As the hearing for the Phase 2 Application will be held after the hearing for the other two applications, NGTL recommends an implementation date for final 2004 rates, tolls and charges on the first day of the month at least 30 days, but no more than 60 days, after the date the Board renders a decision on the Phase 2 Application.

NGTL filed an application for 2004 interim rates, tolls and charges on November 28, 2003.

CCA-NGTL-006

Reference:

Section 1.2 Page 4, Appendix 9

Request:

NGTL indicates that it based its code of conduct on the Board approved ATCO code. Please provide the differences between the two and the reasons for the differences. Please do not provide differences of editorial nature such as changing ATCO to NGTL in the black-lined copy. For example, why is 3.3.1 Sharing of Employees removed? Why are transferred employees not required to sign a confidentiality agreement?

Response:

Please refer to the response to BR-NGTL-037(a).

CCA-NGTL-007

Reference:

Section 1.2, Page 6

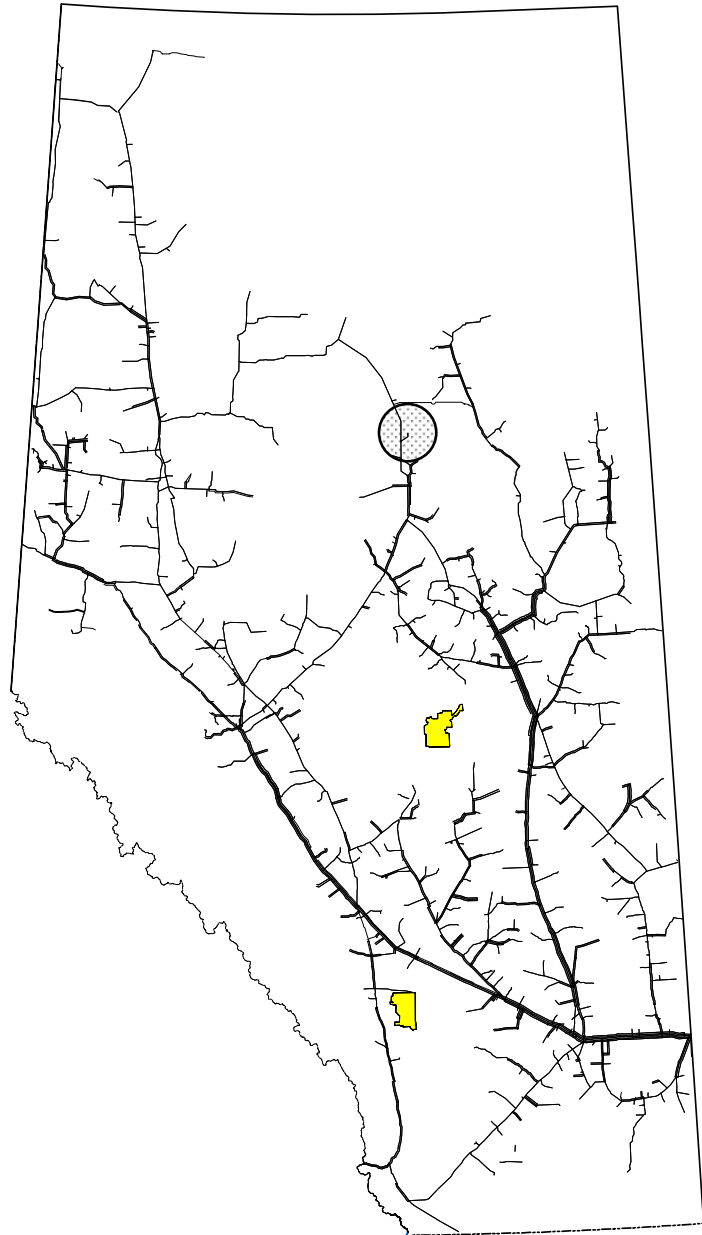
Request:

- a) Please provide a copy of the North Central Corridor (Peerless Lake Section) Phase 1 project facilities application.
- b) Please provide the status of this application.
- c) If not provided in the facilities application, please provide details of the future phases of the project.

Response:

- a) Please see Attachment CCA-NGTL-007.
- b) Please refer to the response to BR-NGTL-025(g).
- c) The North Central Corridor (Peerless Lake Section) Phase 2, which will be proposed in the 2003 Annual Plan, consists of 38.9 km of NPS 24 pipeline. It is required to be in service for November 2005. The North Central Corridor (Peerless Lake Section) Phase 3, which consists of approximately 32.7 km of NPS 24 pipeline, does not form part of the facility requirements for the December 2003 Annual Plan.

**NORTH CENTRAL CORRIDOR
(PEERLESS LAKE SECTION)
PHASE 1
October 2003**



NOVA Gas Transmission Ltd.



October 8, 2003

ALBERTA ENERGY)
AND UTILITIES BOARD)
)

IN THE MATTER OF Part 4 of the
Pipeline Act, R.S.A 2000, c. P-15, as
amended, and

IN THE PROVINCE OF)
ALBERTA)
)
)
)
)
)
)

IN THE MATTER OF an application
for a permit to authorize the
construction of the North Central
Corridor (Peerless Lake Section)
Phase 1 by NOVA Gas Transmission
Ltd. (NGTL) and consequent
amendment to License No. 28871.

1. APPLICATION

NGTL hereby applies 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 consisting of approximately 17.7 km of 610 mm (NPS 24) pipeline from LSD 10-01-081-01 W5M to LSD 11-36-082-01 W5M, (the Applied-for Facility) and consequent amendment to License No. 28871. The estimated capital cost of the Applied-for Facility is \$12,360,000 in 2003 dollars, including Allowance for Funds Used During Construction (AFUDC). Details respecting location and the cost of the Applied-for Facility are provided in Appendix 1.

References are made to NGTL’s December 2002 Annual Plan, and specific sections of the December 2002 Annual Plan, throughout this Application. A copy of the December 2002 Annual Plan can be located on TransCanada PipeLines Limited’s website (<http://www.transcanada.com/business/ngtlplan/index.html>).

The Applied-for Facility was identified in the December 2002 Annual Plan, Chapter 5. However, due to a change in scope and estimated capital cost, NGTL is filing this Application in accordance with the provisions of Section L of the Board’s IL 90-8.

The impact of the Applied-for Facility on the Financial and Capital Expenditure Forecasts will be provided when Chapter 7 of the December 2002 Annual Plan is filed with the Board in October 2003.

NGTL requests that a permit authorizing construction of the Applied-for Facility be issued by November 1, 2003 to enable NGTL to meet the scheduled on-stream date of April 1, 2004.

2. ANNUAL PLAN REFERENCE

2.1 APPLIED-FOR FACILITY

All members of the Facilities Liaison Committee (FLC) have been notified of the filing of the Applied-for Facility with the Board and have received a copy of this Application if requested. As well, a presentation was made to the FLC on July 9, 2003 and an update provided on September 10, 2003 concerning the Applied-for Facility.

2.2 ANNUAL PLAN INFORMATION

Additional information pertaining to the design and construction of the Applied-for Facility is contained in the following sections of the December 2002 Annual Plan.

• Mainline Design Assumptions	Section 2.6
• FS Productive Capability Assumption	Section 2.6.5
• Mainline Design Phase	Section 2.9.5
• Pipeline Route Selection Process	Section 2.9.6.3
• Public Participation Process	Section 2.9.7
• Environmental Considerations	Section 2.9.8
• Historical and Paleontological Resources	Section 2.9.8.6
Design Forecast	Chapter Three
Design Flows	Section 4.3.1, Appendix 4
Proposed Mainline Facilities	Section 5.4.1
Financial and Capital Expenditure Forecasts	Chapter Seven

3. FACILITY DESCRIPTION

Please refer to Figure 1.1 (Appendix 1) where a sketch of the area under consideration is shown. The Applied-for Facility is located in the North and East Project Area. The North and East Project Area consists of the Upstream Bens Lake and Downstream Bens Lake Design Areas.

The maximum operating pressure (MOP) of the Applied-for Facility is 9930 kPa (1440 psi). The Applied-for Facility ties into NGTL's existing Peerless Lake Lateral (Wabasca Section) operating under Board License No. 20193 at an MOP of 9930 kPa (1440 psi), the Muskwa River Lateral operating under Board License No. 28871 at an MOP of 9930 kPa (1440 psi) and the Peerless Lake Lateral (Vandersteene Lake Section) operating under Board License No. 28871 at an MOP of 9930 kPa (1440 psi).

4. SYSTEM DESIGN AND SELECTION

The North Central Corridor (Peerless Lake Section) consisting of approximately 89 km of 762 mm (NPS 30) pipeline, was identified in the December 2002 Annual Plan, Chapter 5, Section 5.4.1, with a required in-service date of April 2004, and an estimated capital cost of \$76.5 million. Since the filing of the December 2002 Annual Plan, the forecast maximum day delivery in the Fort McMurray area has decreased from 21190 $10^3\text{m}^3/\text{d}$ (752 mmcf/d) to 17380 $10^3\text{m}^3/\text{d}$ (617 mmcf/d) for the summer season of the 2003/04 Gas Year and decreased from 25190 $10^3\text{m}^3/\text{d}$ (894 mmcf/d) to 21670 $10^3\text{m}^3/\text{d}$ (769 mmcf/d) for the winter season of the 2004/05 Gas Year. This decrease is the result of a revised delivery forecast and an adjustment to the demand coincidence factor in the Fort McMurray area. The decrease in the maximum day delivery resulted in the reduction of the proposed pipe size from 762 mm (NPS 30) to 610 mm (NPS 24).

In addition, the length of the North Central Corridor (Peerless Lake Section) required in 2004 has been reduced as a result of the proposed acquisition of the Simmons Group Inc. (Simmons) pipeline system. The reduced length, which is being applied for in this Application, is referred to as the North Central Corridor (Peerless Lake Section) Phase 1.

In NGTL's 2004 General Rate Application (GRA), filed with the Board on September 30, 2003, a detailed description of the Fort McMurray area is provided in Section 8, Fort McMurray Area Delivery Service. Section 8 includes details of NGTL's proposed acquisition of the Simmons pipeline system.

The Applied-for Facility is part of the proposed facilities and arrangements (Proposed Service Solution), described below, required to meet the forecast maximum day delivery to the Fort McMurray area for the winter season of the 2004/05 Gas Year. Without the Applied-for Facility the maximum day delivery to the Fort McMurray area of 21670 $10^3\text{m}^3/\text{d}$ (769 mmcf/d) for the winter season of the 2004/05 Gas Year will be reduced by 1160 $10^3\text{m}^3/\text{d}$ (41 mmcf/d).

NGTL reviewed other alternatives in the Fort McMurray area which would enable it to meet the maximum day delivery to the Fort McMurray area of 17380 $10^3\text{m}^3/\text{d}$

(617 mmcf/d) for the summer season of the 2003/04 Gas Year and 21670 10³m³/d (769 mmcf/d) for the winter season of the 2004/05 Gas Year. This review considered NGTL's use of existing facilities in the Fort McMurray area and the construction of new facilities.

The review resulted in the following long term least cost overall design to meet the maximum day delivery in the Fort McMurray area:

- the Applied-for North Central Corridor (Peerless Lake Section) Phase 1;
- the acquisition of the Simmons pipeline system;
- a new transportation by others (TBO) arrangement with TransCanada Pipeline Ventures Limited Partnership (Ventures) on the Oil Sands Pipeline

and are referred to as the Proposed Service Solution.

NGTL examined two alternatives to the Proposed Service Solution as shown in the Capital Additions Data Sheet located in Appendix 4.

The next best alternative consists of:

- the North Central Corridor (Peerless Lake Section) Phases 2 & 3 – 71.1 km of 610 mm (NPS 24) pipeline;
- the acquisition of the Simmons pipeline system; and
- a new TBO arrangement with Ventures on the Oil Sands Pipeline.

The next best alternative compares the construction of Phase 1 of the North Central Corridor (Peerless Lake Section) with Phases 2 and 3. The North Central Corridor (Peerless Lake Section) Phase 1 provides similar incremental capacity as Phases 2 and 3 combined because Phase 1 loops an existing 323.9 mm (NPS 12) section of the Peerless Lake Lateral and therefore eliminates a bottleneck.

The Proposed Service Solution was selected because the first year capital is \$35.3 million lower than the next best alternative and the cumulative present value cost of service (CPVCOS) is \$2.9 million lower than the next best alternative.

The second alternative consists of:

- 88.8 km of the NPS 24 North Central Corridor (Peerless Lake Section) Phases 1, 2, and 3;
- 10.5 MW Woodenhouse Compressor Station;
- 106 km of 762 mm (NPS 30) pipe from the Liege Header to the Mildred Lake Meter Station paralleling the existing Ventures Oil Sands pipeline;
- 11 km of 610 mm (NPS 24) pipe from the Mildred Lake Meter Station to the Syncrude Base Plant; and
- 4 meter stations in the Fort McMurray market area.

The second alternative replaces the acquisition of the Simmons pipeline system and the new Ventures TBO arrangement with an NGTL alternative in which NGTL builds all new facilities to meet the forecast maximum day delivery. The Proposed Service Solution was selected because the first year capital cost is \$145 million lower than the second alternative and the CPVCOS is \$72.9 million lower than the second alternative.

The system capability for the 2004/05 winter season without the Applied-for Facility is presented in Appendix 2.1.

Appendix 2.2 shows the 2004/05 winter design.

As the North Central Corridor (Peerless Lake Section) Phase 1 is in a winter construction area the construction will take place during the winter of the 2003/04 Gas Year with an expected on stream date of April 2004.

4.1 Impact of the Board's conservation requirements in the Wabiskaw-McMurray formation on system design.

NGTL has reviewed the impact of the loss of supply in the Fort McMurray area on the Alberta System as a result of the policy and conservation requirements set out in EUB General Bulletin 2003-16. The loss of the local supply in the region will require NGTL to transport gas supply from other parts of its system to meet market demand in this region. Based on its assessment, NGTL has determined that in addition to the Proposed Service Selection it will have to construct the Woodenhouse Compressor Station to meet delivery requests in 2004. This compressor will consist of a 10.5 MW Solar Mars unit, relocated from the existing Smoky Lake Compressor Station, Unit B6, to the west end of the North Central Corridor (Buffalo Creek Section) in LSD 07-29-086-01-W5M. NGTL will apply

for approval to construct this facility in a separate application in late 2003 or early 2004.

Regardless of the ultimate outcome of the policy in EUB General Bulletin 2003-16, the Proposed Service Solution remains the most orderly, efficient and effective way for NGTL to provide additional delivery service to the Fort McMurray area.

5. PRELIMINARY ROUTE SELECTION AREA

5.1 IDENTIFICATION OF PRELIMINARY ROUTE SELECTION AREA

Preliminary route selection areas are defined by hydraulic parameters. NGTL attempts to maintain the pressure drop along the mainline system within a range of approximately 15 to 35 kPa per kilometer of pipeline as described in Section 2.9.5.3 of December 2002 Annual Plan. This general guideline along with the criteria described in Section 2.9.5.5 of the December 2002 Annual Plan is used in the identification of preliminary route selection areas.

The preliminary route selection area for the Applied-for Facility is located between LSD 10-01-081-01 W5M and LSD 11-36-082-01 W5M.

5.2 PRELIMINARY ROUTE SELECTION AREA DESCRIPTION

The proposed route for the North Central Corridor (Peerless Lake Section) Phase 1 parallels and shares an existing NGTL right-of-way. The project area is located approximately 25 km northwest of Wabasca, Alberta and is accessed via existing improved/winter roads.

5.3 ROUTE SELECTION PROCESS

Due to the homogenous aspect of the terrain in the preliminary route selection area, the straight line approach between the two end points was the shortest, most logical and cost efficient route for the original pipeline corridor. The same consideration applies for subsequent pipeline loops. Therefore, the study of possible routes for the Applied-for Facility was narrowed down to the area in the vicinity of the existing pipelines.

6. ROUTE DESCRIPTION

The entire route for the proposed pipeline is located on Crown Land. The terrain is generally flat and treed with a few wet areas. There are six drainage crossings

along the route. No other routing options were considered, as the most direct and efficient route for the proposed pipeline is to parallel an existing NGTL pipeline corridor. To accommodate the proposed pipeline, the existing 20 meter wide Muskwa River Lateral right-of-way will be widened by 18 meters.

7. PUBLIC PARTICIPATION PROCESS

NGTL follows the public participation process outlined in Section 2.9.7 of the December 2002 Annual Plan. As a result of title searches, the land was identified to be Crown land. One occupant (Forest Management Agreement holder) was contacted to introduce NGTL's proposal and to address any concerns or issues related to the site selection and construction of the Applied-for Facility.

In addition, five trappers, the Member of Parliament for Athabasca, the Member of the Legislative Assembly for Athabasca/Wabasca, the Town of Slave Lake, the Board local area supervisor, the Farmers' Advocate in Edmonton and the Municipal District of Opportunity #17 were all notified of NGTL's intention.

Notice of the Applied-for Facility was placed in the Slave Lake Lakeside Leader on June 18 and June 25, 2003 and the Wabasca Fever June 19 and June 26, 2003. This notice requested that any person with a bona fide interest related to the Applied-for Facility forward any concern that they may have with regard to the Applied-for Facility to NGTL before July 11, 2003.

A copy of the notice is provided in Appendix 1.4. As of the date of this Application, no objections to the proposed site and construction of the Applied-for Facility have been received.

Land Statement

Owner(s) and occupant(s) directly impacted by the Applied-for Facility have been notified of the proposed construction, including a general description of the Applied-for Facility, its associated above-ground facilities and the proposed construction schedule. The owner(s) and occupant(s) directly impacted, other than the Crown, have given written confirmation that they have no objection to the issuing of the permit.

The locations of the right-of-way boundaries will be surveyed according to the *Surveys Act* R.S.A. 2000, c. S-26 before the commencement of construction.

8. ENVIRONMENTAL CONSIDERATIONS

The Applied-for Facility constitutes a Class I project under the *Alberta Environmental Protection and Enhancement Act* (EPEA), R.S.A. 2000, c. E-12, as amended. Section 2 (3) of the Activities Designation Regulation, states that Class I pipelines that are located entirely within the Green Area of the province, defined by Alberta Environmental as forested lands, are exempt from the requirement to obtain an approval under EPEA. The Applied-for Facility is located in the Green Area of the province and therefore does not require an EPEA approval. However, as the Applied-for Facility is still regulated under EPEA as a Class II pipeline, NGTL will conserve and reclaim, as well as remediate any contamination on its proposed pipeline in accordance with the provisions of the EPEA.

9. FACILITY CONSTRUCTION

9.1 CONSTRUCTION RIGHT-OF-WAY

The proposed pipeline will parallel NGTL's existing Muskwa River Lateral. To facilitate installation of the North Central Corridor (Peerless Lake Section (Phase 1, an additional 18 meters of permanent right-of-way was acquired along the existing east boundary for the full 17.7 km pipeline length. In addition, temporary workspace will be required at specific locations.

9.2 DIRECTION OF WORK

Construction will proceed from south to north.

9.3 CONSTRUCTION SCHEDULE

Construction will commence as early as December 1, 2003, and if commenced in that time frame can be completed by April 1, 2004. Final clean-up to be completed by January 31, 2005.

10. PLANS

Appendix 3 contains plans which include the following information:

- i) the location of the Applied-for Facility;
- ii) the location of all installations on the Applied-for Facility;
- iii) the location of pipelines crossing or adjacent to the Applied-for Facility; and
- iv) the relative location of any existing pipelines in the same or adjacent right-of-way.

11. SUMMARY OF APPENDICES

The attached appendices provide detailed data which form part of this Application.

Please contact Darlene Maier at 920-5108 with any questions arising from this permit Application all of which is submitted this eighth day of October, 2003.

Respectfully submitted,

NOVA Gas Transmission Ltd.
a wholly owned subsidiary of TransCanada PipeLines Limited

ORIGINAL SIGNED BY

Darlene Maier
Regulatory Project Manager
Regulatory Services

SUMMARY OF APPENDICES

1.0 APPLIED-FOR FACILITY

- 1.1 Facility Map - North Central Corridor (Peerless Lake Section) Phase 1
- 1.2 Description and Cost of Proposed Facility
- 1.3 Advertisement

2.0 MAINLINE DESIGN AREA SCHEMATICS

- 2.1 2004/05 Upstream Bens Lake Design Area
- winter Capability Without Applied-for Facility
- 2.2 2004/05 Upstream Bens Lake Design Area
- winter Design With Applied-for Facility

3.0 PLANS

- 3.1 Applied-for Facility

4.0 CAPITAL ADDITIONS DATA SHEET

- 4.1 Capital Additions Data Sheet

5.0 SCHEDULES

- 5.1 Schedule 1
- 5.2 Schedule 3
- 5.3 Form 3.1

Appendix 1

NOVA Gas Transmission Ltd.

R.2

R.1W5M

R.26

R.25W4M

1.1

T.83

T.83

T.82

T.82

T.81

T.81

T.80

T.80

R.2

R.1W5M

R.26

R.25W4M

**PROPOSED
NORTH CENTRAL CORRIDOR
(PEERLESS LAKE SECTION)
PHASE 1**

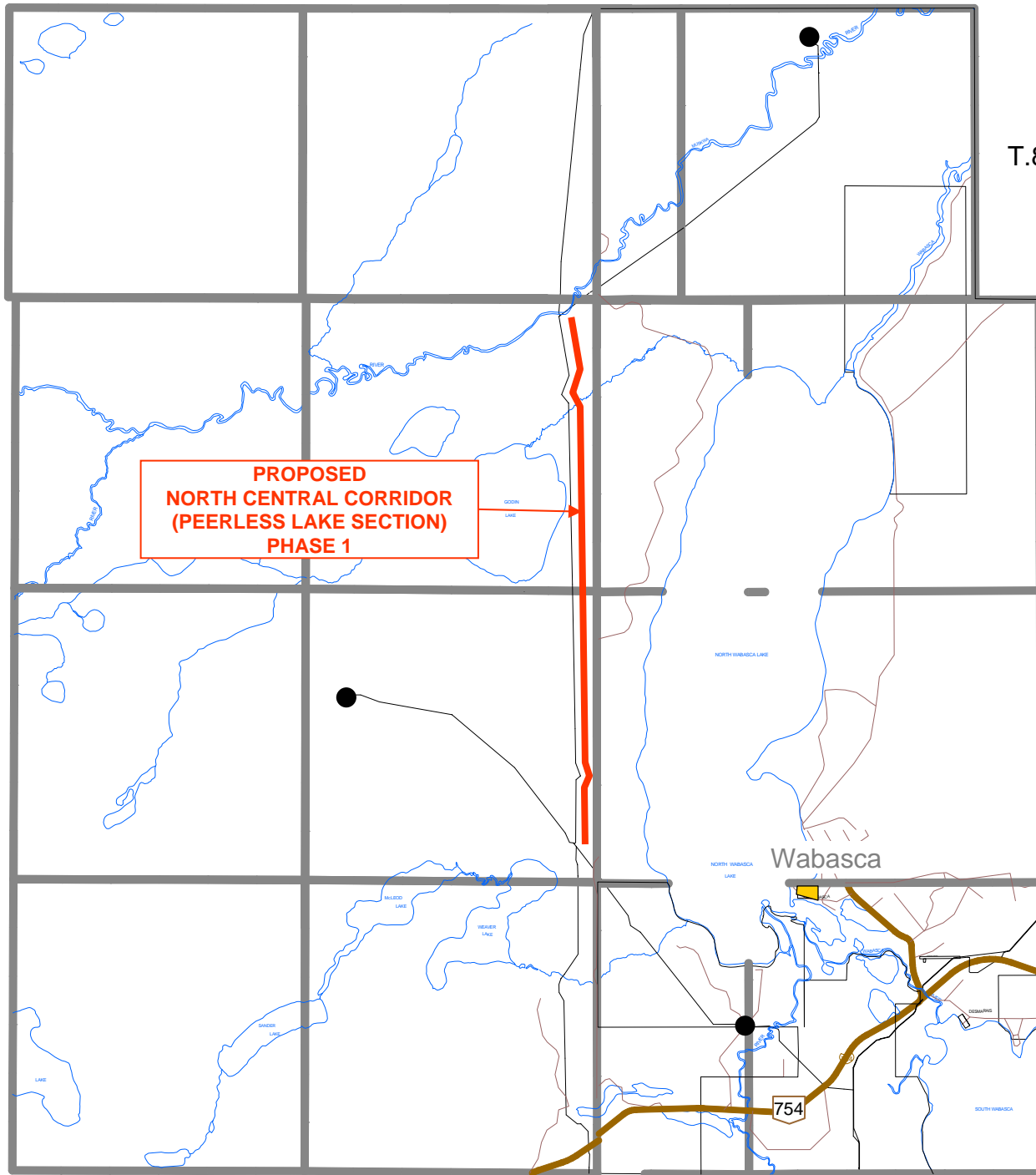


FIGURE 1

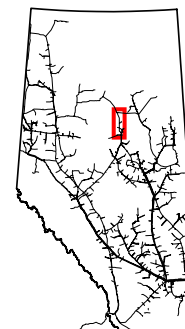
**PROPOSED
NORTH CENTRAL CORRIDOR
(PEERLESS LAKE SECTION) PHASE 1**

EXISTING FACILITIES

- PIPELINE
- RECEIPT STATION
- ▲ COMPRESSOR
- SALES STATION

APPLIED - FOR FACILITIES

- PIPELINE



NOVA Gas Transmission Ltd.

DESCRIPTION AND COST OF PROPOSED FACILITIES

1.2

Description

Capital Cost

Applied-for Facility

**Applied-for North Central Corridor (Peerless Lake Section)
Phase 1**

Consisting of approximately 17.7 km 610 mm (NPS 24) pipe,
from LSD 10-01-081-01 W5M to LSD 11-36-082-01 W5M.

This facility is proposed to be in-service by April 1, 2004.

\$ 12,360,000

NOTE: Capital costs are in 2003 dollars and include allowance for funds used during construction (AFUDC).

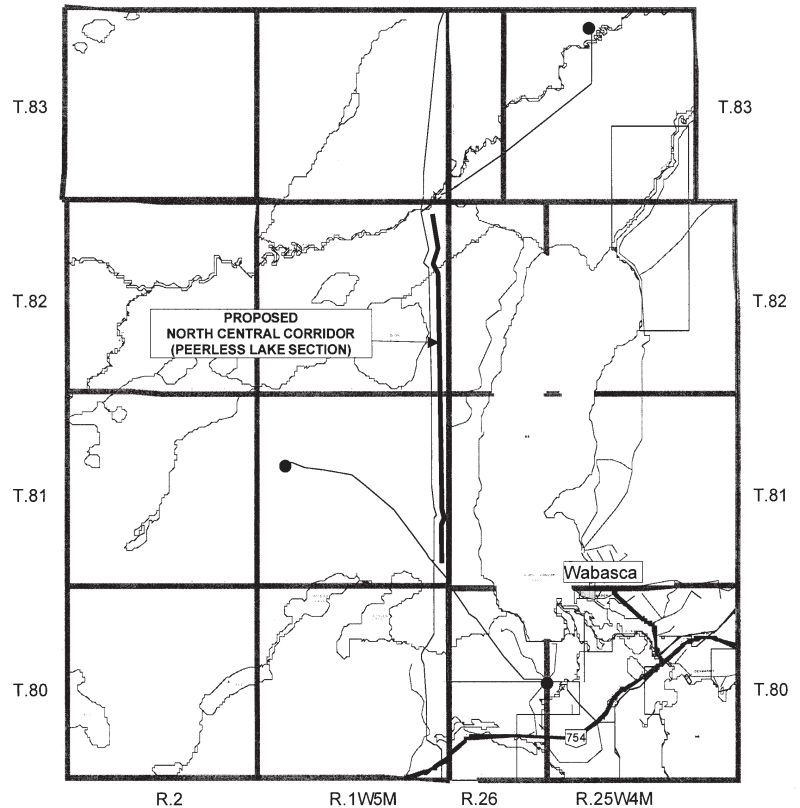
Public Notice.

NOVA Gas Transmission Ltd. (NGTL) is proposing to construct approximately 17.7 km of pipeline and related facilities for the purpose of transporting sweet natural gas from the NE 01-81-01-W5M to NW 36-82-01-W5M. The preliminary Pipe Design, yet to be finalized, is considering pipe diameters of NPS 24, NPS 30 or NPS 36 in various grades of high strength steels. The proposed pipeline parallels an existing NGTL pipeline in the Wabasca area. Construction of the proposed facilities is scheduled to begin in December 2003. NGTL is in the process of applying to the Alberta Energy and Utilities Board and Alberta Department of Sustainable Resource Development for permission to construct the referenced facility in accordance with existing legislation. To assist in completing project plans, NGTL invites public input with respect to the proposed facility. Any person with a bona fide interest related to the proposed project is encouraged to forward concerns or areas of interest before July 11, 2003 to:

NOVA Gas Transmission Ltd.
 (Attention: Paul Rudge, Project Manager)
 450 - 1st Street S.W.
 Calgary, Alberta T2P 5H1

Additional information related to this project may be obtained by calling collect to Paul Rudge at (403) 920-6585.

www.transcanada.com



Proposed North Central Corridor (Peerless Lake Section)

Pipeline

EXISTING FACILITIES
 PIPELINE
 METER STATION
 COMPRESSOR



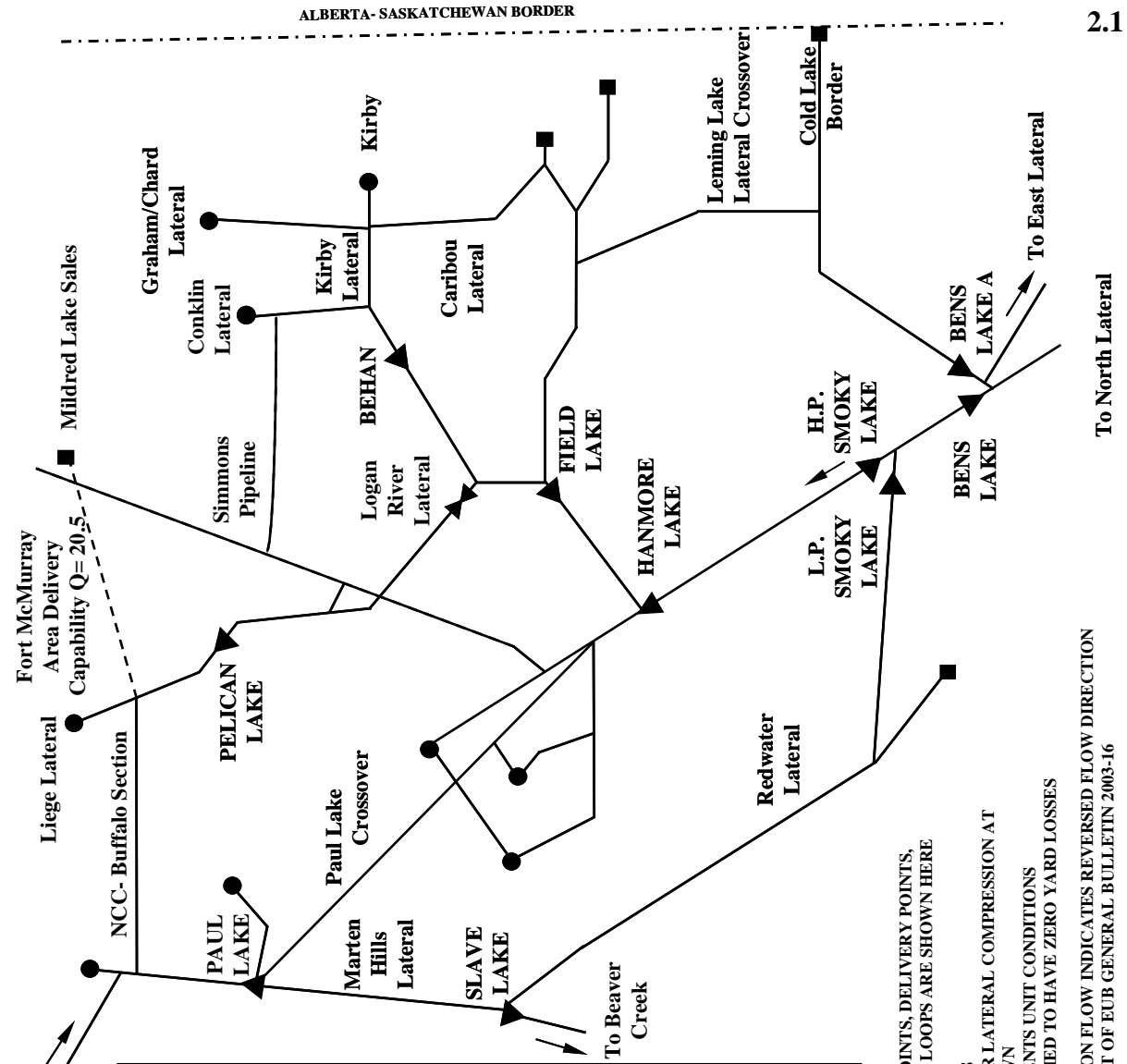
TransCanada
In business to deliver™

Appendix 2

NOVA Gas Transmission Ltd.

