

NOVA Gas Transmission Ltd.
2004 General Rate Application – Phase 1
EUB Application No. 1315423
Summary of Revisions to NGTL's Evidence
March 29, 2004
Exhibit No. 002-20(a)

Exhibit No.	Reference	Description of Revision
Exhibits 002-12(c and d)	NGTL's Application, Sub-sections 2.1.1, page 1 of 3 and 2.13.2, page 4 of 5 NGTL's Application, Schedules 2.1.1, 2.1.2, 2.2.1, 2.5.1, 2.5.2, 2.8.1, 2.13.2 and 3.1	Sub-section 2.1.1 has been updated to revise the total revenue requirement for 2004 from \$1,356 million to \$1,355 million. This change resulted from a revision to 2004 Foreign Exchange on Interest Payments from \$3.42 million to \$2.42 million. In addition, Sub-sections 2.1.1 and 2.13.2 have been updated to revise the amount of final 2003 Non-Routine Adjustments included in the 2004 revenue requirement from \$33 million to \$32 million. The revisions are shown in black-line format. Schedules 2.1.1, 2.1.2, 2.2.1, 2.5.1, 2.5.2, 2.8.1, 2.13.2 and 3.1 have been updated to reflect these changes.
Exhibits 002-12(c) and 002-13(c)	NGTL's Application Schedule 2.3.3.1 Attachment CAPP-NGTL-035 to NGTL's Response to CAPP-NGTL-035, pages 1, 3, 5, 10 and 11	Schedule 2.3.3.1 and Attachment CAPP-NGTL-035 (Pages 1, 3, 5, 10 and 11) to NGTL's Response to CAPP-NGTL-035 have been updated to correct a misclassification of Compressor Fleet Repair and Overhaul costs within the BC System comparison information. The program costs were included in the Plant Engineering costs in error. There is no impact on the Alberta System revenue requirement.
Exhibit 002-12(c)	NGTL's Application, Section 2.9	Section 2.9, line 3 has been revised to correct the reference to the 2003 forecast year to 2003 actual year. The revision is shown in black-line format.
Exhibit 002-12 (d)	NGTL's Application, Schedule 3.11	Schedule 3.11 has been revised to correct the schedule references listed at lines 11 and 12 from 'Schedule 2.13.2.1' to 'Schedule 2.13.3, sheet 3 of 3.'
Exhibit 002-12 (g)	NGTL's Application Section 6, Appendix A, page 15	Definitions A and B of the Cost of Service Study have been updated to reflect minor wording revisions and to correct the crossovers that are required for operational flexibility. The revisions are shown in black-line format.
Exhibit 002-12 (k)	NGTL's Application, Section 9, Appendix B	Chart 1 updated to correct the ownership of TransCanada Pipeline Ventures Limited Partnership. TransCanada Pipeline Ventures Limited Partnership is 99.99% owned by NOVA Gas Transmission Ltd. Chart 1A updated to reflect a change in percentage ownership of Portland Natural Gas Transmission System Limited Partnership from 33.29% to 61.71%. Chart 1A also updated to include TransCanada American Investments Ltd.

Exhibit No.	Reference	Description of Revision
		<p>Chart 2 updated to reflect a change in TransCanada Energy Ltd.'s and TransCanada PipeLines Limited's percentage ownership of TransCanada Power L.P from 8.8% to 6.2% and 26.8% to 29.4%, respectively. Chart 2 also updated to reflect the fact that TransCanada Power Castleton LLC is a subsidiary of TransCanada Power LP USA Ltd.</p> <p>Chart 3 updated to include Novagas Canada Pipelines Ltd.</p> <p>Chart 4 updated to include Horizon Investments Limited as a new subsidiary of TransCanada Hungarian Holdings Limited and to reflect that Horizon Investments now holds TransCanada Hungary Liquidity Management Limited Liability Company. Chart 4 has also been updated to include Campanario Generacion S.A. as a subsidiary of INNERGY Holdings S.A. and INNERGY Transportes S.A. TransCanada PipeLines Colombia Limited has been deleted from the Chart 4.</p>
Exhibit 002-13(a)	NGTL's Response to BR-NGTL 23(b)	Response to BR-NGTL 23(b) revised to correct an error in the volume of gas. The revisions are shown in black-line format.
Exhibit 002-13(c)	NGTL's Response to CAPP-NGTL-011	Footnote 1 to the table provided in the response to CAPP-NGTL-011 has been revised. The revisions are shown in black-line format.
Exhibit 002-13(c)	Attachment CAPP-NGTL-041(b) to NGTL's Response to CAPP-NGTL-041(b)	<p>Attachment CAPP-NGTL-041(b) has been updated to reflect the following changes:</p> <ul style="list-style-type: none"> • A.W Bellstedt – addition of company (Northwest Border Pipeline Company) • R.K. Girling – addition of officer position (NOVA Gas Transmission Ltd.) • R.K. Girling – addition of officer position (TransCanada American Investments Ltd.) • H. Kvisle – removal of officer position (TransCanada Energy Ltd.) • R.J. Turner - addition of officer position (TransCanada American Investments Ltd.) • R.L. Cook - addition of officer position (TransCanada American Investments Ltd.) • M. Feldman – change in officer position (NOVA Gas Transmission Ltd.)

Exhibit No.	Reference	Description of Revision
		<ul style="list-style-type: none"> • R.E.S. Grant - addition of officer position (TransCanada American Investments Ltd.) • R.E.S. Grant – change in officer position (TransCanada Energy Ltd.) • D.M. Wishart – change in officer position (NOVA Gas Transmission Ltd.) • L.G. Hobbs – appointment as an officer of NOVA Gas Transmission Ltd. The table also shows other officer positions held by L.G. Hobbs within TransCanada PipeLines Limited. • G.E. Lamb - appointment as an officer of NOVA Gas Transmission Ltd. The table also shows other officer positions held by G.E. Lamb within TransCanada PipeLines Limited. • Removal of D. McConaghy, B. McConaghy, A. Pochmursky, A. Pourbaix, S.E. Raiss, M. Samuel and S. Schock as officers of NOVA Gas Transmission Ltd.
Exhibit 002-13(c)	Attachment 1 CAPP-NGTL-047(b) to NGTL's Response to CAPP-NGTL-047(b)	Attachment 1 CAPP-NGTL-47(b) has been replaced with a more recent version of the document entitled "Information Management and Security Policy" effective December 2003.
Exhibit 002-13(c)	NGTL's Response to CAPP-NGTL-051	NGTL's Response to CAPP-NGTL-051(a) has been updated to include Foothills Pipe Lines Ltd. The revisions are shown in black-line format.
Exhibit 002-13(d)	NGTL's Response to CAR-NGTL-009(b)	NGTL's Response to CAR-NGTL-009(b) has been revised to provide the correct reference to the February 2004 Update. The revisions are shown in black-line format.
Exhibit 002-13(e)	NGTL's Responses to CCA-NGTL-014(c), CCA-NGTL-014(f) and CCA-NGTL-018(a)	NGTL's Responses to CCA-NGTL-014(c), CCA-NGTL-14(f) and CCA-NGTL-018(a) have been revised to reflect minor wording corrections. The revisions are shown in black-line format.
Exhibit 002-13(h)	Attachment IGCAA-NGTL-003.3 to NGTL's Response to IGCAA-NGTL-003.3	<p>The Officer and Director List for NOVA Gas Transmission Ltd. included in Attachment IGCAA-NGTL-003.3 has been updated to reflect changes from the previous list which was effective November 15, 2003. Changes to the list are as follows:</p> <ul style="list-style-type: none"> • M. Feldman - position change • R.K. Girling – appointment as Treasurer • L.G. Hobbs – appointment as Controller • G.E. Lamb – appointment as Vice-President, Risk Management • B. McConaghy – officer resignation • D.J. McConaghy – officer resignation

Exhibit No.	Reference	Description of Revision
		<ul style="list-style-type: none"> • A.J. Pochmursky – officer resignation • A.J. Pourbaix – officer resignation • S.E. Raiss – officer resignation • M.J. Samuel – officer resignation • S.C. Schock – officer resignation • D.M. Wishart – position change
Exhibit 002-13(h)	Attachment IGCAA-NGTL-003.4 to NGTL's Response to IGCAA-NGTL-003.4	The Attachment IGCAA-NGTL-003.4 to NGTL's Response to IGCAA-NGTL-003.4 has been updated to include the Officer and Director List for NOVA Gas Transmission effective March 4, 2004.
Exhibit 002-13(i)	NGTL's Response to CG-NGTL-001(e) and Attachment CG-NGTL-001(e)	NGTL's Response to CG-NGTL-001(e) and Attachment CG-NGTL-001(e) have been revised to reflect changes resulting from the revisions to the 2004 total revenue requirement and 2003 final non-routine adjustments noted above. The revisions are shown in black-line format.
Exhibit 002-18(c)	NGTL's Witness Panel Responsibilities	NGTL's Witness Panel Responsibilities updated to reflect the removal of Raj Retnanandan from Panel 1 and to reflect other minor revisions. The document has also been updated to include reference to Exhibit 002-20(a), Corrections to NGTL's Evidence. The revisions are shown in black-line format.

**NGTL's Application,
Sub-sections 2.1.1, page 1 of 3 and 2.13.2, page 4 of 5**

**NGTL's Application,
Schedules 2.1.1, 2.1.2, 2.2.1, 2.5.1, 2.5.2, 2.8.1, 2.13.2 and 3.1**

2.1 REVENUE REQUIREMENT SUMMARY

2.1.1 2002 - 2004 Revenue Requirement

Schedule 2.1.1 provides a summary, by component, of the revenue requirements for the 2002 base year, the 2003 actual year, and the 2004 test year. Both the 2002 and 2003 revenue requirements were determined through negotiated settlements and represent compromise positions that were acceptable to the negotiating parties.

The total revenue requirement requested for 2004 is \$1,356,355 million, compared to \$1,286 million in 2003 and \$1,290 million in 2002. The change from the 2003 revenue requirement to the amount requested for 2004 is primarily due to the increase in Non-Routine Adjustments. The final Non-Routine Adjustments amount related to 2003 that is included in the 2004 revenue requirement \$33-32 million. This primarily relates to lower volumes being transported in 2003 than forecast, resulting in significant balances in the 2003 Throughput Volume Revenue and Firm Service Demand Revenue deferral accounts, which are included in the Non-Routine Adjustments amount.

Smaller increases also occur in Operating Costs, Depreciation and Amortization, Income and Large Corporation Taxes, TBO and Pipeline Integrity Expense. These increases are partially offset by a decrease in the Annual Foreign Exchange Amortization Amount.

Operating Costs are increasing in 2004 primarily due to the inclusion of severance costs in 2004, along with increases in total direct compensation and benefits. Depreciation and Amortization costs for 2004 are based on the evidence filed in Section 4.0 of this Application. NGTL seeks, based on the filed depreciation study, rates that result in a composite depreciation rate of 4.13% in 2004 as compared to the negotiated composite rate of 4.0% used in both 2002 and 2003. The increase in income taxes is due to the increase in Depreciation and Amortization plus the impact of lower Capital Cost Allowance (CCA) deductions available and higher return related to equity, partially offset by a lower expected tax rate in 2004. The increase in TBO costs is due to a new arrangement with

revenue generated by this service. Thus, a credit for the actual costs, net of NGTL's share of excess revenue, is included in the revenue requirement adjustments.

Customer Share of O&M savings: The ASRRS included a provision that, in the event actual 2003 Operating Costs were below \$203 million, the difference between \$203 million and the actual 2003 Operating Costs would be shared between NGTL and its customers. Actual 2003 Operating Costs were \$197.896 million, so \$5.104 million of savings is being shared equally between NGTL and its customers. The customers' share of the savings, \$2.552 million, must be included in the revenue requirement adjustment to reconcile to the negotiated revenue requirement for 2003.

2.13.2 Non-Routine Adjustments

Schedule 2.13.2 shows the Non-Routine Adjustments included in the revenue requirements for the 2002 base year, the 2003 actual year, and the 2004 test year.

These amounts reflect the refund or collection in the current year of Non-Routine Adjustments created in the prior year plus applicable carrying charges as defined in Article 4.1 of the 2001/2002 ASRS or in Article 5.1 of the 2003 ASRRS, as applicable. Further details supporting these amounts for 2002 and 2003 are provided in the ASRS reporting packages for 2001 and 2002, respectively.

The 2003 Non-Routine Adjustment is ~~\$33~~\$32 million, to be included in the 2004 revenue requirement. This primarily reflects a shortfall in revenue collected during 2003 due to lower than forecast contracted volumes. Details supporting the final amount of the Non-Routine Adjustment to be included in 2004 will be provided in the ASRRS reporting package.