2004/05 GAS YEAR

UPSTREAM OF BENS LAKE DESIGN AREA
WITH MAXIMUM DELIVERIES TO THE FORT MCMURRAY AREA
WINTER CAPABILITY WITHOUT PROPOSED 2004/05 WINTER FACILITY



COMPRESSOR STATION SUMMARY

	FIELD LAKE	HANMORE LAKE	BEHAN LAKE	H.P. SMOKY LAKE	L.P. SMOKY LAKE
P_{set} (kPa _g)	8147	5785	8004	5831	5846
P_{dis} (kPa _g)	8147	8133	8004	5831	5846
Flow (10 ⁶ m ³ /d @ STP)	-4.0	4.5	-2.6	-1.6	1.1
Fuel (10 ³ m ³ /d @ STP)	0	23	0	0	0
Power Avail (MW)	6.3	6.5	3.3	15.2	12.2
Power Req'd (MW)	0.0	2.3	0.0	0.0	0.0
Compression Ratio	N/A	1.42	N/A	N/A	N/A
T_{set} (°C)	5.0	7.0	4.8	5.0	5.0
T_{dis} (°C)	5.0	39.3	4.8	5.0	5.0
T_{amb} (°C)	2.0	2.0	2.0	2.0	2.0

	BENS LAKE	BENS LAKE A	PAUL LAKE	PELICAN LAKE	SLAVE LAKE
P_{set} (kPa _g)	5823	5825	5929	6329	6061
P_{dis} (kPa _g)	5823	5825	8082	9034	N/A
Flow (10 ⁶ m ³ /d @ STP)	0.8	0.7	4.0	6.6	0.0
Fuel (10 ³ m ³ /d @ STP)	0	0	24	30	0
Power Avail (MW)	10.6	3.8	6.3	3.2	3.8
Power Req'd (MW)	0.0	0.0	1.8	3.2	0.0
Compression Ratio	N/A	N/A	1.37	1.43	N/A
T_{set} (°C)	6.9	4.9	5.6	3.9	5.0
T_{dis} (°C)	6.9	4.9	34.4	35.4	N/A
T_{amb} (°C)	2.0	2.0	2.0	2.0	3.0

- LEGEND**
- EXISTING RECEIPT POINTS
 - EXISTING DELIVERY POINTS
 - ▲ EXISTING PIPELINE
 - ▬ EXISTING PIPELINE (NGTL)
 - ▬ EXISTING PIPELINE (NGTL)
 - ▬ OTHER PIPELINE SYSTEMS
 - ⋯... PROPOSED AND MODIFIED FACILITIES

- NOTE:**
- NOT ALL EXISTING RECEIPT POINTS, DELIVERY POINTS, INTERCHANGES AND PIPELINE LOOPS ARE SHOWN HERE
 - STP IS 101.325 kPa AND 15° C
 - POWER IS AT SITE CONDITIONS
 - COMPRESSOR CONDITIONS FOR LATERAL COMPRESSION AT HANMORE LAKE 'A' NOT SHOWN
 - COMPRESSION RATIO REPRESENTS UNIT CONDITIONS
 - UNITS ON STANDBY ARE ASSUMED TO HAVE ZERO YARD LOSSES
 - Q: FLOW UNITS 10⁶m³/d @ STP
 - NEGATIVE COMPRESSOR STATION FLOW INDICATES REVERSED FLOW DIRECTION
 - DOES NOT INCLUDE THE IMPACT OF EUB GENERAL BULLETIN 2003-16

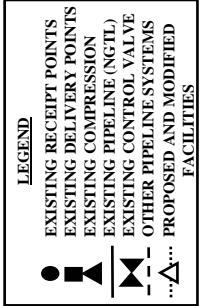
UPSTREAM OF BENS LAKE DESIGN AREA
WITH MAXIMUM DELIVERIES TO THE FORT McMURRAY AREA
WINTER DESIGN WITH PROPOSED FACILITY

From Hunt Creek/Wolverine Lateral

COMPRESSOR STATION SUMMARY

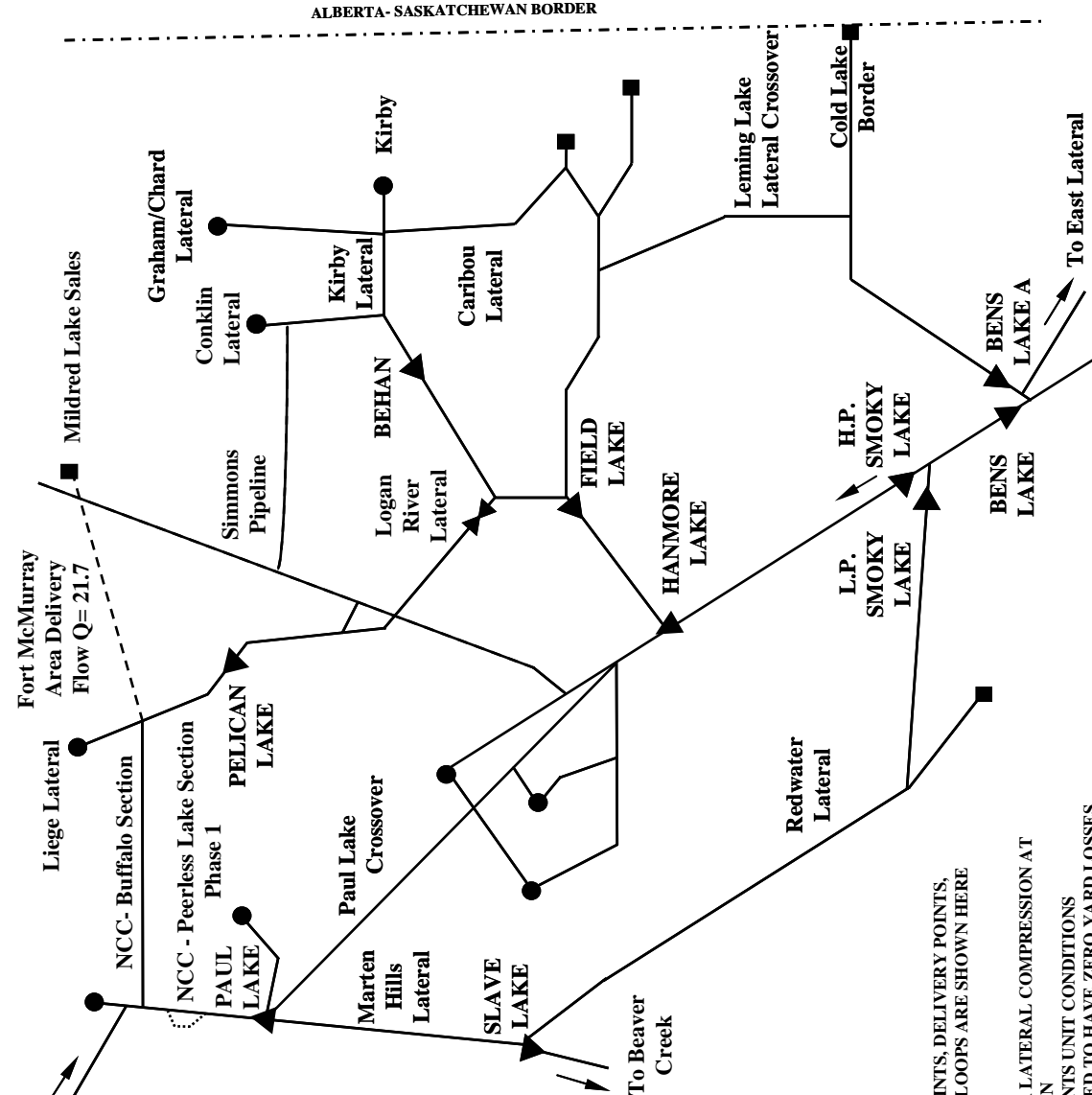
	FIELD LAKE	HANMORE LAKE	BEHAN LAKE	H.P. SMOKY LAKE	L.P. SMOKY LAKE
P_{set} (kPa _g)	8136	5688	8058	5749	5875
P_{dis} (kPa _g)	8136	8144	8058	5749	5875
Flow (10 ⁶ m ³ /d @ STP)	-4.6	6.1	-0.4	-4.9	3.5
Fuel (10 ⁶ m ³ /d @ STP)	0	30	0	0	0
Power Avail (MW)	6.3	6.5	3.3	15.2	12.2
Power Req'd (MW)	0.0	3.3	0.0	0.0	0.0
Compression Ratio	N/A	1.44	N/A	N/A	N/A
T_{set} (°C)	5.1	4.8	5.2	5.0	5.9
T_{dis} (°C)	5.1	38.3	5.2	5.0	5.9
T_{amb} (°C)	2.0	2.0	2.0	2.0	2.0

	BENS LAKE	BENS LAKE A	PAUL LAKE	PELICAN LAKE	SLAVE LAKE
P_{set} (kPa _g)	5775	5777	5928	6373	6061
P_{dis} (kPa _g)	5775	5777	8068	9077	N/A
Flow (10 ⁶ m ³ /d @ STP)	-0.6	0.9	4.0	6.6	0.0
Fuel (10 ⁶ m ³ /d @ STP)	0	0	24	30	0
Power Avail (MW)	10.6	3.8	6.3	3.2	3.8
Power Req'd (MW)	0.0	0.0	1.8	3.2	0.0
Compression Ratio	N/A	N/A	1.37	1.43	N/A
T_{set} (°C)	5.8	4.9	5.5	3.9	5.0
T_{dis} (°C)	5.8	4.9	34.2	35.2	N/A
T_{amb} (°C)	2.0	2.0	2.0	2.0	3.0



NOTE:

- NOT ALL EXISTING RECEIPT POINTS, DELIVERY POINTS, INTERCHANGES AND PIPELINE LOOPS ARE SHOWN HERE
- STP IS 101.325 kPa AND 15° C
- POWER IS AT SITE CONDITIONS
- COMPRESSOR CONDITIONS FOR LATERAL COMPRESSION AT HANMORE LAKE 'A' NOT SHOWN
- COMPRESSION RATIO REPRESENTS UNIT CONDITIONS
- UNITS ON STANDBY ARE ASSUMED TO HAVE ZERO YARD LOSSES
- Q: FLOW UNITS 10⁶m³/d @ STP
- NEGATIVE COMPRESSOR STATION FLOW INDICATES REVERSED FLOW DIRECTION
- DOES NOT INCLUDE THE IMPACT OF EUB GENERAL BULLETIN 2003-16



ALBERTA- SASKATCHEWAN BORDER

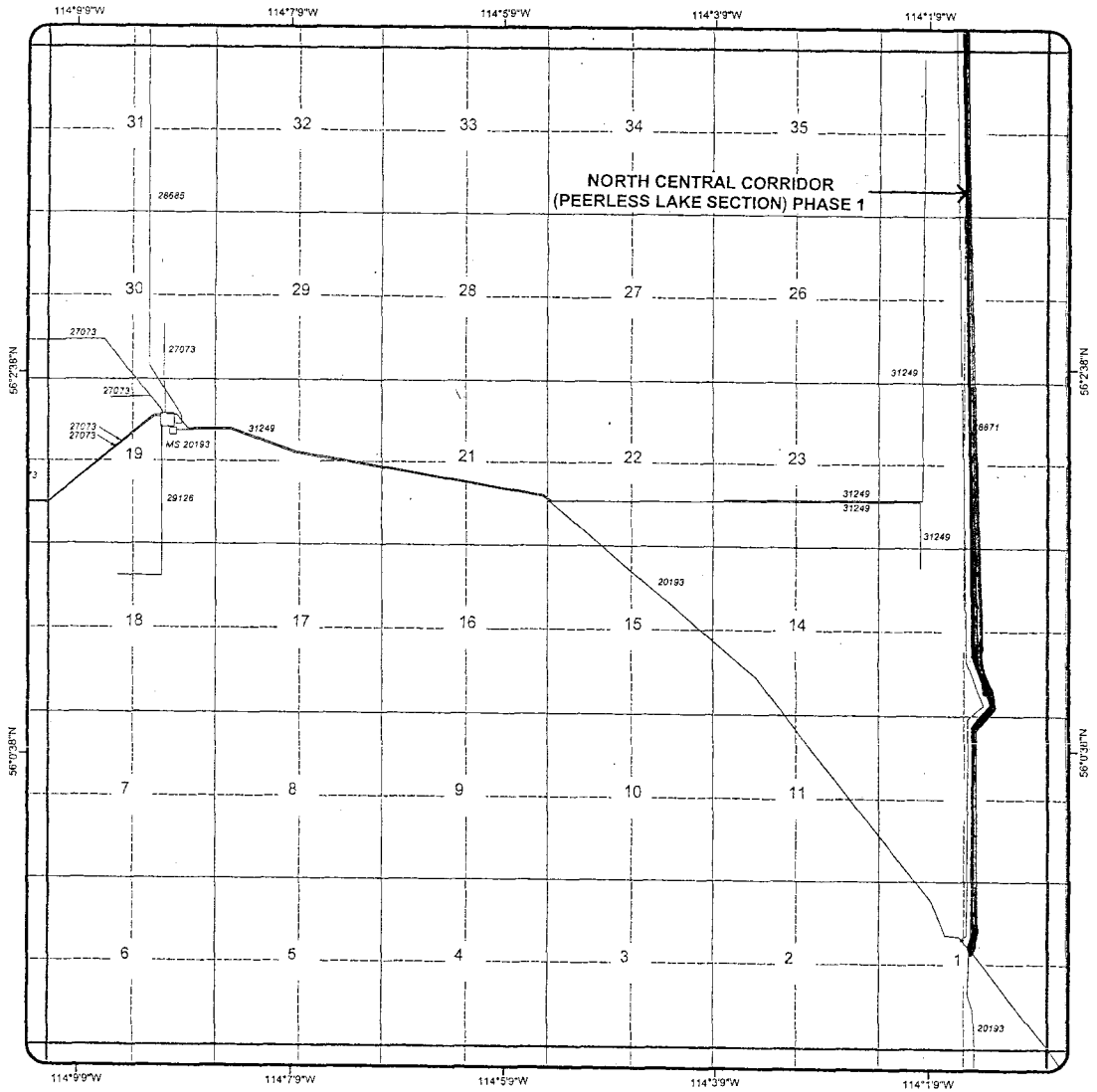
To North Lateral

To Beaver Creek

To East Lateral

Appendix 3

NOVA Gas Transmission Ltd.



Coordinate System: 10TM



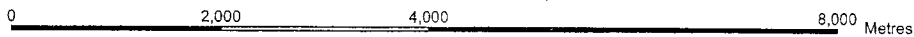
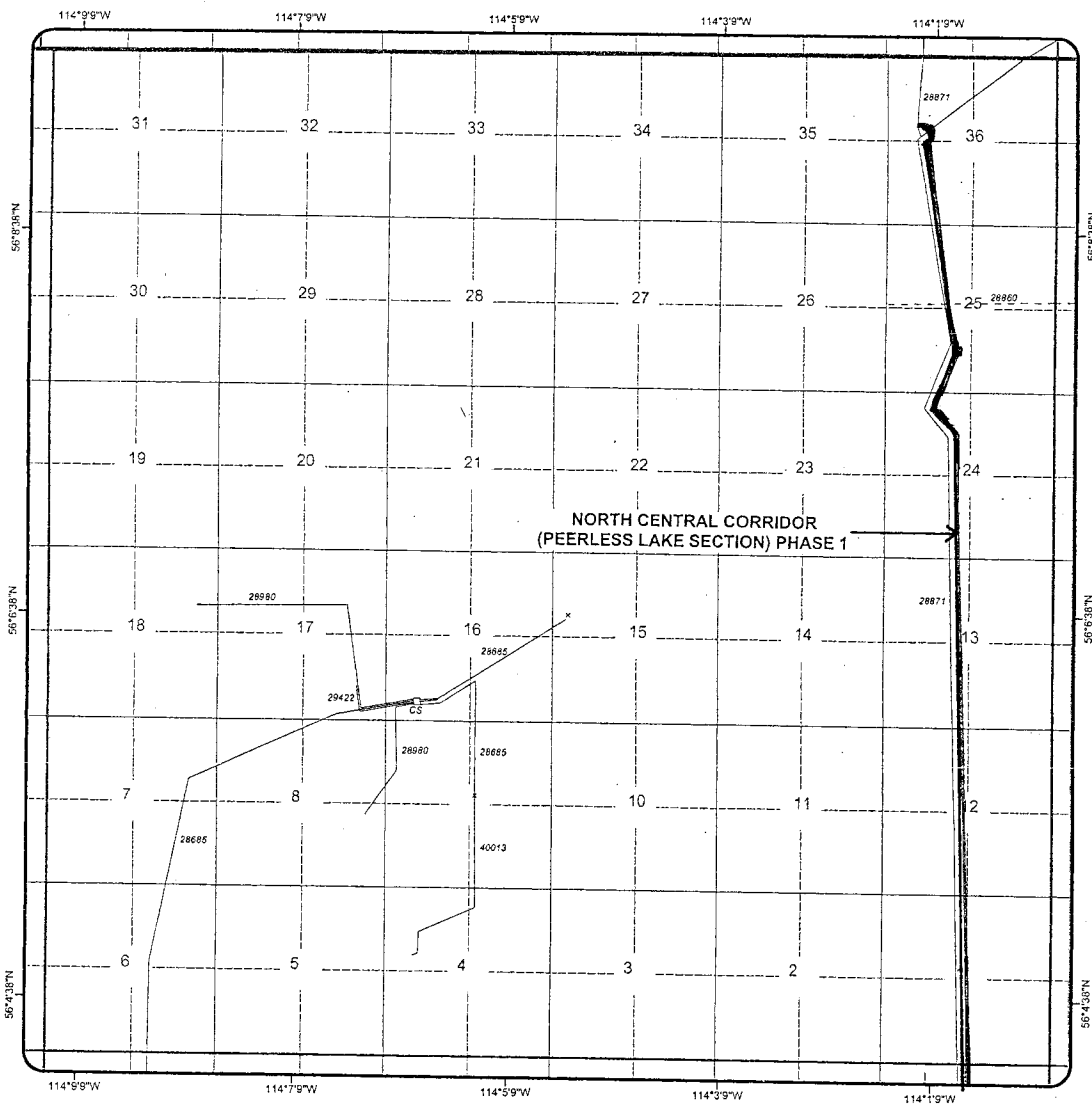
**ALL PIPELINES IN
TWP 081-01W5**

REVISION DATE:
14 June 2003

CAUTION
- THIS PLOT REPRESENTS THE BEST
INFORMATION AVAILABLE TO THE
BOARD AT THIS TIME.
- SPECIFIC PIPELINE LOCATIONS
SHOULD BE OBTAINED FROM SURVEY
PLANS, OWNERS AND FIELD
OBSERVATION BEFORE DIGGING.
- LOW-PRESSURE GAS DISTRIBUTION
LINES ARE NOT SHOWN.
CONTACT THE GAS DISTRIBUTOR
IN THIS AREA FOR LINE LOCATION

LEGEND

- PERMITTED: -----
- LICENSED: _____
- DISCONTINUED,
ABANDONED,
OR ABANDONED
AND PARTIALLY
REMOVED: - - - - -



Coordinate System: 10TM



**ALL PIPELINES IN
TWP 082- 01W5**

REVISION DATE:
17 July 2003

CAUTION
- THIS PLOT REPRESENTS THE BEST INFORMATION AVAILABLE TO THE BOARD AT THIS TIME.
- SPECIFIC PIPELINE LOCATIONS SHOULD BE OBTAINED FROM SURVEY PLANS, OWNERS AND FIELD OBSERVATION BEFORE DIGGING.
- LOW-PRESSURE GAS DISTRIBUTION LINES ARE NOT SHOWN.
CONTACT THE GAS DISTRIBUTOR IN THIS AREA FOR LINE LOCATION

LEGEND

- PERMITTED:
- LICENSED:
- DISCONTINUED, ABANDONED, OR ABANDONED AND PARTIALLY REMOVED:

Appendix 4

NOVA Gas Transmission Ltd.

CAPITAL ADDITIONS DATA SHEET
North Central Corridor (Peerless Lake Section) Phase 1

Table A - Scope

	Capital Cost ^(a) (\$ million)		CPVCOS ^(b) (\$ million)	km	NPS	MW	Cooling (MW)	Construction Start Date	Required In- Service Date
	First Year	Long Term							
Proposed Facilities ^(a)									
17.7 km Peerless Phase 1	12.36			17.7	24			12/01/03	11/01/04
Acquire Simmons Pipelines	22.70			N/A	N/A			N/A	04/01/04
Ventures TBO	0.00			N/A	N/A			N/A	04/01/04
Compressor Yard Modifications	0.62			N/A	N/A	N/A	N/A	07/01/04	11/01/04
Total	35.68	0	0	N/A	N/A	N/A	N/A		
Alternative Facilities									
71.1 km Peerless Phases 2 and 3	47.66			71.1	24			12/01/03	11/01/04
Acquire Simmons Pipelines	22.70			N/A	N/A			N/A	04/01/04
Ventures TBO	0.00			N/A	N/A			N/A	04/01/04
Compressor Yard Modifications	0.62			N/A	N/A	N/A	N/A	07/01/04	11/01/04
Total	70.98	+2.9		N/A	N/A	N/A	N/A		
Alternative Facilities									
88.8 km Peerless Phases 1, 2 and 3	60.02			88.8	24			12/01/03	04/01/04
Woodenhouse Compressor Station	18.76					10.5	0.0	12/01/03	04/01/04
NGTL Oil Sands Pipeline	87.97			106.0	30			12/01/03	04/01/04
NGTL Oil Sands Extension Pipeline	10.72			11.0	24			12/01/03	04/01/04
Meter Stations (4)	2.63							01/01/04	04/01/04
Compressor Yard Modifications	0.62			N/A	N/A	N/A	N/A	12/01/03	04/01/04
Total	180.72	288.06	+72.9	N/A	N/A	N/A	N/A		

Table B - Volumes

	Existing Capacity ^(c) (10 ³ m ³ /d)	Added Capacity ^(d) (10 ³ m ³ /d)		Total Capacity (10 ³ m ³ /d)			Maximum Day Delivery ^(e) (10 ³ m ³ /d)			Historical Peak Volume ^(f) (10 ³ m ³ /d)	Average Contract Term ^(g) (Years)	Facility Connection Service Contracts ^(h) (10 ³ m ³ /d) as of (07/31/03)		
		First Year Nov '04	Peak Year	First Year Apr '04	First Year Nov '04	Peak Year	First Year Apr '04	First Year Nov '04	Peak Year			First Year Nov '04	In Progress	Total
Proposed Facilities														
17.7 km Peerless Phase 1		1160												
Acquire Simmons Pipelines		7920												
Ventures TBO		8340												
Compressor Yard Modifications		0												
Design Area	12590	9080	17780	17380	21670	17380	17380	21670	30370	11000	10	14880	4790	34540
Alternative Facilities														
71.1 km Peerless Phases 2 and 3		1160												
Acquire Simmons Pipelines		7920												
Ventures TBO		8340												
Compressor Yard Modifications		0												
Design Area	12590	9080	17780	17380	21670	17380	17380	21670	30370	11000	10	14880	4790	34540
Alternative Facilities														
88.8 km Peerless Phases 1, 2 and 3		7240												
Woodenhouse Compressor Station		3290												
NGTL Oil Sands Pipeline		13540												
NGTL Oil Sands Extension Pipeline		11660												
Meter Stations (4)		0												
Compressor Yard Modifications		0												
Design Area	12590	9080	17780	17380	21670	17380	17380	21670	30370	11000	10	14880	4790	34540

Note:

Table C - Ratios is not provided because the cost includes construction of facilities, acquisition of facilities and TBO which results in skewed ratios. Does not include the impact of EUB General Bulletin 2003-16

Footnotes regarding definition of terms:

- (a) Where the applied-for facilities are mainlines or intermediate mainlines, *Proposed Facilities* are all those required to be added in the design area. They are the applied-for facilities. *Alternative Facilities* are the second best set of facilities for the design area. Mainlines and intermediate mainlines are designed on design area basis. There are thirteen design areas on the system; see the December 2002 Annual Plan, where the applied-for facilities are extensions, the Proposed and Alternative Facilities pertain to the extension system from the extremity to the junction with mainlines or intermediate mainlines.
- (b) Cumulative Present Value Cost of Service of the long term facility expansion plan for the design area in the case of mainlines or intermediate mainlines, or for the extension system in the case of extensions. The CPVCOS is used in system design strictly as a comparative economic tool for comparing design alternatives. Therefore, it is reported here as a differential amount with Proposed Facilities used as a reference point of zero. Cost of service includes all costs expected to be incurred by the added facility additions over their lifetimes: capital (depreciated) and operating and maintenance costs, cost of capital, taxes, retirement cost, and salvage value.
- (c) Capacity represents the capacity of the design area in the case of mainlines or intermediate mainlines, or capacity of the extension in the case of extensions. Since capacity added by one facility is dependent on the integrated system, this added capacity changes with time as other facilities are added or retired. Furthermore, capacity attributed to a facility is defined as the design flow capability that facility adds to the integrated system.
- (d) Added capacity is the capacity the specific facility adds with all other planned facility additions in place. 'First Year' is the design year under review. 'Peak Year' is the year of a five-year planning horizon that shows the highest forecasted capacity requirement in the design area or extension system.
- (e) FS Productive Capability in the area upstream of a design area and including the design area in the case of intermediate mainlines, or in the area of the extension system in the case of extensions. FS Productive Capability is not reported for mainline facilities. Peak Year FS Productive Capability is Field Deliverability, see Glossary of Terms in Appendix 1 of the Annual Plan.
- (f) The peak flow observed historically through the design area in the case of mainlines or intermediate mainlines, or through the extension system in the case of extensions.
- (g) Applies only to receipt extension facilities, not including lateral loops, and to delivery facilities. This is the average contract term committed to by customers requiring the new facilities.
- (h) This is the sum of all receipt firm transportation contracts upstream of a design area and including the design area in the case of intermediate mainlines, the sum of all border delivery firm transportation contracts downstream of a design area in the case of mainlines, and the sum of all receipt firm transportation contracts on the extension system in the case of extensions. Pending firm transportation is authorized by the customer but not yet commenced pending capacity availability or a future date requested by the customer. In progress firm transportation is requested by the customer but not yet authorized. The most current contract information is reported.
- (i) Applies only to receipt extension facilities, not including lateral loops, and to delivery facilities. See footnote (g).

Appendix 5

NOVA Gas Transmission Ltd.

Day Month Year
08 0C T 2003

APPLICANT FILE NUMBER

NCC PEARLESS LAKE SECTION - PHASE 1

The applicant certifies that the information here and in all supporting documentation is correct and that the facility, pipeline, or well will be drilled, constructed, operated, amended, and abandoned in accordance with all regulatory requirements or as directed by the Alberta Energy and Utilities Board.

1. APPLICANT INFORMATION

Company Name NOVA GAS TRANSMISSION LTD. Applicant BA Code DTB3
 Contact DARLENE MAIER
 Telephone 403-920-5108 Fax 403-920-2328
 E-Mail Address darlene-maier@transcanada.com

Consultant Company _____ Consultant BA Code _____
 Consultant Contact _____
 Telephone _____ Fax _____
 E-Mail Address _____

2. APPLICATION TYPE (check all boxes that describe the application)

Facility(s) Pipeline(s) Pipeline installation(s) Well(s)

3. COMPLETENESS CHECK

Enter the number of schedules, diagrams, maps, and survey plans attached.

<u> </u> Schedule 2: Facility Licence Application	<u> </u> Schedule 4: Well Licence Application
<u> </u> Schedule 2.1: Working Interest Participants—Facilities	<u> </u> Schedule 4.1: Working Interest Participants—Wells
<u> </u> Process flow diagrams and plot plans (facilities and pipeline installations)	<u> </u> Schedule 4.2: Multiwell Pad Location
<u> 1</u> Schedule 3: Pipeline Licence Application	<u> </u> Schedule 4.3: Well H ₂ S Information
<u> 1</u> Schedule 3.1: Pipeline Segment/Pipeline Installation Identification	<u> </u> Survey plans (wells only)
<u> 2</u> Base maps (pipelines/pipeline installations)	

4. EUB USE ONLY

Date Received _____	Application Number _____	Reviewed by _____
Field Centre Code _____	<input checked="" type="checkbox"/> Routine <input type="checkbox"/> Nonroutine	Entered by _____
Licence Number _____		Date _____

Pipeline Licence Application

DAY MONTH YEAR
08 07 2003

EUB APPLICATION NUMBER

APPLICANT FILE NUMBER
NCC PEERLESS LAKE SECTION
PHASE 1

1. IDENTIFICATION

Company Name NOVA GAS TRANSMISSION LTD.

Applicant BA Code DTB3

2. PARTICIPANT INVOLVEMENT REQUIREMENTS

1. Consultation and notification requirements have been met: Public..... YES NO
 Industry..... YES NO
2. There are outstanding objections/concerns related to this application YES NO
3. Distance to nearest surface development (pipeline installations only) _____ km

3. EMERGENCY RESPONSE PLANNING

1. The applicant will meet EUB requirements for emergency response planning YES
- 2a. The pipeline requires a new emergency response plan YES NO N/A
- 2b. The pipeline requires an amendment to an existing emergency response plan YES NO N/A

4. TYPE OF APPLICATION

Category Type B 101

- New construction Temporary surface pipeline (1 year maximum) In use until _____ (MONTH-YEAR)
 New pipeline installation Licence amendment Licence number P Q8871

5. NEW CONSTRUCTION/ADDITION ONLY

- New pipeline licence Addition to existing licence Licence number P Q8871

6. LICENCE AMENDMENT ONLY

- MOP increase MOP decrease Resumption Discontinuation Abandonment/Partial Removal Removal
 Not constructed Flow reversal H₂S increase H₂S decrease Other (Specify) _____
 Liner Installation Liner Type: Free-standing fibreglass Free-standing polyethylene
 Expanded polyethylene Other (Specify) _____
 Substance change: From licence number* P _____ Substance Code _____ To licence number* P _____ Substance Code _____

*Attach a separate Schedule 3 and 3.1 for each licence.

7. TECHNICAL CONSIDERATIONS

1. The H₂S content in the gas phase is 0.00 mol/kmol.
2. The partial pressure of H₂S in the gas phase is 0.00 kPa.
3. The pipeline meets all current applicable CSA Z662 standards YES NO
4. Prior to operation, procedures for corrosion mitigation, monitoring, evaluation and record keeping will be implemented YES NO N/A
5. The liquid hydrocarbon pipeline meets current leak detection requirements YES NO N/A
6. The design of the steam distribution line is registered with ABSA YES NO N/A
7. Production streams with different H₂S contents will be blended YES NO
8. The pipeline installation meets all applicable standards YES NO N/A

If you check a BOLD response, you must attach supporting information.

(Schedule 3 continued on next page)

8. NATURAL GAS PIPELINES > 10 mol/kmol H₂S

1. H₂S release volume Proposed/Existing _____ m³ Level designation: Level 1 Level 2 Level 3 Level 4

For more than one pipeline, a table of release volumes and level designations is attached.

2. This pipeline will change the level designation of a pipeline or connecting pipeline YES NO

3. The setback requirements have been met..... YES NO

4. The pipeline will inject natural gas containing H₂S into a producing reservoir..... YES NO

9. SUBSTANCE CHANGE, H₂S INCREASE, MOP INCREASE, AND LINER INSTALLATION ONLY

1. The presence of H₂S and/or an increase of MOP will reclassify the pipeline to Category C or D..... YES NO N/A

2. The liner is being installed due to Internal Corrosion External corrosion Other (specify) _____

10. RESUMPTION, DISCONTINUATION AND ABANDONMENT ONLY

1a. The pipeline you are applying to resume operation of was discontinued in accordance with EUB requirements..... YES NO

1b. The integrity of the discontinued pipeline has been verified YES NO

2. The pipeline was discontinued in accordance with EUB requirements YES NO

3. The pipeline was abandoned in accordance with EUB requirements..... YES NO

4. In case of abandonment, all associated surface facilities will be removed and the surface site reclaimed within 1 year YES NO

11. ENVIRONMENTAL CONSIDERATIONS

1. The pipeline will be constructed in accordance with AENV's *Environmental Protection Guidelines* YES N/A

2. The applicant will comply with the *Code of Practice* in accordance with the *Water Act*. YES N/A

3. Application has been made to AENV for Conservation and Reclamation Approval (white area only) YES NO N/A

If application has been advertised, provide the Notice Expiry Date _____ (DAY-MONTH-YEAR)

4. The proposed pipeline/pipeline installation is located within the Calgary or Edmonton Transportation/Utility Corridor..... YES NO

If YES, the pipeline/pipeline installation has Ministerial Consent from Alberta Infrastructure YES NO N/A

Pipeline Segment/Pipeline Installation Identification

DAY MONTH YEAR
08 0 C T 2 0 0 3

EUB APPLICATION NUMBER

APPLICANT FILE NUMBER

NCC PEARLESS LAKE SECTION PHASE 1

1. PIPE SPECIFICATION/SUBSTANCE

Substance NATURAL GAS Code NG HzS (mol/kmol) 0.00 Licence Number P 28871

ID NO.	OUTSIDE DIAMETER (mm)	WALL THICKNESS (mm)	MAT.	TYPE	GRADE	MOP (kPa)	STRESS LEVEL	JOINTS	IP
01	<u>610.0</u>	<u>7.83</u>	<u>S</u>	<u>Z245.1</u>	<u>483.2</u>	<u>9930</u>	<u>80</u>	<u>W</u>	<u>T</u>
02									
03									
04									
05									

2. PIPE LOCATION AND STATUS

ACD	LINE NO.	FROM LOCATION						FC	TO LOCATION					FC	LENGTH (km)	STATUS	ENVIR	ID NO.
		LSD	SEC	TWP	RGE	M	LSD		SEC	TWP	RGE	M						
<u>A</u>	<u>D10</u>	<u>10</u>	<u>01</u>	<u>081</u>	<u>01</u>	<u>S</u>	<u>PL</u>	<u>11</u>	<u>36</u>	<u>082</u>	<u>01</u>	<u>S</u>	<u>PL</u>	<u>17.76</u>	<u>P</u>	<u>CC</u>	<u>01</u>	

3. INSTALLATION SPECIFICATION

ACD	INST. NO.	LOCATION					INST. TYPE	COMPRESSOR/PUMP RATING (kW)	DRIVER POWER SOURCE	STATUS
		LSD	SEC	TWP	RGE	M				

CCA-NGTL-008

Reference:

Section 1.2, Page 6

Request:

Please explain why NGTL is requesting the decision on the Simmons Pipeline purchase by March 1, 2004.

Response:

In the Application NGTL requested the approval by March 1, 2004 in order to have sufficient time to complete the purchase by April 1, 2004. NGTL required some time prior to the roll-in date to perform a number of transition type activities to transfer ownership of the Simmon Assets from Simmons to NGTL. These activities included transferring the assets from Simmons to NEWCO and then to NGTL, land title transfers and activities to ensure systems to support measurement and control were in place prior to the April 1, 2004 roll-in.

CCA-NGTL-009

[REVISED February 2004](#)

Reference:

Section 2.1.1, Page 1

Request:

Please explain how NGTL will deal with the non routine adjustments relating to 2003. Will the final 2003 adjustments be provided after year end for the purposes of this application, if so, when will they be provided?

Response:

~~Non-Routine Adjustments related to 2003 will be determined when 2003 actuals are available. As per Section 2.13.2 of the February 2004 Update, Non-Routine Adjustments related to 2003 in the amount of \$33 million have been included in the 2004 revenue requirement.~~ In accordance with Article 16 of the 2003 Alberta System Revenue Requirement Settlement (ASRRS), NGTL will provide a report to the EUB and the TTP containing information set out in the pro forma reporting package on or before April 1, 2004.

~~NGTL will report the 2003 Non-Routine Adjustments in accordance with the ASRRS reporting requirements and will incorporate them in the 2004 revenue requirement.~~

CCA-NGTL-010

Reference:

Section 2.1, Schedule 2.1.2

Request:

Please provide the 1995 actual results to compare against the 1995 revenue requirement as approved by the Board.

Response:

Please refer to Attachment CCA-NGTL-010.

1995 REVENUE REQUIREMENT (ACTUAL COMPARED TO APPROVED)

(\$ Thousands)

LINE	DESCRIPTION	1995 Decision U96001	1995 Actual
	(a)	(b)	(c)
	Revenue Requirement		
1	Operating Return	442,805	442,805
2	Operating Costs	270,544	270,112
3	Depreciation and Amortization	166,012	167,106
4	Income and Capital Taxes	10,278	14,686
5	Property Taxes	68,479	62,193
6	Transportation by Others	96,862	97,212
7	Other Costs	9,858	13,748
8	Total	<u>1,064,838</u>	<u>1,067,862</u>

CCA-NGTL-011(a) to (e)

Reference:

Section 2.2

Request:

- a) Please provide an understanding of which operating return issues NGTL is requesting approval in this application and which it is requesting approval in the Cost of Capital application.
- b) Please provide a numerical example of how the annual interest expense for each debt issue is based on the number of days that debt issue is outstanding during the year. Please do this for both a Canadian and U.S. issue.
- c) Please list each instance that non third party debt has been raised, who is the issuer, the date of issue and the associated rate for each issue. In each instance where the market rate has been provided by the investment dealers, please provide the associated documentation. How is this process documented to provide transparency for affiliate transactions? How is this all forecast for GRA purposes? Please also provide similar information with respect to short term borrowings.
- d) For each debt issue please provide whether the issue is to a third party or an affiliate either initially held or currently held by an affiliate.
- e) Please provide the dates of each issue.

Response:

- (a) NGTL is requesting approval of an 11% return on deemed common equity of 40% in its Generic Cost of Capital application. NGTL is applying for approval of Long Term Debt and Unfunded Debt cost factors in this Application.
- (b) The requested information is provided in Attachment CCA-NGTL-011(b).
- (c) Please refer to the response to CAPP-NGTL-024 regarding NGTL's intercompany loans with its parent, TCPL. Attachment CCA-NGTL-011(c) demonstrates how the market rate was determined using rates provided by investment dealers for the 7.52%

CCA-NGTL-011(a) to (e)

\$300 Million Note Payable to TransCanada. In the 2004 GRA, NGTL is not forecasting any additional long-term non third-party financing. The rate charged on NGTL's short term borrowings is equal to TCPL's monthly average commercial paper rate. Interest charges on short term intercompany balances are calculated monthly, based on the average of the opening and closing short term intercompany balances for the month.

- (d) Please refer to the response to CAPP-NGTL-024(a) for a complete list of all non third-party debt issues. All other long term debt currently held by NGTL is issued to third parties.
- (e) Please refer to the response to CAPP-NGTL-023(a).

INTEREST COST OF LONG TERM DEBT OUTSTANDING - EXAMPLE CALCULATIONS

FOR THE TEST YEAR ENDING DECEMBER 31, 2004
(\$Thousands)

LINE NO.	DESCRIPTION	INTEREST RATE %	PRINCIPAL OUTSTANDING	DAYS OUTSTANDING	TOTAL DAYS IN YEAR	TOTAL NGTL INTEREST (b x c x d/e)
	(a)	(b)	(c)	(d)	(e)	(f)
Debentures						
1	9.9% Series 23	9.900%	100,000	366	366 ⁽¹⁾	9,900
2	7 7/8% U.S. \$200MM	7.875%	248,544	360	360 ⁽²⁾	19,573

NOTES:

⁽¹⁾ Total days in year is 366 due to 2004 being a leap year.⁽²⁾ Calculation of interest on US\$ Debt is based on a 360 day year. However, during the year that the debt matures interest would be calculated based on the total number of days outstanding out of 365 days (or 366 days in a leap year).

January 2000

Determination of the market rate for the \$300M NGTL Note Payable to TransCanada

Ten year new issue spreads

RBC Capital Markets

	00/01/04	00/01/10	00/01/17	00/01/24	00/01/31	Average
Benchmark	6.39%	6.45%	6.50%	6.60%	6.60%	6.51%
TCPL Spread	0.92%	0.92%	0.92%	0.94%	0.97%	0.93%
TCPL Rate	7.31%	7.37%	7.42%	7.54%	7.57%	7.44%

CIBC World Markets

	00/01/04	00/01/10	00/01/17	00/01/24	00/01/31	Average
Benchmark	6.26%	6.44%	6.50%	6.60%	6.60%	6.48%
TCPL Spread	1.00%	1.01%	1.00%	1.05%	1.08%	1.03%
TCPL Rate	7.26%	7.45%	7.50%	7.65%	7.68%	7.51%

TD Securities

	00/01/04	00/01/10	00/01/17	00/01/24	00/01/31	Average
Benchmark	6.39%	6.45%	6.50%	6.60%	6.60%	6.51%
TCPL Spread	1.00%	1.05%	1.05%	1.10%	1.15%	1.07%
TCPL Rate	7.39%	7.50%	7.55%	7.70%	7.75%	7.58%

Scotia Capital Markets

	00/01/04	00/01/10	00/01/17	00/01/24	00/01/31	Average
Benchmark	6.47%	6.52%	6.60%	6.53%	Not available	6.53%
TCPL Spread	0.99%	0.99%	1.05%	1.10%	Not available	1.03%
TCPL Rate	7.46%	7.51%	7.65%	7.63%	0.00%	7.56%

	Week 1	Week 2	Week 3	Week 4	Week 5	Average
Average by Week	7.36%	7.46%	7.53%	7.63%	7.67%	7.53%
	RBC	CIBC	TD	Scotia	Average	
Average by Institution	7.44%	7.51%	7.58%	7.56%	7.52%	
Lower of Two	7.52%					

CCA-NGTL-011(f)

Reference:

Section 2.2

Request:

Please explain why NGTL intends to obtain from TCPL all future financial requirements rather than relying on third party raised financial instruments.

Response:

This intention is based on an expectation that funds obtained in this manner will be of a cost equal to or less than that which would result if NGTL borrowed directly from third parties.

CCA-NGTL-011(g)

Reference:

Section 2.2

Request:

Please provide evidence that the TCPL borrowings are on terms and conditions no less favorable than would be obtained in the market place.

Response:

Please refer to the responses to CAPP-NGTL-024, CAPP-NGTL-025(b) and CCA-NGTL-011(c).

CCA-NGTL-011(h)

Reference:

Section 2.2

Request:

Does TCPL pass along the actual cost of debt it obtains in the market place to NGTL?
Please provide details of any adjustments.

Response:

Yes. No adjustments are made.

Reference:

Section 2.3, Page 1

Request:

Please explain why organizational streamlining would make year over year comparisons less effective.

Response:

Individual department responsibilities may fluctuate with organizational change. Variances are best considered at the larger, functional area.

For example, Schedule 2.3.1.1, [revised as per the February 2004 Update](#), indicates that Wildrose Region costs have increased \$2.5 million in 2004 whereas Central Region costs decrease ~~\$3.3~~[\\$3.0](#) million. The individual variances are largely attributable to revision of regional boundaries that allow organizational efficiencies to be achieved. Overall, Field Operations costs are expected to ~~decline \$0.5 million~~[remain flat at \\$38.6 million](#) in 2004.

CCA-NGTL-012(b)

Reference:

Section 2.3, Page 1

Request:

Please provide details of the changes in the capitalization policy from 1995 to 2004.

Response:

As of January 1, 2002, NGTL has ceased the capitalization of indirect costs that were previously included in the Capitalization Amount each year. The phasing out of the Capitalization Amount was negotiated by NGTL and the Tolls, Tariff and Procedures Committee as part of the Alberta System Revenue Requirement Settlement 2001 – 2002. For further details regarding this change, please see the response to BR-NGTL-001(c).

There have been no other changes to NGTL's capitalization policy since 1995.

CCA-NGTL-012(c)

Reference:

Section 2.3, Page 1

Request:

Please provide an estimate of the operating costs which were associated with the building laterals in the year prior to the change in policy where NGTL no longer builds laterals.

Response:

NGTL discontinued building laterals in 2000. The majority of costs associated with building laterals were charged directly to those capital projects. The Operating Costs associated with building laterals in 1999 were nominal.

CCA-NGTL-013(a)

Reference:

Section 2.3

Request:

For each of the programs and initiatives associated with operating cost reductions, please provide an estimate of the amount of operating costs which were reduced.

Response:

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

CCA-NGTL-013(b)

Reference:

Section 2.3

Request:

Please list each change in equipment maintenance, plans and procedures. Please provide by change the known risk factors. Please provide details of the pipeline inspection tool launchers and receivers mentioned in section 3.4.

Response:

A summary of the main changes and the primary risk factor considered is provided in Attachment CCA-NGTL-013(b). Reviews of maintenance procedures have enabled optimization of maintenance intervals and maintenance activities to the extent that several thousand man-hours were removed from the planned maintenance program on the Alberta System during 2002 and 2003. Minor changes to procedures were not included in Attachment CCA-NGTL-013(b) since they do not change the equipment maintenance or plans.

The following table summarizes the pipeline inspection tool launchers and receivers installed in 2000 and 2001 (as mentioned in Section 3.4):

ILI Scraper Trap Installations (2000-2001)

Pipeline Facility	Installation Type	Location/Section	Year
NPS 42 CAS M/L Loop	Launcher and Receiver	Clearwater to Hussar	2000
NPS 36 CAS/EAS M/L	Launcher and Receiver	Hussar to Empress	2000
NPS 34 EAS M/L	Launcher and Receiver	Princess to U/S S. Sask. R.	2000
NPS 34 CAS M/L	Launcher and Receiver	Carstairs to Princess	2000
NPS 34 EAS M/L	Launcher and Receiver	Princess to U/S S. Sask. R.	2000
NPS 42 EAS M/L Loop 3	Launcher and Receiver	Princess to U/S S. Sask. R.	2000
NPS 22 East Calgary Lat.	Receiver		2001
NPS 42 WAS Loop	Launcher and Receiver	Cremona - Dogpound	2001
NPS 24 South Lateral	Launcher and Receiver		2001
NPS 42 WAS M/L Loop	Launcher and Receiver	Turner Valley - Longview	2001
NPS 30 Plains M/L Loop	Launcher and Receiver	Twinning M/S - Hussar	2001

CCA-NGTL-013(b)

NPS 24 Plains M/L	Launcher and Receiver	Rimbey M/S - Torrington	2001
NPS 16 Gilby N. Lateral	Launcher and Receiver		2001
NPS 20 Dunvegan Lat.	Launcher and Receiver		2001
NPS 12 Flat Lake Lat.	Launcher and Receiver		2001

CAS – Central Alberta System

EAS – Eastern Alberta System

WAS – Western Alberta System

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
2/21/2003	Rectifier Reading Inspection	Minor procedural changes and/or contact name changes	Safety
4/11/2003	Cathodic Protection Rectifier Reading Inspection	Minor procedural changes and/or contact name changes	Safety
4/11/2003	Cathodic Protection Rectifier Inspection	Minor procedural changes and/or contact name changes	Safety
5/27/2002	Tower 20-80 Ft. Inspection	Minor procedural changes and/or contact name changes	Safety, equipment damage
7/21/2003	Freestanding Tower Inspection	Minor procedural changes and/or contact name changes	Safety, equipment damage
11/1/2002	High Pressure Natural Gas Transfer Hose	Hazard advisory change	Safety, equipment damage, environmental, regulatory compliance
2/20/2003	Natural Gas Flexible Hose Procedure	New Procedure	Safety, equipment damage, environmental, regulatory compliance
6/18/2003	Flexible Hose Usage For Natural Gas Pressure Measuring Equipment	New Procedure	Safety, equipment damage, environmental, regulatory compliance

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
8/26/2002	Piping Identification	New Procedure	Safety, regulatory compliance, environmental
7/23/2002	Ametek H2O Monitor Inspection	New Procedure	Equipment performance, safety, tariff compliance, financial
7/23/2002	Panametric H2O Monitor Inspection	New Procedure	Equipment performance, safety, tariff compliance, financial
8/19/2003	AMETEK Model 933 H2S Analyzer Commissioning Procedure	New Procedure	Equipment performance, safety, tariff compliance, financial, customer interruptions
11/17/2003	Ametek H2O Monitor Inspection	Maintenance Interval change	Equipment performance, safety, tariff compliance, financial
4/2/2002	H2S Analyzer Galvanic 801 Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions
4/26/2002	H2S Analyzer Galvanic 901 Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions
4/26/2002	H2S Analyzer Galvanic 902 Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
5/2/2002	Ametek Model 733 and 733S H2S Analyzer Ramcon Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions
8/29/2002	H2S Analyzer WRandD 733 and 733S-- Check	New Procedure	Equipment performance, safety, tariff compliance, financial, customer interruptions
8/29/2002	H2S Analyzer WRandD 733M-- Check	New Procedure	Equipment performance, safety, tariff compliance, financial, customer interruptions
8/29/2002	H2S Analyzer Galvanic 801 and 901-- Check	New Procedure	Equipment performance, safety, tariff compliance, financial, customer interruptions
8/29/2002	H2S Analyzer Galvanic 902-- Check	New Procedure	Equipment performance, safety, tariff compliance, financial, customer interruptions
3/4/2003	Ametek Model 733 and 733S H2S Analyzer Ramcon Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions
3/11/2003	H2S Analyzer Checklist	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions
6/20/2003	Ametek Model 733M H2S Analyzer Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
6/20/2003	AMETEK Model 733 and 733S H2S Analyzer Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions
6/20/2003	Ametek Model 933 H2S Analyzer Inspection	New Procedure	Equipment performance, safety, tariff compliance, financial, customer interruptions
6/23/2003	AMETEK Model 733 And 733S H2S Analyzer Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions
6/25/2003	Galvanic Model 901 H2S Analyzer Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions
6/25/2003	Galvanic Model 801 H2S Analyzer Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions
6/25/2003	Galvanic Model 801 H2S Analyzer Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions
6/25/2003	Galvanic Model 902 H2S Analyzer Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions
6/25/2003	Galvanic Model 902 H2S Analyzer Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
6/25/2003	AMETEK Model 933 H2S Analyzer Inspection	New Procedure	Equipment performance, safety, tariff compliance, financial, customer interruptions
6/25/2003	Galvanic Model 901 H2S Analyzer Inspection	New Procedure	Equipment performance, safety, tariff compliance, financial, customer interruptions
6/25/2003	Galvanic Model 901 H2S / Total Sulphur Analyzer Inspection	New Procedure	Equipment performance, safety, tariff compliance, financial, customer interruptions
7/7/2003	AMETEK Model 733M H2S Analyzer Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions
7/7/2003	Galvanic Model 901 H2S / Total Sulphur Analyzer Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions
7/8/2003	Tracor Atlas Model 825 AGTL H2S Analyzer Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, tariff compliance, financial, customer interruptions
7/8/2003	Tracor Atlas Model 825 AGTL H2S Analyzer Inspection	New Procedure	Equipment performance, safety, tariff compliance, financial, customer interruptions
7/8/2003	Galvanic Model 902 H2S / Total Sulphur Analyzer Inspection	New Procedure	Equipment performance, safety, tariff compliance, financial, customer interruptions

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
7/8/2003	Galvanic Model 902 H2S / Total Sulphur Analyzer Inspection	New Procedure	Equipment performance, safety, tariff compliance, financial, customer interruptions
3/17/2003	Kahn Cermet II I.S. H2O Monitor Inspection	Minor procedural changes and/or contact name changes	Equipment performance, safety, financial
7/10/2003	Flow Verification Procedure	Minor procedural changes and/or contact name changes	Customer service, financial
12/30/2002	Non-communicating Station Data Collection	New Procedure	Customer service, financial
10/24/2002	Aerial Pipeline Patrol	Procedural changes	Safety, environmental, financial
2/6/2002	RR RB211 DLE GG Borescope Inspection	New Procedure	Financial
2/6/2002	RT56 PT Major Overhaul TPM 1905	Minor procedural changes and/or contact name changes	Customer service, financial
2/6/2002	RT62 PT Major Overhaul TPM 1908	Minor procedural changes and/or contact name changes	Customer service, financial

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
4/29/2002	GE LM1600 Soakwash	Minor procedural changes and/or contact name changes	Financial
8/9/2002	Installation Of Type B Pressure Containing Steel Sleeves on Leaking Defects	New Procedure	Safety, financial
9/16/2002	Clark TCV-10 Major Overhaul	New Procedure	Customer service, financial
9/20/2002	Inergen Valve Actuator Hazard Advisory	Hazard advisory change	Safety
12/11/2002	Water Mist Fire Suppression Inspection SD1	New Procedure	Safety, financial
12/11/2002	Water Mist Fire Suppression And Gas Monitor Inspection SD2	New Procedure	Safety, financial
12/11/2002	Water Mist Fire Suppression And Gas Monitor Inspection SD3	New Procedure	Safety, financial
12/12/2002	DeLaval HVA8C2-C9H Major Overhaul	New Procedure	Customer service, financial

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
12/18/2002	RR RB211 Mark 3 Lube Oil Change	New Procedure	Customer service, financial
12/30/2002	Clark TCVA-16 Major Overhaul	New Procedure	Customer service, financial
12/31/2002	Solar Mars GG Borescope TGR 1606	Service Bulletin change	Customer service, financial
1/10/2003	RR RB211 GG IPC Stage 5, 6 And 7 Stator Replacement	New Procedure	Customer service, financial
1/23/2003	Barometric Pressure Transmitter Replacement	Retired procedure	Financial
1/23/2003	Owner/User Inspection Program For The Inspection And Maintenance Of Pressure	New Procedure	Safety, customer service, financial, regulatory compliance
1/24/2003	Maintenance Task Suspension Procedure	New Procedure	Financial, regulatory compliance, safety
1/28/2003	Screw Air Compressor Maintenance	Maintenance Interval change	Financial

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003				
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change	
1/29/2003	Screw Air Compressor Maintenance	New Procedure	Financial	
1/29/2003	Screw Air Compressor Maintenance	New Procedure	Financial	
1/30/2003	RR Avon GG Air Intake Filter Change TNC 206	Procedural changes	Financial	
1/31/2003	RR Avon GG Air Intake Filter Change TNC 205	Procedural changes	Financial	
2/6/2003	Installation Of Type A Reinforcement Steel Repair Sleeves	New Procedure	Safety, financial	
2/21/2003	Engine PPU Inspection THC 2125 and APU/PPU Transfer Inspection	Minor procedural changes and/or contact name changes	Financial	
2/24/2003	Pressure Reduction Manifold Inspection	Minor procedural changes and/or contact name changes	Safety, regulatory compliance, financial	
3/10/2003	UPS (VRLA) Inspection SD1	New Procedure	Financial	

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
3/18/2003	Remote Station Sequence Logic, Status And Alarm Management Procedure	New Procedure	Customer service, financial
3/20/2003	RR Avon GG Removal And Installation TGC 203	Service Bulletin change	Customer service
3/20/2003	RR Avon GG Borescope And Periodic Inspection TGB 202	Service Bulletin change	Customer service, financial
3/21/2003	RR Avon GG Bladewash And Periodic Maintenance TGG 200	Minor procedural changes and/or contact name changes	Financial
3/21/2003	RR Avon GG Bladewash And Periodic Maintenance TGW 201	Minor procedural changes and/or contact name changes	Financial
4/15/2003	Pratt And Whitney Unit Test Run Start-up For Long Term And Critical Standby	New Procedure	Customer service, financial
5/8/2003	Turbine Meter Certification	Minor procedural changes and/or contact name changes	Customer service
6/5/2003	UPS Inspection SD3	Minor procedural changes and/or contact name changes	Financial

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
6/5/2003	Crane And Rigging Use	Procedural changes	Safety
6/6/2003	Crane And Rigging Use	Procedural changes	Safety
6/12/2003	Facilities Integrity Inspection -- Tasks	Procedural changes	Safety, customer service, financial
6/13/2003	Dresser / Clark DJ270 PT Major Inspection	Maintenance Interval change	Customer service, financial
6/17/2003	HVAC Spring Inspection	Minor procedural changes and/or contact name changes	Financial
6/17/2003	Thermowell Replacement	Procedural changes	Safety, financial
6/17/2003	HVAC Fall Inspection	Minor procedural changes and/or contact name changes	Financial
6/18/2003	GE LM1600 Soakwash	Maintenance Interval change	Customer service, financial

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
6/24/2003	Control And Monitoring Support PLT/STN Inspection	Minor procedural changes and/or contact name changes	Customer service, financial
6/26/2003	Cranes And Rigging , , , Inspection	Minor procedural changes and/or contact name changes	Safety
6/26/2003	Crane Inspection	Minor procedural changes and/or contact name changes	Financial
7/11/2003	RT48 Power Turbine Inspection	Maintenance Interval change	Customer service, financial
7/11/2003	RT48 Power Turbine Major Overhaul	Maintenance Interval change	Customer service, financial
7/11/2003	RT56 Power Turbine Inspection TPM 1904	Maintenance Interval change	Customer service, financial
7/14/2003	RT56 Power Turbine Major Overhaul TPM 1905	Maintenance Interval change	Customer service, financial
7/14/2003	RT62 Power Turbine Inspection TPM 1907	Maintenance Interval change	Customer service, financial

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
7/14/2003	RT62 Power Turbine Major Overhaul TPM 1908	Maintenance Interval change	Customer service, financial
7/22/2003	Vibration Monitoring System Inspection	Maintenance Interval change	Customer service, financial
7/22/2003	Control And Monitoring Unit Inspection	Minor procedural changes and/or contact name changes	Customer service, financial
7/23/2003	Gas Turbine Fuel Control System Inspection	Maintenance Interval change	Customer service, financial
7/25/2003	ALSTOM Tornado GG Soakwash TGB 807	Maintenance Interval change	Customer service, financial
9/18/2003	RR RB211 24G-T DLE GG Soakwash And Borescope Inspection	New Procedure	Customer service, financial
9/18/2003	RR RB211 24G-T DLE GG Soakwash And Borescope Inspection	New Procedure	Customer service, financial
9/19/2003	REXA Fuel Control System Inspection	Retired procedure	N/A

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
10/1/2003	RR RB211-24 GG Soakwash And Inspection TGV 304	Retired procedure	N/A
10/1/2003	RR RB211-24A GG Soakwash And Inspection TGV 306	Maintenance Interval change	Financial, customer service
10/2/2003	RR RB211 DLE GG Removal And Installation TGV 300	Service Bulletin change	N/A
10/10/2003	Facilities Integrity Inspection -- Tasks	Minor procedural changes and/or contact name changes	Safety, financial, customer service
4/15/2003	Space Heater Inspection	Minor procedural changes and/or contact name changes	Regulatory compliance
4/15/2003	Catalytic Heater Inspection	Minor procedural changes and/or contact name changes	Regulatory compliance
10/3/2003	Valve And Valve Operator Inspection	Minor procedural changes and/or contact name changes	Regulatory compliance
5/1/2002	EFMIS Site Inspection	New Procedure	Customer service, financial

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003				
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change	
5/15/2002	Network Site Inspection	New Procedure	Customer service, financial	
5/27/2002	SCADA Process Control Inspection	New Procedure	Customer service, financial	
11/28/2002	12-Volt Catalytic Heater Task	New Procedure	Financial	
12/5/2002	Utility Gas Meter Counter Reading	New Procedure	Customer service, financial	
12/27/2002	Transfer/Pulldown Trailer CD Inspection	New Procedure	Financial	
12/27/2002	Transfer/Pulldown Trailer Inspection	New Procedure	Financial	
1/30/2003	RR Avon GG Air Intake Filter Change TNC 207	Procedural changes	Customer service, financial	
1/31/2003	RR Avon GG Air Intake Filter Change TNC 208	Procedural changes	Customer service, financial	

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
5/31/2002	Engine PPU Oil and Filter Change (Synthetic) TCH 3124 SD2	Retired procedure	N/A
5/31/2002	Engine PPU Oil Filter Change (Synthetic) THC 3123 SD1	Retired procedure	N/A
10/29/2002	Recip Spark Plug Replacement TRC 3138	Retired procedure	N/A
10/29/2002	Cooper GMW H10K Minor Inspection TRR 1909	Retired procedure	N/A
12/27/2002	Enerflex 1 Trailer CD Insp TUR 3112	Retired procedure	N/A
12/27/2002	Norwalk TC9 Trailer Inspection TUR 2523	Retired procedure	N/A
12/27/2002	Norwalk TC40 Trailer CD Inspection TUR 2502	Retired procedure	N/A
12/27/2002	Norwalk TC40 Trailer Inspection TUR 2503	Retired procedure	N/A

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
12/27/2002	Enerflex 1 Trailer Insp TUR 3111	Retired procedure	N/A
12/27/2002	Enerflex II Trailer CD Insp TUR 3122	Retired procedure	N/A
12/27/2002	Norwalk TC60 Trailer CD Inspection TUR 2512	Retired procedure	N/A
12/27/2002	Norwalk TC9 Trailer CD Inspection TUR 2522	Retired procedure	N/A
12/27/2002	Pamco I Trailer CD Insp TUR 3132	Retired procedure	N/A
12/27/2002	Pamco II Trailer CD Insp TUR 3142	Retired procedure	N/A
12/27/2002	TSI TC9 Trailer CD Inspection TUR 2702	Retired procedure	N/A
12/27/2002	Enerflex II Trailer Insp TUR 3121	Retired procedure	N/A

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
12/27/2002	Norwalk TC60 Trailer Inspection TUR 2513	Retired procedure	N/A
12/27/2002	Pamco I Trailer Insp TUR 3131	Retired procedure	N/A
12/27/2002	Pamco II Trailer Insp TUR 3141	Retired procedure	N/A
12/27/2002	TSI TC9 Trailer Inspection TUR 2703	Retired procedure	N/A
3/6/2003	Relief Valve Overhaul Inspection SD2	Retired procedure	N/A
3/6/2003	Relief Valve Function Test Inspection SD1	Retired procedure	N/A
11/17/2003	Pratt And Whitney FT4C GG Installation/Removal	Retired procedure	N/A
11/17/2003	Pratt And Whitney FT4C GG Soakwash	Retired procedure	N/A

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
11/17/2003	Pratt And Whitney FT4C Inspection	Retired procedure	N/A
11/18/2003	Pratt And Whitney FT4C PT Inspection	Retired procedure	N/A
11/18/2003	Pratt And Whitney FT4C PT Inspection	Retired procedure	N/A
11/18/2003	Pratt And Whitney FT4C PT Inspection	Retired procedure	N/A
11/18/2003	Pratt And Whitney FT4C Skid Inspection	Retired procedure	N/A
11/20/2003	Allied Signal ASE40 PT CD Inspection	Retired procedure	N/A
11/20/2003	Allied Signal ASE40 PT Inspection	Retired procedure	N/A
11/21/2003	Turbo Unit Standby Maintenance	Retired procedure	N/A

NGTL Equipment maintenance changes from January 1, 2002 to November 21, 2003			
Effective Date	TransCanada Operating Procedure Title	Description of Change	Risk Factors for change
11/21/2003	Turbo Unit Standby Maintenance	Retired procedure	N/A
12/31/2002	RR RB211 DLE GG Removal And Installation TGV 300	Service Bulletin change	Customer service, financial

CCA-NGTL-013(c)

Reference:

Section 2.3

Request:

Please provide the cost of the computerized maintenance management system. Please also provide the information it records and provides.

Response:

The implementation cost of the computerized maintenance management system was \$1.7 million. The computerized maintenance management system records and provides the following information:

- Entity information, or equipment information (e.g., make, model, serial #)
- Entity statistics (e.g., operating hours)
- Work orders associated to the entities or equipment
- Preventative maintenance tasks for entities or equipment
- Work planning, prioritisation, and schedules for work order management
- Cost information

CCA-NGTL-013(d)

Reference:

Section 2.3

Request:

Please provide details of the technologies associated with reduced operating costs and maintenance efforts.

Response:

Please refer to Attachment CAPP-NGTL-010(a).

CCA-NGTL-013(e)

Reference:

Section 2.3

Request:

Please provide details of the innovative techniques to refurbish equipment as opposed to replacement.

Response:

TCPL has been actively working with Original Equipment Manufacturers (OEMs) and after-market vendors to search for and to develop new techniques to increase repairability and service life of critical gas turbine components. Examples of the innovative techniques include:

- Rejuvenation heat treatment of turbine blades to reverse aging of alloy microstructure and to restore creep properties of the material. This technique extends the service life of turbine blades significantly past OEM recommendations.
- Weld repair of turbine blades with advanced alloys with oxidation resistance properties superior to the blades' parent material. This repair allows us to extend in-service intervals before repairs are required and to increase the blades' life limit.
- Restoration heat treatment of turbine blades to reverse high cycle fatigue damage. The heat treatment allows us to return blades to service, which would normally be scrapped because of high cycle fatigue exposure.
- Straightening and heat treatment of turbine nozzle guide vanes to restore their dimensional integrity. This technique allows us to repair and return vanes to service that have been deformed due to creep.
- Refurbishment of turbine engine bleed valves in our repair shop. Having the full control of the repairs optimizes the work scope for each valve thereby minimizing costs.

CCA-NGTL-013(f)

Reference:

Section 2.3

Request:

Please provide an understanding of what equipment is now refurbished as opposed to replaced.

Response:

Common components of compressor units that are refurbished or repaired during maintenance, as opposed to being replaced, include the following:

- Thrust bearings
- Roller bearings
- Variable Inlet Guide Vanes (VIGV) Rams
- Bleed Valves/ Bleed Valve Actuators
- Turbine Blades
- Turbine Vanes
- Compressor Stators
- Compressor Blades
- Combustion Liners
- Fuel Nozzles/Fuel Burners
- Seal Segments
- Thermocouple Harnesses

CCA-NGTL-013(g)

Reference:

Section 2.3

Request:

Please provide details of changes in the procurement processes and which goods and services are associated.

Response:

Improvements in the procurement processes have focused on the efficiency of interfaces with engineering and maintenance activities, and the effectiveness of purchasing spending. Master supply agreements have been set up to allow for automatic ordering from requisitions, with no manual intervention required from Procurement staff. Over four hundred and fifty suppliers were consolidated into one national supplier for maintenance spending, providing bulk purchasing and volume discounts that were not available with spending fragmented amongst multiple suppliers. Other examples of supplier rationalization include the provision of information technology contract workers, freight services and courier services.

NOVA Gas Transmission Ltd.

**NGTL 2004 GRA - Phase 1
Application No. 1315423
Response to CCA-NGTL-013(h)
December 11, 2003
Page 1 of 1**

CCA-NGTL-013(h)

Reference:

Section 2.3

Request:

Please provide details of the organizational adjustments.

Response:

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

CCA-NGTL-013(i)

Reference:

Section 2.3

Request:

Please provide details of the single call centre for shippers. Please provide details of the cost savings.

Response:

TCPL's Call Centre handles customer inquiries and all daily transactions (nominations, allocations, confirmations, balancing and associated computer systems, web sites and reports) for the Alberta System, Mainline and BC System. The Call Centre operates 15 hours a day, 7 days a week, with on-call coverage at other times. The Call Centre may be reached at 403-920-PIPE or toll free at 1-877-920-PIPE.

Having a single group manage these functions for TCPL's three pipelines has enabled TCPL to maintain or enhance service, while reducing costs. Instead of dedicating individual staff to handle activities on each of the three pipelines in evenings and weekends, the Call Centre is able to manage the workload with two staff. Management and on-call coverage of these functions has also been reduced. Because customer activities tend to occur at different times of the day on the three pipelines, an integrated approach enables TCPL to manage the workload with a net reduction in staffing levels. This integrated approach and economies of scale have enabled TCPL to reduce staffing in this area by approximately 25% over the past two years.

CCA-NGTL-013(j)

Reference:

Section 2.3

Request:

Please explain how NGTL was able to increase the size of its network while maintaining the same number of compression facilities.

Response:

A facility optimization study was completed in 2000 and described in Section 2.8.1 and Section 5.2 of the December 2000 Annual Plan. The objective of the optimization study was to evaluate ways to optimize the Alberta System to reduce operating and maintenance costs, minimize fuel usage and maintain flexibility without adversely affecting required throughput. Updates to the optimization study were/are presented in the December 2001, 2002 and upcoming 2003 Annual Plans. The optimization study concept has been incorporated into and is an integral part of the design process as described in the December 2001 Annual Plan.

As the result of continued optimization of the compression fleet, some compressor units were retired, and some relocated to locations where they could be better utilized.

In addition, the distribution of supply within Alberta has shifted since 1995. Supply decline in the North & East Project area is partially offset by connection in other parts of the province targeting the need for more pipeline facilities. This decline in the North & East Project area in conjunction with recent growth in Fort McMurray area deliveries has required additional pipe facilities to bring gas into an area where traditionally gas was moved out of the area. Additional pipe facilities were required to provide increased shipper requirements along the Western Alberta Mainline to the ABC border delivery point.

CCA-NGTL-014(a)

[REVISED February 2004](#)

Reference:

Section 2.3.1

Request:

Please provide details of the changes in pension costs in 2003 and 2004 and details of pension and benefit adjustments.

Response:

~~As per the February 2004 Update, T~~The increase in estimated pension expense of \$~~1.037~~2.084 million from 2003 to 2004 (see Schedules 3.11 and 3.11.1 ~~of the February 2004 Update~~) primarily comprises changes to actuarial loss amortization and current service cost, ~~interest cost, expected return on plan assets and amortizations.~~

For details on the Pension and Benefit Adjustment, please refer to the response to CAPP-NGTL-031, Revised February, 2004.

CCA-NGTL-014(b)

REVISED February 2004

Reference:

Section 2.3.1

Request:

Please provide the last actuarial pension study which was completed.

Response:

The relevant extracts from the actuarial valuation as of January 1, ~~2003~~-2004 of TCPL's pension plans ~~is~~are provided in Attachment CCA-NGTL-014(b).

Per Schedule 3.11.1 – Sheet 1 of 1 – Line 2 – Column (f), the portion of TCPL's total 2003 ~~forecast~~ pension expense of ~~\$43.670~~36.233 million (Attachment 1, Page 2 of 2) allocated to NGTL based on Permanent Full Time Equivalents is ~~\$13.124~~ 13.131 million.

Per Schedule 3.11 – Sheet 1 of 1 – Line 2 – Column (p), the portion of TCPL's forecast 2004 pension expense of \$43.670 million (Attachment 1, Page 2 of 2) allocated to NGTL based on Permanent Full Time Equivalents is \$15.215 million.

ACTUARIAL OPINION

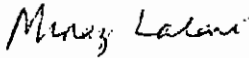
In our opinion, for the purposes of the actuarial valuation and the related pension accounting information, the data on which the valuation is based are sufficient and reliable. Other than the liability discount rate, TransCanada has selected the assumptions and they are in accordance with accepted actuarial practice. The liability discount rate has been determined in accordance with Section 3461 of the Canadian Institute of Chartered Accountants Handbook. This valuation conforms with the requirements of Section 3461 of the Canadian Institute of Chartered Accountants Handbook.

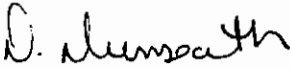
This letter has been prepared and our opinions have been given in accordance with accepted actuarial practice. This actuarial opinion forms an integral part of the letter.

* * * * *

Please contact us if you have any questions or require additional information.

Sincerely,


Minaz Lalani, FSA, FCIA


Donna Dunseath, FSA, FCIA

ML/DD:bd

Attachments

cc: Don Marchand — TransCanada PipeLines Limited
Jim Hinks — TransCanada PipeLines Limited
Heather Zambory — Towers Perrin
Nancy Hudson — Towers Perrin

REVISED February 2004

TRANSCANADA PIPELINES LIMITED
2003 Pension Accounting Information

Table 1

Pension Expense (\$000's)	2004*			2003**		
	Registered Plan	Supplemental Plan	Aggregate	Registered Plan	Supplemental Plan	Aggregate
Current service cost	\$ 22,607	\$ 3,438	\$ 26,045	\$ 20,262	\$ 3,516	\$ 23,778
Interest cost on accrued benefit obligation	47,233	8,266	55,499	43,891	8,057	51,948
Expected return on assets	(48,342)	(5,520)	(53,862)	(45,662)	(5,053)	(50,715)
Amortization of transitional obligation (asset)	-	-	-	-	-	-
Amortization of past service costs -- Established prior to January 1, 2004 -- Established January 1, 2004	3,347	60	3,407	3,347	60	3,407
Amortization of actuarial (gains) / losses***	10,902	1,679	12,581	6,574	1,241	7,815
Settlement / curtailment	-	-	-	-	-	-
Total pension expense	\$ 35,747	\$ 7,923	\$ 43,670	\$ 28,412	\$ 7,821	\$ 36,233

* Registered Plan discount rate = 6.00% and expected rate of return on assets = 7.25%;
Supplemental Plan discount rate = 6.00% and expected rate of return on assets = 4.25%.
** Registered Plan discount rate = 6.25% and expected rate of return on assets = 7.75%;
Supplemental Plan discount rate = 6.25% and expected rate of return on assets = 4.50%.

	RPP	SPP	RPP	SPP
	2004	2004	2003	2003
*** Calculation of amortization of actuarial (gains) / losses				
Unrecognized net (gain) loss	\$ 210,132	\$ 33,925	\$ 156,162	\$ 29,000
10% corridor [10% * max(PBO,MRV)]	79,311	13,779	70,700	12,868
Subject to amortization	130,821	20,146	85,462	16,132
EARSL	12	12	13	13
Amortization of excess	\$ 10,902	\$ 1,679	\$ 6,574	\$ 1,241

CCA-NGTL-014(c)

[REVISED February 2004](#)

Reference:

Section 2.3.1

Request:

Please provide the FTE's which were filled at year end by year from actual 1995 to forecast 2004. Please also provide the Board approved FTEs.

Response:

[The 2002 and 2003 FTEs have been revised as per the February 2004 Update.](#) The FTEs that were filled at year end are:

1995 Forecast	2,809	(as submitted in the 1995 GRA to the Board)
1996	2,309	
1997	2,086	
1998	1,403	
1999	1,105	
2000	990	
2001	919	
2002	907915	
2003 Forecast ¹	800827	
2004 Forecast	795	

The Board did not expressly approve FTE levels during these years.

[1 Allocated FTEs provided for 2004 are an average. The December 2004 allocated FTEs included allocation adjustments and, therefore, the average allocated FTEs are more indicative of the effort required to operate the Alberta System in 2003.](#)

CCA-NGTL-014(d)

Reference:

Section 2.3.1

Request:

Please provide the actual filled FTEs for the Alberta system as of January 2, 2003. Please also provide the forecast filled FTEs for January 2, 2004, and December 31, 2004.

Response:

Please refer to the response to CCA-NGTL-014(c) for the year end information.

CCA-NGTL-014(e)

REVISED February 2004

Reference:

Section 2.3.1

Request:

Please provide the number of compressor fleet repairs and overhauls completed from 1995 to forecast 2004 by year. Please separate into minor and major overhauls. Is a refurbishment considered a major overhaul?

Response:

A summary of the number of overhauls performed on the Alberta System for the years 1995 to 1998 is not easily accessible without significant effort. Data for the years 1999 to 2003 and the forecast for 2004 is detailed below. [The forecast for 2004 has been revised as per the February 2004 Update.](#)

Alberta System Overhauls 1999 – 2004 (forecast)

	1999	2000	2001	2002	2003	2004
Major Overhauls	11	21	17	17	12	7 6
Minor Overhauls	2	6	7	7	6	4 3
Total	13	27	24	24	18	11 9

Notes:

1. Includes all Gas Generator overhauls, Power Turbine overhauls, and Reciprocating Engine major overhauls only.
2. Does not include equipment failures and other unscheduled maintenance activities.

A refurbishment is not considered to be a major overhaul.

CCA-NGTL-014(f)

Reference:

Section 2.3.1

Request:

Please provide details of any changes in policy associated with compressor fleet repairs and overhauls.

Response:

NGTL has made no changes in policy associated with compressor fleet repairs and overhauls for the 2002 base year, 2003 forecast year or 2004 test year.

CCA-NGTL-014(g)

Reference:

Section 2.3.1

Request:

Please provide an understanding of the activities associated with generator set maintenance.

Response:

Generator sets supply primary or auxiliary power for compressor stations. The Alberta System operates sixty-one auxiliary power units and thirteen prime power units. The following maintenance activities are performed to support this equipment:

- Oil/Filter Changes
- Inspections
- Mid-Life Overhauls
- Major Overhauls
- Unscheduled Repairs

CCA-NGTL-014(h)

Reference:

Section 2.3.1

Request:

Please provide details of the organizational deficiency [sic] study.

Response:

From September 1999 through to June 2002, NGTL contracted RLG International to improve the organizational efficiency primarily within Field Operations. RLG International assisted NGTL in developing a structure for continuous improvement with appropriate measurements required for Field Operations to improve performance.

CCA-NGTL-014(i)

Reference:

Section 2.3.1

Request:

Please provide details of the changes of the aerial troll [sic] frequency and procedures which has occurred since 1995. Please also provide details of any inspection frequency and procedure changes since 1995.

Response:

Alberta Aerial Patrol Frequencies

1995-1998

Frequency of aerial patrols was a minimum of twice per year. Southern Alberta was patrolled twice per year and Northern Alberta was patrolled 4-6 times per year depending on area. Additional flights may have been required for flooding, high levels of construction activity, forest fires, etc.

Frequency was based on historical data for unauthorized encroachments, third party damage, etc.

Internal service providers accompanied by field personnel performed the patrols.

1999 - 2001

A post merger review of aerial patrol frequencies was conducted to align frequencies in Alberta with those on the Canadian Mainline. Industry best practices were also considered in this review.

These frequencies were based on industry best practices, level of activity, and potential consequences.