REVENUE REQUIREMENT SUMMARY

FOR THE BASE YEAR ENDED DECEMBER 31, 2002,
 THE ACTUAL YEAR ENDED DECEMBER 31, 2003,
 AND THE TEST YEAR ENDING DECEMBER 31, 2004
 (\$Thousands)

		REF.	BASE YEAR	ACTUAL YEAR	TEST YEAR
LINE NO.	DESCRIPTION	SCHEDULE	2002	2003	2004
	(a)	(b)	(c)	(d)	(e)
1	Operating Return	2.2.1	476,634	440,799	437,132
2	Operating Costs	2.3	199,762	197,896	208,327
3	Depreciation and Amortization	2.4	292,882	293,791	302,203
4	Income and Large Corporation Taxes	2.5.1	177,611	161,147	168,497
5	Property Taxes	2.6	65,439	68,832	72,300
6	Transportation by Others	2.7	79,597	76,780	83,886
7	Foreign Exchange on Interest Payments	2.8.1	16,760	5,809	2,420
8	Regulatory Hearing Costs	2.9	1,741	5,381	5,834
9	Uninsured Losses	2.10	4,141	3,422	4,000
10	Pipeline Integrity Expense	2.11	5,276	10,846	19,565
11	CO ₂ Management Service Costs	2.12	N/A	4,458	2,852
12	Amortization of Severance Costs	2.13.3	5,657	8,899	11,855
13	Revenue Requirement Adjustments	2.13.1	21,500	(1,060)	N/A
14	Negotiated Revenue Requirement Per ASRS and ASRRS		1,347,000	1,277,000	N/A
15	Annual Foreign Exchange Amortization Amount	2.8.2	21,431	18,704	3,378
16	Non-Routine Adjustments	2.13.2	(78,125)	(21,980)	32,363
17	CO ₂ Management Service Costs Estimate		N/A	12,000	N/A
18	Total Revenue Requirement		1,290,306	1,285,724	1,354,613

NOVA GAS TRANSMISSION LTD.

2004 General Rate Application - Phase 1

Section 2.1

Schedule 2.1.2

Sheet 1 of 1

REVISED March 2004

RATE BASE AND REVENUE REQUIREMENT HISTORY

FOR THE YEARS ENDED DECEMBER 31

(\$Thousands)

LINE NO.	DESCRIPTION	1995 (1)	1996	1997	1998	1999	2000	2001	2002	2003	2004
1	Average Rate Base	4,451,994	4,750,286	4,808,131	4,941,016	5,224,961	5,220,115	5,156,045	5,042,082	4,871,658	4,661,587
	Revenue Requirement										
2	Operating Return	442,805	465,375	467,551	485,246	506,485	513,210	513,556	476,634	440,799	437,132
3	Operating Costs	270,544	249,122	252,118	231,374	230,268	233,185	175,525	199,762	197,896	208,327
4	Depreciation and Amortization	166,012	182,812	193,918	208,539	230,199	250,660	289,302	292,882	293,791	302,203
5	Income and Capital Taxes	10,278	74,755	98,463	109,093	137,457	167,804	196,412	177,611	161,147	168,497
6	Property Taxes	68,479	70,682	75,470	75,457	75,352	72,318	65,212	65,439	68,832	72,300
7	Transportation by Others	96,862	88,888	82,604	82,593	77,522	77,372	86,518	79,597	76,780	83,886
8	Other Costs	9,858	18,366	65,236	69,930	58,650	105,659	66,514	(1,619)	46,479	82,268
10		1,064,838	1,150,000	1,235,360	1,262,232	1,315,933	1,420,209	1,393,040	1,290,306	1,285,724	1,354,613
11	Indirect Capitalization	57,959	57,000	45,500	44,400	43,600	43,600	22,000	-	-	-

(1) 1995 revenue requirement as approved in Decisions U96001 and U96020.

OPERATING RETURN

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

LINE NO.	DESCRIPTION	AVERAGE CAPITAL OUTSTANDING	CAPITAL RATIO % ⁽¹⁾	AVERAGE RATE BASE	COST FACTOR % ⁽¹⁾	WEIGHTED COST % ⁽¹⁾	OPERATING RETURN
(a)		(b)	(c)	(d)	(e)	(f)	(g)
1	Common Equity	1,867,856	40.00%	1,864,635	11.00%	4.40%	205,110
2	Long Term Debt	2,603,729	55.76%	2,599,238	8.63%	4.81%	224,311
3	Unfunded Debt	198,056	4.24%	197,714	3.90%	0.17%	7,711
4		4,669,641	100.00%	4,661,587		9.38%	437,132

⁽¹⁾ Rounded to 2 decimal places for presentation purposes only.

INCOME AND LARGE CORPORATION TAXES

FOR THE BASE YEAR ENDED DECEMBER 31, 2002,
 THE ACTUAL YEAR ENDED DECEMBER 31, 2003,
 AND THE TEST YEAR ENDING DECEMBER 31, 2004
 (\$Thousands)

LINE NO.	DESCRIPTION	REF. SCHEDULE	BASE YEAR 2002	ACTUAL YEAR 2003	TEST YEAR 2004
(a)	(b)	(c)	(d)	(e)	
1	Return Related to Equity	2.2.1	206,850	189,230	205,110
	Add :				
2	Large Corporation Taxes	2.5.2	6,327	5,944	3,697
3	Depreciation and Amortization	2.4	292,882	293,791	302,203
4	Amortization of Issue Costs	2.2.4	2,090	1,871	1,688
5	Non Allowable Expenses		200	215	215
	(Deduct):				
6	Capital Cost Allowance	2.5.3	(235,742)	(218,429)	(199,682)
7	Cumulative Eligible Capital	2.5.3	(1,118)	(1,092)	(1,030)
8	AFUDC Interest Component		(1,408)	(394)	(335)
9	Debt Issue Costs		(841)	(715)	(240)
10	Other		(4,077)	(3,245)	(400)
11			265,164	267,175	311,226
12	Taxes thereon (Tax Rate/(1-Tax Rate)) ⁽¹⁾		64.60%	58.09%	52.95%
13	Income Taxes		171,284	155,203	164,800
14	Large Corporation Taxes	2.5.2	6,327	5,944	3,697
15	Total Income and Large Corporation Taxes		177,611	161,147	168,497

⁽¹⁾ Income Taxes are calculated using the following rates:

Federal	25.000%	23.000%	21.000%
Federal Surcharge	1.120%	1.120%	1.120%
Provincial	13.125%	12.625%	12.500%
Total	39.245%	36.745%	34.620%

LARGE CORPORATION TAXES

FOR THE BASE YEAR ENDED DECEMBER 31, 2002,
 THE ACTUAL YEAR ENDED DECEMBER 31, 2003,
 AND THE TEST YEAR ENDING DECEMBER 31, 2004
 (\$Thousands)

LINE NO.	DESCRIPTION	REF. SCHEDULE	BASE YEAR 2002	ACTUAL YEAR 2003	TEST YEAR 2004
(a)		(b)	(c)	(d)	(e)
	Year End Capital:				
1	Rate Base	3.1	4,995,569	4,741,037	4,562,144
2	Gas Plant Under Construction	3.3	4,529	13,379	1,952
3			5,000,098	4,754,417	4,564,096
4	Base Deduction		(10,000)	(10,000)	(50,000)
5	Taxable Capital		4,990,098	4,744,417	4,514,096
6	Large Corporation Tax Rate		0.225%	0.225%	0.200%
7	Gross Large Corporation Tax		11,228	10,675	9,028
8	Federal Surtax Deduction		(4,901)	(4,731)	(5,331)
9	Large Corporation Taxes		6,327	5,944	3,697

FOREIGN EXCHANGE ON INTEREST PAYMENTS

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

LINE NO.	DESCRIPTION	DEBT ISSUE (US\$)	INTEREST RATE	DATE OF INTEREST PAYMENT	INTEREST PAYMENTS (US\$)	HISTORICAL EXCHANGE RATE ⁽¹⁾	CURRENT EXCHANGE RATE	ACTUAL LOSS/(GAIN)
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	7.50% MTN #5	32,500	7.5000%	Feb 20	1,219	1.18161	1.31580	164
2	7.875% U.S. \$200 mm	200,000	7.8750%	Apr 1	7,875	1.24272	1.31580	576
3	7.70% U.S. \$50 mm	50,000	7.7000%	Jun 15	1,925	1.46170	1.31580	(281)
4	7.70% U.S. \$150 mm	150,000	7.7000%	Jun 15	5,775	1.22748	1.31580	510
5	8.50% U.S. \$175 mm (Swap - 8.5% Fixed) ⁽²⁾	138,000	8.5000%	Jun 15	5,865	1.27455	1.31580	242
6	7.50% MTN #5	32,500	7.5000%	Aug 20	1,219	1.18161	1.31580	164
7	7.875% U.S. \$200 mm	200,000	7.8750%	Oct 1	7,875	1.24272	1.31580	576
8	7.70% U.S. \$50 mm	50,000	7.7000%	Dec 15	1,925	1.46170	1.31580	(281)
9	7.70% U.S. \$150 mm	150,000	7.7000%	Dec 15	5,775	1.22748	1.31580	510
10	8.50% U.S. \$175 mm (Swap - 8.5% Fixed) ⁽²⁾	138,000	8.5000%	Dec 15	5,865	1.27455	1.31580	242
11	Total Foreign exchange loss on interest payments							2,420

⁽¹⁾ Historical exchange rates pertain to the original financing when a maturing issue(s) is rolled into a new issue.

⁽²⁾ US \$175 Million partially swapped to Cdn.

NON-ROUTINE ADJUSTMENTS

FOR THE BASE YEAR ENDED DECEMBER 31, 2002,
 THE ACTUAL YEAR ENDED DECEMBER 31, 2003,
 AND THE TEST YEAR ENDING DECEMBER 31, 2004
 (\$Thousands)

LINE NO.	DESCRIPTION	BASE YEAR 2002	ACTUAL YEAR 2003	TEST YEAR 2004
(a)		(b)	(c)	(d)
1	Firm Service Demand Revenue Deferral Account	(20,344)	2,271	2,868
2	Throughput volume Revenue Deferral Account	(32,516)	(5,120)	33,064
3	Merger Agreement Variance	(16,333)	-	-
4	Pipeline Integrity Deferral	(14,811)	(24,480)	(202)
5	Capacity Capital Deferral	-	-	(751)
6	Capital Related Severance Costs	1,309	-	-
7	Audit Costs	164	17	73
8	Fort McMurray Costs	4,406	319	-
9	Tax Rate Variance	-	5,103	-
10	Adjustment to Annual Foreign Exchange Amortization Amount	-	(90)	-
11	CO ₂ Management Service	-	-	103
12	Customer Share of O&M Savings	-	-	(2,791)
13	Total Non-Routine Adjustments	(78,125)	(21,980)	32,363

RATE BASE SUMMARY⁽¹⁾FOR THE TEST YEAR ENDING DECEMBER 31, 2004
(\$Thousands)

LINE NO.	DESCRIPTION	REF. SCHEDULE	13 MONTH AVERAGE TOTAL																
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	Opening Gas Plant In Service		7,276,419	7,281,342	7,285,949	7,303,561	7,325,613	7,328,318	7,328,045	7,313,525	7,314,929	7,317,010	7,321,063	7,342,508					
2	Additions		5,674	5,357	18,362	27,694	3,456	477	2,426	2,155	2,831	4,803	22,854	5,652					101,740
3	Retirements		(750)	(750)	(750)	(5,643)	(750)	(750)	(16,947)	(750)	(750)	(750)	(1,409)	(9,365)					(39,363)
4	Gas Plant In Service	3.2	7,276,419	7,281,342	7,285,949	7,303,561	7,325,613	7,328,318	7,328,045	7,313,525	7,314,929	7,317,010	7,321,063	7,342,508	7,338,795	7,313,621			
5	Opening Accumulated Depreciation		2,667,705	2,691,938	2,716,051	2,740,227	2,760,644	2,784,727	2,808,724	2,816,613	2,840,813	2,864,816	2,888,839	2,912,231					
6	Depreciation Expense		25,027	25,055	25,083	25,142	25,201	25,223	25,238	25,183	25,203	25,224	25,259	25,366					302,203
7	Retirements		(794)	(942)	(907)	(4,725)	(1,119)	(1,225)	(17,349)	(983)	(1,200)	(1,200)	(1,867)	(8,644)					(40,955)
8	Accumulated Depreciation	3.5	2,667,705	2,691,938	2,716,051	2,740,227	2,760,644	2,784,727	2,808,724	2,816,613	2,840,813	2,864,816	2,888,839	2,912,231	2,928,953	2,801,714			
9	Net Gas Plant In Service		4,608,713	4,589,404	4,569,899	4,563,335	4,564,969	4,543,592	4,519,321	4,496,912	4,474,117	4,452,195	4,432,223	4,430,276	4,409,842	4,511,908			
10	Cash Working Capital	3.6	19,983	19,983	19,983	19,983	19,983	19,983	19,983	19,983	19,983	19,983	19,983	19,983	19,983	19,983			
11	Materials and Supply Inventory	3.7	29,168	29,042	26,582	26,525	26,992	26,836	26,697	26,559	26,428	26,342	26,306	26,262	26,237	26,921			
12	Linepack Gas	3.8	24,535	24,535	24,535	24,535	24,535	24,535	24,535	24,535	24,535	24,535	24,535	24,535	24,535	24,535			
13	Unamortized Capital Assets	3.9	17,277	13,386	13,696	14,012	13,144	13,535	13,926	14,297	14,667	14,978	15,289	15,600	15,916	14,594			
14	Reserve Accounts	3.10	37,938	37,754	37,570	37,386	37,202	37,018	36,834	36,650	36,466	36,282	36,098	35,914	35,730	36,834			
	Prefunded Pension /																		
15	Other Post Employment Benefits	3.11	25,516	24,531	23,545	27,116	26,130	25,145	28,690	27,581	26,223	29,420	28,062	26,704	29,901	26,813			
16	Rate Base		4,763,130	4,738,635	4,715,809	4,712,891	4,712,954	4,690,643	4,669,986	4,646,516	4,622,419	4,603,735	4,582,496	4,579,273	4,562,144	4,661,587			

⁽¹⁾ Includes Capital Pipeline Integrity Rate Base

**NGTL's Application
Schedule 2.3.3.1**

**Attachment CAPP-NGTL-035 to NGTL's Response to
CAPP-NGTL-035, pages 1, 3, 5, 10 and 11**

NOVA GAS TRANSMISSION LTD.