Northern Alberta Mainline frequency - 17 patrols per year (December-April 2/month, May-November 1/month).

CCA-NGTL-014(i)

Southern Alberta Mainline frequency -19 patrols per year (April-October 2/month, November-March 1/month).

Alberta Lateral patrol frequency - every second month or 6 per year.

2002-2003

Starting in 2002, aerial patrol frequencies have been determined using a risk-based analysis. This risk analysis incorporates conclusions of a Pipeline Research Committee International (PRCI) study on aerial patrol frequency and effectiveness, as well as a benchmark study performed by the American Gas Association/Southern Gas Association. As a result of this work, Alberta pipelines are now patrolled twice per year. An external service provider performs patrols with field personnel on board once per year.

CCA-NGTL-014(j)

Reference:

Section 2.3.1

Request:

Please explain the 2003 reduction in community safety and environmental expenditures.

Response:

The primary reasons for the decrease in expenditures as outlined in Sub-section 2.3.1, page 7 of 27, lines 19 through 21, are organizational efficiencies and the completion of certain work activities in 2002. Organizational efficiencies resulted from combining teams and increasing the employee to leader ratio. During 2002, contractors were utilized to assist in the development of community and safety awareness programs. Upon completing the development of the programs there was no longer a need for the contractors resulting in a cost reduction in 2003.

CCA-NGTL-014(k)

[REVISED February 2004](#)

Reference:

Section 2.3.1

Request:

Please explain the high level of pipeline crossings. Please also provide details of the level of staff reductions.

Response:

[As per the February 2004 update](#), the following table [has been updated and](#) shows the increase in the level of pipeline crossings. NGTL expects the number of crossings will increase in 2004, based on the current level of activity within the oil & gas industry.

Number of Pipeline Crossings

2001	Increase 2001-2002	2002	Increase 2002-2003 (YTD)	2003 (YTD)
1,199	13%	1,353	8% <u>28%</u>	1,460 <u>1,733</u>

The Community, Safety and Environment department forecasts a decrease in staff by approximately 1.5 full time equivalents in 2004 as compared to 2003.

CCA-NGTL-014(I)

Reference:

Section 2.3.1

Request:

Please provide the actual amount to date of one-time payments in 2003 for land compensation. What is NGTL's proposal to deal with these payments for regulatory accounting purposes? Please provide a financial analysis of the one-time payment pilot program.

Response:

NGTL has spent \$281,448 as of November 15, 2003, on land compensation for the one-time payment pilot program in 2003. The financial analysis indicates a breakeven point of nine years for this program. NGTL has included the payments for this pilot program in the 2003 and 2004 operating costs. When the pilot is completed NGTL will determine if the program should continue and would address the regulatory accounting practice for future payments at that time.

 CCA-NGTL-014(m)

REVISED February 2004

Reference:

Section 2.3.1

Request:

Please provide a supporting table for the electric utilities costs. Please include rate assumptions for 2004 and electrical usage for 2002 actual and 2003 and 2004.

Response:

As per the February 2004 Update, NGTL's electric utilities costs and usage have been updated for actual costs and consumption and are summarized in the following table.

	2002 Base Year	2003 <u>Forecast</u> <u>Actual Year</u>	2004 Test Year
Cost (\$Thousands)	4,443	<u>4,572</u> <u>4,126</u>	3,766
Consumption MWh	49,082	<u>46,456</u> <u>44,456</u>	46,420

The 2004 Test Year amount reflects the elimination of the 2000 Pool Price deferral surcharges as well as the revised 2003 Aquila Tariff charges. Rate assumptions include energy costs, transmission and distribution costs, billing services costs, and Alberta Electricity System Operator fees as well as applicable riders.

CCA-NGTL-014(n)

Reference:

Section 2.3.1

Request:

Please separate regulatory service expenses into NGTL, TCPL, other affiliates and third party contracts.

Response:

NGTL assumes the reference in the request is to Line 4 of Schedule 2.3.1.5.

Please see the response to CAPP-NGTL-035 (Attachment CAPP-NGTL-035, page 6 of 10) for the allocation of regulatory services expenses to Alberta System, Mainline and BC System. Further, please see the response to CAPP-NGTL-014 for a detailed breakdown of regulatory hearing costs.

 CCA-NGTL-014(o)

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Reference:

Section 2.3.1

Request:

Please provide details of the 2002, 2003 and 2004 severance programs. Please include number and types of positions eliminated and cost savings. Table 2.13.1 provides capitalized monthly costs. Please explain why severance costs actual appears as an operating cost and not as a capital cost?

Response:

TCPL's severance program is applied to employees whose employment is terminated by the company for non-culpable reasons. The types of positions eliminated include both staff and management.

As per the February 2004 Update, Ddetails of the 2002, 2003, and 2004 severance programs are as follows:

	<u>FTE</u>	<u>Average Per FTE¹</u> (\$000)	<u>Annualized Cost Savings¹</u> (\$000)
2002	39.5	117.0	4,621.5
2003	105.0 <u>93.1</u>	131.6 <u>136.9</u>	13,818.0 <u>12,745.4</u>
2004 (estimate ²)	61.7	139.2 <u>144.8</u>	8,588.6 <u>8,934.2</u>

¹ Annualized cost savings is calculated based on the average per full time equivalent (FTE) defined as total direct compensation and benefits as per Section 2.3, Schedule 2.3.2.1, Sheet 1 of 1 for the respective years.

² The 2004 severance program is an estimate based on historical trends and best judgment.

The above annualized cost savings are based only on the number of terminations and may not always translate directly into actual operating cost savings. Terminations may occur due to the elimination of positions, re-assessment of work, or requirements for different

CCA-NGTL-014(o)

[REVISED February 2004](#)

skill sets or qualifications. Filling required new positions will partially off-set the cost savings of terminations.

Schedule 2.13.1 shows the 2002 capital severance revenue requirement adjustment as per the 2001-2002 ASRS (Alberta System Rate Settlement). Severance costs incurred in 2003 are calculated as per the 2003 ASSRS (Alberta System Revenue Requirement Settlement). 2004 severance costs form part of the Operating Costs.

CCA-NGTL-015(a)

Reference:

Section 2.3.2

Request:

Please provide the forecast salary escalation factor for 2003 and 2004. Please separate into merit and inflation forecasts. Please also provide NGTL's inflation forecast for 2003 and 2004.

Response:

As listed in Table 2.3.2-5, the 2003 annual base salaries increased by 3.7% in aggregate, and in 2004 TCPL is estimating aggregate annual base salary to increase by 5% for salaried (non-field) employees and by 3.75% for fixed rate (field) employees.

TCPL does not provide inflationary increases to salary. The actual increase to an employee's base salary for each job or position may vary depending on the salary market data for that position and individual performance.

CCA-NGTL-015(b)

[REVISED February 2004](#)

Reference:

Section 2.3.2

Request:

Please provide Towers Perrin Study.

Response:

[As per the February 2004 Update, the 2003 Towers Perrin Study is now available.](#)

Towers Perrin ~~study~~[studies](#) attached:

- Attachment 1 CCA-NGTL-015(b):
Competitive Compensation Analysis by Job Family (2002), January 17, 2003.
- Attachment 2 CCA-NGTL-015(b):
Updated Job Family Table, March 3, 2003.
- [Attachment 3 CCA-NGTL-015\(b\):
Competitive Compensation Analysis by Job Family \(2003\), December 4, 2003.](#)

TransCanada

Competitive Compensation Analysis by Job Family

January 17, 2003

Towers Perrin

Background

- TransCanada requested Towers Perrin review its actual total direct compensation (TDC) competitiveness relative to its Energy Industry Comparator Group which includes companies from the following industries:
 - Oil and Gas
 - Electrical Utilities
 - Pipelines
- These industries represent the labour market from which TransCanada draws/loses employees and therefore are a reasonable comparison for compensation purposes.
- Data for the analysis of competitive TDC of the Energy Industry is accessed from the Towers Perrin's 2002 Energy Industry, Total Rewards Database (TRDB).
 - The TRDB includes twenty-two executive positions and over 200 management, supervisory, professional and support positions in 64 functional areas.
 - There are 74 participating companies from the Energy Industry, ranging in revenue from approximately \$1 million to \$18 billion.

Background

- The TRDB is an annual, members-only compensation survey conducted in-house by Towers Perrin's compensation professionals.
- Data is collected confidentially from each participating company and vetted by Towers Perrin to ensure that it is complete, correct and relevant.
- The companies in the Comparator Group represent TRDB participants that are of generally similar size and scope to TransCanada.
- The job families included in the analysis are:
 - Management (Manager to CEO)
 - Accounting
 - Secretarial, Clerical and Administrative Assistants
 - Engineering
 - Human Resources
 - Information Systems
 - Safety and Environment
 - Procurement

Methodology

- These job families represent standard job families that are consistent across the Energy Industry which:
 - Provides large sample sizes of data for each role and better role-matching consistency ensuring more reliable data and therefore better cross-company comparisons; and
 - Enhances the ability to duplicate the analysis in subsequent years.
- This analysis covers 63% of the TransCanada Canadian workforce (excluding field personnel).
- Actual total direct compensation is actual base salary plus actual bonus paid plus the expected value of long-term incentives.
- TransCanada provided a list of roles included in the eight (8) job families to be reviewed and the corresponding number of incumbents in each role.

Methodology

- Towers Perrin matched each role in each family to a distinct position within the Comparator Group and calculated the 50th percentile TDC for each role.
 - Towers Perrin calculated an average TDC for each job family based on the number of incumbents in each role provided by TransCanada.
- TransCanada provided its TDC figures for each role in each family for our analysis of their competitive positioning relative to the Comparator Group.
 - Towers Perrin calculated the average TransCanada TDC of each job family as well as the overall average TransCanada TDC.
- The variance to market was calculated as the difference between the Comparator Group and TransCanada's TDC, expressed as a percentage of the Comparator Group data.

Summary of Total Direct Compensation (TDC) Market Data

Summary of TransCanada vs. Comparator Group

Job Family	1	2	3
	Average TransCanada Actual TDC	Average Market 50th Actual TDC	Variance to Market*
Manager to CEO	258,938	251,979	2.8%
Accounting	81,648	83,361	-2.1%
Secretarial, Clerical and Administrative Assistants	56,868	55,861	1.8%
Engineering	94,772	107,186	-11.6%
Human Resources	84,300	78,875	6.9%
Information Systems	82,346	86,951	-5.3%
Safety and Environment	91,651	88,273	3.8%
Procurement	82,505	77,478	6.5%
Overall Weighted Average**	118,966	119,994	-0.9%

*Plus or minus 10% from market 50th percentile is considered market competitive.

**Weighted by number of roles within each family.

Observations

- For the job families reviewed in this analysis, TransCanada is, on average, slightly below the 50th percentile of the data for the Comparator Group for actual TDC.
- All but one of the job families are within +/- 10% of the market median (e.g., 50th percentile).

Definitions

- 25th Percentile — the point at which 25% of the sampled values are lower and 75% are greater.
- 50th Percentile (Median) — the point at which 50% of the sampled values are lower and 50% are greater.
- 75th Percentile — the point at which 75% of the sampled values are lower and 25% are greater.
- Weighted Average — The TDC of each role in a family is "weighted" by the number of incumbents in the role to compute an average TDC for the family.
 - When comparing TransCanada to the market data, using weighted averages is used to minimize the distortions due to differences not attributable to pay practices such as number of incumbents.

2002 Competitive Compensation Analysis by Job Family

Job Family	Average TransCanada Actual TDC*	Average Market 50th Actual TDC	Variance to Market*
Manager to CEO	258,938	251,979	2.8%
Accounting	82,955	83,361	-0.5%
Associate	51,955	55,861	-7.0%
Engineering	102,625	107,186	-4.3%
Human Resources	83,111	78,875	5.4%
Information Systems	81,991	86,951	-5.7%
Safety and Environment	92,195	88,273	4.4%
Supply Management	81,723	77,478	5.5%
Overall Weighted Average**	119,273	119,994	-0.6%

+ TransCanada Actual TDC restated following to corrected actual bonus data.

* Plus or minus 10% from market 50th percentile is considered market competitive.

**Weighted by number of roles within each family.

TransCanada

2003 Competitive Compensation Analysis by Job Family

December 4, 2003

Towers Perrin

Background

- TransCanada requested Towers Perrin review its actual total direct compensation (TDC) competitiveness relative to its Energy Industry Comparator Group which includes companies from the following industries:
 - Oil and Gas
 - Electrical Utilities
 - Pipelines
- These industries represent the labour market from which TransCanada draws/loses employees and, therefore, are a reasonable comparison for compensation purposes.
- Data for the analysis of competitive TDC in the Energy Industry are accessed from Towers Perrin's 2003 Energy Industry, Total Rewards Database (TRDB).
 - The TRDB includes twenty-one executive positions and over 200 management, supervisory, professional and support positions in 59 functional areas.
 - There are 73 participating companies from the Energy Industry, ranging in annual revenue from approximately \$800 thousand to \$18 billion.

Background

- The TRDB is an annual, members-only compensation survey conducted in-house by Towers Perrin's compensation professionals.
- Data are collected confidentially from each participating company and vetted by Towers Perrin to ensure that it is complete, correct and relevant.
- The companies in the TransCanada's Comparator Group represent TRDB participants that are of generally similar size and scope to TransCanada.
- The job families included in the analysis are:
 - Manager to CEO (excludes executives not working in the regulated pipeline business)
 - Accounting
 - Secretarial, Clerical and Administrative Assistant
 - Engineering
 - Human Resources
 - Information Systems
 - Procurement
 - Safety & Environment

Background

- These job families represent standard job families that are consistent across the Energy Industry which:
 - Provides large sample sizes of data for each role and better role-matching consistency ensuring more reliable data and therefore better cross-company comparisons; and
 - Enhances the ability to duplicate the analysis in subsequent years.

Methodology

- TransCanada provided a list of roles included in the eight (8) job families to be reviewed and the corresponding number of incumbents in each role.
- Towers Perrin matched each role in each family to a distinct survey benchmark position within the Comparator Group and calculated the 50th percentile TDC for each role.
 - Towers Perrin calculated an average TDC for each job family based on the number of incumbents in each role as provided by TransCanada.
- TransCanada provided its TDC figures for each role in each family for our analysis of their competitive positioning relative to the Comparator Group.
 - Towers Perrin calculated the average TransCanada TDC of each job family as well as the overall average TransCanada TDC.
- The variance to market was calculated as the difference between the Comparator Group and TransCanada's TDC, expressed as a percentage of the Comparator Group data.

2003 Total Direct Compensation (TDC) Market Data

Summary of TransCanada vs. Comparator Group

Job Family	Average		Average		Variance to Market*
	TransCanada Actual TDC	Market 50th Actual TDC	Market 50th Actual TDC	Market 50th Actual TDC	
Manager to CEO**	256,203	242,031	242,031	242,031	5.9%
Accounting	85,943	86,722	86,722	86,722	-0.9%
Secretarial, Clerical and Administrative Assistant	53,538	51,250	51,250	51,250	4.5%
Engineering	107,064	105,103	105,103	105,103	1.9%
Human Resources	91,266	82,928	82,928	82,928	10.1%
Information Systems	85,424	83,313	83,313	83,313	2.5%
Procurement	85,235	76,108	76,108	76,108	12.0%
Safety & Environment	94,271	95,153	95,153	95,153	-0.9%
Overall Weighted Average***	122,392	117,420	117,420	117,420	4.2%

*Plus or minus 10% from market 50th percentile is considered market competitive.

**Manager to CEO excludes executives not working in the regulated pipeline business.

***Weighted by number of roles within each family.

Market Data Source: 2003 Energy Industry, Total Rewards Database

Observations

- This analysis covers 61% of the TransCanada Canadian workforce (excluding field personnel).
- For the job families reviewed in this analysis, TransCanada is, on average, slightly above the 50th percentile of the data for the Comparator Group for actual TDC.
 - Two job families are greater than 10% of the market median (50th percentile).

Definitions

- Actual total direct compensation (TDC) is actual base salary plus actual bonus paid plus the expected value of long-term incentives.
- Statistical Terms:
 - 25th Percentile — the point at which 25% of the sampled values are lower and 75% are greater.
 - 50th Percentile (Median) — the point at which 50% of the sampled values are lower and 50% are greater.
 - 75th Percentile — the point at which 75% of the sampled values are lower and 25% are greater.
- Weighted Average — The TDC of each role in a family is "weighted" by the number of incumbents in the role to compute an average TDC for the family.
 - When comparing TransCanada to the market data, using weighted averages is used to minimize the distortions due to differences not attributable to pay practices such as number of incumbents.

Reference:

Section 2.3.2

Request:

For each job family in table 2.3.2-2 please provide the average, median and range of salaries. Please separate managers and executives in the manager to CEO job family. Please define market. Please define 50th. Please provide the median and average market TDC for each category. Please provide the number of positions used to determine the market 50th by job family.

Response:

The job family Table 2.3.2-2 refers to Total Direct Compensation (TDC) only. The analysis for this data does not provide a range of salaries, which is only one component of TDC. Please refer to the Towers Perrin study provided in the response to CCA-NGTL-015(b) for further detail on the methodology.

Please refer to the response to BR-NGTL-009 for a further breakdown of the Manager to CEO job family.

The market is defined as TCPL's defined competitive compensation market, the comparator group. Please refer to Table 2.3.2-4 for characteristics of TCPL's compensation comparator group.

The 50th Percentile, or the median, describes the point at which 50% of the sampled values are greater and 50% are lower.

The job family table Table 2.3.2-2 refers to the average of the TDC medians of the comparator group. Please refer to the Towers Perrin study provided in the response to CCA-NGTL-015(b) for further detail on the methodology.

The following table shows the total number of positions (market matches) reported in the survey data that was used to determine the 2002 Average Market 50th (average median) Actual TDC (\$) by job family. This data has been provided by Towers Perrin. [The table has been updated to reflect the 2003 Competitive Compensation Analysis by Job Family completed by Towers Perrin and provided in the February 2004 Update.](#)

CCA-NGTL-015(c)

REVISED February 2004Total Number of Positions used by Towers Perrin to Determine Market 50th
2003

Job Family	Number of Positions Used (Towers Perrin Survey)
Vice President to CEO	<u>387414</u>
Manager	<u>3901,678</u>
Accounting	<u>1,5951,400</u>
Secretarial, Clerical, Administrative Assistants	<u>1,0541,372</u>
Engineering	<u>2,0952,401</u>
Human Resources	<u>337359</u>
Information Systems	<u>5751,099</u>
Safety and Environment	<u>90220</u>
<u>Supply Management</u> <u>Procurement</u>	<u>430345</u>
Total	<u>6,9539,288</u>

CCA-NGTL-015(d)

Reference:

Section 2.3.2

Request:

Who completes the TCPL information compensation market survey? Please list which companies participate. Please provide how US data is handled. If the companies are utilities why is the aggregate data considered confidential?

Response:

A "TCPL information compensation market survey" does not exist. TCPL participates in surveys that are developed, maintained, and administered by external compensation consultants. Compensation professionals at TCPL submit TCPL data into the survey. In order to participate in and have access to the results of the survey, TCPL agrees, through a signed confidentiality agreement, to maintain the survey data in a confidential manner. This confidentiality agreement applies to all participants in the survey.

TCPL does not use US compensation data for any Canadian based positions.

CCA-NGTL-015(e)

Reference:

Section 2.3.2

Request:

Please provide the Towers Perrin Energy November 2003 figure.

Response:

**Updated Table 2.3.2-5
TCPL's Aggregate Annual Base Salary Increases Compared to Industry Average**

Effective Date	TCPL	Towers Perrin Energy Industry Salary Management Data
April 1, 2004	Budget is based on estimates of 5.0% for salaried and 3.75% for fixed rate employees	Not available until Nov. 2004
April 1, 2003	3.7%	5.1%
April 1, 2002	4.5%	5.2%
April 1, 2001	5.5%	5.6%
April 1, 2000	4.0%	4.2%

CCA-NGTL-015(f)

Reference:

Section 2.3.2

Request:

Please separate the 2000 -2003 TCPL salary increases into salaried and fixed rate employees.

Response:

**TCPL's Annual Base Salary Increases 2000-2003
(Salaried vs. Fixed Rate)**

	2003	2002	2001	2000
Salaried	3.9%	4.8%	6.1%	4.6%
Fixed Rate	3.4%	1.6%	2.8%	2.2%
Aggregate	3.7%	4.5%	5.5%	4.0%

CCA-NGTL-015(g)

Reference:

Section 2.3.2

Request:

Please provide the past industry averages that the 2004 salary increases were based.

Response:

Please see table 2.3.2-5, which shows TCPL's aggregate annual base salary increases compared to past industry averages.

TransCanada has a market-facing pay program so the annual percentage increase for each job or position in the company may vary, depending on the pay market data for that position. The 2004 estimates of salary increases for salaried and fixed rate employees differ because historically the pay market data for these groups differs. In order to meet the June 2003 budgeting deadline, TCPL used historical data and best judgement to estimate the salary increases for 2004.

 CCA-NGTL-015(h)

[REVISED February 2004](#)

Reference:

Section 2.3.2

Request:

What are the creditable compensation sources that will be released in the next few months and what are there expected dates of release. Please provide when salary increases are provided to staff.

Response:

Since the filing, the following compensation information has become available:

**Projected 2004 Average Salary Increases
 All Occupations
 Data as at ~~December 5, 2003~~[February 2, 2004](#)**

	Oil and Gas General	Calgary	Alberta	Canada
Conference Board	4.0%		3.7%	3.4%
Towers Perrin	4.2% 4.1-4.4%			
Hewitt	3.9%	3.7%		3.4%
World at Work			3.4% - 3.5%	3.6%
Mercer	4.3%			

[Current projections from independent credible compensation sources for salary increases in the oil and gas industry range from 3.9% to 4.4%.~~The majority of competitive compensation market data available in November is considered preliminary.~~](#) These sources are used only as background information. TCPL will make final decisions on salary increases based on all competitive compensation data available ~~in~~[at the end of](#) February 2004. Salary increases are provided to staff effective April 1.

CCA-NGTL-015(i)

Reference:

Section 2.3.2

Request:

Please provide specific details of the short-term and long-term incentive plans, KESIP, ESU and RSU programs at the management and executive levels. What specific goals are used and how and at what levels are incentives provided? Please provide a table of the costs of each of these plans for 2002 actual, 2003 and 2004 forecast.

Response:

Please refer to the response to CAPP-NGTL-008(a) for a description of the plans.

Please refer to the response to CAR-NGTL-007(a) for the table of the costs of each plan.

CCA-NGTL-015(j)

Reference:

Section 2.3.2

Request:

Please provide a table of the operating cost allocations which show results, calculations, and allocation units. Support for schedule 1.3.3.1 is what is wanted.

Response:

There is no Schedule 1.3.3.1 in the Application. NGTL assumes CCA meant Schedule 2.3.3.1.

Please refer to the response to CAPP-NGTL-035.

CCA-NGTL-015(k)

Reference:

Section 2.3.2

Request:

Please provide the calculation for each summary of allocation bases listed in table “A”. Please identify for which year the allocation bases were determined.

Response:

The detailed calculation process for each of the allocation bases is described in detail Section 2.2.3 – Cost Allocation Process, Appendix A.

The allocation bases for approximately 250 cost centres/departments are determined on a monthly basis. The results of the calculations using the allocation bases listed in table “A” are shown in Attachment CAPP-NGTL-035 for the Alberta System, Mainline and BC System for 2002, 2003 and 2004.

The allocation bases were consistently applied in 2002, 2003 and 2004 with the following exceptions:

Human Resources:

In 2002, the definition of Enterprise FTE was refined to include in-house contractors and established the Permanent Enterprise FTE. Enterprise FTE allocations are now used to allocate certain common costs that are used by or that benefit both employees and in-house contractors. Permanent Enterprise FTE’s are used for compensation related general expenses as they would only benefit permanent employees.

Risk:

In 2003, this group changed to the time activity analysis (TAA) from the Enterprise FTE and Capital Employed allocation drivers.

Aviation:

In 2003, in addition to usage certain aviation costs are now allocated based on Executive TAA.

CCA-NGTL-016(a)

Reference:

Section 2.5.1, Section 7.0

Request:

Are the tax rates utilized in the application for 2004 the announced rates or the rates which are currently legislated? Is the Tax Reserve Account currently based on announced or enacted rates? Please provide a table providing the effects of the differing provincial announced and enacted tax rates.

Response:

Tax rates used in the Application are those enacted under current federal and provincial legislation.

The following is a table of enacted and indicated tax rates (prorated by days where applicable) for 2004:

	<u>Enacted</u>	<u>Indicated</u>
Federal	22.120	22.120
Alberta	<u>12.500</u>	<u>11.751</u>
Total	<u>34.620</u>	<u>33.871</u>

NGTL does not currently have a Tax Reserve Account, but has requested a deferral account for Future Legislative Tax Changes and Reassessments of Income and Large Corporations Tax in this GRA. The items captured in this deferral account would include the impact of any changes from the income tax rates assumed in the GRA.

CCA-NGTL-016(b)

Reference:

Section 2.5.1, Section 7.0

Request:

Please provide the levels of income tax reassessments for each of the last five years.

Response:

The income tax reassessments received in the last five years related to the Alberta System are provided in the following table:

Year	Income Tax Increase/(Decrease) (\$ Thousands)
2003	-
2002	152
2001	187
2000	-
1999	-

NOVA Gas Transmission Ltd.

**NGTL 2004 GRA - Phase 1
Application No. 1315423
Response to CCA-NGTL-016(c)
December 11, 2003
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CCA-NGTL-016(c)

Reference:

Section 2.5.1, Section 7.0

Request:

Please provide the NGTL tax returns for 2001 and 2002.

Response:

NGTL considers its corporate tax returns to be confidential. Accordingly, the 2001 and 2002 tax returns are not being provided.

Reference:

Section 2.8

Request:

Please provide NGTL's 2003 and 2004 forecast of US exchange rates.

Response:

As per the February 2004 Update, the actual 2003 and forecasted 2004 US exchange rates are as follows:

2003 – ~~1.35~~ 1.2924 (December 31, 2003)

2004 – ~~1.375~~ 1.3158

CCA-NGTL-017(b)

Reference:

Section 2.8

Request:

Please list each foreign currency debt which has a foreign currency swap in place. In each instance is there perfect protection with the currency swap. For each swap listed in Schedule 2.8.1 please provide the type of swap in place.

Response:

Please refer to Attachment CCA-NGTL-017(b) regarding NGTL's cross currency swaps.

LONG-TERM DEBT CROSS CURRENCY SWAPS

LINE NO.	DEBT INSTRUMENT (a)	TERM OF SWAP (b)	% SWAPPED (c)	Maturity Date (d)
Debentures				
1	8.50% US\$175MM due 2012	US\$37 million swapped to Canadian dollars at a rate of \$1.274550 Interest rate remains fixed at 8.50%.	21.14%	2012
2	8.50% US\$125MM due 2004	US\$125 million swapped to Canadian dollars at a rate of \$1.30419. Interest rate remains fixed at 8.50%.	100.00%	2004

CCA-NGTL-017(c)

Reference:

Section 2.8

Request:

Please explain how the Foreign Exchange Reserve Account addresses the U96001 Board concerns.

Response:

The Board's concerns in its U96001 Decision related to intergenerational equity with respect to the benefits and risks of holding foreign denominated debt. Specifically, there is risk related to exchange differences of the debt principal when foreign denominated debt matures. The Foreign Exchange Reserve Account provides a mechanism to adjust the Revenue Requirement for the amortization of the actual foreign exchange gains or losses incurred throughout 2001 to 2003 as well as estimated future foreign exchange gains or losses. The Foreign Exchange Reserve Account addresses intergenerational equity by distributing the realized and anticipated risks on settlement of foreign currency debt over the remaining years of the longest foreign currency debt term.

CCA-NGTL-018(a)

Reference:

Section 2.10

Request:

Please provide details of what risks are uninsured.

Response:

The main criteria for accessing the Uninsured Loss Account is determined by whether the cost is related to an incident which could be insurable. The Account is intended to cover the uninsured (i.e. deductibles and/or self-insured) amounts related to sudden or accidental events, which are neither expected nor intended. Examples include:

- Pipeline ruptures including costs such as consultants, contractors, line pack, lab costs, in-line inspections, hydrostatic tests, etc.*
- Compressor station failures, resulting in physical loss or damage to gas generators, power turbines, compressors, etc.**
- Fire and explosion damage.
- Losses from natural perils such as flood, windstorm, earthquake, etc.
- Damage to third party property from environmental spills and releases.
- Repairs to vehicles and liability to third parties resulting from automobile accidents.
- Liability for damage to third party property and bodily injury, caused by an insured accident.

* Only the in-line inspection and hydrostatic test costs associated with the failed section of pipe and one joint of pipe on either side of the failure are included.

** Extra costs of running upstream or downstream compressors are included.

The Uninsured Loss Account would not include the following expenses (for example):

- Maintenance of equipment.
- Scheduled in-line inspection or hydrostatic tests on pipelines.
- Wear and tear or gradual deterioration, including normal corrosion.
- Damage to NGTL property from environmental spills and releases.

NOVA Gas Transmission Ltd.

**NGTL 2004 GRA - Phase 1
Application No. 1315423
Response to CCA-NGTL-018(b)
December 11, 2003
Page 1 of 1**

CCA-NGTL-018(b)

Reference:

Section 2.10

Request:

Please provide a table of uninsured losses by year for the last seven years.

Response:

Please refer to Attachment CCA-NGTL-018(b).

NOVA Gas Transmission Ltd.

Attachment
CCA-NGTL-018 (b)
Page 1 of 1

UNINSURED LOSSES

(\$ Thousands)

LINE NO.	DESCRIPTION	1996	1997	1998	1999	2000	2001	2002
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Total Uninsured Losses	5,432	2,624	4,293	8,343	4,371	894	4,141

CCA-NGTL-018(c)

Reference:

Section 2.10

Request:

Please provide the accounting policy with respect to this account.

Response:

NGTL's accounting practice for Uninsured Losses on the Alberta System is to expense them in the year that they are incurred.

CCA-NGTL-019(a)

Reference:

Section 3

Request:

Please provide a list of all laterals and associated net rate base which are in rate base but did flow gas in 2003. Please also provide for forecast 2004.

Response:

Attachment CCA-NGTL-019(a) contains the estimated original book value and the estimated net book value, at December 31, 2002, for each pipe that flowed gas in the first 10 months of 2003. The equivalent does not exist with regards to forecast flows in 2004 and therefore cannot be provided.

NGTL's plant accounting system works on the basis of pool accounting, at the utility account level. Accumulated depreciation and net book value are calculated in aggregate at the account level, e.g., 4651 Main – Pipe. The plant accounting system does not calculate accumulated depreciation and net book value at the individual physical pipe level. Therefore, NGTL has derived these values through an allocation process using a number of simplifying assumptions.

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
11	538,183	231,467
12	435,341	142,180
17	1,509,777	994,669
26	534,354	266,362
27	626,933	204,753
28	1,985	648
30	315,949	103,187
34	257,648	69,419
35	1,464,058	964,548
41	4,420,505	1,443,712
47	935,250	305,447
48	369,716	120,747
50	2,704,473	883,266
58	683,481	223,221
59	1,378,784	450,303
66	1,255,978	410,195
70	329,263	151,072
75	212,587	97,539
76	493,394	226,125
81	730,982	238,734
82	174,158	75,041
90	133,112	48,613
126	811,202	261,032
128	777,374	250,146
131	613,295	197,348
137	69,436	22,343
138	921,880	604,044
144	6,478,264	2,084,601
147	264,135	119,430
154	3,028	2,140
162	49,937	1,831
164	14,554	9,255
182	289,803	124,578
187	618,516	265,882
191	1,820,734	537,611
194	899,967	265,735
199	264,490	91,190
203	352,229	103,041
205	712,116	208,323
206	1,654,626	570,477
208	58,988	33,610
209	543,800	309,841
220	245,856	84,221
224	115,391	40,777
225	220,439	126,553
254	607,189	209,345
256	388,001	166,943
267	52,662	37,848
268	233,943	134,370
329	4,060,544	1,646,908
345	1,553,000	666,612
346	6,086,418	2,612,544
360	3,492,931	1,310,251
365	2,275,792	853,684
366	2,159	810
372	114,221	42,846
383	1,090,503	144,244
385	471,252	62,334
386	202,081	65,366
387	683,571	90,418

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
391	1,294,543	171,233
410	176,406	66,937
468	217,683	90,705
494	496,313	158,284
495	1,588,859	1,084,952
496	823,497	21,170
498	3,830	2,769
511	1,028,393	26,437
512	126,817	31,373
513	682,217	17,538
514	736,702	18,939
546	118,785	2,110
547	143,942	2,557
549	2,384,176	42,348
552	10,442,029	4,526,140
555	545,778	9,694
568	44,649	31,894
574	337,336	67,742
576	240,585	48,313
577	720,562	32,432
578	167,855	21,824
579	322,013	14,494
582	1,921,544	214,423
590	3,402	2,463
591	2,187,212	244,069
592	1,245,895	139,028
593	41,862	28,811
594	294,888	32,906
597	306,368	34,187
620	1,721,324	192,081
622	2,087	233
628	824,850	87,428
629	1,723,516	506,352
637	255,370	3,363
639	156,025	2,055
664	49,943	5,573
665	2,235,217	249,425
667	178	20
668	75,138	8,385
680	2,408,365	836,782
682	1,230,092	137,265
693	1,349,598	21,880
715	492,056	50,587
716	183,460	2,974
717	815,832	83,873
718	302,780	4,909
726	3,186,174	2,026,922
727	97,019	1,573
728	47,010	25,976
729	83,581	1,355
760	435,362	286,382
797	889,023	409,243
798	1,603,111	993,706
800	1,137,334	704,989
802	144,567	10,971
810	232,649	35,934
812	97,715	15,092
821	797,778	211,044
825	17,940	12,599
826	90,610	23,503

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
827	747,141	489,806
831	458,875	119,026
833	325,490	84,427
853	476,202	192,473
854	89,634	1,877
890	480,635	35,805
891	273,340	75,664
909	1,633,330	661,617
924	243,788	21,890
932	408,556	65,927
933	298,943	48,239
959	328,943	100,649
960	70,072	21,441
962	55,844	12,703
967	1,759,194	400,182
968	355,202	80,802
995	28,266	557
1020	13,201	2,684
1031	731,605	148,756
1033	524,450	106,635
1034	130,411	91,602
1035	135,370	27,524
1040	429,504	306,476
1042	125,146	28,288
1044	141,227	100,773
1046	46,507	13,345
1049	50,305	19,581
1056	553,742	112,591
1060	1,015	206
1061	317,876	84,175
1080	255,154	167,907
1081	122,989	62,916
1113	36,517	5,116
1114	106,851	2,191
1125	77,733	14,146
1131	12,034	4,678
1143	90,652	2,081
1150	90,870	2,086
1166	64,828	4,245
1170	91,920	6,018
1173	291,407	6,057
1199	246,176	147,152
1200	205,147	122,627
1202	882,132	527,296
1211	964,893	276,300
1232	1,661,181	387,994
1250	173,349	79,844
1251	115,626	11,608
1255	1,015	640
1256	810,425	189,287
1258	19,530	4,561
1265	158,257	13,243
1267	163,913	43,323
1269	148,498	19,584
1272	507,772	118,598
1277	200,505	110,329
1281	1,040,621	243,053
1284	21,241	5,156
1285	306,120	71,499
1287	926,217	216,332

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
1288	87,085	22,827
1289	700,181	163,538
1296	3,037,771	826,003
1297	2,184,848	594,084
1305	197,873	53,804
1306	14,657	10,133
1307	933,859	253,927
1309	112,039	30,465
1315	106,148	13,388
1317	382,686	104,056
1318	1,331,760	657,226
1319	590,611	160,594
1320	452,195	122,957
1321	173,249	65,346
1328	3,261	1,056
1341	687,947	466,925
1352	187,306	49,082
1362	197,771	58,090
1364	31,625	8,357
1374	36,735	766
1376	11,786	2,462
1378	971,277	407,913
1385	91,252	16,971
1386	25,271	5,070
1390	60,547	12,710
1411	82,860	33,086
1418	1,274,921	797,321
1428	109,062	69,517
1429	272,474	125,718
1431	503,731	232,419
1432	1,573,728	726,111
1437	3,029,290	1,397,700
1439	523,870	292,738
1441	65,355	28,934
1448	2,075,928	1,128,215
1450	3,206,419	1,742,608
1454	142,989	86,581
1470	545,878	343,309
1479	416	114
1491	358,260	110,804
1492	251,372	81,381
1502	438,265	135,177
1503	791,002	244,643
1505	648,373	200,531
1506	447,548	279,751
1511	175,179	76,135
1512	820,132	355,735
1513	1,090,724	474,045
1514	547,042	145,090
1521	1,697,371	1,161,991
1532	1,717,868	739,665
1536	15,476	11,970
1538	1,492,086	1,022,061
1541	878,703	549,663
1559	2,968	2,192
1566	889,443	367,313
1579	5,093	2,103
1602	3,239,611	2,117,750
1604	4,581,742	3,003,159
1605	158,806	65,582