2004 General Rate Application - Phase 1
Section 2.3
Schedule 2.3.3.1
Sheet 1 of 2
REVISED March 2004

OPERATING COSTS
FOR THE BASE YEAR ENDED DECEMBER 31, 2002,
THE ACTUAL YEAR ENDED DECEMBER 31, 2003,
AND THE TEST YEAR ENDING DECEMBER 31, 2004
(\$ Millions)

Line No.	Particulars	Base Year 2002			Actual Year 2003			Test Year 2004		
		Alberta	%	Total Company ⁽¹⁾	Alberta	%	Total Company ⁽¹⁾	Alberta	%	Total Company ⁽¹⁾
1	FIELD OPERATIONS									
2	Salaries ⁽²⁾	19.7	26.2%	37.5	18.2	26.5%	33.7	18.6	26.0%	34.8
3	Benefits	6.2	8.2%	12.0	6.0	8.7%	11.7	6.8	9.5%	13.5
4	Employee Expenses	1.5	2.0%	3.3	1.4	2.0%	3.0	1.5	2.1%	3.2
5	Contracted Services / Consultant Fees	5.6	7.4%	11.2	5.6	8.1%	10.6	4.4	6.1%	8.4
6	Maintenance Parts / Freight / Courier	4.4	5.8%	8.1	4.6	6.7%	8.1	4.7	6.6%	8.8
7	Other Expenses	2.1	2.8%	4.4	3.8	5.5%	5.7	3.1	4.3%	4.8
8	Amounts Charged to Other Accounts	(0.3)	-0.4%	(1.2)	(1.1)	-1.6%	(4.0)	(0.5)	-0.7%	(1.9)
		39.2	52.1%	75.3	38.5	56.0%	68.8	38.6	53.9%	71.6
9	ENGINEERING									
10	Salaries ⁽²⁾	4.6	19.9%	8.8	3.5	20.0%	7.2	3.6	17.5%	10.2
11	Benefits	2.8	12.1%	5.1	2.1	12.0%	5.1	2.1	10.2%	5.8
12	Employee Expenses	0.7	3.0%	1.4	0.5	2.9%	0.9	0.6	2.9%	1.5
13	Contracted Services / Consultant Fees	3.5	15.2%	6.9	1.7	9.7%	3.4	0.8	3.9%	2.2
14	Maintenance Parts / Freight / Courier	0.5	2.2%	0.8	0.1	0.6%	0.3	0.1	0.5%	0.2
15	Other Expenses	0.1	0.4%	0.2	0.3	1.7%	0.6	0.3	1.5%	0.7
16	Amounts Charged to Other Accounts	-	0.0%	(0.1)	-	0.0%	-	-	0.0%	-
		12.2	52.8%	23.1	8.2	46.9%	17.5	7.5	36.4%	20.6
17	OPERATIONS & ENGINEERING SUPPORT SERVICES									
18	Salaries ⁽²⁾	5.1	14.1%	11.7	5.5	16.2%	12.4	6.1	16.5%	12.8
19	Benefits	2.2	6.1%	5.1	2.3	6.8%	5.5	2.9	7.8%	6.9
20	Employee Expenses	0.8	2.2%	1.7	0.7	2.1%	1.6	1.0	2.7%	2.1
21	Contracted Services / Consultant Fees	4.7	13.0%	10.1	4.0	11.8%	8.3	2.8	7.6%	6.0
22	Maintenance Parts / Freight / Courier	2.5	6.9%	4.2	2.5	7.4%	3.8	3.0	8.1%	5.4
23	Other Expenses	1.6	4.4%	3.5	1.0	2.9%	2.5	1.7	4.6%	3.8
24	Amounts Charged to Other Accounts	-	0.0%	(0.1)	(0.1)	-0.3%	(0.1)	-	0.0%	-
		16.9	46.7%	36.2	15.9	46.8%	34.0	17.5	47.3%	37.0
25	OPERATIONS & ENGINEERING PROGRAMS									
26	Salaries ⁽²⁾	0.1	0.2%	0.1	-	0.0%	-	-	0.0%	-
27	Benefits	-	0.0%	-	-	0.0%	-	-	0.0%	-
28	Employee Expenses	-	0.0%	-	-	0.0%	-	-	0.0%	-
29	Contracted Services / Consultant Fees	10.9	16.9%	39.5	6.3	9.3%	22.9	3.5	6.4%	11.5
30	Maintenance Parts / Freight / Courier	2.9	4.5%	9.7	8.1	11.9%	29.0	7.1	13.0%	24.8
31	Other Expenses	10.4	16.1%	15.9	10.3	15.2%	16.5	12.1	22.1%	18.5
32	Amounts Charged to Other Accounts	(0.2)	-0.3%	(0.6)	(0.2)	-0.3%	(0.6)	-	0.0%	-
		24.1	37.3%	64.6	24.5	36.1%	67.8	22.7	41.4%	54.8

⁽¹⁾ Total Company operating costs include the costs of the Mainline, the Alberta System, the BC System, and operating costs allocated to TCPL's other lines of business. It does not include the operation costs directly incurred by other lines of business.

⁽²⁾ Salaries includes overtime and ancillary, net of amounts charged to construction and other projects.

NOVA GAS TRANSMISSION LTD.

OPERATING COSTS

FOR THE BASE YEAR ENDED DECEMBER 31, 2002,
THE ACTUAL YEAR ENDED DECEMBER 31, 2003,
AND THE TEST YEAR ENDING DECEMBER 31, 2004
(\$ Millions)

2004 General Rate Application - Phase 1
Section 2.3
Schedule 2.3.3.1
Sheet 2 of 2
REVISED March 2004

Line No.	Particulars	Base Year 2002			Actual Year 2003			Test Year 2004		
		Alberta	%	Total Company ⁽¹⁾	Alberta	%	Total Company ⁽¹⁾	Alberta	%	Total Company ⁽¹⁾
33	COMMERCIAL AND REGULATORY									
34	Salaries ⁽²⁾	10.4	32.3%	20.5	10.8	36.6%	20.8	12.0	34.5%	22.7
35	Benefits	3.0	9.3%	5.9	3.3	11.2%	6.3	4.3	12.4%	8.0
36	Employee Expenses	0.8	2.5%	1.6	0.7	2.4%	1.6	1.1	3.2%	3.1
37	Contracted Services / Consultant Fees	0.8	2.5%	1.6	0.7	2.4%	1.5	0.7	2.0%	1.6
38	Maintenance Parts / Freight / Courier	-	0.0%	-	-	0.0%	-	-	0.0%	-
39	Other Expenses	1.6	5.0%	3.1	0.2	0.7%	0.4	0.3	0.9%	0.8
40	Amounts Charged to Other Accounts	(0.2)	-0.6%	(0.5)	(0.5)	-1.7%	(1.1)	(0.6)	-1.7%	(1.4)
		16.4	50.9%	32.2	15.2	51.5%	29.5	17.8	51.1%	34.8
41	BUSINESS SERVICES									
42	Salaries ⁽²⁾	8.1	11.8%	34.6	7.7	11.8%	33.7	8.0	10.9%	37.1
43	Benefits	2.2	3.2%	9.5	2.2	3.4%	9.7	2.7	3.7%	12.6
44	Employee Expenses	1.1	1.6%	4.1	1.2	1.8%	4.5	1.6	2.2%	6.5
45	Contracted Services / Consultant Fees	3.3	4.8%	10.5	3.2	4.9%	8.8	3.0	4.1%	8.8
46	Maintenance Parts / Freight / Courier	0.5	0.7%	1.3	0.2	0.3%	0.5	0.1	0.1%	0.1
47	Other Expenses	2.8	4.1%	9.2	2.5	3.8%	8.5	2.7	3.7%	8.9
48	Amounts Charged to Other Accounts	-	0.0%	(0.5)	(0.1)	-0.2%	(0.6)	(0.1)	-0.1%	(0.7)
		18.0	26.2%	68.7	16.9	26.0%	65.1	18.0	24.6%	73.3
49	INFORMATION SYSTEMS									
50	Salaries ⁽²⁾	5.9	8.8%	14.8	7.6	12.5%	20.0	6.4	11.1%	17.8
51	Benefits	2.5	3.7%	6.3	2.6	4.3%	6.4	2.8	4.9%	7.2
52	Employee Expenses	0.5	0.7%	1.4	0.7	1.2%	1.9	0.6	1.0%	1.5
53	Contracted Services / Consultant Fees	9.4	13.9%	23.4	5.9	9.7%	13.9	5.2	9.0%	12.7
54	Maintenance Parts / Freight / Courier	-	0.0%	-	-	0.0%	0.1	-	0.0%	-
55	Other Expenses	9.6	14.2%	21.6	8.2	13.5%	18.5	7.7	13.4%	18.4
56	Amounts Charged to Other Accounts	-	0.0%	(0.1)	-	0.0%	-	-	0.0%	-
		27.9	41.4%	67.4	25.0	41.1%	60.8	22.7	39.4%	57.6
57	TOTAL FUNCTIONAL AREAS									
58	Salaries ⁽²⁾	53.9	14.7%	128.0	53.3	15.5%	127.8	54.7	15.6%	135.4
59	Benefits	18.9	5.1%	43.9	18.5	5.4%	44.7	21.6	6.2%	54.0
60	Employee Expenses	5.4	1.5%	13.5	5.2	1.5%	13.5	6.4	1.8%	17.9
61	Contracted Services / Consultant Fees	38.2	10.4%	103.2	27.4	8.0%	69.4	20.4	5.8%	51.2
62	Maintenance Parts / Freight / Courier	10.8	2.9%	24.1	15.5	4.5%	41.8	15.0	4.3%	39.3
63	Other Expenses	28.2	7.7%	57.9	26.3	7.7%	52.7	27.9	8.0%	55.9
64	Amounts Charged to Other Accounts	(0.7)	-0.2%	(3.1)	(2.0)	-0.6%	(6.4)	(1.2)	-0.3%	(4.0)
		154.7	42.1%	367.5	144.2	42.0%	343.5	144.8	41.4%	349.7
65	GENERAL EXPENSES	45.1	37.6%	120.1	53.7	31.5%	170.6	63.5	32.9%	193.1
66	NET OPERATING EXPENSES	199.8	41.0%	487.6	197.9	38.5%	514.1	208.3	38.4%	542.8

⁽¹⁾ Total Company operating costs include the costs of the Mainline, the Alberta System, the BC System, and operating costs allocated to TCPL's other lines of business. It does not include the operation costs directly incurred by other lines of business.

⁽²⁾ Salaries includes overtime and ancillary, net of amounts charged to construction and other projects.

OPERATIONS, MAINTENANCE AND ADMINISTRATIVE COSTS

TOTAL COMPANY¹

FOR THE BASE YEAR ENDED DECEMBER 31, 2002,
 THE ACTUAL YEAR ENDED DECEMBER 31, 2003,
 AND THE TEST YEAR ENDING DECEMBER 31, 2004
 (\$Thousands)

Line No.	Particulars	Base Year 2002				Total Company
		Alberta System	Mainline System	BC System	Other	
1	Field Operations	39,214	32,208	3,292	549	75,263
2	Engineering	12,214	9,746	990	134	23,084
3	Operations and Engineering Support Services	16,913	15,170	1,240	2,886	36,209
4	Operations and Engineering Programs	24,114	36,495	4,027	-	64,636
5	Commercial and Regulatory	16,410	13,822	1,678	320	32,230
6	Business Services	17,963	22,047	1,462	27,199	68,671
7	Information Systems	27,863	25,114	2,177	12,266	67,420
8	General Expenses	45,071	42,735	6,403	25,914	120,123
9	TOTAL OM&A COSTS	199,762	197,337	21,269	69,268	487,636
10	Percent of Total	41.0%	40.5%	4.3%	14.2%	

Line No.	Particulars	Actual Year 2003				Total Company
		Alberta System	Mainline System	BC System	Other	
11	Field Operations	38,545	27,003	2,624	612	68,784
12	Engineering	8,154	8,002	548	777	17,481
13	Operations and Engineering Support Services	15,905	14,916	851	2,332	34,004
14	Operations and Engineering Programs	24,511	40,883	2,401	-	67,795
15	Commercial and Regulatory	15,153	12,185	1,758	377	29,473
16	Business Services	16,872	19,731	1,364	27,224	65,191
17	Information Systems	25,053	23,840	1,650	10,217	60,760
18	General Expenses	53,703	66,951	8,563	41,359	170,576
19	TOTAL OM&A COSTS	197,896	213,511	19,759	82,898	514,064
20	Percent of Total	38.5%	41.5%	3.9%	16.1%	

Line No.	Particulars	Test Year 2004				Total Company
		Alberta System	Mainline System	BC System	Other	
21	Field Operations	38,631	29,447	2,880	598	71,556
22	Engineering	7,480	9,530	608	2,926	20,544
23	Operations and Engineering Support Services	17,512	15,929	861	2,745	37,047
24	Operations and Engineering Programs	22,743	29,887	2,179	-	54,809
25	Commercial and Regulatory	17,742	14,491	1,896	666	34,795
26	Business Services	18,053	21,992	1,304	31,943	73,292
27	Information Systems	22,699	21,275	1,488	12,170	57,632
28	General Expenses	63,467	69,796	8,640	51,190	193,093
29	TOTAL OM&A COSTS	208,327	212,347	19,856	102,238	542,768
30	Percent of Total	38.4%	39.1%	3.7%	18.8%	

¹ Total Company OM&A costs include the costs of the Mainline, the Alberta System, the BC System, together with TransCanada's Corporate costs.

OPERATIONS, MAINTENANCE AND ADMINISTRATIVE COSTS

ENGINEERING - TOTAL COMPANY

FOR THE BASE YEAR ENDED DECEMBER 31, 2002,

THE ACTUAL YEAR ENDED DECEMBER 31, 2003,

AND THE TEST YEAR ENDING DECEMBER 31, 2004

(\$Thousands)

Line No.	Particulars	Base Year 2002				Total Company
		Alberta System	Mainline System	BC System	Other	
1	Pipe Engineering	2,464	2,583	82	5	5,134
2	Plant Engineering	7,630	5,906	438	8	13,982
3	Engineering Management and Project Controls	2,120	1,257	470	121	3,968
4	Total	12,214	9,746	990	134	23,084
5	Percent of Total	52.9%	42.2%	4.3%	0.6%	

Line No.	Particulars	Actual Year 2003				Total Company
		Alberta System	Mainline System	BC System	Other	
6	Pipe Engineering	1,741	2,004	57	-	3,802
7	Plant Engineering	5,536	5,031	419	5	10,991
8	Engineering Management and Project Controls	877	967	72	772	2,688
9	Total	8,154	8,002	548	777	17,481
10	Percent of Total	46.6%	45.8%	3.1%	4.4%	

Line No.	Particulars	Test Year 2004				Total Company
		Alberta System	Mainline System	BC System	Other	
11	Pipe Engineering	2,101	2,129	36	-	4,266
12	Plant Engineering	4,138	6,206	474	-	10,818
13	Engineering Management and Project Controls	1,241	1,195	98	2,926	5,460
14	Total	7,480	9,530	608	2,926	20,544
15	Percent of Total	36.4%	46.4%	3.0%	14.2%	

OPERATIONS, MAINTENANCE AND ADMINISTRATIVE COSTS
OPERATIONS AND ENGINEERING PROGRAMS - TOTAL COMPANY
 FOR THE BASE YEAR ENDED DECEMBER 31, 2002,
 THE ACTUAL YEAR ENDED DECEMBER 31, 2003,
 AND THE TEST YEAR ENDING DECEMBER 31, 2004
 (\$Thousands)

Line No.	Particulars	Base Year 2002				Total Company
		Alberta System	Mainline System	BC System	Other	
1	Compressor Fleet Repair and Overhaul	13,548	31,582	3,620	-	48,750
2	Electric Utilities	4,443	4,591	407	-	9,441
3	Land Payments	6,123	322	-	-	6,445
4	Total	24,114	36,495	4,027	-	64,636
5	Percent of Total	37.3%	56.5%	6.2%	0.0%	

Line No.	Particulars	Actual Year 2003				Total Company
		Alberta System	Mainline System	BC System	Other	
6	Compressor Fleet Repair and Overhaul	14,196	35,030	2,060	-	51,286
7	Electric Utilities	4,126	5,125	327	-	9,578
8	Land Payments	6,189	728	14	-	6,931
9	Total	24,511	40,883	2,401	-	67,795
10	Percent of Total	36.2%	60.3%	3.5%	0.0%	

Line No.	Particulars	Test Year 2004				Total Company
		Alberta System	Mainline System	BC System	Other	
11	Compressor Fleet Repair and Overhaul	10,359	23,931	1,830	-	36,120
12	Electric Utilities	3,766	5,406	349	-	9,521
13	Land Payments	8,618	550	-	-	9,168
14	Total	22,743	29,887	2,179	-	54,809
15	Percent of Total	41.5%	54.5%	4.0%	0.0%	

OPERATING COSTS - TOTAL COMPANY

FOR THE BASE YEAR ENDED DECEMBER 31, 2002,
THE ACTUAL YEAR ENDED DECEMBER 31, 2003,
AND THE TEST YEAR ENDING DECEMBER 31, 2004
(\$ Millions)

Line No.	Particulars	Base Year 2002				Actual Year 2003				Test Year 2004						
		Mainline		BC		Mainline		BC		Mainline		BC				
		Alberta System	System	System	Other	Alberta System	System	System	Other	Alberta System	System	System	Other			
Total Company ⁽¹⁾																
FIELD OPERATIONS																
1	Salaries ⁽²⁾	19.7	16.3	1.2	0.3	37.5	18.2	14.0	1.0	0.5	33.7	18.6	14.4	1.5	0.3	34.8
2	Benefits	6.2	5.3	0.4	0.1	12.0	6.0	5.2	0.4	0.1	11.7	6.8	6.2	0.5	-	13.5
3	Employee Expenses	1.5	1.6	0.1	0.1	3.3	1.4	1.4	0.1	0.1	3.0	1.5	1.5	0.1	0.1	3.2
4	Contracted Services / Consultant Fees	5.6	4.9	0.5	0.2	11.2	5.6	4.6	0.5	-	10.6	4.4	3.7	0.2	0.1	8.4
5	Maintenance Parts / Freight / Courier	4.4	3.0	0.7	-	8.1	4.6	3.0	0.4	-	8.1	4.7	3.7	0.4	-	8.8
6	Other Expenses	2.1	1.9	0.4	-	4.4	3.8	1.6	0.2	-	5.7	3.1	1.4	0.2	0.1	4.8
7	Amounts Charged to Other Accounts	(0.3)	(0.7)	-	(0.2)	(1.2)	(1.1)	(2.8)	-	(4.0)	(0.5)	(1.4)	-	-	-	(1.9)
8		39.2	32.3	3.3	0.5	75.3	38.5	27.0	2.6	0.7	68.8	38.6	29.5	2.9	0.6	71.6
ENGINEERING																
9	Salaries ⁽²⁾	4.6	3.9	0.3	-	8.8	3.5	3.3	0.2	0.2	7.2	3.6	4.9	0.3	1.4	10.2
10	Benefits	2.8	1.8	0.4	0.1	5.1	2.1	2.3	0.2	0.5	5.1	2.1	2.5	0.2	1.0	5.8
11	Employee Expenses	0.7	0.6	0.1	-	1.4	0.5	0.4	-	-	0.9	0.6	0.7	-	0.2	1.5
12	Contracted Services / Consultant Fees	3.5	3.1	0.3	-	6.9	1.7	1.6	0.1	-	3.4	0.8	1.0	0.1	0.3	2.2
13	Maintenance Parts / Freight / Courier	0.5	0.3	-	-	0.8	0.1	0.1	-	0.1	0.3	0.1	0.1	-	-	0.2
14	Other Expenses	0.1	-	-	0.1	0.2	0.3	0.3	-	-	0.6	0.3	0.3	-	0.1	0.7
15	Amounts Charged to Other Accounts	-	-	(0.1)	-	(0.1)	-	-	-	-	-	-	-	-	-	-
16		12.2	9.7	1.0	0.2	23.1	8.2	8.0	0.5	0.8	17.5	7.5	9.5	0.6	3.0	20.6
OPERATIONS & ENGINEERING SUPPORT SERVICES																
17	Salaries ⁽²⁾	5.1	5.1	0.3	1.2	11.7	5.5	5.4	0.4	1.1	12.4	6.1	5.1	0.4	1.2	12.8
18	Benefits	2.2	2.2	0.3	0.4	5.1	2.3	2.7	0.1	0.4	5.5	2.9	3.3	0.2	0.5	6.9
19	Employee Expenses	0.8	0.8	-	0.1	1.7	0.7	0.7	0.1	0.1	1.6	1.0	0.9	-	0.2	2.1
20	Contracted Services / Consultant Fees	4.7	4.5	0.2	0.7	10.1	4.0	3.7	0.2	0.4	8.3	2.8	2.7	0.1	0.4	6.0
21	Maintenance Parts / Freight / Courier	2.5	1.4	0.3	-	4.2	2.5	1.2	-	0.1	3.8	3.0	2.1	0.1	0.2	5.4
22	Other Expenses	1.6	1.3	0.2	0.4	3.5	1.0	1.2	0.1	0.2	2.5	1.7	1.8	0.1	0.2	3.8
23	Amounts Charged to Other Accounts	-	(0.1)	-	-	(0.1)	(0.1)	-	-	-	(0.1)	-	-	-	-	-
24		16.9	15.2	1.3	2.8	36.2	15.9	14.9	0.9	2.3	34.0	17.5	15.9	0.9	2.7	37.0
OPERATIONS & ENGINEERING PROGRAMS																
25	Salaries ⁽²⁾	0.1	-	-	-	0.1	-	-	-	-	-	-	-	-	-	-
26	Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Employee Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Contracted Services / Consultant Fees	10.9	25.2	3.4	-	39.5	6.3	15.9	0.6	0.1	22.9	3.5	7.4	0.6	-	11.5
29	Maintenance Parts / Freight / Courier	2.9	6.7	0.1	-	9.7	8.1	19.4	1.5	-	29.0	7.1	16.5	1.2	-	24.8
30	Other Expenses	10.4	5.1	0.5	(0.1)	15.9	10.3	6.0	0.3	(0.1)	16.5	12.1	6.0	0.4	-	18.5
31	Amounts Charged to Other Accounts	(0.2)	(0.5)	-	0.1	(0.6)	(0.2)	(0.4)	-	-	(0.6)	-	-	-	-	-
32		24.1	36.5	4.0	-	64.6	24.5	40.9	2.4	(0.0)	67.8	22.7	29.9	2.2	-	54.8

⁽¹⁾ Total Company operating costs include the costs of the Mainline, the Alberta System, the BC System, and operating costs allocated to TCPL's other lines of business. It does not include the operation costs directly incurred by other lines of business.

⁽²⁾ Salaries includes overtime and ancillary, net of amounts charged to construction and other projects.

NOVA GAS TRANSMISSION LTD.