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
1610	903,406	547,127
1615	145,775	39,888
1616	25,020	16,212
1624	342	44
1625	98,271	12,689
1626	168,942	44,576
1630	529,518	50,191
1643	663,737	192,539
1644	110,447	66,311
1645	773,829	224,474
1646	1,700,821	683,840
1657	514,607	145,734
1661	396,215	127,268
1662	31,431	9,896
1664	4	1
1671	57,640	15,319
1673	88,718	27,932
1678	2,342	737
1680	30,783	22,639
1681	868	273
1682	60,560	19,067
1686	18,408	5,796
1689	261,640	68,951
1691	84,560	26,623
1695	16,719	5,264
1698	38,727	12,193
1699	284,459	123,197
1700	90,287	28,426
1701	1,110,650	507,977
1711	229,792	125,245
1712	209,257	62,472
1713	738,316	220,418
1714	10,147	5,986
1715	264,374	78,927
1723	140,610	40,871
1725	355,176	106,035
1731	181,106	14,131
1733	109,937	8,578
1737	17,364	1,844
1739	217,366	63,763
1755	543,616	197,247
1757	877,644	254,589
1761	44,844	16,271
1762	112,071	38,057
1778	149,811	74,501
1792	229,157	84,061
1801	298,671	127,923
1811	182,055	63,544
1813	211,165	132,845
1828	636,877	258,314
1849	140,460	33,737
1852	361,418	121,785
1856	113,152	27,178
1858	6,910	1,660
1859	213,583	73,180
1860	345,647	118,430
1861	101,259	24,321
1863	324,772	78,006
1953	368,415	150,321
1958	742,912	303,124

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
1959	787,598	346,646
1966	513,764	123,589
1967	699,798	283,094
1976	692,950	221,821
1984	48,695	31,778
2015	560,511	203,717
2019	592,809	355,362
2020	7,376	3,522
2029	553,523	201,177
2087	91,193	12,014
2090	197,796	26,057
2092	90,861	11,970
2101	50,659	33,051
2107	124,192	45,062
2108	26,822	3,958
2109	337,671	122,522
2112	127,488	33,367
2115	288,256	90,866
2134	297,830	93,639
2135	440,926	117,837
2185	94,249	29,632
2189	415,650	130,682
2192	357,092	112,271
2193	5,034	3,886
2194	261,102	82,092
2198	429,626	18,488
2199	204,885	8,817
2204	61,997	2,668
2205	2,680	115
2209	146,157	28,542
2211	246,016	11,785
2216	48,160	11,397
2222	3,034	2,190
2224	96,077	7,490
2225	118,248	21,314
2227	413,958	98,375
2232	79,598	25,409
2235	25,046	529
2239	36,521	9,127
2240	91,680	7,147
2241	39,277	10,360
2249	23,769	17,844
2250	112,645	35,924
2251	321,551	192,673
2252	229,688	73,251
2253	933,308	228,204
2263	190,485	14,850
2266	205,222	15,999
2274	149,349	43,497
2303	155,571	49,476
2304	47,671	9,358
2306	157,738	30,964
2322	718,894	382,953
2700	7,731,436	3,233,662
2703	5,771	4,476
2727	443,577	178,735
2729	3,164,713	2,167,420
2733	394,073	76,956
2734	3,193,695	2,175,579
2739	1,403	604

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
2746	1,050,700	716,510
2786	938,882	640,257
2787	1,556,214	930,377
2791	130,549	18,932
2837	22,316	10,237
2901	4,496	3,460
3040	66	17
3049	430,898	177,948
3062	881	319
3072	118,102	28,367
3075	343	24
3076	345	24
3077	993	507
3078	993	507
3081	1,724	118
3082	741	378
3088	190	2
3092	72,003	934
3093	1,184,748	761,053
3094	4,572	2,937
3110	76	1
3111	76	1
3112	152	2
3113	152	2
3140	3,047	2,400
3141	1,973	822
3142	242	6
3143	2,029	52
3144	203	5
3145	3,452	89
3146	370	10
3153	14,015	5,840
3154	38,422	25,331
3155	11,796	7,777
3157	24,604	16,221
3171	4,002	928
3172	1,231	286
3173	616	143
3174	308	71
3185	155	50
3186	80	11
3190	2,158	168
3199	1,281	247
3200	778	289
3201	998	131
3202	5,774	1,713
3203	604	225
3204	325	43
3205	2,136	634
3214	1,619,752	480,596
3215	313,697	41,326
3216	1,701,750	799,203
3224	115,835	15,260
3229	119,996	79,304
3230	209,855	138,691
3231	149,897	99,065
3239	22,242	12,470
3240	219,868	123,265
3245	24,279	14,262
3246	10,127	5,949

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
3247	10,127	5,949
3248	4,053	2,381
3256	945,486	172,111
3257	142,523	53,040
3295	2,447,694	1,437,769
3297	81,955	14,919
3298	12,703	4,727
3299	439	164
3300	439	164
3313	239,730	158,435
3314	239,730	158,435
3315	119,865	79,217
3316	119,865	79,217
3317	119,865	79,217
3318	119,865	79,217
3319	239,730	158,435
3320	239,267	158,129
3321	503,983	333,077
3322	351	46
3326	934	347
3327	335	44
3331	21,415	2,821
3332	13,658	1,799
3333	60,897	28,600
3335	4,044	533
3336	1,886	886
3340	12,057	7,082
3341	444,758	80,961
3343	40,244	5,302
3354	1,238	427
3355	928	320
3356	155	54
3359	39	30
3360	95	71
3377	4,438	1,849
3378	165,382	68,884
3380	15,149,178	10,350,798
3394	6,740	2,807
3396	1,548	645
3403	2,576	1,073
3439	200	117
3440	375	219
3445	32,510	13,707
3446	82,186	34,651
3447	2,861	1,206
3455	25,616	10,669
3460	377,786	9,349
3476	439,502	183,060
3477	439,502	183,060
3482	277,969	4,948
3483	5,780	2,408
3484	9,183	6,274
3486	5,780	2,408
3487	9,183	6,274
3497	23	6
3498	102	27
3499	98	2
3500	31	1
3501	560	148
3502	251	62

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
3503	156	3
3504	94	2
3505	345	86
3506	62	1
3507	215	4
3508	157	39
3509	1,348	335
3510	156	3
3511	154	41
3512	39	1
3515	220	55
3517	294	67
3518	94	2
3519	1,699	1,219
3520	1,869	1,341
3521	579	415
3522	2,378	1,707
3527	2,713	1,947
3529	7,686	5,517
3530	461	331
3531	1,844	1,324
3595	372,749	98,863
3597	861,437	610,841
3653	2,860	167
3655	12,758	744
3658	21,859	1,275
3664	37,896	28,732
3665	299,681	6,630
3668	92,660	29,174
3690	50,658	18,852
3694	133,229	62,569
3698	2,878,153	654,724
3756	758,889	261,648
3771	861,593	58,978
3772	2,495,859	1,274,526
3773	741	378
3774	741	378
3852	5,456	3,931
3860	467,972	67,866
3865	253	37
3866	251	36
3879	112,367	36,699
3885	234,125	75,338
3888	1,327	524
3889	25,427	9,744
3894	301	97
3896	79,334	29,480
3898	306	114
3906	15,653	402
3913	170,398	63,338
3914	346	97
3958	310,460	92,685
3959	220,841	65,930
3979	1,978,138	1,535,966
4023	74,367	54,015
4024	500,140	47,406
4026	4,314	409
4027	106,212	8,287
4028	563	44
4035	39	1

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
4054	5,456	4,934
4057	48,837	6,748
4058	4,658	644
4062	381,747	185,406
4063	1,974	1,785
4064	852	92
4066	887	803
4070	2,243,300	2,028,862
4075	1,628	214
4090	255	75
4096	1,574	166
4111	1,253	350
4112	2,826,799	790,202
4113	1,307	454
4114	1,560,406	542,160
4115	4,409	2,636
4196	3,122,756	1,019,874
4197	894,038	291,988
4199	1,623	734
4254	102,421	11,429
4255	838,001	93,512
4257	5,516	616
4261	104,733	11,687
4262	862,302	96,223
4264	1,436,424	160,289
4265	781,647	87,223
4271	1,586	1,091
4284	702,655	81,968
4298	1,821	24
4299	38,401	24,668
4313	348,810	63,496
4314	66,464	12,099
4316	10,534	3,920
4317	8,900	1,172
4319	29,850	14,019
4339	1,789	200
4343	16,996	1,897
4344	3,583	2,394
4345	3,583	2,394
4350	725,010	116,991
4351	5,238	470
4356	4,818	3,707
4357	1,579	1,215
4358	9,793	7,536
4362	4,259	3,278
4366	23,703	18,240
4367	1,722,967	1,159,934
4368	45,100	4,049
4369	334,222	223,297
4370	102,011	72,234
4371	1,348	121
4372	5,373	3,590
4373	10,706	7,581
4375	2,709,617	1,824,167
4377	938	146
4378	449	50
4379	393,262	186,370
4381	96,988	23,137
4387	598	74
4389	10,296	7,303

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
4391	23,505	2,926
4392	1,453	451
4393	207	64
4394	2,377	737
4397	1,404,582	435,591
4398	353,060	42,725
4399	812,806	101,182
4400	5,410,463	3,547,901
4404	113	36
4408	832	241
4410	406,826	261,335
4411	24,001	311
4415	13,015	10,015
4416	2,209	1,700
4436	25,510	16,178
4437	565	358
4454	48,190	30,774
4458	2,455	1,605
4464	6,937,346	3,311,818
4467	2,314,416	1,104,879
4469	502,011	81,437
4470	629,508	102,120
4473	13,653	8,920
4477	10,839	6,801
4481	182,203	48,703
4492	390,589	171,910
4493	931,996	586,507
4496	529	157
4498	2,862	1,259
4511	3,598,619	2,553,189
4531	1,293,164	702,982
4557	3,434	2,183
4558	33,771	21,470
4569	3,733	2,373
4570	9,522	5,705
4571	7,030	4,470
4575	4,053	2,577
4576	2,297	1,460
4577	2,858	1,817
4584	9,838	2,854
4585	16,226	10,316
4589	2,721	1,730
4591	1,082	688
4594	1,221,087	547,690
4597	314,489	224,142
4603	641	288
4610	8,677	5,517
4611	5,434	3,455
4612	11,956	7,601
4613	34,780	22,112
4614	5,829	3,706
4615	3,331	2,118
4616	19,239	12,231
4617	1,149	730
4618	721	458
4619	721	458
4620	1,081	687
4621	10,818	6,877
4622	9,916	6,304
4623	10,367	6,591

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
4624	901	573
4625	10,624	6,755
4628	16,573	10,537
4629	6,845	4,352
4687	1,457,324	954,361
4689	332,100	98,591
4699	808	16
4727	356,431	94,425
4738	2,542,462	1,049,959
4741	692	442
4743	1,744	1,113
4744	2,032	1,297
4748	3,176,251	2,076,331
4761	515	167
4767	674,460	478,524
4781	393,021	30,639
4790	67,837	1,557
4798	475,437	339,252
4799	1,734	1,237
4804	393,105	201,094
4808	175	66
4809	175	66
4810	162	61
4811	100	62
4813	787,542	295,563
4815	246,090	68,072
4823	459	287
4824	324	202
4825	71	44
4826	3,337	923
4827	3,130,225	1,961,393
4863	56,464	33,167
4875	187,039	30,230
4882	109,529	25,925
4883	2,984	2,126
4886	640	223
4889	313,016	109,265
4890	57,517	13,614
4896	1,641	866
4898	574	201
4899	491,483	259,225
4901	102,245	38,050
4902	664,639	120,987
4903	87,540	11,532
4904	290,382	136,374
4908	1,472	548
4909	7,996	1,455
4910	778	289
4911	15,056	2,741
4914	1,006	472
4925	785,092	151,304
4926	122,425	108,583
4927	774,093	149,185
4929	5,898	1,137
4931	37,041	10,942
4932	659,209	86,842
4936	87,628	26,000
4937	2,947,752	874,626
4938	16,605	2,187
4939	576,318	75,923

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
4941	1,949,413	915,515
4952	160,413	29,201
4953	24,012	8,936
4954	20,023	2,638
4955	66,944	31,439
4967	27,381	19,475
4969	13,690	9,738
4974	4,673,582	900,701
4980	44,907	31,942
4981	27,861	19,817
4982	98,924	62,193
4983	98,924	62,193
4989	1,169,373	482,915
5019	25,150,255	17,889,014
5021	2,898,602	2,061,734
5038	19,989	3,639
5039	65,964	12,008
5040	32,532	12,107
5054	170,984	112,726
5059	11,526	4,803
5060	40,351	26,603
5067	324,268	63,258
5068	489	95
5071	1,832	638
5074	3,302	1,375
5076	1,172,746	408,324
5079	1,410	491
5080	2,820	982
5083	782,171	325,788
5087	1,030,264	198,554
5099	519,516	100,122
5103	208,883	2,751
5105	5,777	4,515
5106	88,252	1,162
5107	1,274	17
5108	516,023	139,821
5109	1,246,152	1,149,601
5112	2,349,585	247,722
5113	6,478	6,095
5115	307,399	79,735
5120	2,833	316
5126	197,087	55,094
5127	4,148,505	1,159,671
5128	1,253	350
5133	1,307	454
5134	16,899	10,105
5137	11,914,785	7,124,652
5138	8,450	5,053
5140	3,306	1,977
5154	5,767,176	3,767,803
5158	3,498	2,285
5159	3,498	2,285
5162	2,211	227
5163	11,124	7,077
5166	8,973,637	5,708,685
5173	870,661	309,965
5175	771,311	439,567
5177	1,464	966
5178	364,896	207,952
5180	687,079	453,478

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
5183	2,031,042	1,334,428
5184	722,363	231,993
5189	463,747	5,752
5190	569,475	149,956
5191	1,084	13
5192	278	3
5193	254,882	33,981
5194	580	77
5195	42,608	17,929
5218	1,101	359
5219	237	77
5227	162,054	18,083
5229	72,965	43,864
5230	9,729	5,849
5240	1,480,319	635,414
5241	2,172,177	932,389
5242	6,035,357	2,590,627
5256	207	107
5257	755	516
5258	755	516
5260	301,768	129,531
5269	9,758	6,668
5271	8,707	5,950
5274	620	258
5275	621	259
5276	3,106	1,294
5277	160	3
5278	4,732	99
5279	3,208	67
5280	321	7
5281	21,577	14,339
5282	21,577	14,339
5283	64,730	43,017
5285	21,240	14,115
5286	12,871	8,553
5290	8,707	5,950
5295	10,776	4,355
5296	2,155	871
5297	862	348
5298	6,465	2,613
5304	666	162
5305	10,580	4,541
5309	45,056	29,942
5310	21,451	14,255
5311	9,144	6,249
5312	4,104	1,659
5313	446,095	9,340
5317	319,627	170,264
5319	403,685	53,180
5324	12,470	8,529
5325	111,419	76,211
5326	12,737	1,685
5329	550,624	237,109
5330	407	32
5333	7,868	5,176
5334	637	84
5335	11,298,056	7,727,912
5336	1,630,426	937,495
5338	1,089	626
5358	6,210	6,123

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
5362	738,345	307,658
5363	1,567,913	653,326
5364	449,528	187,312
5365	1,134,193	472,602
5366	410,997	171,256
5367	400,788	167,002
5369	226,904	94,548
5370	1,319,273	549,722
5371	432,073	180,039
5372	692,569	288,583
5373	2,053,995	855,870
5375	1,951,186	1,448,007
5376	3,327,203	2,469,171
5377	3,816,627	2,608,212
5378	1,696,679	706,981
5379	921,120	383,817
5380	2,173,870	905,820
5381	3,554,318	2,428,955
5382	1,710,206	1,168,723
5387	316	62
5389	253	49
5391	271,561	53,031
5392	239,009	17,377
5393	63	12
5395	3,361	57
5398	440,318	91,940
5400	283	5
5402	179,753	12,904
5403	364,356	6,170
5404	261,444	20,382
5405	165	13
5406	1,500,807	906,882
5408	422	90
5409	443	95
5410	1,210	761
5411	271,988	58,273
5412	870	186
5413	162,152	34,741
5414	1,424,506	895,839
5415	204	44
5416	135,933	10,597
5417	227,491	17,735
5418	174,934	13,638
5421	644	189
5422	270,767	21,109
5424	82	6
5425	329	26
5432	164,471	12,822
5433	250,985	53,025
5434	617	48
5436	401,611	31,309
5437	2,502,320	611,846
5438	18	13
5439	132,676	10,343
5440	8,548	6,178
5441	605,449	47,200
5442	39,180	28,316
5443	18	13
5444	18	13
5445	412	32

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
5447	429,050	33,448
5452	294,215	43,463
5453	50,885	1,168
5454	481	11
5455	226	5
5456	1,929	1,314
5457	316,316	46,728
5458	588	87
5459	206	16
5463	473,744	8,022
5464	517,880	40,373
5465	1,162,654	341,420
5466	205	16
5467	541	159
5468	231	68
5470	154,734	48,649
5476	797,223	409,064
5477	487	14
5478	376,791	16,959
5480	563	25
5486	1,033,652	448,041
5487	38,033	16,486
5488	1,299,724	23,086
5489	5,130	91
5490	1,677	30
5491	142,013	6,392
5492	1,177	53
5493	4,374	1,896
5494	4,374	1,896
5495	4,374	1,896
5496	5,017,368	3,278,087
5520	1,943	729
5521	2,687,335	1,008,060
5529	403,783	286,310
5546	9,213	3,839
5547	1,149	479
5548	1,651,137	619,366
5551	10,799	7,386
5552	391,459	28,136
5553	427,089	160,208
5554	326,183	43,145
5557	1,569	113
5559	7,238,017	4,950,530
5560	16,056	10,982
5566	3,071	1,280
5567	11,168	4,654
5569	1,064	669
5570	950,172	595,983
5571	32,111	15,914
5576	1,867,918	606,137
5577	485,198	116,539
5579	962,955	602,516
5580	50	3
5581	175	10
5582	75	4
5583	310	101
5584	561	75
5586	726,411	188,421
5592	314,528	81,584
5593	674,054	174,840

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
5597	347	159
5598	1,564	1,069
5607	379,194	47,204
5609	1,201,071	851,939
5611	9,878	1,230
5612	87,710	10,919
5616	184	23
5617	644	80
5618	9,148	6,490
5621	782	97
5625	21,442	1,628
5626	1,525	1,000
5627	276	34
5628	322	40
5631	742	90
5632	131	16
5650	4,039	489
5654	18,166	5,634
5663	31,406	3,800
5664	41,844	12,977
5671	49,235	27,262
5672	1,206,739	668,195
5677	10,906	7,437
5679	4,481	2,952
5683	952	649
5684	1,229,686	381,352
5686	27,465	8,970
5687	47,166	18,074
5689	49,297	6,137
5692	3,332,790	2,364,003
5694	178,407	116,990
5695	14,071	9,227
5697	5,576	3,657
5698	5,543	3,019
5699	55,948	30,468
5700	8,084	4,402
5701	9,816	5,346
5703	4,496	3,066
5705	3,472	2,367
5706	1,065	580
5707	1,089	743
5708	19,162	14,605
5711	4,294	2,928
5712	4,294	2,928
5713	631	242
5714	798	305
5717	1,170	448
5721	4,548	2,851
5722	1,845	1,157
5723	1,724	1,127
5724	13,697	5,241
5725	29,642	19,369
5728	632,873	255,915
5730	1,087	440
5741	1,772	570
5745	459	181
5746	103,540	40,890
5750	642,648	207,048
5752	728	240
5753	99	58

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
5754	6	3
5755	267	87
5756	1,551	499
5764	3,587	1,171
5767	789	293
5769	717	254
5779	1,138	42
5781	62,220	11,660
5783	10,390	1,947
5784	125	5
5785	94	3
5791	3,674	1,661
5794	1,921	1,364
5797	677	233
5806	27,950	19,230
5811	2,103	1,447
5812	155	54
5813	739,827	360,306
5814	855	295
5815	388	134
5816	698	241
5817	1,164	401
5820	803,087	527,306
5821	1,674,415	1,096,922
5822	361,837	199,674
5823	363,382	229,185
5824	444,593	245,342
5825	726,944	458,484
5827	530	293
5828	1,954	1,283
5829	289	183
5831	1,973	1,133
5832	1,170	766
5834	388	134
5835	388	134
5837	1,794	618
5846	4,123,090	2,700,593
5850	595,928	390,724
5854	1,862,542	1,219,951
5858	1,161,695	729,928
5861	881	553
5862	1,188	746
5863	950	598
5864	6,159	4,020
5869	7,987	6,020
5872	65,555	49,409
5874	1,703	1,072
5875	909	685
5876	898	562
5882	2,205,528	1,383,704
5886	222	176
5887	1,332	1,055
5888	1,755	1,101
5891	51,661	21,518
5892	384	134
5893	1,652	688
5894	3,761,062	1,566,548
5895	1,154	775
5897	1,025	357
5898	4,291	2,932

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
5899	233,371	81,255
5900	77,193	26,877
5901	77,193	26,877
5903	12,733,155	8,700,030
5904	7,173,985	2,988,090
5905	2,247,432	782,506
5908	2,279,307	793,604
5909	12,782,725	8,733,900
5910	6,746	3,611
5911	20,239	10,833
5912	4,987	2,669
5913	10,880	5,824
5914	1,025	357
5915	1,666	580
5916	9,500	3,957
5917	2,891	1,204
5918	3,144	1,309
5919	8,113	5,543
5920	826	344
5921	1,548	645
5922	13,076	8,934
5923	8,113	5,543
5924	2,126	918
5925	4,724	2,040
5926	9,040,134	3,903,286
5927	9,224,565	3,842,192
5929	1,307	454
5930	3,383,014	377,507
5932	2,478	861
5935	4,193	1,457
5937	28,028	3,128
5941	1,634	568
5951	7,101	3,276
5952	815	376
5953	1,780	1,065
5954	2,241	1,341
5955	4,012,591	1,851,390
5956	4,787,262	2,863,662
5957	2,465	1,474
5958	2,465	1,474
5961	1,571,728	940,182
5962	524	314
5964	523	314
5965	6,620,910	3,960,520
5966	728,695	336,216
5967	3,697	2,211
5976	2,602	1,556
5977	2,038	1,219
5978	2,602	1,556
5979	6,369,834	2,939,011
5980	6,153,311	3,680,810
5981	2,138,216	986,563
5982	1,812,532	1,084,227
5983	2,872,784	1,325,489
5984	1,158,792	534,661
5985	981,898	587,356
5986	1,208	557
5987	2,111	1,263
5988	2,602	1,556
5989	1,208	557

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
5990	3,423	2,048
5993	6,188	3,885
5994	4,110	2,580
5995	483	223
5996	7,127,067	3,288,394
5997	10,876,573	6,829,045
6000	1,824	1,096
6001	8,206	4,934
6002	785,481	556,734
6003	5,723,137	3,905,739
6005	2,489,350	1,028,025
6007	4,346	2,966
6008	4,074	2,780
6009	2,802	1,986
6020	122,607	9,566
6022	56,833	38,784
6023	641,330	437,662
6025	3,225,241	2,198,712
6026	2,455,897	1,674,235
6028	4,329	2,956
6029	3,382,768	2,310,003
6030	579,629	395,813
6031	1,227,336	773,184
6033	6,281	4,289
6034	2,579	1,761
6035	420	265
6036	1,361	863
6037	1,234	782
6038	465,511	266,232
6039	17,031	9,740
6040	1,403	620
6041	7,483	3,305
6042	810,406	513,847
6043	894,581	395,126
6044	1,240,462	782,762
6045	1,746	1,102
6046	3,203	2,021
6047	5,057	3,191
6048	1,551	927
6049	2,957	1,768
6050	1,376,336	943,544
6051	3,776	2,588
6052	1,699	1,165
6054	202,401	121,005
6055	227,571	155,189
6056	1,418,134	847,827
6061	1,310	894
6062	1,147	782
6063	1,460	873
6064	1,369	818
6066	817,560	353,857
6069	3,552,681	1,467,148
6070	16,095	10,669
6071	365	151
6072	1,825	754
6073	2,920	1,206
6074	3,650	1,507
6075	1,460	603
6076	1,277	528
6077	1,668,934	1,188,742

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
6080	1,086	712
6081	4,210	2,759
6082	2,839	2,022
6083	2,839	2,022
6085	4,267,773	3,148,811
6086	4,788,020	1,977,304
6091	2,600	1,700
6092	2,786	1,821
6095	2,585	1,691
6096	3,102	2,030
6098	11,612,585	8,242,433
6101	8,726,473	5,709,164
6108	1,938,609	892,762
6109	1,503	478
6110	262,027	83,358
6111	340,686	43,992
6114	206	20
6115	220,139	66,379
6120	276	85
6125	172,696	45,598
6126	810,180	576,011
6127	409,004	107,992
6128	1,923,915	1,367,839
6129	5,997	4,263
6131	528,449	154,764
6132	1,205,608	823,150
6133	681,180	465,088
6139	1,610	1,144
6140	1,710	1,216
6141	175	46
6142	175	46
6145	1,484	1,013
6146	248	66
6147	1,946	1,444
6148	257,820	68,301
6150	2,264,366	1,680,749
6152	1,946	1,444
6153	248	66
6154	123,548	33,164
6159	88	24
6162	606,467	166,704
6163	3,241,105	1,847,711
6164	461,341	224,113
6166	1,398,873	797,479
6167	361	175
6168	3,671	1,783
6170	307	84
6171	128,564	34,059
6172	468,928	348,067
6173	6,726	4,769
6174	287	82
6175	479	137
6180	1,523	471
6182	521,273	138,255
6185	10,977	2,911
6186	50,865	33,240
6187	2,001	1,307
6193	6,956	4,442
6194	9,275	5,923
6197	3,896	1,719

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
6199	4,412	1,947
6200	2,455	1,605
6210	2,270	1,002
6211	17,716	1,382
6212	1,251	798
6213	2,918	1,862
6215	2,489	1,588
6217	311,603	82,686
6218	3,421,377	2,426,060
6220	1,176,014	736,703
6221	1,106,189	692,962
6222	561,816	352,701
6226	46,183	14,540
6227	143	45
6232	325	86
6233	324	86
6234	3,480	1,594
6235	625	286
6236	1,100	780
6237	1,374	975
6238	1,164	729
6239	1,035	648
6241	115	30
6242	618	387
6243	294	88
6245	628,084	269,959
6246	250	95
6250	706,055	210,787
6251	5,187	3,310
6252	1,310,710	929,520
6253	3,075,994	2,181,410
6254	3,254,657	2,308,113
6257	29,485	8,059
6258	283,872	77,589
6261	306,708	192,495
6262	2,314	1,641
6263	231	63
6265	319	200
6266	231	63
6271	546	342
6272	502	314
6274	138,076	18,128
6275	47,956	6,296
6286	11,047	3,204
6287	1,685	489
6289	3,899	2,488
6299	215,475	95,102
6301	31,482	9,132
6305	1,464	1,039
6306	1,830	1,299
6308	5,925	3,549
6309	525	152
6310	525	152
6311	2,751	1,648
6312	3,174	1,902
6313	1,004	601
6314	54	14
6315	5,900	4,733
6318	331,180	164,695
6319	1,839	1,400

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
6325	17	13
6326	994,569	651,581
6329	1,078,311	709,524
6330	577	379
6334	1,617,116	1,056,690
6335	1,769	1,156
6336	1,651	1,079
6343	6,721	4,392
6344	659,470	241,911
6346	8,067	5,271
6348	876,438	305,910
6349	3,029,606	1,979,012
6350	207,556	85,558
6351	376,341	99,111
6353	342	119
6354	683	238
6356	57	15
6357	28,941	7,506
6358	3,188	2,082
6359	547	191
6360	950,717	331,837
6362	1,720,468	645,185
6363	1,557,136	543,500
6364	8,491,064	5,549,346
6365	3,599	2,352
6366	2,999	1,960
6367	1,503	524
6368	5,192	3,394
6369	3,709	2,424
6370	2,584	1,643
6371	888	310
6372	500	187
6373	516	193
6375	5,156	3,217
6376	5,110,328	3,478,247
6377	2,116	1,440
6379	208	33
6381	49,339	7,759
6383	69	11
6384	86	13
6385	646	440
6386	1,908	558
6387	228,007	66,668
6388	1,252,640	859,691
6390	689	473
6395	1,837	534
6396	4,594	3,148
6397	294	43
6398	158,093	22,927
6399	349,835	101,707
6400	1,417,863	971,582
6402	170	31
6406	2,222	1,515
6407	642	187
6408	2,737	1,875
6409	1,564	1,072
6410	187	54
6411	569	390
6416	655	87
6417	225,184	29,847

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
6418	315,780	82,972
6419	181	24
6420	29,020	9,124
6427	148	47
6428	111	35
6429	74	23
6433	2,128	919
6435	1,830	790
6436	4,803	2,074
6438	43,266	12,952
6440	1,160,161	347,310
6442	678,818	223,217
6448	3,159,922	2,065,562
6451	1,828	494
6452	2,482	671
6456	8,387	5,952
6457	7,957	5,647
6458	3,695	2,318
6459	3,477	2,181
6460	567	175
6461	567	175
6463	860	610
6464	4,782	2,999
6467	9,336,966	6,626,344
6468	49,843	35,373
6469	1,601	691
6470	4,236,216	2,657,220
6471	900,746	278,243
6473	664	160
6475	2,992	924
6476	613,566	147,371
6477	6,092,406	4,008,839
6479	814,860	251,713
6480	977,494	329,380
6481	443,114	149,313
6482	1,952,001	1,276,279
6486	156,431	4,021
6487	428,254	11,009
6490	128,637	3,307
6501	456,309	123,292
6502	89,769	24,255
6505	28,244	4,687
6512	202,222	34,524
6513	203	35
6515	21,550	5,556
6516	1,383,629	466,233
6518	1,485	383
6519	4,083	1,053
6520	4,617	3,019
6521	4,374	2,860
6522	568	191
6523	568	191
6524	378,628	127,584
6525	9,202,551	6,016,916
6530	1,453	950
6536	11,270	7,369
6541	568	191
6542	568	191
6543	4,123	2,696
6544	3,881	2,537

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
6545	568	191
6546	568	191
6550	909	474
6551	45	9
6552	159	31
6553	431	84
6554	1,887	985
6556	888,492	463,834
6557	254,862	85,879
6558	2,125	716
6559	657,584	157,944
6560	2,103,172	708,692
6561	163,516	39,275
6562	522,685	176,126
6565	64,846	43,409
6567	122,704	19,237
6572	2,609	1,747
6574	791,433	377,784
6576	835,288	476,568
6577	2,019	1,152
6580	1,928,981	1,100,566
6583	199,684	33,137
6585	729,138	216,461
6588	358,648	191,051
6589	243,050	129,472
6593	3,514,444	799,467
6594	1,842,026	419,025
6596	1,197,981	547,919
6606	254	180
6614	1,295	486
6615	308,873	88,447
6628	709	189
6633	709	189
6635	1,538	241
6636	3,726	996
6637	17,572	11,483
6638	486,899	76,333
6649	278,576	80,908
6650	392	282
6651	574,672	166,905
6652	774	513
6653	133	64
6654	774	441
6655	133	64
6656	399	191
6657	626	357
6658	827	472
6659	710	190
6660	626	357
6661	643	367
6662	472	126
6663	472	126
6664	3,845	2,513
6665	3,845	2,513
6666	529	157
6667	529	157
6669	1,520,940	451,525
6674	529	157
6676	2,862	1,259
6679	336,350	99,853

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
6680	662,224	196,596
6681	13,426,899	8,792,902
6685	75	49
6692	157	50
6693	212,195	73,862
6695	262	115
6696	448	196
6697	293,258	31,183
6698	769,231	337,000
6699	202,127	60,006
6706	1,487	749
6707	68	17
6708	576	143
6709	533	268
6710	441	193
6714	2,415	1,215
6715	1,545	778
6716	608	151
6718	976,196	557,216
6720	700	400
6721	895,584	595,137
6724	267	119
6725	871	389
6727	372,753	103,045
6728	2,756,339	1,840,567
6729	484	105
6730	231,013	49,978
6731	1,250,507	825,000
6734	81	18
6735	106,931	86,755
6736	555	366
6739	382	137
6740	447	160
6741	587	281
6742	47,309	16,928
6743	158,003	75,491
6744	333,052	221,010
6747	306	66
6748	154,116	3,160
6751	11,699,875	7,779,197
6753	1,300	472
6755	1,324	481
6761	59,592	4,863
6762	285,015	58,240
6763	14,142	5,140
6764	116,133	55,462
6767	34	10
6768	256	52
6769	192	39
6770	561	389
6772	688	329
6773	961,449	243,277
6776	41,748	17,421
6777	17,997	4,554
6778	1,497	379
6779	2,820	714
6780	3,964	2,288
6781	13,362	8,884
6784	90,397	37,722
6785	2,319	843

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
6786	321	81
6795	534,435	125,297
6796	427,631	107,562
6800	765	137
6808	188,026	70,227
6820	261,289	84,453
6821	146,900	53,179
6824	172	41
6825	1,229,890	736,389
6826	9,171	7,391
6830	447,091	268,327
6835	2,918,049	1,742,080
6837	170,030	7,767
6838	265,161	85,854
6839	25,039	1,144
6840	38,456	12,451
6841	1,922,594	1,150,267
6845	1,046	48
6846	816	37
6847	43	14
6848	156	51
6849	54,989	14,952
6850	2,971	2,200
6851	92,752	42,357
6852	320	91
6853	3,034	2,345
6856	12,528	3,367
6858	1,382	376
6859	1,042,671	476,159
6861	579,027	264,426
6864	272,838	95,303
6865	37,090	12,956
6867	151	53
6868	174	32
6869	60,669	11,283
6870	282,919	107,240
6872	2,558	408
6873	151	24
6875	2,840,498	1,912,278
6876	15,501	10,264
6877	14,200	9,402
6879	37,662	26,668
6881	354,572	234,772
6887	338,690	119,686
6901	355	212
6902	245,109	146,983
6905	769	459
6907	57	11
6908	114	21
6909	114	21
6910	86	16
6913	545	328
6914	2,025	1,430
6915	244,945	146,417
6916	1,311,504	783,955
6917	2,339	1,398
6918	278	36
6921	403,732	241,628
6922	562,292	335,925
6924	443,901	267,092

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
6925	1,972,223	956,421
6928	788	474
6931	135	62
6934	499,604	228,996
6935	580,266	351,400
6936	837,355	337,173
6940	1,878,553	1,131,020
6941	152,774	28,289
6942	288,023	27,362
6943	54	45
6945	179	33
6946	607	58
6947	274	26
6950	611	36
6951	19,639	13,490
6953	393,235	23,326
6956	669	40
6958	585	35
6959	108	20
6960	32,271	9,360
6963	270,812	77,548
6964	215,003	61,567
6965	752,530	76,589
6966	895,329	116,607
6967	187,429	24,411
6970	3,902	3,091
6971	697	91
6972	881	305
6973	881	305
6978	33,266	3,046
6980	19,959	1,828
6981	62,096	5,686
6984	337,448	68,613
6986	784,044	326,225
6995	52,573	37,593
7019	690	459
7020	157	105
7021	265	176
7022	986	656
7023	1,792	1,281
7025	887	590
7026	5,719,086	4,089,461
7028	2,386,552	1,706,516
7029	433,839	88,212
7032	4,168	3,198
7033	2,777	2,130
7035	195,159	59,001
7036	1,822	1,300
7037	1,306,354	853,489
7038	527,110	348,431
7039	2,538,487	1,658,487
7041	755,955	539,417
7043	83,223	51,547
7044	824	510
7045	366	227
7047	373	266
7048	2,998	2,139
7053	2,968	604
7054	2,656	540
7055	661	237

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
7056	1,411,311	507,417
7059	669	240
7060	138	3
7062	1,847	1,206
7065	273,662	104,054
7078	26,044	16,692
7084	491,337	380,122
7090	308,551	6,530
7092	484,165	10,064
7099	846	352
7100	1,207	522
7108	834	523
7111	394	147
7112	207	77
7113	221,283	66,783
7114	1,053,616	660,515
7115	62,308	12,342
7117	302,201	91,203
7119	221	44
7120	1,003	199
7121	368	73
7122	1,306	26
7123	640,669	12,625
7125	650	435
7126	192,176	10,188
7129	127	7
7130	265	189
7131	28	1
7132	339	18
7133	2,007	1,311
7134	1,822	1,204
7135	1,041,977	298,373
7136	1,148,531	398,284
7137	353,036	150,529
7138	685	292
7139	137	58
7140	1,097,927	380,736
7141	590	205
7142	14,033	9,001
7143	2,825	351
7145	95,401	1,926
7146	109,015	13,562
7147	66,018	8,213
7148	65,631	1,325
7149	124	15
7150	28	1
7152	41	5
7153	103	13
7154	455	57
7155	748,500	214,335
7156	825,185	286,155
7157	45,224	12,950
7158	51,670	17,918
7159	2,550	884
7161	2,499	191
7162	4,582	349
7163	1,160	271
7164	4,729	1,105
7168	29,914	6,987
7169	49,301	34,285