Attachment
CAPP-NGTL-035
Page 11 of 11
REVISED March 2004

OPERATING COSTS

FOR THE BASE YEAR ENDED DECEMBER 31, 2002,
THE ACTUAL YEAR ENDED DECEMBER 31, 2003,
AND THE TEST YEAR ENDING DECEMBER 31, 2004
(\$ Millions)

Line No.	Particulars	Base Year 2002				Actual Year 2003				Test Year 2004						
		Alberta System	Mainline System	BC System	Other	Alberta System	Mainline System	BC System	Other	Alberta System	Mainline System	BC System	Other			
		Total Company ⁽¹⁾				Total Company ⁽¹⁾				Total Company ⁽¹⁾						
COMMERCIAL AND REGULATORY																
33	Salaries ⁽²⁾	10.4	8.8	1.1	0.2	20.5	10.8	8.8	0.9	0.3	20.8	12.0	9.3	1.0	0.4	22.7
34	Benefits	3.0	2.5	0.3	0.1	5.9	3.3	2.7	0.3	-	6.3	4.3	3.2	0.4	0.1	8.0
35	Employee Expenses	0.8	0.7	0.1	-	1.6	0.7	0.8	0.2	(0.1)	1.6	1.1	1.7	0.1	0.2	3.1
36	Contracted Services / Consultant Fees	0.8	0.6	0.2	-	1.6	0.7	0.4	0.3	0.1	1.5	0.7	0.6	0.4	(0.1)	1.6
37	Maintenance Parts / Freight / Courier	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Other Expenses	1.6	1.5	-	-	3.1	0.2	0.2	-	0.4	0.8	0.3	0.5	-	0.4	0.8
39	Amounts Charged to Other Accounts	(0.2)	(0.3)	-	-	(0.5)	(0.5)	(0.7)	0.1	-	(1.1)	(0.6)	(0.8)	-	-	(1.4)
40		16.4	13.8	1.7	0.3	32.2	15.2	12.2	1.8	0.3	29.5	17.8	14.5	1.9	0.6	34.8
BUSINESS SERVICES																
41	Salaries ⁽²⁾	8.1	10.5	0.7	15.3	34.6	7.7	10.1	0.8	15.1	33.7	8.0	10.9	0.7	17.5	37.1
42	Benefits	2.2	2.9	0.2	4.2	9.5	2.2	2.8	0.2	4.5	9.7	2.7	3.6	0.2	6.1	12.6
43	Employee Expenses	1.1	1.3	0.1	1.6	4.1	1.2	1.5	0.1	1.7	4.5	1.6	2.0	0.1	2.8	6.5
44	Contracted Services / Consultant Fees	3.3	3.7	0.3	3.2	10.5	3.2	2.7	0.1	2.8	8.8	3.0	2.9	0.2	2.7	8.8
45	Maintenance Parts / Freight / Courier	0.5	0.5	-	0.3	1.3	0.2	0.2	-	0.1	0.5	0.1	-	-	-	0.1
46	Other Expenses	2.8	3.5	0.2	2.7	9.2	2.5	2.8	0.2	3.0	8.5	2.7	2.9	0.1	3.2	8.9
47	Amounts Charged to Other Accounts	-	(0.4)	-	(0.1)	(0.5)	(0.1)	(0.4)	-	(0.1)	(0.6)	(0.1)	(0.3)	-	(0.3)	(0.7)
48		18.0	22.0	1.5	27.2	68.7	16.9	19.7	1.4	27.1	65.1	18.0	22.0	1.3	32.0	73.3
INFORMATION SYSTEMS																
49	Salaries ⁽²⁾	5.9	5.4	0.5	3.0	14.8	7.6	7.7	0.6	4.1	20.0	6.4	6.4	0.5	4.5	17.8
50	Benefits	2.5	2.2	0.2	1.4	6.3	2.6	2.4	0.2	1.2	6.4	2.8	2.7	0.2	1.5	7.2
51	Employee Expenses	0.5	0.5	-	0.4	1.4	0.7	0.7	-	0.5	1.9	0.6	0.6	-	0.3	1.5
52	Contracted Services / Consultant Fees	9.4	8.3	0.8	4.9	23.4	5.9	5.7	0.4	1.9	13.9	5.2	4.9	0.4	2.2	12.7
53	Maintenance Parts / Freight / Courier	-	-	-	-	-	-	-	-	0.1	0.1	-	-	-	-	-
54	Other Expenses	9.6	8.7	0.5	2.8	21.6	8.2	7.3	0.4	2.6	18.5	7.7	6.6	0.4	3.7	18.4
55	Amounts Charged to Other Accounts	-	-	-	(0.1)	(0.1)	-	-	-	-	-	-	-	-	-	-
56		27.9	25.1	2.0	12.4	67.4	25.0	23.8	1.6	10.4	60.8	22.7	21.2	1.5	12.2	57.6
TOTAL FUNCTIONAL AREAS																
57	Salaries ⁽²⁾	53.9	50.0	4.1	20.0	128.0	53.3	49.3	3.9	21.3	127.8	54.7	51.0	4.4	25.3	135.4
58	Benefits	18.9	16.9	1.8	6.3	43.9	18.5	18.1	1.4	6.7	44.7	21.6	21.5	1.7	9.2	54.0
59	Employee Expenses	5.4	5.5	0.4	2.2	13.5	5.2	5.5	0.5	2.3	13.5	6.4	7.4	0.3	3.8	17.9
60	Contracted Services / Consultant Fees	38.2	50.3	5.7	9.0	103.2	27.4	34.6	2.2	5.3	69.4	20.4	23.2	2.0	5.6	51.2
61	Maintenance Parts / Freight / Courier	10.8	11.9	1.1	0.3	24.1	15.5	23.9	1.9	0.4	41.8	15.0	22.4	1.7	0.2	39.3
62	Other Expenses	28.2	22.0	1.8	5.9	57.9	26.3	19.4	1.2	5.7	52.7	27.9	19.5	1.2	7.3	55.9
63	Amounts Charged to Other Accounts	(0.7)	(2.0)	(0.1)	(0.3)	(3.1)	(2.0)	(4.3)	0.1	(0.1)	(6.4)	(1.2)	(2.5)	-	(0.3)	(4.0)
64		154.7	154.6	14.8	43.4	367.5	144.2	146.5	11.2	41.6	343.5	144.8	142.5	11.3	51.1	349.7
GENERAL EXPENSES																
65		45.1	42.7	6.4	25.9	120.1	53.7	67.0	8.6	41.3	170.6	63.5	69.8	8.6	51.2	193.1
66	NET OPERATING EXPENSES	199.8	197.3	21.2	69.3	487.6	197.9	213.5	19.8	82.9	514.1	208.3	212.3	19.9	102.3	542.8

⁽¹⁾ Total Company operating costs include the costs of the Mainline, the Alberta System, the BC System, and operating costs allocated to TCPL's other lines of business. It does not include the operation costs directly incurred by other lines of business.

⁽²⁾ Salaries includes overtime and ancillary, net of amounts charged to construction and other projects.

NGTL's Application, Section 2.9

2.9 REGULATORY HEARING COSTS

Schedule 2.9 shows the regulatory hearing costs included in the revenue requirements for the 2002 base year, the 2003 forecast-actual year, and the 2004 test year. Regulatory hearing costs include the following:

- the portion of the EUB's annual general assessment charged to NGTL;
- intervenor costs incurred in NGTL regulatory proceedings; and
- external costs, which include legal and consultants' fees, incurred by NGTL in regulatory proceedings.

Intervenor costs for 2002 have been approved by the Board and paid by NGTL. Under the terms of the ASRS approved by the Board in Decision 2001-44, NGTL's regulatory costs and approved intervenor costs incurred during the term of the ASRS were accommodated within the revenue requirement established under the ASRS. Regulatory hearing costs incurred in 2002 are in respect of the following proceedings:

- Application for Approval of Costs of Delivery Service to the Fort McMurray Area (Decision 2002-16); and
- Gas Transportation Tariff, Carbon Dioxide (CO₂) Gas Quality Requirements, Phase 1 (Decision 2002-044).

Under the terms of the ASRRS approved by the Board in Decision 2003-051, NGTL's regulatory costs and approved intervenor costs in 2003 are to be accommodated within the revenue requirement determined under the ASRRS.

Regulatory hearing costs incurred in 2003 are in respect of the following hearings:

- Gas Transportation Tariff, Carbon Dioxide (CO₂) Gas Quality Requirements, Phase 2 (Decision 2002-084);

- Application to construct Fort Saskatchewan Extension and Scotford, Josephburg and Astotin Meter Stations (Decision 2002-58);
- 2004 Generic Cost of Capital Proceeding (Proceeding No. 1271597); and
- 2004 General Rate Application, Phase 1.

For 2003, \$617,000 in intervenor costs have been approved by the Board and paid by NGTL.

Projected 2004 costs are comprised of hearing costs associated with this Application, Phase 2 of NGTL's 2004 General Rate Application and the Generic Cost of Capital proceeding, with allowances made for other facilities or utilities proceedings that may arise in respect of the Alberta System and NGTL's participation in other proceedings.

NGTL is seeking approval of a Regulatory Hearing Costs Reserve Account commencing January 1, 2004, as described in Section 7 of this Application, Deferral and Reserve Accounts.

NGTL's Application, Schedule 3.11

PREFUNDED/(UNFUNDED) PENSION AND OTHER POST EMPLOYMENT BENEFITS LIABILITY

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

LINE NO.	DESCRIPTION	Jan 1	Jan 31	Feb 29	Mar 31	Apr 30	May 31	June 30	July 31	Aug 31	Sep 30	Oct 31	Nov 30	Dec 31	13 MONTH AVERAGE	TOTAL
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
Prefunded/(Unfunded) Pension Liability																
1	Operating Balance (Schedule 3.11.1)	48,967	30,104	29,275	28,446	32,173	31,344	30,515	34,241	33,412	32,583	36,310	35,481	34,652		
2	Expense		(1,268)	(1,268)	(1,268)	(1,268)	(1,268)	(1,268)	(1,268)	(1,268)	(1,268)	(1,268)	(1,268)	(1,268)	(15,215)	
3	Actual Funding		-	-	6,968	-	-	6,968	-	-	6,968	-	-	6,968	27,872	
3	Income Taxes	(18,863)	439	439	(1,973)	439	439	(1,973)	439	439	(1,973)	439	439	(1,973)	(4,382)	
4	Closing Balance	30,104	29,275	28,446	32,173	31,344	30,515	34,241	33,412	32,583	36,310	35,481	34,652	38,379	32,840	
Prefunded/(Unfunded) Other Post Employment Benefits Liability																
5	Operating Balance (Schedule 3.11.1)	(7,631)	(4,588)	(4,744)	(4,901)	(5,057)	(5,213)	(5,370)	(5,526)	(5,683)	(5,839)	(5,996)	(6,152)	(6,308)		
6	Expense		(396)	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(4,754)	
7	Actual Funding		157	157	157	157	157	157	157	157	157	157	157	157	1,883	
8	Income Taxes	3,043	83	83	83	83	83	83	83	83	83	83	83	83	994	
9	Closing Balance	(4,588)	(4,744)	(4,901)	(5,057)	(5,213)	(5,370)	(5,526)	(5,683)	(5,839)	(5,996)	(6,152)	(6,308)	(6,465)	(5,256)	
Severance Related Pension Top-Up																
10	Opening Balance	-	-	-	-	-	-	-	(25)	(148)	(521)	(894)	(1,267)	(1,640)		
11	Severance Amortization - Operating (Schedule 2.13.3, sheet 3 of 3)	-	-	-	-	-	-	-	(122)	(504)	(504)	(504)	(503)	(504)	(2,641)	
12	Severance Amortization - Capital (Schedule 2.13.3, sheet 3 of 3)	-	-	-	-	-	-	(38)	(67)	(66)	(67)	(66)	(67)	(67)	(438)	
13	Income Taxes	-	-	-	-	-	-	13	65	197	198	197	197	198	1,066	
14	Closing Balance	-	-	-	-	-	-	(25)	(148)	(521)	(894)	(1,267)	(1,640)	(2,013)	(501)	
15	Total Prefunded/(Unfunded) Pension & Other Post Employment Benefits Liability	25,516	24,531	23,545	27,116	26,130	25,145	28,690	27,581	26,223	29,420	28,062	26,704	29,901	26,813	

4. Appendix 1 - The mainline definitions and maps

Definition A: Functional

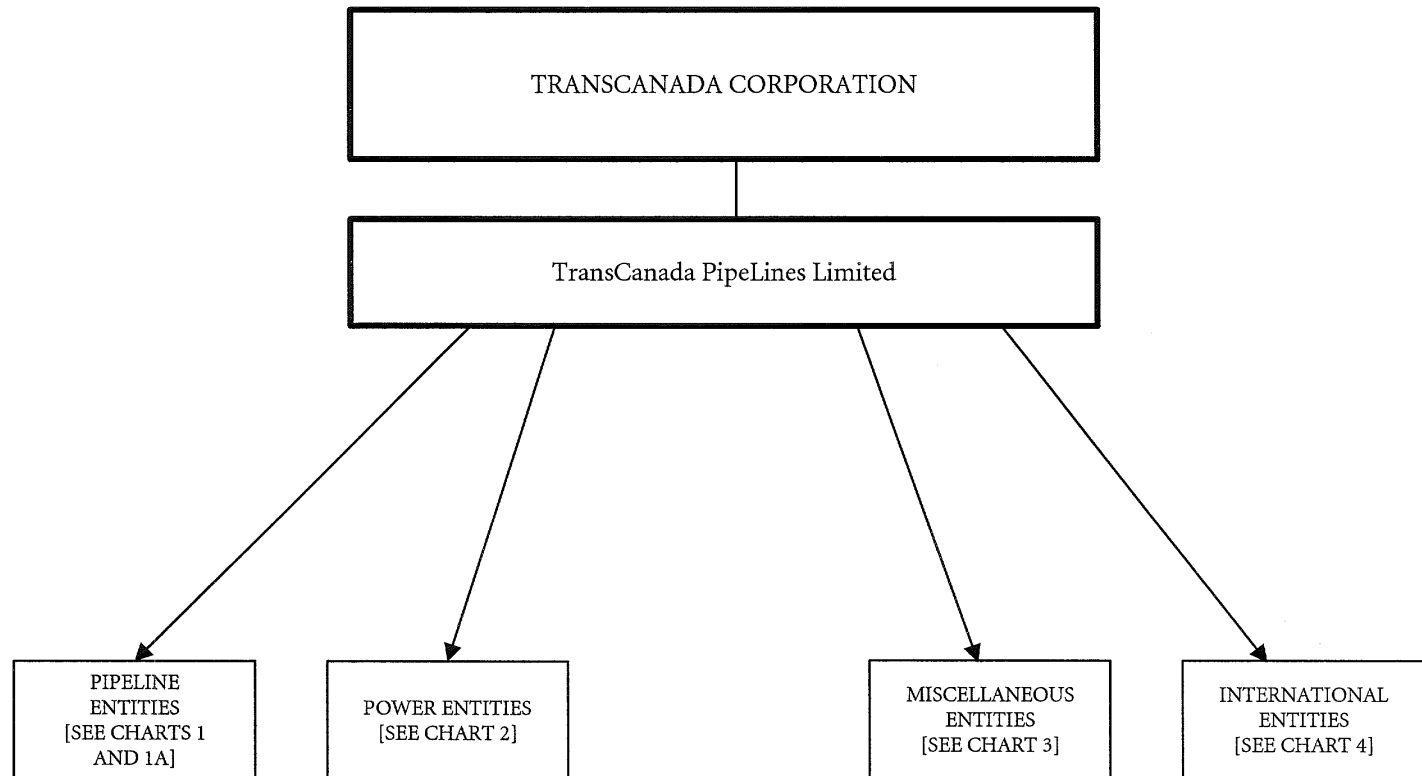
~~A functional approach was used to define "mainline".~~ Mainline assets were designated as the facilities which are most aligned with a continental North American pipeline transmission function while the facilities which are most aligned with local gas aggregation were ~~designated~~ defined as lateral assets. ~~The~~ Under this definition the mainline includes the following facilities:

1. All pipelines of ~~NPS~~ a Nominal Pipe Size (NPS) of 24 inches and greater, excluding short segments greater than or equal to NPS 24 used for river crossings of lines less than NPS 24.
2. All pipelines less than NPS 24 that are in the right-of-way (one mile radius) of pipe with a diameter of NPS 24 and greater (defined in point 1 above).
3. All pipes that connect to the transmission systems outside Alberta at the following border delivery points:
 - a) Gordondale (Westcoast)
 - b) A/BC (TransCanada B.C. System)
 - c) Alberta/Montana (Montana Power)
 - d) McNeill (Foothills Saskatchewan)
 - e) Empress (TransCanada Mainline)
 - f) Cold Lake (TransGas)
4. Select crossovers that are required for operational flexibility:
 - a) Hidden Lake Compressor to Meikle River Compressor
 - b) Saddle Hills Compressor to East of ~~Spirit River Compressor~~ Belloy West Meter Station
 - c) Gold Creek Compressor Station to South of Frakes Flats East Meter Station
 - ~~e/d)~~ Paul Lake Compressor to North of Swartz Creek Compressor
 - ~~d/e)~~ Westrose Meter Station to South of Bingley Meter Station
5. All pipes connecting existing storage locations:
 - a) Demmit
 - b) January Creek
 - c) Crossfield East
 - d) Carbon
 - e) Severn Creek
 - f) AECO C
6. All existing pipes in the proposed Northwest Mainline corridor, south of Keppler Creek meter station to Weaver Lake South meter station
7. Other pipes:
 - a) Zama Lake Meter Station to Meikle River Compressor Station
 - b) Field Lake Compressor Station to Hanmore Lake Compressor Station
 - c) Pipes between Mainline and Simmons/Albersun at Atmore
 - d) Connections to 41 additional receipt stations

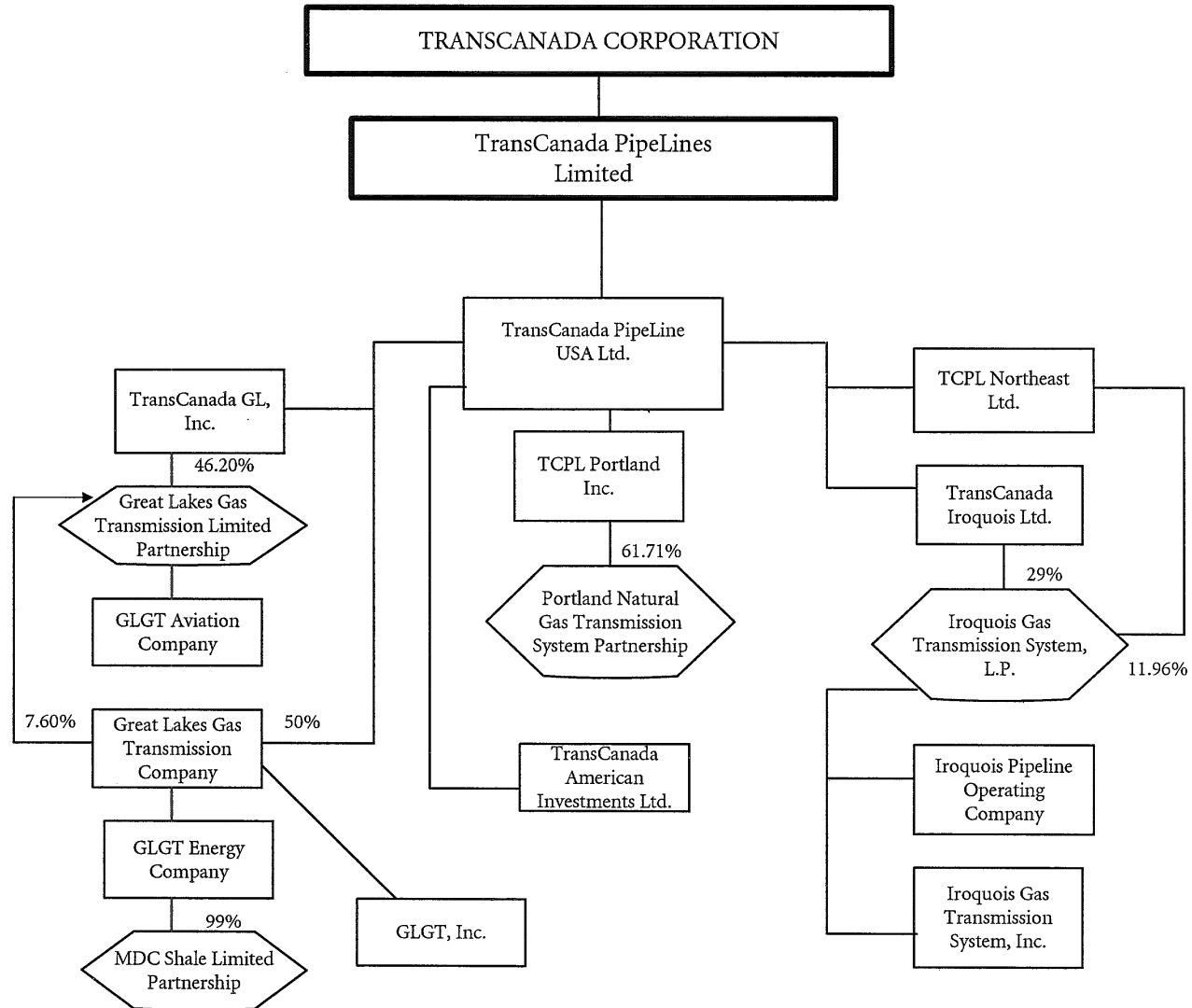
Definition B: Physical Size

In this definition, only those pipes described under the first criterion of definition A ~~was considered~~, (i.e., all pipelines of NPS 24 and greater, excluding short segments greater than or equal to NPS 24 used for river crossings of lines less than NPS 24) were defined as mainline assets. In this definition, only the storage facilities at January Creek, Crossfield East and AECO C are in the mainline area because, as of December 31, 2002, they are the only storage facilities serviced by pipes that are at least 24 inches in diameter.

**NGTL's Application,
Section 9, Appendix B**

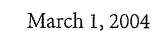


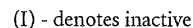
Organizational Chart of TransCanada Corporation and TransCanada PipeLines Limited
as it relates to certain United States Pipeline Subsidiaries and Affiliates
 100% owned unless otherwise indicated



Organizational Chart of TransCanada Corporation and TransCanada PipeLines Limited as it relates to Power

TRANSCANADA CORPORATION



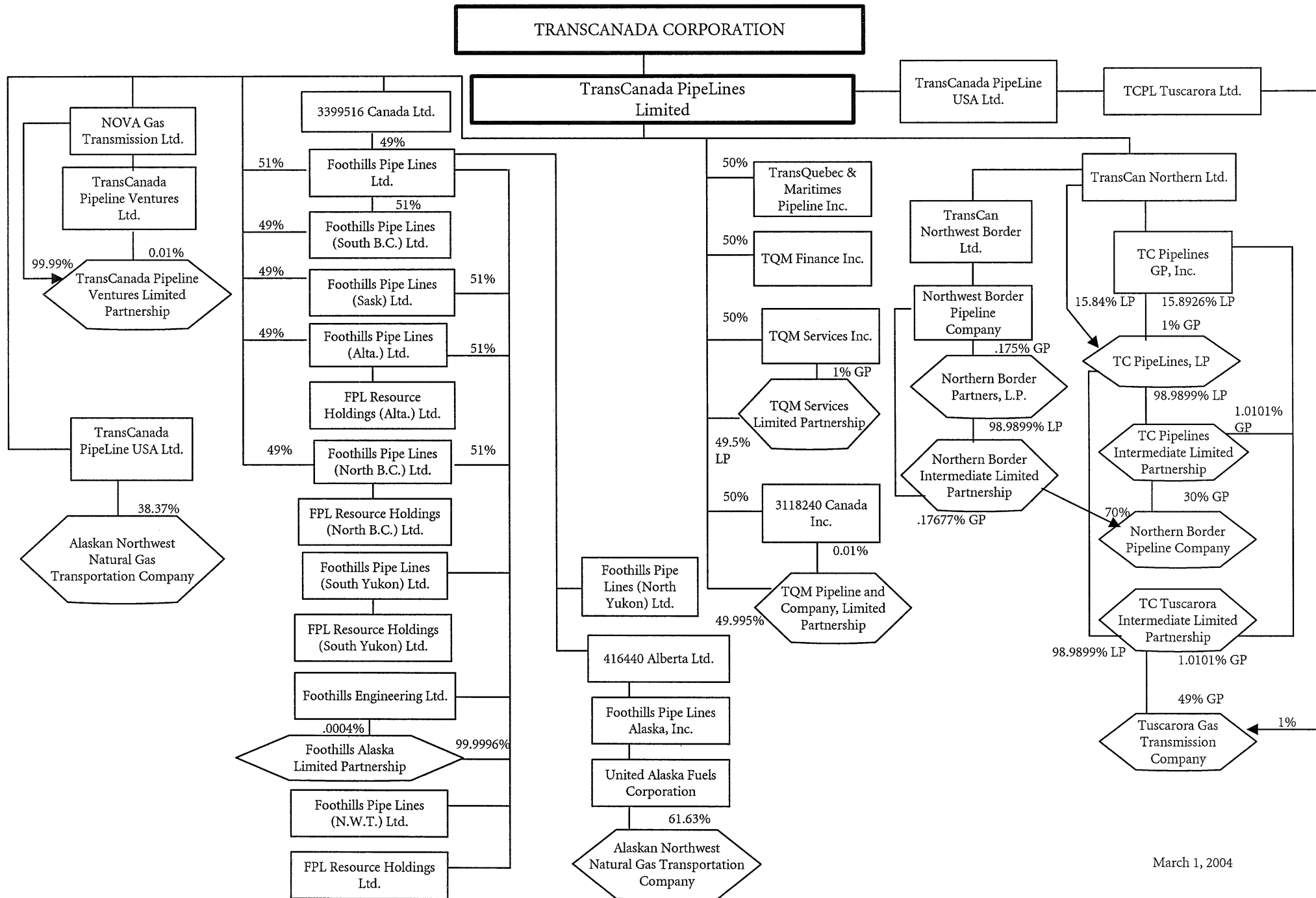


March 1, 2004

Organizational Chart of TransCanada Corporation and TransCanada PipeLines Limited

as it relates to Pipeline Active Subsidiaries & Affiliates

100% owned unless otherwise indicated



March 1, 2004

NGTL's Response to BR-NGTL 23(b)

BR-NGTL-023(b)

REVISED March 2004

Issue:

Requests for Delivery Service from the Ft. McMurray North Hub

Reference:

Ft. McMurray Area, Section 8.2, Page 5 of 10.

Preamble:

NGTL provided a list of projects for which delivery service has been requested from NGTL from the Ft. McMurray North Hub:

- Syncrude's Aurora North and South Projects;
- CNRL's Horizon Project;
- Deer Creek Energy's Joslyn project;
- Koch/UTS's Fort Hills project;
- Imperial Oil/Exxon Mobil's Kearl Lake Project;
- Husky/Imperial Oil's Kearl Lake project; and
- Suncor's Firebag expansions

Request:

Please indicate the volumes of gas currently being transported to the customers requesting delivery service to the Ft. McMurray Area via other pipeline arrangements. Please indicate whether the request for delivery service is for incremental volumes, and the specific volumes per customer.

Response:

NGTL understands that approximately 30-40 MMcf/d of gas is currently transported for Syncrude to the Fort McMurray North Hub location via the Simmons pipeline, in combination with the Kearl Lake Pipeline. The NGTL contract executed with Syncrude includes these volumes as well as incremental volumes of about 70 MMcf/d, which results in a total contracted volume of 110 MMcf/d.