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
7170	808	189
7172	42,258	29,387
7173	183,120	127,345
7176	15,888	7,274
7177	784,995	359,405
7195	209,870	58,052
7199	332	92
7200	767,647	480,018
7201	324	202
7202	107	56
7203	477,662	132,127
7204	1,111,005	578,662
7205	314	164
7206	398	249
7210	148,404	39,176
7213	47,124	13,932
7214	703	208
7215	272,560	71,951
7216	597	374
7217	20,113	429
7219	597	374
7221	207	13
7222	4,134	2,942
7223	992,851	706,482
7224	96,738	5,992
7225	1,371	85
7226	384,740	166,318
7227	330	20
7228	1,702	1,115
7229	1,702	1,115
7230	2,849,799	1,866,264
7232	278,999	46,594
7238	285	18
7239	1,212	794
7242	125	8
7243	171	4
7244	4,673	3,061
7245	2,518	1,788
7247	420	298
7250	386,557	64,557
7251	1,969,621	1,290,668
7253	1,855	1,215
7254	295	49
7255	319	53
7256	527,832	32,692
7257	927,658	607,501
7258	539	353
7261	312	7
7262	338,458	7,770
7265	2,654	1,884
7266	2,477	1,759
7267	658	467
7269	658	467
7270	122	3
7271	510,416	233,474
7272	13,691	9,721
7273	10,268	7,291
7274	134,485	3,087
7275	1,789,875	1,270,934
7277	11,868	272

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
7278	171,756	112,315
7279	330,692	7,592
7280	3,500,031	2,288,761
7282	1,076,594	703,185
7283	3,175	2,074
7284	413	9
7287	591,800	337,208
7288	757	101
7289	157,171	21,022
7291	3,103	2,027
7292	3,414	2,230
7293	140,662	48,854
7295	495	228
7296	225	104
7297	482	303
7299	373,479	171,996
7300	546,710	343,936
7301	18,242	12,017
7302	986	362
7303	721	454
7304	459	289
7305	775,091	284,658
7306	786,446	288,828
7307	1,560,229	977,216
7309	2,144	1,349
7310	1,314	422
7311	707	403
7312	2,081	401
7313	4,399	2,066
7314	3,034	1,129
7315	1,601	309
7316	387	135
7317	102	24
7323	1,198	134
7324	803	72
7325	4,517	822
7326	526	511
7327	102	24
7329	1,460	202
7331	1,609	174
7336	1,121	216
7340	133,180	26,143
7342	58,450	11,474
7353	333,505	65,467
7354	241,377	57,910
7364	832	443
7370	232,262	123,725
7373	6,543	3,485
7374	403,817	79,269
7375	901	227
7376	159	40
7378	86	15
7379	429,254	76,622
7380	249,005	52,105
7381	172	31
7383	1,417	253
7384	38	7
7387	63	16
7391	63	16
7392	445	82

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
7394	188	47
7397	492	122
7398	820	152
7399	332	61
7400	435	167
7401	1,738	667
7402	417	160
7403	462,128	114,753
7404	452,087	83,655
7405	2,096,889	804,609
7406	2,607	1,000
7407	132,984	2,367
7412	104,056	27,560
7413	854,078	212,081
7414	253,155	4,506
7415	977	375
7417	239	172
7423	1,213,648	423,650
7424	166,641	39,444
7426	8,697	2,058
7427	968	229
7428	617,402	325,639
7429	1,369,818	478,164
7430	1,539	812
7433	1,963	685
7435	332	44
7436	443	58
7438	980,947	594,017
7440	610	369
7443	4,942	4,034
7446	2,149	1,754
7447	7,091	5,787
7451	9,609	6,545
7453	13,192,274	8,985,460
7454	2,873	1,161
7455	3,078	1,244
7456	19,653	13,386
7457	20,229	13,778
7460	369	182
7462	1,253	101
7464	202,144	44,875
7466	511	41
7467	72	6
7468	699	155
7469	1,627	624
7470	585	224
7471	699	155
7475	686	56
7476	1,150	788
7477	194,127	15,807
7478	1,350,852	924,970
7480	206	17
7481	1,166	95
7482	653	67
7483	13,653	8,920
7484	1,264,656	204,071
7485	341,705	55,139
7486	2,512,721	1,648,045
7488	445,215	33,166
7489	462,224	34,433

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
7491	500	37
7492	243	18
7494	12,465	7,821
7495	130,396	18,255
7496	284	40
7497	1,134	159
7498	1,468	236
7499	13,110	8,948
7500	1,225,967	196,872
7501	8,434,113	5,756,343
7502	232	37
7503	936	150
7504	5,292	3,612
7505	12,139	8,285
7506	1,154	104
7507	1,532,254	247,252
7508	2,002	209
7519	3,117	567
7520	78,323	17,783
7521	57,741	10,513
7522	2,836	516
7524	34,828	6,341
7525	2,461	448
7526	512	116
7528	259,820	58,991
7530	2,100,611	393,277
7533	211	48
7536	1,572	206
7537	859,066	262,855
7546	3,995	359
7547	26,269	12,270
7548	2,974,653	2,112,248
7550	2,434	1,728
7551	2,637,084	427,793
7554	233	92
7558	5,503	722
7560	4,581	1,402
7562	739,740	483,194
7563	124,523	2,639
7564	499	11
7565	84	2
7566	36	1
7573	3,145	412
7574	2,971	909
7575	2,228	682
7581	268	106
7583	286,461	60,725
7586	505,444	64,750
7587	2,572,127	912,086
7588	2,507,797	570,475
7594	3,546	807
7595	3,519	1,271
7599	417	95
7600	627	227
7603	179	9
7604	1,666	379
7612	5,343,053	1,930,147
7625	2,622	2,054
7627	463	9
7628	1,181	389

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
7632	848	17
7633	754,209	536,458
7634	2,064,740	1,468,620
7635	10,059,030	1,831,094
7636	252,103	210,311
7637	173,118	144,420
7638	810,950	676,516
7639	882,520	160,649
7640	1,560,546	580,758
7641	35,011	13,029
7642	24,787	9,224
7643	115,645	43,037
7644	134,312	49,984
7645	40,178	5,293
7646	109,993	14,490
7647	797,757	374,655
7648	21,555	10,123
7649	95,422	44,814
7650	46,020	21,613
7651	311,009	146,061
7652	382,932	179,839
7658	3,542	1,168
7660	890,915	17,556
7661	3,639,124	3,519,529
7663	1,098,992	21,657
7667	7,923	128
7668	1,043,671	143,561
7669	184,147	128,059
7670	135,516	94,240
7673	1,819,902	1,265,592
7674	557,567	387,742
7675	78,313	54,460
7676	329,471	229,120
7677	1,605,489	1,116,485
7682	714	54
7684	1,028	17
7687	115,329	26,937
7693	99	13
7695	154,897	50,651
7697	109,832	16,225
7699	62,761	9,271
7700	39,226	5,795
7702	1,055,783	80,521
7703	641,707	149,880
7704	1,156	270
7709	1,906,084	1,244,507
7711	255,869	74,802
7712	1,052,957	691,597
7713	87	25
7714	258	76
7715	2,145	284
7716	170,984	22,656
7717	306,688	89,596
7718	361	6
7719	31	4
7720	50	7
7723	355	36
7724	232	54
7725	232	54
7726	776	13

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
7727	173	3
7728	967	97
7730	355	36
7733	6,859	2,719
7734	89	35
7737	567,264	56,948
7738	39,553,413	29,219,362
7743	58	17
7744	621	181
7745	74,706	21,765
7746	222	65
7747	222,649	29,363
7748	38	5
7749	39	5
7754	284	29
7757	375,385	6,047
7758	1,732,431	173,921
7759	207,168	82,687
7760	42	17
7762	33	1
7763	645	355
7764	106,846	25,253
7773	1,209	329
7786	693	162
7788	1,089	18
7789	771	12
7790	2,056	33
7791	927	93
7792	742	74
7793	423	42
7795	22,492	9,386
7799	231,496	38,417
7800	541	90
7801	538,508	89,365
7802	643,444	191,021
7803	3,954	1,174
7804	1,966,706	583,860
7808	139,732	94,880
7810	310,517	210,845
7811	170,784	115,965
7813	1,137	123
7814	2,863	2,589
7815	451	62
7816	235,186	212,704
7817	745,399	143,655
7819	418,312	279,136
7820	86	57
7823	197,472	60,216
7824	2,272,850	845,842
7825	4,196,871	1,341,162
7826	31,262,560	23,061,056
7829	39,785	5,241
7831	81,148	15,791
7835	488	182
7838	2,734	874
7839	2,767	884
7840	4,131	544
7841	916,498	99,301
7845	113,175	14,909
7846	287,575	55,422

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
7847	266	35
7848	266	35
7851	1,549	214
7852	1,546	214
7853	2,734	1,919
7855	143	100
7856	51	36
7857	24,619,613	18,180,681
7861	1,180,812	127,939
7867	162,406	103,439
7868	235	69
7869	18,367	11,095
7870	132,968	39,056
7871	900,582	573,593
7872	8,662	661
7874	118	9
7880	89,424	53,758
7881	46,639	28,038
7884	52,605	14,705
7891	25,923	420
7892	66,494	6,836
7893	1,421,871	904,540
7895	13,905	8,846
7896	2,211	227
7898	3,707,316	2,422,058
7899	1,127,089	736,348
7902	842,677	13,662
7903	254,557	4,127
7904	77,482	1,256
7905	535,417	8,681
7907	58,697	12,574
7908	7,809	1,673
7909	9,371	2,007
7910	6,834	4,435
7911	4,271	2,772
7912	2,291,360	1,029,588
7913	1,553,465	698,026
7914	3,106,929	1,396,052
7915	1,553,465	698,026
7916	503,323	226,160
7917	1,842,409	827,859
7918	503,323	226,160
7919	2,392,715	1,420,221
7920	1,609,089	955,091
7921	3,190,824	1,893,946
7922	1,609,089	955,091
7923	521,345	309,450
7924	1,758,734	1,043,915
7925	658,117	390,632
7926	16,072	9,540
7927	14,542	8,632
7930	9,570,018	7,063,209
7932	68,007	50,193
7933	47,697	35,203
7946	1,797	201
7950	1,640	183
7957	1,080	710
7965	1,749	1,388
7967	3,869,301	2,107,143
7968	1,048	117

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
7980	1,858	1,475
7986	451	112
7988	223	148
7994	374	57
8001	329	56
8005	3,268	2,065
8006	6,537	4,130
8007	8,866,688	5,601,771
8008	151	37
8021	1,352	187
8022	289,132	67,531
8024	10,797	1,492
8025	752	104
8026	35,289	14,726
8029	453	35
8032	15,056	2,741
8033	778	289
8034	16,058,205	10,491,484
8036	12,032,604	7,861,394
8037	2,683,070	1,280,870
8039	5,294,234	2,527,413
8040	240,858	21,627
8041	6,215	558
8042	976,161	157,518
8044	13,610	6,357
8045	2,592	1,827
8047	7,036	4,958
8048	4,720	3,326
8053	4,720	3,326
8054	5,925	4,176
8056	10,048	7,081
8060	3,049,803	2,163,606
8067	5,242	4,019
8068	985	726
8069	295	101
8071	111	38
8077	3,516	2,989
8079	799	679
8081	512	181
8082	909	321
8084	1,006	347
8085	512	181
8087	388	134
8089	1,647	1,217
8090	5,519	142
8093	4,114	106
8095	404,018	45,084
8096	12,523	1,397
8099	2,633,867	293,910
8100	2,542,628	283,729
8101	9,690	1,081
8102	1,574	166
8103	46,651	43,037
8104	7,296	769
8105	6,490	6,106
8106	32,948	3,677
8115	28,285,630	21,602,931
8121	906	667
8122	1,107	816
8123	3,807	3,090

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
8129	203	66
8130	985,700	321,924
8131	1,206,486	394,032
8135	1,140,943	461,713
8136	681,276	275,697
8138	466	136
8142	307,999	124,640
8143	466	189
8145	2,968	2,418
8146	12,606	9,583
8147	1,157	880
8149	271	190
8151	218	153
8152	464	348
8160	2,926,435	955,757
8169	1,269	906
8170	3,445	2,459
8171	3,079	2,269
8172	10,778	7,941
8173	7,314	5,389
8174	5,004	3,687
8175	9,949,308	7,330,714
8176	5,235	3,857
8177	2,167,826	1,478,317
8178	1,526	1,041
8179	5,190	3,539
8180	658	274
8181	2,539	1,056
8182	508,219	211,365
8183	1,546,153	1,010,176
8184	6,302	4,117
8185	2,025	1,323
8186	18,434	6,689
8187	44,074	28,021
8188	4,288	1,556
8189	3,786,184	2,794,416
8190	6,732,893	4,969,252
8193	540,728	60,339
8194	929,539	103,726
8195	128	35
8196	560	154
8197	420	115
8198	420	115
8199	265,627	73,015
8209	2,469,572	1,687,355
8211	2,756,493	1,118,000
8212	2,169,506	879,925
8213	1,400,787	568,142
8214	3,553,857	1,441,401
8215	1,724,334	699,369
8220	875,785	355,208
8221	1,112,459	451,200
8222	1,332,696	540,526
8223	1,316,261	533,859
8224	931,666	377,873
8225	1,197,454	485,673
8226	833,992	338,257
8228	2,658,349	1,078,194
8229	1,936,119	785,267
8234	368	333

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
8237	3,020	2,371
8240	1,423,737	611,127
8241	281,067	120,646
8243	1,531	1,109
8244	34,694	25,135
8246	525,471	213,125
8247	808,634	327,972
8252	8,096	554
8253	10,820	741
8254	3,534	2,254
8255	4,616	3,276
8267	9,499,573	6,742,216
8270	5,768,514	3,455,782
8271	2,122	1,271
8273	401	145
8274	1,315	548
8284	8,131	6,270
8286	30,592,985	23,590,499
8287	2,204,216	1,141,768
8288	3,243,472	2,217,142
8289	1,184	809
8290	2,067	1,071
8291	3,928	2,034
8292	6,189	4,231
8293	688,516	530,921
8297	4,208,562	2,876,054
8315	73,928	56,512
8316	24,614	21,037
8317	527,875	403,515
8318	300,807	229,941
8324	5,370	2,237
8325	66	17
8327	391	101
8328	391	101
8334	12,712	2,969
8342	59,122	17,150
8343	5,715	1,658
8346	3,246	1,433
8347	7,467	3,296
8350	7,205	4,709
8351	5,512	2,433
8352	2,813	1,838
8353	7,108	3,137
8357	1,490,478	604,520
8364	1,513,288	1,156,177
8373	5,925	4,176
8374	2,222	1,566
8375	2,222	1,566
8376	5,527	3,895
8379	26,538	15,588
8380	8,470	4,975
8381	24,811	14,574
8385	32,980	21,061
8388	222	29
8391	2,679	370
8392	2,143	296
8393	5,060	699
8395	3,630,195	501,560
8396	276,495	38,201
8398	174,697	18,928

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
8407	234,653	167,242
8409	9,989	1,115
8418	3,732	2,649
8420	801	261
8421	2,207	57
8426	741,891	548,067
8436	1,003	26
8437	1,242,219	31,934
8440	5,769	4,671
8442	1,664	605
8443	1,031,181	374,781
8444	1,205,873	438,272
8445	1,088,912	395,763
8446	8,928	2,259
8447	387,386	98,021
8448	1,744	441
8449	717,724	181,607
8450	840,050	212,559
8452	9,598	6,649
8453	227,286	66,610
8454	164	48
8455	117	34
8456	4,663	3,042
8457	3,497	2,281
8458	11,074	7,224
8459	11,841	8,168
8460	2,153	1,485
8461	8,612	5,941
8462	979	238
8464	158,910	38,659
8471	591,463	274,484
8472	2,826	1,311
8473	962,849	684,553
8475	596	277
8480	30,261	25,864
8481	888	80
8483	153	54
8484	299,178	105,653
8486	119,205	84,575
8488	477,900	126,752
8493	1,631,069	577,120
8499	1,252,246	853,951
8512	914,649	702,233
8516	927,540	328,191
8517	5,210	1,843
8523	693,124	538,190
8524	1,008,144	770,311
8527	43,217	35,669
8531	1,053,065	513,895
8532	550,153	268,474
8534	16,346	10,669
8536	6,789	4,276
8539	6,881	5,076
8541	3,855	2,843
8542	5,890	4,345
8543	598,877	458,171
8546	292,235	209,215
8548	420,088	300,747
8551	515,780	173,799
8552	448,320	151,067

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
8553	302,016	72,541
8554	2,008,843	1,479,970
8555	2,060,189	1,517,798
8558	114,463	12,260
8562	322,106	169,890
8563	67,688	35,701
8564	562,135	196,225
8566	394	208
8567	1,217	642
8569	716	250
8570	529	279
8571	523	276
8572	262,115	200,824
8577	55,995	6,941
8579	1,106,291	847,298
8581	2,028,107	1,271,243
8587	3,070	1,058
8589	131,897	45,475
8598	662,597	506,917
8599	2,142,486	884,781
8624	275,524	20,909
8628	7,432,527	5,068,992
8695	81	62
8696	1,072	730
8711	1,058,490	374,525
8712	1,104,902	390,947
8720	1,054	310
8736	5,590	4,132
8737	2,698	2,202
8742	6,643	5,422
8743	207,234	55,600
8755	6,022	4,690
8762	3,053	2,073
8763	492	30
8764	344,891	21,047
8766	3,527	1,421
8767	2,283,730	920,208
8768	283	17
8769	199	12
8781	17,769	14,321
8784	2,601	2,147
8787	186,460	143,568
8805	182,977	140,517
8822	18,437	13,620
8831	112	31
8833	1,814	1,388
8835	1,202,148	919,436
8837	2,706,443	2,069,962
8838	31,824,876	24,324,308
8841	3,710,724	2,845,344
8842	2,590	1,986
8843	1,683,132	549,702
8844	675,890	217,491
8845	2,239,763	720,719
8853	286,579	131,348
8860	16,350	13,938
8864	35,575	25,546
8867	933,843	497,455
8868	2,208,355	1,176,384
8882	513,466	136,026

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
8884	337,252	89,344
8886	7,776	6,212
8890	2,010	1,538
8897	1,410	1,079
8898	613	469
8902	806,098	253,441
8903	2,373	746
8904	2,498	785
8905	260	82
8906	271	85
8907	271	85
8909	340	107
8911	2,102,477	964,654
8916	1,151	87
8917	6,705	509
8922	496,842	18,219
8925	7,497,570	4,899,476
8931	1,050	803
8932	2,875	2,197
8933	811	464
8935	373,160	213,778
8948	215,590	166,958
8949	361,518	281,581
8962	105,849	20,649
8977	35,287	14,572
8981	430,044	137,089
8989	224,232	82,254
8990	1,193,128	915,064
8994	4,287	2,821
8995	2,101,170	867,718
8997	2,130,983	1,572,263
8998	917	776
8999	917	776
9002	592	502
9003	591,179	161,763
9005	1,780	516
9006	10,384	4,583
9007	39,652	5,224
9011	922,827	424,088
9015	1,569	1,199
9016	1,569	1,199
9017	1,880	1,437
9022	531,414	228,439
9023	212,146	91,195
9030	962,809	413,883
9031	243,548	104,694
9049	4,208,580	3,214,053
9050	337,519	121,816
9055	42,818	33,943
9064	666,048	176,654
9066	1,871	859
9068	1,290,290	987,540
9070	3,429	2,625
9074	1,865,975	1,425,889
9079	1,691	539
9086	190	114
9087	16,198	12,832
9091	330	262
9092	1,234	913
9096	50,536	39,418

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
9097	3,322,553	1,085,127
9098	1,355,802	442,797
9104	183,640	141,530
9107	1,828,644	29,647
9111	3,786,090	2,999,375
9118	19,945	6,280
9119	340,559	260,836
9121	303,303	231,801
9122	1,666,751	1,273,823
9128	261,700	45,298
9141	791	498
9142	1,144	67
9143	303,371	17,696
9144	622	477
9145	239	183
9146	1,005	771
9147	281	207
9148	984	725
9151	5,152	3,948
9152	1,188,963	908,548
9158	1,127	799
9159	778,241	552,043
9160	224	167
9161	728	541
9162	52,755	8,271
9163	144,032	38,478
9164	74,957	20,025
9165	1,389,869	371,303
9166	27,568	4,322
9177	689	528
9178	419,906	327,059
9179	3,866,737	3,011,748
9181	101,084	32,224
9182	278,840	88,889
9186	1,104,280	874,531
9187	369,016	292,241
9188	206	154
9189	95,527	7,736
9190	262,337	100,700
9191	170	14
9192	181	69
9193	5,411	4,113
9194	339,224	54,827
9195	356	137
9196	361	139
9203	2,735	532
9205	2,735	532
9207	1,722,278	640,947
9208	3,548,775	683,927
9209	86,391	54,314
9210	41,908	30,947
9211	741	276
9212	576	214
9213	3,293	1,225
9214	16,492	12,178
9215	1,098	408
9216	101,551	19,571
9217	6,805	2,532
9218	1,756	654
9219	1,355	261

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
9220	988	367
9221	49,728	18,506
9224	3,459	456
9226	4,523	596
9228	3,698	1,182
9229	6,453	2,062
9250	420,490	114,336
9254	4,334	1,981
9259	356,273	72,440
9264	160,967	47,123
9265	433,666	130,498
9267	4,496	3,442
9268	5,101,462	3,905,271
9269	14,986	11,472
9270	14,986	11,472
9271	9,382,323	7,182,356
9272	4,690	3,714
9273	11,725	9,285
9274	4,690	3,714
9284	6,202,654	4,912,047
9285	4,535,109	3,591,474
9286	3,463,194	2,742,596
9287	9,971	7,896
9289	2,491	567
9290	405,649	92,277
9292	4,554	1,645
9293	401,609	145,079
9294	9,288	7,102
9295	5,066	3,874
9301	19,165	15,487
9302	247,632	155,957
9303	1,192	751
9304	37,142	30,014
9308	8,839,680	7,019,605
9309	4,398,319	3,492,713
9311	94,094	29,625
9313	48	15
9314	58	18
9316	19	6
9320	1,242	1,025
9321	1,756	1,000
9322	253	144
9330	245	156
9331	1,038	662
9341	153,812	40,795
9346	748,483	489,131
9348	3,353,995	2,191,822
9356	2,570,221	1,984,256
9363	30,119	23,017
9365	9,758	6,226
9367	9,230	7,075
9368	14,948	5,424
9370	3,576	2,741
9372	348,972	126,622
9373	16,376	12,554
9377	5,769	4,423
9378	7,051	5,405
9380	10,262	7,867
9381	7,847	6,016
9383	36,929	23,478

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
9388	5,296,148	3,758,620
9389	8,653	5,501
9390	78,475	60,157
9392	13,520	8,595
9395	118,595	77,501
9396	129,237	91,725
9398	4,687	2,991
9400	25,189	19,446
9401	865	208
9403	16,763,999	12,850,950
9404	6,037	4,627
9408	3,943,732	2,481,507
9410	791	498
9411	2,243	1,412
9414	384,550	132,584
9415	622	214
9416	349,838	170,535
9417	1,057	515
9418	303	182
9420	657	502
9421	4,496	3,442
9423	4,496	3,442
9424	4,496	3,442
9425	553,452	438,632
9427	3,563	627
9428	9,615	1,143
9429	559,292	286,912
9430	247,053	43,506
9431	235	41
9432	46	38
9433	351	292
9434	251	209
9435	44	36
9436	23	19
9439	2,838,124	2,013,624
9440	17,681,361	14,084,927
9441	2,475,465	1,691,953
9442	5,501,772	3,760,402
9443	6,912,807	4,724,829
9444	1,308,583	894,403
9445	6,239	4,427
9448	519,826	19,062
9449	615	23
9451	16,188,648	11,064,766
9452	6,586	4,673
9453	6,586	4,673
9458	428	321
9459	2,827,084	1,851,719
9460	860	644
9462	150	112
9463	6,184	4,899
9464	1,852,230	1,159,899
9471	3,169	2,157
9489	2,180	1,692
9492	1,756,749	1,363,204
9501	5,446	3,713
9504	7,767,083	5,297,160
9505	1,927	1,314
9508	2,351	2,013
9510	3,613	2,464

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
9521	1,181,601	80,883
9522	319,582	21,876
9527	5,168	3,807
9529	965,249	402,205
9530	6,348,799	4,711,546
9535	278	224
9536	591	477
9537	1,497	1,208
9538	108	87
9539	1,417	1,144
9540	108	87
9541	111	90
9542	582	470
9543	7,843	2,326
9549	4,532,570	3,354,222
9550	474,837	351,392
9551	100,829	74,616
9552	471,763	349,117
9553	1,575,138	1,165,644
9555	149,052	52,118
9557	1,201	392
9558	44	14
9559	58	19
9560	87	28
9561	524,467	171,288
9562	230,900	104,403
9563	773,954	349,947
9564	13,107	9,128
9565	26,852	18,563
9566	46,593	32,956
9567	212	96
9568	26,407	18,679
9569	611,236	276,373
9574	12,203	8,323
9583	711	325
9587	6,007	4,431
9593	672,715	458,746
9594	4,179,891	2,850,404
9596	106,542	56,755
9597	435,492	231,985
9600	603	261
9613	750,152	313,034
9614	41,829	24,137
9623	65,689	46,759
9624	112,684	80,212
9625	94,973	67,604
9626	119,227	84,869
9627	144,580	102,916
9628	19,825	12,955
9629	4,010	1,071
9631	65,689	46,759
9632	94,973	67,604
9633	112,684	80,212
9634	116,078	82,628
9635	144,580	102,916
9636	6,036	946
9637	16,221	4,334
9638	83,729	54,715
9639	50,993	7,994
9640	564,968	190,374

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
9641	8,506,804	5,571,858
9643	639,637	492,202
9664	767	199
9674	93,108	27,187
9677	406,464	50,387
9678	178	52
9688	4,616	3,926
9693	318	270
9695	212	180
9698	227,096	9,773
9699	137	6
9700	219	9
9701	278,283	11,975
9702	1,518,637	627,150
9703	12,247	3,111
9705	605	154
9706	93,632	16,207
9707	183	32
9710	3,074,895	1,269,837
9713	356,023	292,186
9714	283,860	83,041
9716	479,217	379,839
9722	1,005	796
9723	88,855	70,391
9725	22,134	18,220
9726	380,506	196,801
9727	844,161	579,287
9731	180	33
9732	249	15
9733	563	33
9734	64	53
9735	24,450	16,795
9736	255,615	175,583
9737	111	92
9753	887,358	504,978
9756	654,740	428,150
9759	246	126
9764	374	287
9767	215	40
9768	1,371	81
9770	2,855	218
9771	3,782,561	2,899,007
9772	15,716,536	12,045,372
9773	96	30
9774	112	35
9775	133,984	42,184
9776	34	11
9777	1,176	782
9785	1,105	844
9788	98	96
9790	72,150	42,501
9792	68	67
9794	3,029	2,986
9795	14,754	5,948
9796	33,504	13,507
9797	1,467	1,447
9798	489	482
9799	152	150
9800	152	150
9811	5,697	3,910

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
9812	3,216	2,207
9819	3,633,997	2,945,344
9820	1,630	1,321
9821	5,093	4,128
9822	223,320	164,723
9823	7,156,397	5,278,639
9824	68,100	42,645
9825	2,326,820	1,457,095
9830	1,135,340	678,376
9837	704,593	18,113
9838	113,285	2,912
9839	8,174	5,994
9844	348,971	37,379
9853	2,552,761	1,810,120
9855	1,122,715	320,941
9856	57,428	15,232
9857	211,166	137,996
9858	7,399	4,835
9859	1,606	426
9868	2,670,088	1,082,956
9872	3,105,868	1,259,703
9893	19,264	17,163
9896	12,578	9,988
9897	12,578	9,988
9903	10,098,336	8,019,106
9904	3,414,194	2,711,217
9905	317,870	132,167
9906	1,432	596
9907	7,522	3,128
9908	11,254	8,937
9909	9,930	7,885
9911	1,890,124	1,688,702
9916	8,750,432	6,931,709
9920	11,992,012	10,714,074
9921	2,028,382	1,812,226
9922	3,447,340	3,079,971
9923	4,346,013	3,882,877
9924	5,206,483	4,651,651
9925	5,175,557	4,624,020
9926	3,662,003	3,271,758
9927	4,586,144	4,097,418
9928	3,194,474	2,854,053
9932	10,594	8,390
9941	1,520,166	1,330,500
9946	1,564,083	1,396,978
9948	15,377	13,734
9961	3,836,430	3,036,876
9964	5,800,553	4,591,655
9971	508	234
9972	393,481	225,932
9973	330,083	152,157
9983	1,006,151	298,342
9986	8,119,340	5,538,721
10001	2,817	1,228
10003	2,853	2,424
10008	273,420	30,511
10018	4,271	3,493
10019	2,302,368	1,882,936
10031	452,108	359,221
10039	1,327,605	1,051,405

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
10040	409,849	324,583
10041	3,033,608	2,402,485
10042	657,594	448,587
10043	445,335	340,331
10044	2,525	1,935
10045	193,321	70,145
10047	687,044	211,910
10048	278	84
10054	397	105
10056	2,564,376	1,963,081
10057	13,623,190	10,428,824
10070	186,807	23,255
10075	609,993	75,935
10076	1,372	171
10077	732	91
10078	14,886	11,790
10079	7,043	4,997
10083	7,395	5,247
10085	704	499
10086	4,681,239	3,321,173
10087	4,487	3,061
10095	1,337,502	1,059,094
10098	1,579,499	1,250,718
10114	415,188	122,250
10117	220	27
10118	209,627	25,986
10120	1,768	1,402
10122	1,745,021	1,382,154
10123	682	449
10125	1,024	674
10138	314,859	260,543
10139	1,112,831	363,444
10140	697,828	227,907
10164	2,498,996	1,983,746
10175	4,426	3,396
10177	1,381,900	1,060,146
10179	953,836	193,942
10181	5,533	4,245
10186	16,372	11,426
10187	176	123
10188	1,625	1,134
10189	2,111,488	1,201,607
10190	22,134	12,596
10191	2,471	1,406
10193	931,579	613,742
10199	21,170,874	13,284,228
10200	658	274
10201	658	274
10202	564	235
10204	17,644	13,492
10205	7,982	6,103
10207	22,994,069	17,572,338
10208	83,473	63,791
10210	420,201	119,095
10213	17,761	15,545
10214	875,025	670,756
10222	133,920	102,273
10223	293,808	224,379
10224	101,730	77,691
10227	3,753	2,995

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
10229	3,226,289	952,632
10230	1,381,460	407,906
10231	37,140	7,245
10233	543,407	400,067
10235	625	497
10236	307,494	244,387
10238	356,915	60,118
10240	11,772	1,983
10242	182	31
10245	86,497	29,383
10247	244,262	74,739
10248	1,120	343
10258	451,143	130,869
10259	1,208,482	350,560
10261	1,237	946
10262	682	522
10263	767	587
10264	138,946	47,598
10265	516	177
10266	458,204	364,779
10267	793	631
10271	2,198	1,620
10273	426,794	146,203
10275	586	432
10276	1,956	1,497
10277	2,464	1,886
10278	1,758	1,296
10279	1,686,474	1,243,228
10280	1,304,698	814,868
10286	967,018	712,863
10287	279,748	98,857
10288	484,062	171,058
10289	284	100
10290	775	274
10291	2,453	867
10292	341	121
10293	3,485	2,569
10294	1,345	1,030
10295	676	239
10296	2,589	2,009
10297	1,160	888
10298	1,516	1,177
10301	2,044	1,694
10302	360	298
10304	570,085	453,006
10306	16,260,158	13,923,589
10318	1,598	1,272
10320	2,041,419	1,454,055
10321	5,696,394	4,057,408
10322	6,248	4,947
10323	2,083	1,649
10325	3,671,846	2,406,419
10337	4,042,422	3,200,879
10339	467	369
10341	1,244	985
10342	1,730,424	1,370,188
10346	624	494
10350	5,886	4,497
10352	704	538
10355	339	259

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
10356	339	259
10362	1,290,439	1,021,798
10366	110,063	87,676
10367	732,325	581,887
10369	71,716	20,850
10370	552,409	160,600
10372	1,125,345	767,135
10374	1,562,507	1,065,144
10375	328	223
10376	87,806	16,109
10382	3,593,848	2,160,697
10383	1,085,222	440,153
10384	4,154,999	3,712,219
10393	1,713	783
10394	2,710	1,238
10402	16,939,206	13,493,728
10404	39,323	12,363
10405	223	70
10406	297	93
10413	1,990,958	1,355,381
10414	187,697	55,266
10417	2,512,299	1,921,064
10419	1,974,626	1,509,925
10421	1,775	1,357
10435	86,216	15,817
10437	24,571	18,668
10438	53,411	9,799
10443	192,663	14,626
10461	4,802,060	3,553,652
10462	168,568	131,482
10466	498,610	158,947
10468	323,146	103,056
10469	387	124
10475	2,082	1,648
10476	1,053,454	833,678
10477	409	324
10478	1,833,956	1,402,767
10479	2,327	1,780
10483	2,171,795	1,419,121
10484	125,675	82,120
10486	304,562	201,072
10487	944	623
10492	1,430	1,132
10493	1,171,274	927,425
10495	110,294	84,267
10496	2,471,181	1,888,023
10497	1,182,946	904,772
10498	672	514
10499	955,370	729,918
10500	1,133	866
10504	617	190
10508	540	236
10510	1,821,637	1,245,349
10511	1,903	1,301
10512	1,959,099	1,556,105
10513	3,295	2,618
10514	3,390	2,693
10515	4,374,984	3,500,221
10517	5,331	4,265
10519	1,430	977

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
10520	1,349,180	921,838
10521	17,592	14,075
10522	1,598	1,278
10523	10,384	8,308
10524	2,477,604	1,664,108
10526	3,219,801	2,162,612
10527	3,345,957	2,247,346
10528	5,373,018	4,298,702
10529	3,347,789	2,678,410
10531	7,441,518	5,953,612
10536	102,872	37,327
10537	201	73
10538	2,511	1,993
10539	30,203	23,976
10540	17,341	11,827
10541	8,672	5,913
10552	1,564,961	671,746
10553	598,476	256,891
10554	5,088,356	4,027,888
10567	10,580	8,375
10568	6,348	5,025
10569	19,770	15,650
10570	5,649	4,471
10571	241,135	29,180
10580	678,380	310,922
10592	885	325
10593	2,180	1,425
10596	1,769	1,156
10606	591,990	452,683
10607	5,115,163	3,911,465
10611	2,019,334	1,544,561
10612	543	456
10652	1,358,560	622,435
10653	87,048	31,931
10663	434	199
10664	2,691	1,237
10665	17,560	8,070
10666	3,532	1,623
10667	260	120
10668	2,601	1,195
10669	970,243	445,878
10693	84,845	1,776
10695	351,608	278,569
10697	584,594	463,157
10700	350	83
10701	461	58
10702	106	13
10703	4,980	628
10704	106	13
10705	108	14
10708	5,594	3,824
10709	5,594	3,824
10710	588,635	223,355
10711	9,385	6,415
10712	1,950	1,383
10713	1,013,421	719,013
10714	1,190,883	844,921
10715	1,976	1,402
10716	9,937	6,792
10718	4,375,009	3,104,031

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
10719	1,748,691	1,240,681
10720	3,811,989	2,605,454
10721	8,423,632	5,757,462
10722	4,289,652	2,931,931
10724	897	673
10725	696	240
10726	870	300
10727	1,218	420
10728	10,296	3,638
10731	9,283,131	7,351,707
10733	4,169	3,302
10734	923,573	448,653
10735	8,516,031	5,341,788
10736	13,522	8,597
10737	1,820,587	562,385
10739	4,071,307	3,120,983
10742	259,683	105,324
10743	1,999,984	811,169
10744	4,456	2,670
10746	9,003	6,390
10747	77,023	1,613
10748	62,417	1,307
10749	136,087	2,849
10750	223,327	4,676
10751	77,981	1,633
10752	130,979	2,742
10753	1,291,114	27,034
10754	32,725	685
10755	472,834	9,900
10756	254,296	5,324
10757	131,618	2,756
10758	902,754	364,879
10759	338,047	136,633
10760	737,400	298,046
10761	1,206,694	487,727
10762	421,372	170,312
10763	707,611	286,005
10764	7,156,154	2,993,051
10765	61,064	6,272
10766	968,572	156,306
10767	522,168	84,266
10768	265,420	42,833
10769	1,487,402	1,013,093
10770	556,801	379,245
10771	1,214,322	827,093
10772	1,986,040	1,352,723
10773	692,986	472,004
10774	1,168,217	795,691
10775	11,463,709	7,808,108
10776	4,499,800	3,064,883
10777	2,273,307	1,548,384
10778	1,161,834	791,343
10779	2,057,795	1,630,114
10780	770,292	610,199
10781	1,680,181	1,330,981
10782	2,834,112	2,245,086
10783	989,228	783,632
10784	1,662,104	1,316,661
10785	16,311,713	12,921,575
10786	6,420,440	5,086,050