BR-NGTL-023(b)

REVISED March 2004

Approximately ~~25~~15 MMcf/d of the Suncor Firebag volumes are currently flowing under NGTL contracts with delivery at Mildred Lake. These volumes will climb to 131 MMcf/d over the contract term.

NGTL does not believe any of the other listed projects are currently receiving gas.

NGTL's Response to CAPP-NGTL-011

Issue:

Operating Costs

Reference:

2004 General Rate Application Phase 1, Revenue Requirement, Volume 1,
Sub-Section 2.3.1 – 2002 – 2004 Operating Costs, page 10 of 27.

Preamble:

NGTL states that six major compressor overhauls will be completed in 2004 compared to 12 in the 2003 forecast year.

Request:

Please provide a complete history of major compressor overhauls for 2002 and 2003 and a forecast of future compressor overhauls for 2004, 2005 and 2006.

Response:

As per the February 2004 Update, the table below has been updated and details the number of major overhauls performed or forecast to be performed on the Alberta System for the period 2002 to 2005. Forecast data for 2005 is based on expected 2004 unit utilization. It is expected that unit utilization beyond 2004 will be different. A forecast for 2006 is not provided as the horizon is too remote to provide a meaningful estimate of the program.

Number of Major Overhauls Performed / Forecast – Alberta System

Equipment	Manufacturer	Type	2002 (Actual)	2003 (Actual)	2004 (Forecast)	2005 (Forecast)
RB211	Rolls Royce	Gas Generator	1	1	0	2
LM2500	GE	Gas Generator	0	0	0	0
LM1600	GE	Gas Generator	3	0	2	0
Avon	Rolls Royce	Gas Generator	1	1	0	0
Allison 501	Rolls Royce	Gas Generator	1	1	1	0

CAPP-NGTL-011

REVISED March 2004

Equipment	Manufacturer	Type	2002 (Actual)	2003 (Actual)	2004 (Forecast)	2005 (Forecast)
Tornado	Alstom	Gas Generator	1	0	0	0
Taurus	Solar	Gas Generator	1	0	0	0
Centaur	Solar	Gas Generator	1	0	1	0
Saturn	Solar	Gas Generator	3	0	0	0
Saturn	Solar	Gas Generator/Power Turbine ²	1	1	1	1
Centaur	Solar	Gas Generator/Power Turbine ²	1	3	0	0
Recip.	Various	Reciprocating	1	2	0	0
Mars	Solar	Gas Generator	0	0	0	0
Tornado	Alstom	Power Turbine	1	0	0	0
Centaur	Solar	Power Turbine	0	0	0	1
Taurus	Solar	Power Turbine	0	0	0	1
Saturn	Solar	Power Turbine ¹	0	0	1	0
RT48	Cooper Rolls	Power Turbine	0	0	0	0
RT56	Cooper Rolls	Power Turbine	0	0	0	0
RT62	Cooper Rolls	Power Turbine	0	0	0	0
GT-22	Dresser-Rand	Power Turbine	0	1	0	0
ELM 116/2	GE	Power Turbine ¹	1	2	0	0
Total			17	12	6	5

1. ~~One additional overhaul has been scheduled and one overhaul was removed from the schedule in 2004 since the GRA was filed.~~ One overhaul was removed from the schedule in 2004 since the GRA was filed.
2. The gas generators and power turbines for Solar Centaur and Solar Saturn units may be overhauled together or individually.

Notes:

- Includes all Gas Generator major overhauls, Power Turbine major overhauls, and Reciprocating Engine major overhauls only.
- Does not include equipment failures and other unscheduled maintenance activities.
- Solar Saturn and Solar Centaur overhauls where both the Power Turbine and Gas Generator are overhauled at the same time have been counted as one overhaul (GG + PT) rather than two overhauls.
- Forecast based on projected utilization of compression equipment in 2004/2005. Should utilization change from the forecast the number of projected overhauls could increase or decrease.

Attachment CAPP-NGTL-041(b) to NGTL's Response to CAPP-NGTL-041(b)

CAPP-NGTL-041(b)

Information as at 3/4/2004

Albrecht W.A. Bellstedt

Company/Title	Date Elected	End Date
2233 Delaware L.L.C. <i>Vice-President</i>	9/19/2001	
3399516 Canada Ltd. <i>President</i>	2/01/1999	
672483 Alberta Ltd. <i>President</i>	3/31/2002	
701671 Alberta Ltd. <i>President</i>	12/31/2001	
790821 Alberta Ltd. <i>President</i>	2/01/1999	
Alberta Inter-Field Gas Lines Limited <i>President</i>	12/12/2000	
NOVA Gas Transmission Ltd. <i>Executive Vice-President</i>	4/22/2002	
Northwest Border Pipeline Company <i>Vice-President</i>	15/8/2002	
TCPL CentrOriente Ltd. <i>Vice-President</i>	2/01/1999	
TCPL Project Engineering Ltd. <i>Vice-President</i>	2/01/1999	
TransCanada Corporation <i>General Counsel</i>	5/15/2003	
TransCanada Corporation <i>Executive Vice-President, Law</i>	5/15/2003	
TransCanada Energy Investments Ltd. <i>General Counsel</i>	1/31/2003	
TransCanada Energy Investments Ltd.	1/31/2003	

<i>Vice-President</i>		
Company/Title	Date Elected	End Date
TransCanada Overseas Holdings Limited	8/02/2000	
<i>General Counsel</i>		
TransCanada Overseas Holdings Limited	8/02/2000	
<i>Vice-President</i>		
TransCanada PipeLine USA Ltd.	3/23/2000	
<i>Senior Vice-President, Law & Administration</i>		
TransCanada PipeLines Colombia Limited	7/30/1999	
<i>Vice-President</i>		
TransCanada PipeLines Limited	6/21/2000	
<i>Executive Vice-President, Law</i>		
TransCanada PipeLines Limited	6/21/2001	
<i>General Counsel</i>		
Western Pipe Lines	2/01/1999	
<i>Vice-President</i>		

Russell K. Girling

Company/Title	Date Elected	End Date
1202053 Ontario Limited <i>President</i>	8/31/2001	
2233 Delaware L.L.C. <i>Chief Financial Officer</i>	9/19/2001	
2233 Delaware L.L.C. <i>Vice-President</i>	9/19/2001	
NOVA Gas Transmission Ltd. <i>Chief Financial Officer</i>	4/22/2002	
NOVA Gas Transmission Ltd. <i>Executive Vice-President</i>	4/22/2002	
NOVA Gas Transmission Ltd. <i>Treasurer</i>	2/1/2004	
Northridge Energy Marketing Corp. <i>President</i>	7/31/2001	
Northridge Gas Marketing U.S., Inc. <i>President</i>	7/31/2001	
Northridge Ventures Inc. <i>President</i>	7/31/2001	
Northwest Border Pipeline Company <i>President</i>	9/12/2003	
TC PipeLines GP, Inc. <i>Chief Financial Officer</i>	4/12/1999	
TCM Facilities Ltd. <i>Chief Financial Officer</i>	12/17/1999	
TransCanada Border PipeLine Ltd. <i>Treasurer</i>	11/15/1999	
TransCanada Corporation <i>Chief Financial Officer</i>	5/15/2003	
TransCanada Corporation <i>Executive Vice-President, Corporate Development</i>	5/15/2003	
TransCanada Energy Investments Ltd. <i>Chief Financial Officer</i>	1/31/2003	

TransCanada Energy Investments Ltd.	1/31/2003
<i>Vice-President</i>	
TransCanada Energy USA Inc.	7/31/2001
<i>President</i>	
TransCanada Gas Processing Ltd.	12/17/1999
<i>Chief Financial Officer</i>	
TransCanada Gas Services Inc.	7/31/2001
<i>President</i>	
TransCanada Hungarian Holdings Limited	8/02/2000
<i>President</i>	
TransCanada Overseas Holdings Limited	8/02/2000
<i>President</i>	
TransCanada PipeLine USA Ltd.	3/23/2000
<i>Chief Financial Officer</i>	
TransCanada PipeLine USA Ltd.	3/23/2000
<i>Senior Vice-President</i>	
TransCanada PipeLines Limited	8/01/1999
<i>Chief Financial Officer</i>	
TransCanada PipeLines Limited	3/15/2003
<i>Executive Vice-President, Corporate Development</i>	
TransCanada Power Services Ltd.	2/09/1999
<i>Chief Financial Officer</i>	
TransCanada Power Services Ltd.	5/15/2001
<i>Chairman of the Board</i>	
TransCanada Viking Ltd.	4/23/2003
<i>President</i>	
Western Pipe Lines	9/21/1999
<i>Treasurer</i>	
Western Pipe Lines	9/21/1999
<i>Vice-President</i>	
TransCanada American Investments Ltd.	1/9/2004
<i>Chief Financial Officer</i>	

Harold N. Kvisle

Company/Title	Date Elected	End Date
2233 Delaware L.L.C. <i>President</i>	9/19/2001	
NOVA Gas Transmission Ltd. <i>Chief Executive Officer</i>	4/22/2002	
TransCanada Corporation <i>Chief Executive Officer</i>	5/15/2003	
TransCanada Corporation <i>President</i>	5/15/2003	
TransCanada PipeLine USA Ltd. <i>President</i>	12/12/2000	
TransCanada PipeLines Limited <i>Chief Executive Officer</i>	5/01/2001	
TransCanada PipeLines Limited <i>President</i>	5/01/2001	

Ronald J. Turner

Company/Title	Date Elected	End Date
NOVA Gas Transmission Ltd. <i>President</i>	12/12/2000	
TC PipeLines GP, Inc. <i>Chief Executive Officer</i>	12/12/2000	
TC PipeLines GP, Inc. <i>President</i>	12/12/2000	
TCPL CentrOriente Ltd. <i>President</i>	10/01/1999	
TCPL Northeast Ltd. <i>President</i>	2/01/2001	
TCPL Project Engineering Ltd. <i>Vice-President</i>	09/21/1999	
TransCan Northern Ltd. <i>President</i>	12/31/2000	
TransCanada GL, Inc. <i>President</i>	12/12/2000	
TransCanada Iroquois Ltd. <i>President</i>	12/12/2000	
TransCanada Corporation <i>Executive Vice-President, Gas Transmission</i>	05/15/2003	
TransCanada PipeLines Colombia Limited <i>President</i>	10/01/1999	
TransCanada PipeLines Limited <i>Executive Vice-President, Gas Transmission</i>	03/15/2003	
Western Pipe Lines <i>President</i>	12/31/2000	
TransCanada American Investments Ltd. <i>President</i>	1/9/2004	

Ronald L. Cook

Company/Title	Date Elected	End Date
1202053 Ontario Limited <i>Vice-President, Taxation</i>	4/15/2002	
2233 Delaware L.L.C. <i>Vice-President, Taxation</i>	4/15/2002	
3399516 Canada Ltd. <i>Vice-President, Taxation</i>	4/15/2002	
701671 Alberta Ltd. <i>Vice-President, Taxation</i>	4/15/2002	
779540 Alberta Ltd. <i>Vice-President, Taxation</i>	4/15/2002	
790821 Alberta Ltd. <i>Vice-President, Taxation</i>	4/15/2002	
Alberta Inter-Field Gas Lines Limited <i>Vice-President, Taxation</i>	4/15/2002	
Cancarb Limited <i>Vice-President, Taxation</i>	4/15/2002	
Manchief Holding Company <i>Vice-President, Taxation</i>	6/19/2002	
NOVA Gas Transmission Ltd. <i>Vice-President, Taxation</i>	4/15/2002	
Northridge Energy Marketing Corp. <i>Vice-President, Taxation</i>	4/15/2002	
Northridge Gas Marketing U.S., Inc. <i>Vice-President, Taxation</i>	4/15/2002	
Northridge Ventures Inc. <i>Vice-President, Taxation</i>	4/15/2002	
Northwest Border Pipeline Company <i>Vice-President, Taxation</i>	8/15/2002	
OSP Finance Company <i>Vice-President, Taxation</i>	4/15/2002	