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
10787	3,242,859	2,568,881
10793	2,201,418	909,118
10794	18,138	15,430
10795	25,039	21,301
10796	2,000	1,702
10799	712	545
10801	367	46
10802	294	36
10803	2,947	2,336
10804	1,345	167
10805	15,914	1,981
10807	52	4
10809	141,672	17,636
10810	245,067	30,507
10811	67,863	8,448
10812	45,203	35,804
10813	1,322,838	1,047,762
10815	633,700	501,926
10816	6,741	4,607
10817	434	199
10818	228	105
10819	1,593	732
10823	850	674
10828	3,078	2,103
10829	1,040	478
10830	607	279
10831	586	401
10832	528,909	243,062
10836	856,964	585,655
10837	5,873,453	4,652,105
10838	2,543,329	2,014,460
10839	514,227	236,315
10842	1,078	710
10843	2,911	1,916
10844	3,292	2,167
10850	890	705
10851	230	29
10852	4,847	603
10862	268	96
10863	382	137
10864	803	533
10875	42,072	17,064
10876	42,072	17,064
10877	1,409	1,034
10878	1,386	1,017
10879	1,725	1,266
10880	1,725	1,266
10881	19,917	14,617
10882	19,917	14,617
10883	5,505,751	4,372,127
10885	2,038,047	1,618,417
10889	1,042,043	853,632
10892	2,216,213	954,239
10897	910	599
10898	1,479	973
10901	1,276	1,010
10903	1,276	1,010
10906	1,749	1,385
10910	2,181,818	1,730,557
10911	777	617

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
10917	3,977,628	2,599,363
10919	1,514,230	989,543
10922	3,132,823	2,066,826
10925	3,265,792	83,955
10929	6,831	3,140
10930	40,766	28,920
10933	3,220	1,572
10934	10,908	5,327
10935	345	168
10936	35,836	17,500
10937	338,877	270,037
10938	2,408	1,907
10939	60,580	47,970
10940	1,823,102	1,443,613
10941	2,408	1,907
10949	245	58
10951	243	79
10952	201,872	48,025
10958	940,713	720,754
10959	1,454	1,114
10960	539	151
10961	1,076	301
10963	930,017	259,899
10971	630	482
10972	1,836	1,458
10973	1,714	1,361
10974	2,448	1,944
10975	1,107,694	662,231
10977	1,913	369
10978	2,232	430
10979	4,442	4,017
10980	10,400	2,429
10982	3,159	2,501
10984	143,101	46,048
10985	10,015	3,223
10986	344,759	42,917
10987	5,804,120	4,116,958
10988	1,846,375	1,309,664
10991	23,990	17,269
10992	249,170	79,516
10998	215	56
11002	219,688	64,268
11008	2,592,482	605,513
11009	12,044	8,350
11010	772,521	180,434
11013	1,201	392
11014	610	132
11027	336,710	41,916
11032	262,446	163,810
11034	334,936	209,055
11059	436,864	346,034
11061	10,433,935	8,270,647
11066	13,941	9,108
11077	16,092,310	12,775,141
11079	340,578	241,494
11086	2,183	901
11088	82,216	56,108
11089	27,944	20,617
11090	2,134,612	1,574,941
11091	440	281

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
11092	631	403
11093	1,225	782
11095	1,049	314
11096	138	41
11097	1,403	1,017
11098	185,738	42,567
11099	892	204
11100	3,830	878
11101	1,288,371	847,522
11102	82,637	64,578
11103	2,141	1,673
11105	314	83
11106	140	37
11107	808,595	372,697
11108	733,765	407,579
11109	591	328
11110	1,202	554
11112	498	384
11114	959,239	351,875
11115	2,189,658	1,430,813
11116	4,527,794	2,958,647
11119	254,188	89,825
11120	103,149	36,451
11121	587,778	207,709
11122	40,126	14,180
11123	672,392	497,032
11124	272,851	201,691
11125	1,554,889	1,149,373
11127	984,463	752,877
11128	399,603	305,600
11129	2,276,447	1,740,934
11130	1,469,148	1,123,544
11133	432	140
11134	1,353	438
11135	322	104
11137	4,897	3,738
11141	2,989,049	1,287,000
11143	3,539,079	2,846,318
11144	1,560,072	1,254,694
11145	242,150	49,236
11146	171	4
11152	227,874	91,870
11153	3,109	1,254
11154	127	3
11159	693,285	549,141
11160	11,484	876
11161	31,743	2,421
11162	16,614	268
11163	1,296,381	20,885
11164	11,096	8,504
11165	49,934	38,270
11168	6,645	107
11169	260,918	35,890
11171	2,434	186
11172	77,007	10,593
11173	96,916	1,984
11174	46,720	956
11175	149	3
11178	2,908,409	2,149,875
11179	3,753,071	2,774,243

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
11180	2,102,074	1,550,432
11181	2,716,864	2,003,883
11182	3,469	376
11183	473	51
11185	2,281,933	247,244
11186	2,622	2,123
11187	26,060	21,098
11188	56,980	21,384
11190	179,826	7,738
11191	328	14
11193	372,060	274,085
11194	185,027	136,303
11195	184,319	135,782
11196	388,226	285,994
11197	13,267,297	6,099,359
11201	327,932	150,301
11203	27,938,101	24,433,224
11208	547,433	418,724
11211	1,573,556	1,201,710
11212	1,313,559	1,003,153
11218	835	661
11219	79,910	63,438
11222	608,868	12,656
11223	847,754	17,621
11227	1,325	16
11234	1,745,831	570,179
11236	759	348
11237	988	836
11254	1,261,064	899,973
11255	9,172,842	6,080,647
11256	37,525	24,875
11257	5,946	3,942
11258	369,956	220,910
11259	1,180	126
11261	2,821	2,157
11262	247	189
11263	2,932,993	2,243,182
11264	592,802	453,380
11265	135,123	14,473
11266	785,221	84,107
11268	80,755	8,650
11269	498,302	53,375
11270	3,987	2,285
11271	666,119	71,350
11272	243,932	26,128
11275	9,923,753	7,861,666
11277	2,438,633	1,523,804
11278	4,805	3,807
11279	4,805	3,807
11280	261,951	112,784
11284	765,861	480,121
11285	922	578
11286	6,517,814	5,162,972
11287	2,242,274	1,776,178
11289	4,738	3,753
11294	221,007	109,531
11295	125,993	62,442
11296	151,692	75,178
11297	71,201	35,287
11298	314,889	156,059

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
11299	66,109	32,764
11300	119,863	59,404
11325	311,419	204,095
11329	1,338,796	912,972
11330	4,238,699	3,261,688
11333	677,468	554,975
11334	1,542,370	1,263,494
11335	2,560	2,194
11341	2,152,131	1,526,012
11342	2,591,163	1,837,316
11348	721	234
11352	732	519
11357	2,098	906
11358	1,600	691
11360	1,490,257	1,220,804
11361	1,039,005	358,225
11362	1,647	1,259
11363	1,137	402
11364	2,361	1,487
11365	1,378	868
11366	5,581,314	2,410,414
11367	54,799	23,666
11368	6,533,217	5,176,003
11369	2,622	2,077
11370	3,868	3,064
11371	715,385	467,741
11372	5,031	3,290
11373	3,048	2,083
11387	1,311,409	599,341
11388	471,185	215,341
11393	9,318,809	7,127,689
11409	15,706,314	12,899,163
11417	463,384	328,700
11420	121,943	86,500
11426	10,476,951	7,483,905
11431	12,415,640	8,843,369
11432	3,456	1,427
11433	2,839	2,022
11439	872,569	398,706
11441	35,122	29,759
11446	302	240
11447	904	718
11448	869,923	688,950
11449	679,164	537,875
11450	1,088,508	862,062
11452	1,156	915
11453	276,158	80,788
11454	610	178
11455	58	10
11456	110,547	19,135
11457	477	325
11458	477	325
11459	2,806,420	1,912,448
11460	1,046	829
11461	1,794,502	1,421,096
11462	602,099	478,078
11463	134,076	21,084
11464	112,911	17,756
11465	70	11
11466	130,116	38,071

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
11467	28	8
11468	139	41
11469	39	14
11470	267	93
11471	1,175,378	131,159
11472	32,273,714	29,773,175
11475	1,491	166
11476	19,020	13,061
11478	11,839	7,694
11479	4,331	2,815
11480	1,540	1,001
11482	13,860	9,007
11483	16,605	11,403
11484	31,012	20,154
11485	187,697	20,945
11486	1,348,325	925,858
11487	1,011,684	112,893
11488	1,285,402	143,437
11489	432,791	48,295
11490	562,792	62,801
11491	1,998,184	1,372,098
11492	14,794	10,158
11493	7,220,302	4,957,984
11494	9,113,875	6,258,248
11495	3,069,659	2,107,851
11496	4,032,295	2,768,867
11503	898	100
11505	1,491	166
11507	26,299	18,059
11508	234,653	167,242
11509	97,772	69,684
11511	898	100
11512	1,938	216
11513	87,995	62,716
11515	381,311	271,768
11516	43,324	29,749
11517	12,105	8,312
11518	4,237	2,909
11519	9,181	7,231
11520	1,450	1,142
11522	10,715	8,439
11525	3,686,799	2,728,329
11526	2,459	1,820
11540	6,054,116	4,969,539
11543	237,572	4,023
11544	284,782	4,822
11546	2,031,375	838,895
11547	945,925	390,638
11549	1,287	1,156
11551	698,177	343,846
11561	245,941	195,045
11564	3,059	2,561
11568	2,132,961	1,628,143
11569	317,398	242,278
11572	945,748	671,581
11573	1,445,442	1,026,417
11581	752,720	452,551
11585	655,967	227,474
11586	914,678	317,189
11587	1,124	949

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
11589	172,709	142,163
11590	764,281	500,887
11591	510,602	334,633
11592	210,062	55,775
11593	405,120	107,566
11607	828,455	299,003
11608	9,617,821	3,471,230
11610	280,279	184,338
11611	280,279	184,338
11612	1,136,347	683,196
11675	938,889	601,358
11676	1,186,444	606,931
11678	90,631	36,759
11679	349,282	312,060
11680	1,209,272	416,929
11738	342	73
11739	280,728	59,970
11741	1,134	552
11745	9,529	6,193
11746	365,965	94,926
11747	6,780	3,708
11748	6,780	3,708
11749	1,415,260	367,098
11754	1,792	192
11755	8,098,597	5,539,470
11756	951,038	125,797
11763	212,299	117,518
11769	8,233	5,881
11770	25,782	16,084
11771	3,329	2,087
11772	553	347
11781	251	41
11783	1,046,071	509,399
11786	1,057,791	634,616
11787	795,803	20,458
11789	5,247	4,159
11790	5,151	4,083
11791	749,700	593,557
11792	698,878	419,482
11793	1,045,669	627,633
11797	2,234	1,767
11798	741,983	586,735
11801	1,776	1,404
11802	1,779,480	483,860
11806	662	570
11810	790	625
11811	1,682,271	1,147,200
11812	1,439,653	860,691
11813	1,984,226	1,186,263
11814	17	15
11815	512	440
11817	1,319	887
11818	98	6
11819	59,245	3,879
11820	305	234
11821	673,299	515,599
11822	1,985,148	1,191,412
11823	1,122,502	611,640
11825	676,544	360,393
11826	67,788	36,110

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
11827	1,044	556
11828	7,033	5,425
11829	17,791	13,724
11830	65,868	50,811
11832	22,540	19,159
11833	2,154	1,831
11834	126,742	107,727
11835	790	531
11842	18,594	6,821
11843	1,241	455
11844	191,139	70,115
11845	1,309,885	1,004,610
11846	6,971	5,346
11847	1,003,180	769,384
11848	4,444,439	2,796,566
11853	162	57
11855	5,160	3,636
11857	8,385	5,909
11859	7,000	4,933
11860	2,902	2,045
11861	12,900	9,091
11868	2,196	1,740
11869	1,746,494	1,383,316
11874	138	7
11875	85	4
11876	384,488	304,432
11877	431,318	341,510
11878	203,164	160,862
11879	390,075	308,855
11880	111,639	88,394
11881	97,620	77,294
11882	8,227,148	5,843,765
11884	467	161
11885	471,037	162,403
11888	2,847	2,177
11889	3,763	3,085
11890	3,228,536	2,647,273
11891	9,815	7,774
11892	420,681	26,056
11894	4,142	3,055
11901	256	68
11903	128	34
11904	170,434	45,226
11906	203	54
11909	428	114
11910	305,860	81,524
11914	360	96
11921	3,486,432	2,761,794
11922	1,007	798
11931	2,424	1,922
11932	2,485	1,972
11933	1,337	1,060
11934	683,339	542,043
11935	2,675,197	2,122,037
11936	371,661	294,811
11937	3,843	3,049
11938	11,599	9,201
11939	24,519	16,646
11943	222	44
11944	113,594	22,298

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
11945	239,162	46,947
11949	62,228	12,215
11950	243	48
11951	2,357	753
11957	316	101
11958	917,070	293,027
11966	196	47
11967	116,961	28,033
11968	134,164	35,389
11969	552	131
11970	267,545	63,737
11972	195	38
11973	213,743	41,958
11975	46	10
11976	104,126	22,621
11977	161	38
11979	970,733	795,215
11980	3,552	2,912
11981	783,900	642,563
11986	3,226	1,031
11990	775	270
11992	361	71
11993	278	55
11996	1,206	957
11997	1,206	957
11998	1,988,174	1,358,732
11999	1,306	566
12007	671	289
12008	457,116	196,890
12009	576,791	346,615
12010	604,418	192,676
12011	1,691	539
12013	776,157	247,423
12014	55,838	17,800
12016	3,629,436	2,284,013
12019	171,017	116,123
12020	171,017	116,123
12023	7,977	5,020
12024	8,086	5,088
12025	169,803	120,402
12026	2,064,981	1,464,217
12031	293	233
12032	1,554,095	1,236,445
12034	32	10
12035	32	10
12036	5,156	4,225
12037	24,822	20,340
12038	640	524
12041	5,446	4,462
12042	3,971,304	3,253,657
12043	589	353
12044	21,983	13,189
12046	8,594	7,044
12047	73,894	60,563
12048	4,510,470	3,696,741
12049	633,784	519,443
12051	895,350	733,821
12052	51,560	42,258
12053	393,005	322,103
12054	4,077,854	3,342,172

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
12055	339,114	259,135
12056	1,716,946	1,312,008
12060	27,130	8,542
12063	407	311
12064	2,203,392	1,684,136
12065	1,045,069	858,232
12066	1,865	1,532
12075	1,963	1,402
12077	23,847	15,475
12079	55,360	35,924
12081	7,699	4,996
12082	9,410	6,106
12083	2,121	34
12086	1,514	25
12087	479	8
12088	2,885	47
12089	1,041	17
12095	1,988	32
12096	542	347
12099	961,834	761,601
12100	565	7
12103	248	66
12104	494	131
12105	2,422	642
12108	898	288
12109	117,467	37,616
12110	428,091	352,324
12111	3,485	2,868
12113	1,944	1,600
12114	1,915,194	1,289,346
12115	16,334	10,913
12116	9,424	6,296
12117	2,743,546	2,097,204
12118	9,181,047	7,018,119
12119	537,601	111,340
12120	3,287	512
12121	1,915,995	396,812
12122	2,645,686	921,169
12126	704,631	559,920
12130	4,212,295	2,989,822
12131	740,470	525,574
12132	24,005	18,511
12133	3,043	2,346
12134	1,954,515	1,493,094
12136	505	203
12137	1,385,687	557,850
12138	438,536	34,216
12139	371,266	28,968
12144	22,430	7,062
12149	1,018,397	677,392
12151	549,602	111,750
12152	315	64
12154	396	260
12155	56,798	37,289
12156	144,069	66,347
12157	270	124
12159	146	48
12160	251,667	83,083
12161	38,558	22,472
12166	20	12

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
12168	3,336,236	1,089,596
12170	4,358	3,583
12171	562,785	194,035
12172	2,023,164	697,540
12173	605	208
12174	397	227
12175	333,484	190,483
12176	450	281
12180	1,072,253	462,970
12181	377	256
12184	372	253
12185	5,060,773	2,185,105
12187	268,839	167,986
12188	770,234	416,458
12189	3,869	3,064
12190	881	553
12191	555	440
12192	668	461
12194	3,415,661	1,189,692
12197	216,199	131,349
12198	1,298	789
12199	738,938	402,411
12200	2,009,995	593,495
12201	4,720	3,607
12202	2,600,023	1,987,011
12203	2,070	1,582
12207	418,453	191,994
12210	397	173
12211	4,809	2,100
12212	105	46
12213	140	61
12214	917	401
12216	265,777	116,088
12217	43	12
12218	316	92
12219	2,840	829
12220	316	92
12221	150	44
12222	452,607	132,061
12223	620,845	318,620
12224	454	234
12225	393,649	202,771
12226	920,702	754,922
12231	556	422
12232	321	243
12233	13,979	10,604
12235	604	450
12236	2,366	1,760
12237	6,464	4,809
12238	789	587
12242	1,832	1,363
12243	5,394,037	4,268,580
12244	2,553,028	2,020,343
12245	11,027,400	8,726,551
12255	562,521	370,178
12256	3,223,549	2,121,318
12257	262,077	172,465
12259	140,520	60,816
12260	1,728,397	748,041
12261	436,858	189,070

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
12271	301	96
12272	12,156	3,875
12273	42,093	26,973
12274	6,943	4,802
12275	216,869	52,089
12276	432	104
12277	2,765	1,872
12278	2,449	1,658
12279	1,041	705
12280	1,756	1,189
12288	27,887	8,780
12290	1,366	626
12291	1,147,767	526,499
12292	9,822	8,301
12295	963	604
12296	2,944,290	1,845,517
12298	1,215	862
12299	254	188
12300	23,508	17,446
12301	5,359	3,977
12303	13,281	9,856
12307	994,508	284,780
12308	17,641	5,051
12309	1,406,659	402,801
12311	1,112,243	757,663
12312	3,600,989	2,453,003
12313	469,801	282,454
12316	390,717	259,887
12317	8,402,705	5,287,842
12318	10,716,111	4,463,447
12332	189	37
12333	1,178	230
12334	248	48
12335	1,715	335
12339	67,875	40,808
12340	1,596,026	959,564
12341	1,097,671	841,853
12342	1,493,319	1,145,293
12344	1,809	984
12345	901,156	617,008
12346	383,300	208,401
12347	485,555	208,786
12348	6,080	3,865
12349	75,169	47,790
12350	42,181	26,817
12351	10,809	6,872
12352	3,463	2,458
12353	4,848	3,441
12354	24,439	18,735
12355	24,585	6,862
12357	373,682	115,887
12358	614,286	190,503
12366	694,360	93,265
12368	739	216
12369	771,913	336,553
12370	817	239
12378	164	116
12379	863	612
12380	8,839	5,775
12381	2,080	1,359

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
12383	1,925,496	1,526,821
12384	423	300
12385	896,466	635,659
12386	593	420
12387	545	433
12388	1,073	851
12389	1,048,105	743,180
12390	1,596	1,131
12391	1,593	1,263
12392	2,701	2,104
12393	3,924	3,056
12394	3,953,501	3,079,327
12395	8,153,017	6,458,463
12396	7,295	4,975
12399	3,533	2,409
12400	7,983	5,444
12408	1,319	1,250
12409	616,622	22,612
12412	1,408,727	960,983
12413	472,205	322,121
12414	556,187	379,411
12415	1,342,738	915,967
12416	271,568	185,254
12417	3,611,977	2,463,960
12418	9,358,457	6,384,001
12419	8,226,967	5,612,140
12420	7,520,913	5,130,495
12421	3,633,953	2,478,951
12423	1,701,179	1,160,483
12424	4,127,007	2,815,295
12427	1,030,625	703,055
12428	823,824	561,983
12431	213,186	16,185
12432	623,129	47,306
12433	2,859,146	1,319,196
12434	1,246,761	505,671
12435	3,958,403	1,699,111
12436	2,008,962	1,536,597
12437	514,702	393,681
12438	2,874,744	2,198,809
12439	2,571,341	1,966,745
12440	1,849,675	1,414,763
12442	853,027	165,992
12443	261	51
12444	2,033,511	395,705
12446	472	354
12447	4,961	2,066
12449	555,668	193,968
12450	1,259	439
12451	218,265	71,284
12452	368,310	59,432
12453	102,431	75,717
12454	899,119	664,628
12458	1,069,499	107,369
12464	4,317	1,745
12468	10,679,773	8,507,480
12474	509,651	361,379
12475	554,375	396,885
12476	48,719	34,879
12477	48,719	34,879

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
12478	511,731	366,355
12481	2,252,203	1,028,518
12483	1,635	747
12484	1,876	857
12487	2,860,672	1,716,869
12488	1,120	672
12489	1,028,904	560,640
12495	8,846,032	6,786,374
12496	3,095	2,374
12498	1,563	1,199
12499	1,937	1,486
12500	5,810	4,457
12501	5,901	4,527
12502	868	666
12505	1,660	1,273
12508	1,736	1,332
12509	5,207	3,994
12510	1,302	999
12511	944	192
12513	315	64
12514	393	80
12515	786	160
12518	1,388	1,065
12519	868	666
12520	2,430	1,864
12525	734,422	123,704
12526	360	61
12528	629,195	100,395
12533	2,699,481	2,212,052
12534	3,640,063	2,982,799
12535	1,598	1,295
12536	2,672,741	2,166,248
12538	7,376	5,846
12539	13,528	10,723
12548	91,151	1,909
12549	1,922,623	40,256
12553	19,225,510	16,431,803
12557	18,002,238	16,543,774
12564	102,363	75,591
12570	22,354	19,007
12571	11,568	9,833
12572	10,990	9,341
12576	11,153	9,478
12589	933	765
12591	686,436	562,505
12592	768	629
12594	268,647	115,314
12595	2,740,291	1,176,247
12597	7,387,485	5,847,853
12602	2,983,340	1,247,778
12603	10,685,984	4,469,397
12605	208,207	5,352
12607	69	21
12608	334	100
12609	1,491,409	1,181,559
12610	1,052,167	261,460
12611	158,111	39,290
12612	2,669,441	1,343,527
12613	585,638	294,751
12617	75,260	13,997

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
12620	358,217	9,209
12621	635,458	16,336
12623	151,151	97,979
12624	5,677	3,775
12635	416,748	108,555
12640	1,094,515	494,890
12645	36,338	15,727
12646	18,161	7,860
12647	54,483	23,580
12649	3,728	2,730
12657	742,393	321,304
12658	131,346	86,805
12659	89,918	59,426
12660	299,727	198,087
12661	967,348	639,310
12662	6,177	814
12663	6,177	814
12664	19,754	9,277
12666	61,457	28,862
12677	1,250	750
12678	5,045	3,028
12679	501	136
12680	501	136
12688	125,287	49,654
12689	449,226	178,037
12690	378	155
12691	248,068	101,387
12693	6,060	2,477
12694	2,839	2,022
12701	990	705
12703	7,582	5,400
12705	4,183	1,728
12712	3,243	2,749
12716	2,122,753	1,797,647
12719	1,157	884
12720	2,171	1,722
12721	333	264
12722	1,244,259	951,154
12723	571,895	437,176
12724	354,486	270,981
12725	605	177
12727	116	34
12728	87	25
12732	1,222,128	867,685
12736	14,620,592	9,721,170
12741	866,594	590,873
12742	150	44
12743	248,991	72,950
12744	277	81
12745	707,048	581,513
12746	364	299
12747	200	59
12749	15,910	9,392
12750	1,281,928	447,509
12751	794,669	344,382
12752	2,282	989
12753	3,277	1,420
12754	31,448	10,927
12755	2,866,748	996,046
12756	2,236,111	249,525

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
12757	1,874,433	209,166
12761	496	153
12770	15,421	10,424
12771	2,647,763	2,242,110
12776	2,678	1,901
12777	898	638
12778	1,208,404	1,025,498
12779	979	830
12780	1,784	1,511
12785	972	823
12787	2,306	1,826
12788	3,163,835	2,505,195
12800	25,790,603	20,688,460
12801	37,858,370	28,979,300
12804	281,765	209,102
12824	233,029	80,934
12831	324,211	278,125
12833	83,206	26,197
12834	76,578	24,110
12836	854,080	392,495
12837	1,249,140	954,885
12838	757,578	579,119
12844	119,048	100,900
12845	9,332,045	7,909,399
12846	1,413,158	1,197,725
12847	452,095	383,174
12848	8,688,605	7,364,050
12849	2,403	2,037
12850	1,924	1,630
12851	8,664	7,343
12854	479,620	88,811
12855	1,727,953	1,032,888
12856	1,985,207	1,186,662
12862	190,712	87,053
12864	2,955	2,489
12865	997,076	595,761
12869	156,803	42,636
12871	3,022	2,261
12872	332	263
12875	1,161	920
12876	1,481	1,174
12877	1,084,648	294,928
12879	580,092	459,591
12880	568,534	450,434
12888	1,024	698
12889	956,017	759,679
12890	1,148	912
12892	419	142
12899	3,472,632	2,672,197
12902	1,905,559	1,479,611
12903	164,803	127,965
12904	516,516	188,632
12906	371	136
12909	278,074	227,856
12910	746,500	611,689
12911	359,335	294,442
12912	15,949	13,069
12918	565	243
12919	636,029	273,938
12920	996,746	846,115

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
12921	147	125
12924	165,085	139,897
12925	91,965	77,934
12929	767,841	650,708
12930	3,392,667	2,875,118
12931	7,205	6,131
12932	924,933	787,101
12934	1,364,056	1,155,846
12935	8,626,957	7,310,137
12936	98,210	83,219
12937	1,524	1,291
12938	2,708	2,219
12939	6,694,740	5,669,633
12941	41	17
12943	11,102	9,384
12944	748,299	632,462
12946	4,494	3,798
12947	4,494	3,798
12948	654,314	300,692
12950	201,062	52,987
12952	405	391
12958	3,772,738	3,197,210
12959	679,047	575,459
12961	483,518	370,085
12962	1,089,938	834,240
12963	645	355
12965	8,300,147	5,888,883
12967	563,786	462,272
12968	728,837	597,604
12970	1,605,130	1,272,256
12971	1,451,581	1,231,251
12973	277,859	237,207
12974	8,958,584	7,593,289
12975	149,255	126,483
12981	194	95
12982	560,671	273,403
12983	226,490	110,445
12984	1,135	553
12988	524,425	148,399
12989	274,668	77,724
12990	3,026	2,192
12991	169,229	20,479
12992	241,135	29,180
12995	65	8
12996	65	8
12998	87	11
12999	65	8
13000	3,368	1,044
13005	19,281	16,388
13006	1,675	1,424
13007	2,268	1,928
13008	1,678,297	1,284,479
13009	964,559	738,222
13012	8,947	6,481
13013	1,303,723	338,167
13014	536,299	139,108
13015	22,811	12,210
13016	103,599	55,455
13017	197,364	105,646
13019	407,361	105,664

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
13020	239,786	62,197
13021	2,982	2,201
13022	40,189	2,236
13023	83,005	4,619
13025	12,993,826	8,859,620
13030	442,152	363,041
13035	691	586
13037	1,123,942	568,059
13038	1,019	470
13039	1,019	470
13040	3,260	1,504
13043	2,038	1,219
13046	419,540	31,838
13047	408,682	31,014
13061	1,184	21
13062	450,276	7,998
13064	232	5
13065	695	14
13068	250,369	7,166
13070	702,205	231,672
13076	376,450	70,103
13077	792,146	147,515
13078	90	4
13079	223	11
13080	264,055	13,081
13081	2,391,460	1,678,736
13082	3,446	2,419
13084	1,899,219	1,608,052
13091	1,217,627	1,032,858
13095	57,893	31,856
13096	217,812	119,852
13098	684,996	11,035
13099	2,407,114	38,779
13101	2,574	1,195
13102	230,651	107,141
13104	152,471	3,111
13105	181,060	3,695
13107	1,244,104	252,961
13108	75,926	15,438
13110	357	173
13111	357	173
13113	365,544	177,269
13114	154,986	75,160
13116	219,493	36,657
13117	123	21
13120	63,493	1,458
13121	44,731	1,027
13122	587	432
13123	19,359	14,251
13124	118	87
13125	793	672
13126	1,137,662	963,689
13127	178,418	17,912
13128	533	53
13131	1,185,664	53,366
13132	856	612
13133	374,864	76,220
13134	431,970	308,883
13135	1,201,815	859,364
13136	152	46

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
13138	6,127	1,852
13140	1,761,445	358,152
13141	485,862	98,789
13143	438,877	119,335
13149	499,174	227,959
13151	196,240	53,360
13154	202	93
13156	2,962	2,198
13157	54,595	10,109
13158	245,196	45,403
13159	26,242	16,531
13160	6,741	4,246
13161	2,854	753
13162	178	47
13166	1,127,059	579,670
13168	308	159
13169	1,185	797
13170	138	9
13173	421	157
13175	1,905,303	39,893
13176	83,249	1,743
13182	181	50
13183	60	17
13184	211	144
13185	1,439	983
13186	194	4
13187	132,101	3,033
13188	934	660
13189	86	16
13190	57	11
13195	4,218	3,575
13196	4,220	3,576
13197	4,218	3,575
13198	15,411	13,062
13200	641,878	293,128
13201	468,334	213,875
13203	277	102
13204	409,284	150,136
13207	272,989	110,117
13208	340,165	137,214
13213	374	204
13214	1,235,083	739,498
13220	237	44
13221	175,628	32,663
13222	605	164
13223	832,660	380,252
13225	945	257
13226	182,751	49,692
13229	56,231	906
13231	275	40
13232	36,668	5,363
13234	98	28
13235	239,312	68,971
13237	643,845	10,372
13238	1,768,892	28,497
13239	194,388	88,242
13240	1,171	532
13246	2,606,043	2,208,355
13247	538,811	456,587
13248	4,172,469	3,535,740

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
13249	6,753,760	5,723,120
13250	502	425
13251	1,019	863
13252	1,574	1,334
13253	2,519	2,135
13254	4,048	2,891
13255	9,445,936	6,747,429
13256	1,358	1,151
13260	224,068	189,945
13262	337,295	87,490
13263	637,335	165,316
13264	380,454	98,684
13265	283,635	73,571
13266	15	3
13267	1,327	263
13268	3,006	2,566
13269	342,534	292,424
13270	7,270,865	4,750,405
13271	712,729	465,660
13272	2,155,012	1,407,973
13275	4,339	3,681
13276	13,626	11,559
13278	5,518	4,668
13280	2,895	1,427
13281	496,417	33,981
13282	379,195	25,957
13284	850,243	532,165
13285	19,858	14,521
13287	638	400
13288	133,772	57,596
13289	154,083	96,705
13290	2,578	1,815
13291	346,499	159,591
13292	73,788	33,985
13297	1,252,535	340,578
13298	6,444	1,752
13300	235,233	72,754
13301	505,093	156,217
13302	2,974	2,301
13304	673,273	208,232
13308	203,935	63,074
13309	143,488	44,379
13314	361,214	106,019
13317	312,246	98,516
13320	189,886	56,305
13321	216,362	64,155
13323	2,673	1,793
13324	4,455	2,988
13325	24,711	16,341
13326	3,667	1,692
13327	1,630	752
13329	61	16
13331	1,206,404	360,162
13332	932,252	278,316
13335	20,791	8,952
13336	1,350,136	581,330
13338	107,187	8,363
13339	62,657	4,889
13341	221,548	60,621
13342	604	171

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
13343	44,736	14,169
13344	51	5
13345	581	55
13346	1,648,006	478,058
13347	896,008	259,916
13349	411,008	149,132
13350	619,558	224,802
13353	24,747	16,355
13354	646,841	178,284
13355	2,674	737
13359	2,102	1,480
13363	368,880	138,332
13364	1,169,710	438,648
13371	21,844	6,485
13372	893	635
13373	436,802	208,504
13374	1,386,719	661,939
13376	249,523	41,408
13382	324	54
13384	1,081,625	689,723
13385	8,125,140	5,181,182
13387	105,104	28,358
13388	595	161
13392	138,633	33,298
13394	303	158
13395	204,526	40,028
13396	13	9
13397	307	214
13398	8	6
13399	50	35
13401	394	117
13402	2,043,603	606,689
13404	157,695	57,218
13405	141,384	51,300
13406	237,073	75,574
13410	166,832	60,534
13411	445,032	161,477
13413	266,476	83,781
13414	623,531	196,041
13416	344,771	103,527
13417	436,856	131,178
13422	100,341	2,580
13423	560,002	14,396
13425	1,380,737	941,432
13426	11,610,545	7,916,454
13428	2,908,177	2,237,848
13430	1,066,158	903,377
13431	629,268	533,192
13432	1,975,916	1,674,235
13433	678	476
13434	15,897	11,159
13435	2,170	1,524
13436	540,379	337,298
13437	1,910,843	1,247,288
13438	9,870,579	6,442,947
13440	177,823	55,908
13441	290,381	91,297
13443	647,139	203,464
13445	356,427	90,187
13446	448,375	113,453

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
13447	2,448	1,826
13449	601	249
13450	683,508	313,536
13452	259,001	82,564
13453	478,174	152,433
13454	14,936	11,076
13455	793,186	500,225
13456	1,214,103	737,964
13458	198,279	42,896
13459	377,934	81,763
13460	70,955	7,545
13461	122,520	13,028
13463	2,976	2,309
13465	42,696	10,271
13466	1,798	191
13470	602	150
13471	979	243
13473	501	424
13474	3,978,619	3,371,594
13481	97	67
13483	2,541,018	1,664,347
13484	5,773,570	3,781,645
13485	4,368,112	2,861,081
13487	3,810,022	3,019,785
13488	817,367	647,837
13489	3,742	2,554
13490	1,860,897	1,269,929
13492	91,807	10,115
13493	185,181	20,402
13494	3,419	2,363
13495	270,364	44,903
13496	784,091	255,395
13497	20	1
13498	463	21
13499	1,743	78
13500	378	17
13503	450,085	193,286
13504	1,288	553
13506	73,750	1,896
13507	16,958	436
13510	177	112
13513	338,729	193,620
13517	5,153,593	3,395,282
13518	1,988,806	649,533
13522	3,015	2,362
13523	423,370	68,427
13524	96,277	15,561
13525	4,696	3,084
13526	17,058	439
13527	1,702,683	43,772
13528	2,979	2,222
13529	1,125	151
13530	1,024,192	137,568
13532	7,545	5,450
13533	34,498	24,920
13534	521,399	86,526
13535	195,575	32,456
13539	168,432	75,157
13540	180,952	80,743
13541	228	117

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
13542	7,709	3,965
13543	341	175
13544	655,834	355,409
13545	725,884	373,377
13547	182,872	30,348
13548	22,028	3,656
13550	22,628	15,105
13551	216,988	59,985
13552	349	233
13553	176,411	18,758
13554	167	18
13555	167	18
13556	5,140	3,253
13558	6,294	3,983
13559	6,329	4,005
13560	2,248	1,823
13561	12,159	1,293
13562	167	18
13564	1,849	1,199
13565	1,236	802
13566	2,269	832
13567	666	244
13569	900,821	240,654
13570	430,902	115,115
13571	177	140
13572	16,824	13,337
13576	123,683	29,707
13577	216,039	51,890
13578	818	547
13579	4,852	3,241
13580	18,438	12,315
13581	818	547
13582	1,941	1,296
13584	6,018,860	3,935,319
13585	2,471	833
13590	915	308
13591	15,633	10,221
13592	1,482	499
13593	466	112
13594	22,540	14,737
13595	295,538	70,985
13596	1,387,348	467,486
13597	1,479	498
13598	3,380	1,139
13599	4,005,337	2,622,365
13601	14,290,774	9,356,423
13602	30,683	20,089
13603	8,252	5,403
13604	1,867	554
13605	393	117
13607	271	45
13608	1,768	525
13610	10,675	3,169
13611	958	284
13612	1,628	483
13613	2,865	475
13614	500	83
13615	271	45
13616	916,834	272,182
13617	250,388	41,552

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
13618	28,901	18,922
13619	658,513	392,965
13633	5,584,103	4,850,612
13634	250,028	211,873
13635	4,455,251	3,775,369
13636	2,892,964	2,211,143
13637	62,110	47,472
13639	1,917,980	1,203,488
13642	4,519	2,992
13643	12,480,763	8,263,839
13644	818,348	132,754
13645	413,304	67,047
13646	924	96
13649	2,572	477
13650	1,710,402	398,141
13651	491,370	79,290
13652	221,948	19,929
13653	1,056	95
13655	1,320	119
13656	905,053	146,044
13658	923	96
13659	2,922	305
13660	18,951	11,891
13661	978	88
13662	855	77
13663	1,032	191
13664	86,724	66,293
13665	3,611	670
13666	6,189	4,098
13667	1,693	152
13668	48,752	32,280
13670	785	82
13671	14,184	9,392
13672	885	164
13673	2,498,016	1,219,841
13677	1,701,611	1,158,993
13678	5,665	3,859
13680	16,587	10,837
13682	394,367	63,642
13683	914	94
13685	3,147	1,470
13686	71,180	33,248
13688	189,006	3,957
13689	13,135	275
13690	535	48
13692	880	79
13694	15,579	10,611
13695	3,658	376
13696	1,016	104
13697	44,306	28,065
13703	13,059	8,532
13704	26,102	20,656
13706	15,821	10,103
13707	8,161	5,212
13708	8,038	5,133
13709	6,801	4,343
13710	6,691	4,372
13711	9,760,291	6,378,309
13712	4,360	2,853
13713	3,254	2,310

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
13714	2,849	2,022
13715	3,663	2,600
13717	3,943	1,046
13718	657	174
13719	798,107	211,679
13721	19,074	12,465
13722	11,266	8,610
13723	4,545	2,006
13724	18,180	8,024
13725	12,283,816	5,421,593
13726	2,467	1,612
13727	670	178
13728	3,069,164	1,267,470
13730	2,001	826
13731	2,014	1,318
13733	8,349	5,332
13734	7,422	4,739
13735	9,857	6,997
13736	9,307	3,843
13738	717,986	329,425
13745	57,413	2,105
13746	177,224	6,499
13747	209,795	166,937
13753	146,841	112,994
13756	99,504	70,590
13758	42,322	28,826
13759	9,031,519	6,151,506
13761	17,137	6,927
13763	17,137	6,927
13764	5,551,184	2,321,774
13766	788	16
13767	1,024	21
13776	40,766	28,920
13777	7,619	5,189
13780	5,336	2,157
13781	7,175	2,900
13790	41,908	13,826
13791	55,637	12,656
13792	6,594	1,500
13793	15,043	3,422
13794	3,091	703
13795	14,671	289
13802	21,418	13,485
13803	9,018	5,678
13807	52,756	44,836
13808	52,771	44,848
13809	690,591	225,912
13810	720,664	433,279
13811	4,145	463
13815	5,205	84
13816	70,868	46,890
13819	144,257	95,448
13821	40,726	26,946
13822	248,039	164,116
13824	53,151	35,168
13825	2,278	254
13833	91,005	60,214
13835	19,328,369	16,386,004
13836	18,570	14,897
13838	368,010	157,965

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
13839	212,526	91,225
13846	557,190	471,855
13847	956,982	839,842
13848	900	665
13849	568,217	419,638
13850	993,407	455,793
13851	1,178	541
13853	168,222	119,341
13854	10,765	4,351
13855	1,119	23
13856	1,359	28
13857	1,042	22
13858	831,167	494,181
13859	8,612	3,481
13860	29,004	19,755
13862	168	77
13864	2,348	1,990
13867	911	772
13868	501	424
13869	30,152	25,552
13870	659	448
13871	565	384
13873	12,380,282	9,931,096
13876	2,582,446	2,071,562
13877	3,028,166	2,429,106
13878	2,232,326	1,790,706
13879	5,280,357	4,235,747
13880	2,935,364	2,082,421
13881	6,977,927	4,950,315
13882	5,144,040	3,649,310
13883	12,167,742	8,632,100
13884	898,005	362,960
13885	1,052,997	425,605
13886	776,256	313,751
13887	1,887,899	789,611
13888	83,249	1,743
13889	194,673	4,076
13890	143,510	3,005
13891	339,460	7,108
13898	156,493	48,337
13899	903	279
13901	177,623	136,121
13902	420,801	322,480
13903	614,763	471,121
13905	326,233	276,593
13906	1,193,124	1,011,574
13908	290,327	133,308
13909	1,058,235	485,906
13910	282,011	46,800
13911	105,869	17,569
13916	2,285,755	1,810,447
13918	7,296,232	5,779,432
13919	13,573,253	10,751,535
13923	1,947,350	1,281,695
13924	1,915,661	1,425,154
13926	489	389
13927	120	95
13928	502	399
13929	109,448	87,186
13930	59,199	47,157

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
13935	62,083	49,670
13937	6,674,884	5,340,264
13938	1,053,903	707,864
13939	13,006	8,735
13940	469,943	315,642
13941	27,974	22,381
13945	8,663	5,819
13946	27,974	22,381
13948	661,635	171,619
13952	274,126	78,497
13961	196,567	71,323
13962	386,442	140,218
13963	3,092	2,376
13968	524,546	152,013
13970	325,886	102,460
13972	919	607
13973	191,647	60,255
13974	186	58
13977	679,207	361,812
13978	278,874	148,556
13980	1,884,067	1,003,637
13981	746,861	397,851
13983	6,677	2,562
13984	212	56
13986	283,295	64,720
13989	405	93
13990	527,707	120,557
13991	438	225
13995	2,070	748
13998	714,867	14,087
13999	224,797	83,922
14000	363	252
14002	13,480	7,958
14003	53,687	46,484
14006	796	210
14007	425,478	112,369
14010	2,375,984	1,001,757
14011	2,994	2,239
14013	1,991,158	1,532,200
14014	1,757	1,352
14016	399	307
14017	399	307
14019	2,056	1,582
14020	2,517,314	1,994,239
14021	1,114	882
14022	3,208,484	2,780,548
14024	1,648,104	711,607
14041	1,908,998	1,143,566
14042	684,183	409,853
14052	3,737	3,168
14053	24,215	20,525
14054	4,152	3,520
14057	473,455	154,628
14058	2,517,254	822,121
14077	38,441	33,190
14078	40,512,253	34,977,914
14079	11,022	9,517
14080	34,813	30,470
14082	378,205	331,018
14084	94,762	40,676

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
14085	1,275,280	974,212
14086	412	8
14087	806,755	706,335
14090	6,383	4,130
14091	463,891	8,240
14096	55,528	31,770
14100	484,818	34,846
14103	184	30
14104	242,186	40,083
14106	395	233
14107	120	71
14109	9,801	3,132
14110	3,846	1,229
14111	5,525	98
14112	2,891	2,297
14115	3,310,642	2,531,516
14116	150,607	115,163
14118	505,404	29,481
14124	96,008	68,289
14125	38,713	27,536
14126	13,162	9,362
14127	37,752	17,730
14129	13,555	5,045
14130	34,236	12,741
14131	6,447	4,233
14290	941	566
14291	1,433	861
14292	1,433	861
14293	2,582,478	1,552,640
14294	13,757	8,271
14295	2,010	1,202
14296	942	435
14297	262,598	144,311
14298	262,598	144,311
14299	967	446
14300	3,990	1,841
14301	12,908	2,419
14302	183,858	34,454
14303	4,303	806
14304	416	46
14305	33,873	3,732
14306	2,319,797	1,583,098
14308	1,156,445	129,046
14309	552,953	61,703
14310	23,445	16,929
14311	14,907	11,740
14313	1,469,044	878,441
14314	1,592,728	952,399
14316	68,251	31,338
14317	249,411	114,521
14318	76,887	65,188
14319	284,659	241,345
14322	678,676	311,379
14325	320,373	85,451
14326	292,788	94,120
14327	182,052	58,209
14329	497	29
14330	4,352	254
14331	494	295
14332	3,434,067	2,051,104

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
14338	42,572	25,818
14341	41,208,114	35,038,872
14342	34,843	29,616
14343	30,011,098	25,509,113
14345	20,906	17,770
14346	10,990	9,341
14347	13,425,441	12,337,770
14348	1,904,009	1,749,754
14349	17,749,822	16,311,808
14350	12,124	11,142
14351	12,124	11,142
14352	61,030	46,774
14353	179,598	24,704
14354	92,332	12,701
14356	492,020	376,632
14357	755,575	599,817
14360	2,776,446	2,198,435
14361	953	755
14368	358,069	109,943
14369	1,057,780	457,705
14370	1	1
14371	24	13
14372	3	2
14374	3,970	430
14375	1,229	133
14377	732	96
14378	2,594	342
14404	1,293	975
14405	1,937	1,461
14406	9,177	6,921
14407	6,418	4,616
14408	15,960	11,478
14410	136	78
14412	2,407	951
14413	344	136
14414	409	157
14415	459	181
14416	924	354
14418	19,368	16,472
14421	220	134
14423	515	312
14431	62	11
14433	33,072	25,156
14434	661	451
14435	661	451
14436	362	249
14437	23,044	15,835
14438	129	21
14439	237	78
14440	871,089	353,303
14441	223,055	90,469
14442	1,092,068	468,761
14443	785,700	337,255
14444	2,398,962	1,029,735
14445	211,606	90,830
14447	260,827	111,958
14448	1,090,228	467,971
14449	531,774	228,259
14450	725,899	311,586
14451	626,536	268,935

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
14452	1,664,783	714,594
14454	5,646,548	4,318,883
14455	508,200	388,708
14457	1,057,507	925,565
14458	4,285,105	3,750,467
14459	2,146,224	1,878,447
14460	2,928,338	2,562,980
14461	2,500,562	2,188,576
14462	6,644,299	5,815,312
14463	8,980	5,601
14464	35,920	22,403
14465	13,478	8,406
14466	38,485	24,003
14467	62,131	38,750
14468	28,454	17,747
14471	27,346	16,143
14480	4,433	2,195
14481	130	38
14482	354	231
14483	481,074	139,414
14488	363	26
14569	3,683,415	2,319,797
14570	104,552	65,846
14571	293	221
14573	2,052	1,546
14574	3,977,077	3,443,471
14575	6,759,755	5,852,796
14576	5,991,827	5,187,901
14577	14,814,504	12,826,837
14578	932,282	807,198
14579	1,524,522	1,319,977
14580	4,618,906	3,999,186
14581	2,700,502	2,338,174
14582	2,345,140	1,532,176
14583	3,978,065	2,599,033
14584	3,524,382	2,302,623
14585	8,714,214	5,693,353
14586	551,258	360,159
14587	900,694	588,460
14588	2,722,097	1,778,458
14589	1,591,226	1,039,613
14590	1,393,850	651,063
14591	2,518,866	1,202,481
14592	2,281,146	1,088,996
14593	5,640,350	2,692,646
14594	347,806	162,459
14595	568,468	265,530
14596	1,754,728	837,689
14597	1,004,013	468,971
14598	234,910	21,092
14599	452,865	73,077
14600	411,265	66,364
14601	1,016,891	164,090
14602	58,861	5,285
14603	96,237	8,641
14604	316,841	51,127
14605	169,835	15,249
14606	139,967	88,659
14607	52,362	33,168
14611	26,370	8,069

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
14612	977,669	299,145
14613	2,052,370	382,196
14614	5,576	4,774
14615	5,227	4,476
14616	16,013,452	13,712,335
14617	240,769	206,171
14618	9,895	8,473
14620	5,457,574	2,213,526
14623	11,495	7,854
14624	1,489	872
14625	3,480,754	3,101,131
14626	2,425	1,419
14627	281	164
14628	1,516	887
14642	9,462,577	3,415,200
14643	22,302	17,890
14644	180,274	144,611
14648	52,967	42,489
14649	13,495	10,825
14650	33,124	26,571
14652	859	175
14663	1,175,974	539,558
14664	560	257
14667	489,313	198,459
14669	6,368,929	5,660,276
14670	9,561	8,336
14671	1,530,275	1,334,186
14672	2,491,219	1,767,498
14673	1,142,679	983,565
14674	2,605	922
14675	4,484,965	1,586,912
14676	702,503	322,309
14677	491,351	10,288
14678	561	12
14679	389,225	288,354
14680	1,451,268	473,976
14772	53,284	34,577
14773	10,995	7,135
14774	862	14
14968	2,125	1,271
14982	4,535,209	2,942,964
14983	507,499	8,228
14986	6,966	6,051
14988	2,801	2,367
14989	76,632	64,769
14990	15,133	12,791
16920	459,643	364,022
16921	1,900,641	1,505,245
16923	4,145,602	2,827,980
16924	365,142	249,087
16927	1,169,188	303,271
16946	122,543	16,144
16947	797	105
16948	497,579	233,681
16949	2,634	1,237
16972	748,672	365,595
16974	360,883	176,228
17065	294,963	209,803
17066	136,903	97,377
17078	386,903	145,128

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
17079	149	56
17081	2,079,395	1,786,847
17082	2,389	1,572
17086	643,834	295,403
17093	6,741	5,697
17094	40	35
17095	54	47
17096	108	94
17097	2,752	2,407
17099	1,466,526	672,868
17100	15,106,757	13,492,759
17101	2,293,671	2,048,616
17102	1,435,333	1,281,982
17110	240,126	103,072
17111	4,371,954	1,876,625
17112	663,797	284,929
17114	415,391	178,303
17115	42,321	18,166
17116	249,326	107,021
17117	168,364	72,269
17119	89,242	38,307
17120	597,096	256,298
17121	98,903	42,453
17122	17,480	7,503
17123	167,444	71,874
17124	434	143
17125	872,071	286,196
17127	348,794	90,472
17128	17,680,373	14,520,403
17131	1,449,856	626,998
17132	845	551
17133	2,913,240	2,595,512
17134	695,828	619,939
17135	1,413,401	1,259,251
17136	3,245,783	2,891,787
17137	2,787,789	2,483,743
17138	16,786,474	14,955,683
17141	103,221	59,564
17142	14,277	8,238
17144	51,539	29,741
17146	44,401	25,621
17149	3,823,343	1,611,989
17151	1,300	548
17152	4,291	1,809
17153	3,259,580	1,679,947
17154	7,349	3,788
17161	702,320	625,534
17162	348,497	237,397
17163	520,382	354,485
17165	2,421,369	1,648,391
17168	17,486,314	14,816,576
17169	16,072,320	13,618,466
17170	351,215	297,593
17171	34,382,503	31,980,170
17181	196,766	40,008
17182	781	159
17184	338	251
17186	154	97
17187	85	54
17215	2,991,688	2,295,121

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
17216	5,203	3,992
17220	4,712	2,058
17221	1,157	506
17222	105	46
17223	1,758	1,558
17225	3,390,131	3,003,334
17226	1,551	1,374
17227	1,637	1,450
17228	1,637	1,450
17229	946,502	434,272
17230	425,543	195,247
17231	262	120
17236	4,206,170	3,653,675
17237	2,070,585	1,798,607
17240	1,588,220	1,407,012
17242	2,949,191	2,579,394
17243	303,630	265,558
17244	90,251	78,935
17245	72,662	63,551
17246	1,263,102	1,104,722
17247	257,981	225,633
17248	410,005	358,595
17251	1,847	1,414
17252	1,307,827	1,000,864
17272	1,202,854	486,381
17274	2,169	877
17275	3,170,012	1,281,814
17276	3,600,530	2,851,431
17277	1,640	165
17290	388,759	329,418
17294	626,258	530,666
17295	5,019	4,804
17296	14,274,429	13,664,181
17298	13,989,874	13,391,791
17299	5,019	4,804
17309	590	156
17317	2,731,945	966,642
17318	3,173,338	1,122,820
17321	4,004,882	2,616,537
17325	1,922,513	627,882
17328	10,562	8,065
17329	8,090	6,178
17330	3,797,635	2,899,974
17331	2,392,427	1,826,920
17332	1,083,851	827,657
17333	549	360
17334	5,722	3,752
17336	1,070	81
17337	800	61
17341	523	40
17343	5,084	386
17345	251	9
17352	88,923	14,978
17353	729	694
17356	1,458	1,387
17357	729	694
17358	20,447	6,438
17359	87,164	27,443
17360	1,596,781	521,500
17362	186,135	140,207

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
17364	443	143
17367	29,157	22,639
17368	2,511	1,950
17370	182	31
17372	186,135	140,207
17373	2,395	2,361
17374	2,794	2,755
17377	5,289	5,215
17378	7,179	7,078
17385	3,778	3,725
17389	2,621	1,494
17390	2,039	1,162
17391	2,892	894
17392	4,932	3,223
17393	3,896	1,719
17396	1,780	516
17397	15,281	9,356
17399	10,780	6,601
17400	1,223	93
17403	1,105,479	991,602
17404	3,914	3,511
17406	1,837,260	928,582
17407	2,187	1,105
17412	2,955,075	1,108,494
17413	3,120,038	1,170,373
17414	1,233,117	462,561
17415	265,241	234,127
17416	97,539	2,000
17417	177	4
17418	4,113,046	3,371,015
17421	8,901,044	5,816,612
17422	7,942,073	5,199,816
17423	261,681	69,908
17424	1,281,848	380,545
17425	507,551	79,570
17426	184,278	30,581
17428	1,065,690	289,773
17429	55,990	1,439
17430	993,390	17,645
17433	56,982	7,873
17434	28,641	3,957
17435	43,682	10,203
17436	14,475	8,353
17437	19,674	3,139
17438	8,828	5,094
17439	372,178	156,917
17440	549,424	231,647
17441	1,444,137	471,647
17442	527,506	172,280
17443	2,635,235	778,111
17444	1,980,183	714,680
17445	118,337	8,984
17446	16,451	10,197
17447	1,028,353	899,318
17448	6,443,282	5,634,798
17449	2,506,808	1,777,503
17450	3,257	2,078
17451	3,791,729	3,213,303
17452	785,292	665,496
17455	324,448	195,065

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
17456	4,503,990	2,707,894
17458	1,391,755	1,070,958
17459	161,525	124,294
17460	3,174	1,141
17461	554	362
17462	3,007	1,081
17463	49	1
17464	432,023	9,918
17465	230	5
17466	38,099	806
17469	687	14
17470	687	14
17472	158,864	123,469
17473	158,864	123,469
17474	1,670	601
17476	339,132	263,572
17477	558	201
17478	158,603	123,266
17479	825	17
17480	406	9
17482	14,186,408	11,300,857
17486	40,961	33,555
17487	1,851,401	1,516,650
17490	413,675	135,104
17491	1,068,063	348,823
17493	682,343	246,269
17494	4,376,419	1,579,522
17495	55,167	42,451
17496	66,193	7,386
17501	12,821	1,431
17506	220,085	140,965
17507	220,085	140,965
17508	599	67
17509	859	234
17510	1,068,753	290,606
17512	881,090	819,493
17520	3,004,110	2,545,768
17521	2,407,579	2,040,251
17523	1,738,933	1,186,237
17524	2,312,003	1,577,165
17532	692,300	548,174
17533	1,428,301	1,130,952
17536	630,096	586,187
17538	4,094,499	3,243,521
17539	10,043	7,956
17543	153,058	96,952
17544	1,251,254	408,653
17545	1,713,683	559,679
17546	3,291,467	1,074,975
17549	1,242,608	561,851
17550	707	319
17551	512	23
17552	411,655	18,528
17559	243,150	194,026
17560	1,916	1,529
17569	393,560	311,943
17579	3,010	2,587
17581	128,920	102,018
17582	1,307,124	1,216,762
17583	4,369,119	3,579,140

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
17584	2,561	2,098
17585	11,796	963
17586	28,204	2,301
17587	842,514	306,210
17588	1,664	605
17589	587,861	148,747
17590	1,159	293
17591	1,653,588	577,220
17592	926,596	323,448
17594	1,519,948	827,733
17595	2,370,997	1,291,197
17596	1,328,006	645,639
17598	997	485
17600	1,947,851	1,222,732
17602	28,852	22,723
17603	4,229,672	3,331,132
17605	43,167	4,334
17606	945	102
17607	32,897	3,564
17609	526	53
17612	1,340,934	176,651
17613	664	87
17614	63,165	28,561
17615	1,413	639
17617	860	815
17618	1,020,632	803,812
17619	591,027	465,471
17620	550,588	433,623
17621	451,679	355,726
17622	2,175,906	1,713,662
17623	8,101,087	7,525,719
17624	4,796,881	4,456,190
17625	74,142	8,273
17626	583,813	65,147
17627	28,727	3,206
17628	1,011,535	112,876
17629	50,571	5,643
17654	853,232	111,124
17655	219,259	28,556
17656	395,259	113,184
17657	1,005,092	287,811
17659	35,295	16,118
17660	330,906	151,116
17661	9,637,731	8,190,885
17662	17,524,005	14,893,247
17663	613,863	12,097
17664	425,756	8,390
17665	1,973,343	1,401,208
17666	4,957,566	3,520,210
17667	14,029	322
17668	25,582	587
17669	1,473,759	965,295
17670	18,920,895	12,392,966
17671	264,955	89,280
17672	512,699	172,761
17673	82,754	19,877
17674	238,663	57,324
17675	226,708	71,278
17676	116,189	36,530
17677	1,353,936	314,110

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
17678	1,803,347	418,372
17679	576,074	76,199
17680	765,849	101,301
17681	382,099	40,928
17682	1,654,169	177,183
17683	876,526	289,184
17684	2,921,558	963,883
17686	473,619	7,630
17687	396,463	30,237
17688	713	54
17689	558,216	254,805
17690	337,450	154,033
17692	317,378	137,035
17693	3,183,667	1,374,621
17699	1,021,384	69,916
17700	426	29
17703	1,211	756
17704	3,680	2,865
17705	202,617	15,796
17706	163,738	12,765
17719	192,814	95,026
17722	215,702	182,985
17725	3,514,156	2,401,601
17729	459,775	51,306
17730	38,464	4,292
17731	419	47
17732	3,149,729	2,423,723
17733	1,123,183	864,292
17736	5,019	914
17754	255,213	84,244
17757	3,699,779	2,825,506
17758	612,764	467,965
17759	1,268	969
17760	1,268	969
17762	74	23
17763	74	23
17767	5,465	2,360
17769	21,761	9,398
17772	1,763,367	575,906
17773	132,844	43,386
17775	1,001,484	322,261
17776	2,060,163	662,927
17778	2,749,659	2,029,402
17779	2,548,587	1,881,000
17781	1,053,945	170,070
17785	1,250	195
17787	719	709
17788	887	875
17789	2,600,605	2,303,889
17790	2,468	2,187
17791	2,028,746	1,951,030
17797	250	146
17798	13,527	10,776
17799	3,161,690	2,518,594
17801	1,320,945	1,266,639
41791	755,059	493,172
41792	7,678,743	5,015,425
41805	782	599
41806	466,754	357,291
41817	1,246,643	1,228,693

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
41823	2,221,455	1,699,160
41824	295,195	225,791
41829	4,832,891	3,430,091
41830	4,697,154	3,333,752
41833	5,402,075	4,141,124
41834	8,188,529	6,277,165
41861	186,135	140,207
41862	186,135	140,207
41867	1,760	1,687
41869	1,328	434
41877	1,461,147	477,203
41878	1,165,677	767,970
41883	1,093,923	724,315
41884	1,303,121	862,831
41887	16,684,832	12,754,117
41888	1,517,505	1,160,002
41889	1,681,943	1,285,701
41892	397,957	283,966
41893	654,605	467,099
41898	1,004	853
41902	1,409	491
41916	3,436	2,440
41929	133,560	41,009
41931	1,180,151	1,163,165
41932	296,085	291,821
41936	61,876	40,765
41942	1,334,596	1,020,082
41951	13,429,117	13,235,803
41952	10,991,211	10,832,992
41964	6,149	4,898
41972	4,672	3,835
41973	3,337	2,740
41979	2,749,492	2,258,082
41981	14,780,103	12,138,491
41983	15,838	13,007
41993	8,140,753	5,553,328
42010	3,581	974
42013	1,791	487
42055	7,489,300	7,381,484
42056	5,611,616	5,530,831
42057	162,674	160,332
42072	560,377	399,143
42078	699,815	326,881
47695	22,997	22,666
47696	5,445	5,367
47697	5,445	5,367
47699	1,217,503	1,199,966
47700	1,906	662
47975	556	456
48003	2,029	936
48004	12,579	5,804
48171	835	11
48184	431	30
48185	426	29
48195	2,054	1,610
49419	493	21
49424	895	285
49491	12,893,308	12,342,104
49493	1,637	1,342
49496	2,897	2,533

Link Number	Estimated original book cost as of December 31, 2002	Estimated net book value as of December 31, 2002
49509	1,756	1,189
49516	392,183	386,537
49517	4,040	3,982
49518	4,040	3,982
49519	26,504	1,814
49520	51,133	3,500
49521	4,040	3,982
49526	263	72
49567	2,830,876	2,242,640
49570	1,518,827	1,077,895
49577	787	579
49605	285	155
49609	242,674	185,564
49610	435	120
49625	111,204	59,238
49638	332	80
49639	332	80
49674	1,251	95
49711	2,737,359	2,697,945
49712	875,955	863,342
49713	3,200,023	3,153,946
49714	3,075,000	3,030,724
49715	579,723	571,376
49716	1,026,858	1,012,073
49717	1,568,358	1,545,775
49718	1,643,212	1,619,552

CCA-NGTL-019(b)

Reference:

Section 3

Request:

Please provide the calculation of Unallocated AFUDC in Schedule 3.2. Please provide the monthly calculations of AFUDC for all asset categories.

Response:

Prior to 2000, AFUDC was collected in a single account. As part of the conversion to a new plant accounting system, the balance in the AFUDC account at the beginning of 2000 was allocated across the assets based on the plant accounts that they pertained to. From 2000 on, AFUDC was included in the value of the related assets.

The Unallocated AFUDC of \$128 thousand is an amount that NGTL did not allocate to specific assets due to insufficient historical information. This amount has been depreciated at the composite rate since 2000.

AFUDC is calculated only on one asset category, being Gas Plant Under Construction (GPUC). The monthly calculation of AFUDC for all projects within GPUC is as follows:

Opening GPUC balance times AFUDC Rate divided by 12.

CCA-NGTL-019(c)

Reference:

Section 3

Request:

Please provide the specific reference in U96001 that NGTL is relying on to transfer GPUC to GPIS upon substantial completion or capable of providing service. Please provide the longest possible time differences between meter facility and downstream facility completion as opposed to the average timing variance shown in Table 3.3 -1.

Response:

In Decision, U96001, page 41, the Board states:

“NGTL stated that transfers from gas plant under construction (GPUC) to GPIS occur upon "substantial completion, or when the facilities are capable of providing service as intended".”

The Board further states at page 43:

“The Board recognizes that completion of construction will rarely coincide exactly with the commencement of firm gas flows and that provision of interruptible service may be an efficient use of available new facilities in the period prior to the commencement of firm service. Therefore, for the purposes of this Decision, the Board accepts NGTL's method of scheduling and transferring GPUC to GPIS.”

Since there are many factors that could influence the completion of a new facility, NGTL is unable to provide the longest possible time difference between meter facility and downstream facility completion dates. During 2004 NGTL does not anticipate significant timing variances between the completion of meter station facilities and downstream facilities.

CCA-NGTL-019(d)

Reference:

Section 3

Request:

Please provide the actual line pack in 2002 by month end in GJ. Please explain the purchases and sales in 2002 and 2003. Please explain how the line pack originated. Was it provided by shippers or NGTL? How was line pack purchased by NGTL?

Response:

The Alberta System linepack in 2002 by month end in GJ is tabulated below.

	Actual Linepack (GJ)
Opening Balance, 2002	13,717,541
January 31, 2002	13,788,466
February 28, 2002	13,656,023
March 31, 2002	13,751,795
April 30, 2002	13,290,066
May 31, 2002	14,372,216
June 30, 2002	14,058,712
July 31, 2002	13,828,805
August 30, 2002	13,478,228
September 30, 2002	13,658,008
October 31, 2002	13,929,155
November 30, 2002	13,929,349
December 31, 2002	14,522,870

Linepack has been an Alberta System asset since January 1, 1995. Prior to this date, linepack was supplied by major shippers on the system. The initial NGTL purchase of the system linepack was based on an index price. Purchases and sales since January 1, 1995 have been made according to a tender procedure, which was developed with shipper input, in order to adjust for seasonal changes in soil and ambient temperature, facility additions, and evolving pipeline hydraulics.

CCA-NGTL-019(e)

Reference:

Section 3

Request:

Please explain the Severance Related Pension Top-Up.

Response:

The Severance Related Pension Top-Up is discussed in Section 2.13.3 and Schedule 2.13.3, Sheet 3 of 3, of the Application. The severance amounts being amortized each month under the terms of the Alberta System Rate Settlement (ASRS) include amounts that terminated employees elected to contribute to their pension plan under the Qualified Downsizing Program in lieu of a cash payment. The actual severance costs, as reported in Schedule 2.13.3, Sheet 3 of 3, reflect only cash payments made to employees whose employment has been terminated. Thus, the cumulative difference between the severance amortization and the actual severance costs (i.e. cash payments) result in a net balance, which has been credited to the Prefunded/(Unfunded) Pension and OPEB Liability account in Section 3.11, Schedule 3.11, Sheet 1 of 1, Line 11.

CCA-NGTL-019(f)

Reference:

Section 3

Request:

Is the expense item in Schedule 3.11 an income statement expense amount? Please update Schedule 3.11.1 to include forecast 2004.

Response:

Yes, the expense items in Lines 2 and 6 on Schedule 3.11 are income statement expense amounts. Please refer to Schedule 3.11 of the GRA for 2004 forecasted information corresponding to Schedule 3.11.1.

NOVA Gas Transmission Ltd.

**NGTL 2004 GRA - Phase 1
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CCA-NGTL-020(a)

Reference:

Section 3.0 Appendix A

Request:

Please list the data Mr. Retnanandan had access.

Response:

Mr. Retnanandan had access to all pertinent financial records, including Accounts Payable, Trade Accounts Receivable and General Ledgers, as they relate to the Cash Working Capital study.

NOVA Gas Transmission Ltd.

**NGTL 2004 GRA - Phase 1
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Response to CCA-NGTL-020(b)
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CCA-NGTL-020(b)

Reference:

Section 3.0 Appendix A

Request:

Who performed the sampling?

Response:

TCPL employees performed the sampling under the direction of the consultant, Mr. Ratnanandan.

CCA-NGTL-020(c)

Reference:

Section 3.0 Appendix A

Request:

For the calculation of revenue lag for sample customer 1 please provide the monthly payment dates and amounts for 2001. Please provide the calculations of customer 1 lag days.

Response:

The calculation of the revenue lag and lag days for customer 1 are as follows:

Paid Date	Amount	% of Total	(Lead)/Lag Days	Weighted # of (Lead) Lag Days
Jan/31/2001	(10,447,092)	8.34%	46.5	3.88
Feb/28/2001	(10,548,727)	8.42%	43.5	3.66
Mar/30/2001	(10,894,173)	8.70%	44.0	3.83
Apr/30/2001	(10,562,248)	8.43%	45.5	3.84
May/31/2001	(10,376,545)	8.28%	46.0	3.81
Jun/29/2001	(10,595,805)	8.46%	44.5	3.76
Jul/31/2001	(10,767,264)	8.60%	46.0	3.96
Aug/31/2001	(10,898,249)	8.70%	46.5	4.05
Sep/28/2001	(10,921,131)	8.72%	43.5	3.79
Oct/31/2001	(10,441,009)	8.34%	46.0	3.83
Nov/30/2001	(10,558,544)	8.43%	45.5	3.84
Dec/31/2001	(8,237,288)	6.58%	46.0	3.03
	(125,248,075)	100.00%		45.27

CCA-NGTL-020(d)

Reference:

Section 3.0 Appendix A

Request:

Please explain why customer 21 is a lead day and why the customer is included.

Response:

After performing a risk assessment on Customer 21, it was decided that this customer must prepay for services provided, resulting in lead days. The customer was included because customers who are required to prepay are part of the normal course of business.

CCA-NGTL-020(e)

Reference:

Section 3.0 Appendix A

Request:

What percentage of revenue do the sampled accounts encompass?

Response:

The sampled accounts encompass 59% of the total revenue from Lag customers.

CCA-NGTL-020(f)

Reference:

Section 3.0 Appendix A

Request:

Please provide the supporting material for lead/lag days used for the operating cost analysis. Please explain why charge outs do not appear to be included in the NWC operating cost analysis.

Response:

The payment lead or lag for each operating cost category was generally determined based on an analysis of 2001 payment patterns. The resulting 2001 lead or lag days were then applied to the forecasted 2004 operating cost categories. The following table summarizes the findings for each of the cost categories:

Expense Category	Sub Category	Payment (Lead)/Lag Days	Notes
Salaries and Benefits	Salaries and Wages	7.74	- salaries paid 14 th and 30 th each month - net salaries paid on pay day, thus 6.15 day lag - most payroll-related remittances paid 3 days after pay day
	Severance	7.74	- estimated to have the same average lag as Salaries and Wages
	Benefits	8.50	- includes pension and other post employment benefits, as well as Canada Pension Plan contributions, Employment Insurance, and stock savings plan contributions made on behalf of employees - pension and other post employment benefits considered to have zero lag as an associated liability account is being included in rate base

CCA-NGTL-020(f)

	Incentives	239.50	- generally paid on 26 th of February following the end of each fiscal year
	Long-term Incentive Payments	251.03	- includes stock options, payments under the Performance Units Plan, the Restricted Share Unit Program and the Executive Share Unit Plan. - analysis completed on different payment patterns for each of these plans
Total Salaries and Benefits		55.78	
Employee Expenses and Transportation		35.03	- includes employee use of company credit cards - payments for expenses incurred in given month are made in following month
Office and Occupancy Costs	Rent	(15.2)	- generally payable in advance at the beginning of each month
	Utilities	36.62	- on average, payable approximately 21 days after month end
	Office Expenses	68.75	- includes office management services such as mail room, printing, office equipment maintenance, and office supplies.
Total Office and Occupancy Costs		8.13	
Consulting and Contractor Costs		38.64	- representative sample of vendor accounts was used
Materials and Supplies		34.13	- representative sample of vendor accounts was used
Computer and Communications Costs		44.80	- representative sample of vendor accounts was used
Insurance		(105.25)	- insurance premiums are payable in advance

CCA-NGTL-020(f)

Land Expenses	(185.25)	- represent payments to land owners for easements - payments made in advance each year
Other	45.60	- includes special services, stock and debt and miscellaneous expenses

Charge outs are not included in the NWC operating cost analysis as they primarily relate to capitalized salaries and benefits, which are not part of operating expenses.

CCA-NGTL-020(g)

Reference:

Section 3.0 Appendix A

Request:

Please provide a table which sets out the deferred tax drawdown in 1996 against 1995 deferral and reserve account balances.

Response:

(\$000's)	December 31, 1995
Deferral Accounts	17,829
Deferred Income Tax Balance	(9,363)
Gross-up for Deferred Income Tax	(7,544)
Total owed (to)/from Shippers	922

NGTL's 1996 Revenue Requirement was determined in accordance with the terms of the Cost Efficiency Incentive Settlement (CEIS). In Article 19.4 of the CEIS, treatment of 1995 Deferral Accounts was discussed as follows:

"The Parties acknowledge that the Base Revenue Requirement for the 1996 Year excludes the amounts existing in the deferral accounts approved by the EUB in Decision U96001 as at December 31, 1995. The balances recorded in these deferral accounts will not be included in the determination of the Actual Base Revenue Requirement for the 1996 Year. For the purposes of this Settlement, it is deemed that the balances recorded therein are equal and offset by the amount of the deferred income tax drawdown at January 1, 1996, and the income tax effect thereon described in Section 9.3."

NGTL does not propose to collect the "Total owed from Shippers" of \$922 thousand. NGTL considers that the Deferred Income Tax account and the balances in the deferral accounts at December 31, 1995 were settled and cleared to zero as a condition of the CEIS. Reserve account balances were settled separately.

CCA-NGTL-021

Reference:

General

Request:

Please provide a list of each of the specific approvals NGTL is requesting in this application along with a GRA reference.

Response:

As identified in Section 1.0 of the Application, NGTL is applying to the Alberta Energy and Utilities Board (Board) under Part 4 of the *Gas Utilities Act* for an order:

- (a) fixing the Alberta System's 2004 revenue requirement at the level and based on the components proposed in the Application;
- (b) determining a rate base as proposed in the Application for property used by the Alberta System to provide services;
- (c) approving the deferral and reserve accounts specified in Section 7 of the Application, effective January 1, 2004;
- (d) providing for disposition in 2004 of the 2003 balances in the Firm Service Demand Revenue, the Throughput Volume, and the Non-Routine Adjustment Deferral Accounts and the Foreign Exchange Reserve Account approved and continued for 2003 by the Board in Decision 2003-051;
- (e) approving the NGTL Code of Conduct, as proposed in Section 9 of the Application;
and
- (f) granting such further and other relief as NGTL may request or the Board may determine is appropriate.