Polar Gas Limited 4/15/2002

Vice-President, Taxation

TC Ocean State Corporation 4/15/2002

Vice-President, Taxation

TC PipeLines GP, Inc. 4/15/2002

Vice-President, Taxation

TC Power Operations Ltd. 4/15/2002

Vice-President, Taxation

TCPL CentrOriente Ltd. 4/15/2002

Vice-President, Taxation

TCPL Mayflower Inc. 4/15/2002

Vice-President, Taxation

TCPL Northeast Ltd. 4/15/2002

Vice-President, Taxation

TCPL OSP Ltd. 4/15/2002

Vice-President, Taxation

TCPL Ocean State Ltd. 4/15/2002

Vice-President, Taxation

TCPL Portland Inc. 4/15/2002

Vice-President, Taxation

TCPL Power Ltd. 4/15/2002

Vice-President, Taxation

TCPL Project Engineering Ltd. 4/15/2002

Vice-President, Taxation

TCPL Storage Ltd. 4/15/2002

Vice-President, Taxation

TCPL Tuscarora Ltd. 4/15/2002

Vice-President, Taxation

TransCan Northern Ltd. 4/15/2002

Vice-President, Taxation

TransCan Northwest Border Ltd. 8/15/2002

Vice-President, Taxation

TransCanada (Curtis Palmer) Ltd. 4/15/2002

Vice-President, Taxation

TransCanada (Hydroelectric) USA Ltd.	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada Alaska Northwest Ltd.	4/23/2003
<i>Vice-President, Taxation</i>	
TransCanada Border PipeLine Ltd.	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada Calibrations Ltd.	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada Corporation	5/15/2003
<i>Vice-President, Taxation</i>	
TransCanada Energy Investments Ltd.	1/31/2003
<i>Vice-President, Taxation</i>	
TransCanada Energy Ltd.	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada Energy USA Inc.	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada GL, Inc.	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada Gas Processing Ltd.	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada Gas Services Inc.	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada Hungarian Holdings Limited	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada International Business Development Ltd.	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada Iroquois Ltd.	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada OSP Holdings Ltd.	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada Overseas Holdings Limited	4/15/2002
<i>Vice-President, Taxation</i>	

TransCanada PipeLine USA Ltd.	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada PipeLines Colombia Limited	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada PipeLines Limited	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada PipeLines Services Ltd.	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada Power Marketing Ltd.	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada Power Services Ltd.	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada Viking Ltd.	4/23/2003
<i>Vice-President, Taxation</i>	
Western Pipe Lines	4/15/2002
<i>Vice-President, Taxation</i>	
TransCanada American Investments Ltd.	1/9/2004
<i>Vice-President, Taxation</i>	

Max Feldman

Company/Title	Date Elected	End Date
3399516 Canada Ltd. <i>Vice-President</i>	8/15/2003	
Foothills Pipe Lines (Alta.) Ltd. <i>President</i>	8/15/2003	
Foothills Pipe Lines (Sask.) Ltd. <i>President</i>	8/15/2003	
Foothills Pipe Lines (South B.C.) Ltd. <i>President</i>	8/15/2003	
Foothills Pipe Lines Ltd. <i>Chief Operating Officer</i>	8/15/2003	
NOVA Gas Transmission Ltd. <i>Vice-President, Gas Transmission, West</i>	1/2/2004	
TC PipeLines GP, Inc. <i>Vice-President</i>	9/23/2003	
TCPL Tuscarora Ltd. <i>President</i>	9/12/2003	
TransCan Northern Ltd. <i>Vice-President</i>	9/12/2003	

Rhondda E.S. Grant

Company/Title	Date Elected	End Date
TransCanada Energy Management Inc. <i>Secretary</i>	1/31/2003	
1202053 Ontario Limited <i>Corporate Secretary</i>	10/13/2000	
2233 Delaware L.L.C. <i>Corporate Secretary</i>	9/19/2001	
3399516 Canada Ltd. <i>Secretary</i>	10/01/1998	
413909 Alberta Ltd. <i>Corporate Secretary</i>	11/01/1999	
672483 Alberta Ltd. <i>Secretary</i>	3/31/2002	
701671 Alberta Ltd. <i>Secretary</i>	10/01/2000	
779540 Alberta Ltd. <i>Secretary</i>	7/03/1998	
790821 Alberta Ltd. <i>Secretary</i>	2/01/1999	
Alberta Inter-Field Gas Lines Limited <i>Secretary</i>	7/03/1998	
Cancarb Limited <i>Secretary</i>	7/03/1998	
CrossAlta Gas Storage & Services Ltd. <i>Secretary</i>	7/03/1998	
NOVA Gas Transmission Ltd. <i>Corporate Secretary</i>	7/03/1998	
NOVA Gas Transmission Ltd. <i>Vice-President</i>	12/12/2000	
Northridge Energy Marketing Corp. <i>Secretary</i>	10/01/2000	

Northridge Gas Marketing U.S., Inc.	10/01/2000
<i>Secretary</i>	
Northridge Ventures Inc.	10/01/2000
<i>Secretary</i>	
Northwest Border Pipeline Company	8/15/2002
<i>Secretary</i>	
Novacorp Realty Finance Ltd.	4/03/2000
<i>Corporate Secretary</i>	
Novagas Canada Ltd.	12/31/2000
<i>Corporate Secretary</i>	
Novagas Canada Pipelines Ltd.	10/03/2000
<i>Corporate Secretary</i>	
OSP Finance Company	7/03/1998
<i>Assistant Secretary</i>	
Polar Gas Limited	8/01/1998
<i>Secretary</i>	
Saddlebrook Industrial Park Ltd.	12/31/2000
<i>Corporate Secretary</i>	
TC Ocean State Corporation	10/13/2000
<i>Secretary</i>	
TC Power Operations Ltd.	10/18/2000
<i>Secretary</i>	
TCM Facilities Ltd.	12/31/2000
<i>Corporate Secretary</i>	
TCPL CentrOriente Ltd.	7/03/1998
<i>Secretary</i>	
TCPL Mayflower Inc.	7/03/1998
<i>Secretary</i>	
TCPL Northeast Ltd.	1/15/1999
<i>Secretary</i>	
TCPL OSP Ltd.	9/01/1998
<i>Secretary</i>	
TCPL Ocean State Ltd.	6/30/1998
<i>Secretary</i>	

TCPL Portland Inc. <i>Secretary</i>	7/03/1998
TCPL Power Ltd. <i>Secretary</i>	7/03/1998
TCPL Project Engineering Ltd. <i>Secretary</i>	7/03/1998
TCPL Storage Ltd. <i>Secretary</i>	7/03/1998
TCPL Tuscarora Ltd. <i>Secretary</i>	7/03/1998
TransCan Northern Ltd. <i>Secretary</i>	7/03/1998
TransCan Northwest Border Ltd. <i>Secretary</i>	8/15/2002
TransCanada (Curtis Palmer) Ltd. <i>Secretary</i>	4/09/2001
TransCanada (Hydroelectric) USA Ltd. <i>Secretary</i>	4/09/2001
TransCanada Alaska Northwest Ltd. <i>Secretary</i>	4/23/2003
TransCanada American Investments Ltd. <i>Corporate Secretary</i>	1/9/2004
TransCanada Border PipeLine Ltd. <i>Secretary</i>	7/03/1998
TransCanada Calibrations Ltd. <i>Secretary</i>	7/03/1998
TransCanada Corporation <i>Corporate Secretary</i>	5/15/2003
TransCanada Corporation <i>Vice-President</i>	5/15/2003
TransCanada Energy Ltd. <i>Corporate Secretary</i>	1/14/2004
TransCanada Energy USA Inc. <i>Corporate Secretary</i>	7/03/1998

TransCanada GL, Inc. <i>Secretary</i>	7/03/1998
TransCanada Gas Liquids Ltd. <i>Corporate Secretary</i>	12/31/2000
TransCanada Gas Processing Ltd. <i>Corporate Secretary</i>	7/13/1998
TransCanada Gas Services Inc. <i>Corporate Secretary</i>	7/03/1998
TransCanada Hungarian Holdings Limited <i>Corporate Secretary</i>	8/02/2000
TransCanada Hungarian Holdings Limited <i>Vice-President</i>	8/02/2000
TransCanada International Business Development Ltd. <i>Secretary</i>	7/03/1998
TransCanada Iroquois Ltd. <i>Secretary</i>	7/03/1998
TransCanada OSP Holdings Ltd. <i>Secretary</i>	7/03/1998
TransCanada Overseas Holdings Limited <i>Corporate Secretary</i>	8/02/2000
TransCanada Overseas Holdings Limited <i>Vice-President</i>	8/02/2000
TransCanada PipeLine USA Ltd. <i>Corporate Secretary</i>	3/23/2000
TransCanada PipeLine USA Ltd. <i>Vice-President</i>	3/23/2000
TransCanada PipeLines Colombia Limited <i>Secretary</i>	7/03/1998
TransCanada PipeLines Limited <i>Corporate Secretary</i>	7/02/1998
TransCanada PipeLines Limited <i>Vice-President</i>	9/21/1999
TransCanada PipeLines Services Ltd. <i>Secretary</i>	9/25/1998

TransCanada Pipeline Ventures Ltd. <i>Corporate Secretary</i>	9/21/1999
TransCanada Power Marketing Ltd. <i>Secretary</i>	7/03/1998
TransCanada Viking Ltd. <i>Secretary</i>	4/23/2003
TransVoyageur Transmission Ltd. <i>Secretary</i>	7/03/1998
Western Pipe Lines <i>Secretary</i>	7/03/1998

Donald M. Wishart

Company/Title	Date Elected	End Date
3399516 Canada Ltd. <i>Vice-President</i>	8/15/2003	
NOVA Gas Transmission Ltd. <i>Executive Vice-President, Operations & Engineering</i>	1/2/2004	
TCPL Project Engineering Ltd. <i>President</i>	12/31/2000	
TransCanada Corporation <i>Executive Vice-President, Operations & Engineering</i>	5/15/2003	
TransCanada PipeLines Limited <i>Executive Vice-President, Operations & Engineering</i>	3/15/2003	

Lee G. Hobbs

Company/Title	Date Elected	End Date
NOVA Gas Transmission Ltd. <i>Controller</i>	2/02/2004	
Novacorp Realty Finance Ltd. <i>Vice-President</i>	10/31/2002	
TransCan Northern Ltd. <i>Treasurer</i>	9/12/2003	
TransCanada American Investments Ltd. <i>Vice-President</i>	1/09/2004	
TransCanada American Investments Ltd. <i>Controller</i>	1/09/2004	
TransCanada Corporation <i>Controller</i>	5/15/2003	
TransCanada Corporation <i>Vice-President</i>	5/15/2003	
TransCanada PipeLine USA Ltd. <i>Controller</i>	10/31/2002	
TransCanada PipeLine USA Ltd. <i>Vice-President</i>	10/31/2002	
TransCanada PipeLines Limited <i>Controller</i>	7/27/2001	
TransCanada PipeLines Limited <i>Vice-President</i>	7/27/2001	

Garry E. Lamb

Company/Title	Date Elected	End Date
NOVA Gas Transmission Ltd. <i>Vice-President, Risk Management</i>	11/24/2003	
TCPL Insurance Services Ltd. <i>President</i>	2/11/2000	
TransCanada Corporation <i>Vice-President, Risk Management</i>	5/15/2003	
TransCanada Energy Ltd. <i>Vice-President</i>	6/30/2002	
TransCanada Energy USA Inc. <i>Vice-President</i>	6/30/2002	
TransCanada Gas Services Inc. <i>Vice-President</i>	6/30/2002	
TransCanada PipeLine USA Ltd. <i>Vice-President, Risk Management</i>	3/23/2000	
TransCanada PipeLines Limited <i>Vice-President, Risk Management</i>	10/30/2001	
TransCanada Power Marketing Ltd. <i>Vice-President, Risk Management</i>	11/17/2003	

**Attachment 1 CAPP-NGTL-047(b)
to NGTL's Response to CAPP-NGTL-047(b)**

REVISED March 2004



TransCanada Policies and Procedures	
Title <u>Information Management and Security Policy</u>	
Effective Date (Date of Last Revision): 2003/12/05	UNCONTROLLED IF PRINTED
Original Execution Date: 2001/10/26	Status: <u>Approved</u>

The purpose of this policy is to govern the management and protection of the Company's information resources.


This policy applies to all personnel (including all regular full-time and part-time employees, contract workers and consultants) of TransCanada Corporation and its subsidiaries (the "Company"). When appropriate, the policy will be included as part of contractual agreements with third-party stakeholders, such as customers and suppliers, that may access or create Company information resources.

This policy governs all information resources, systems and technologies developed or acquired by or for the Company:

- in all media formats
- in every stage of the information life cycle
- in all locations
- of all sensitivity levels


GUIDING PRINCIPLES

1. The Company relies on the availability, integrity and confidentiality of its information resources in the performance of its daily business operations. Effective management of the Company's information resources is critical in order to maximize the value of information. This is achieved by:
 - maximizing productivity in searching for and retrieving of information
 - eliminating the duplication of effort and resources in the re-creation of existing information
 - retaining only relevant and useful information
 - eliminating systems and technologies with redundant functionality
 - protecting valuable information assets
2. Information is a valued asset of the Company. The Company therefore protects its information from unauthorized or inappropriate access, use, destruction or disclosure, whether accidental or intentional, which could result in:
 - operational disruption and/or inability to provide service in a timely fashion
 - penalty and/or fine resulting from failure to comply with applicable laws and regulations
 - inconsistent, inaccurate or unclear communication of corporate expectations
 - damage to Company reputation and public image
3. The Company will support operational excellence in information management by using formalized and consistent controls and Company-wide best practices that provide the right information:
 - to the right person
 - at the right time
 - in the right format
 - at the right cost
4. Information owners and information management experts will collaborate to develop and maintain information management standards, processes and practices to reflect the Company's business requirements and advancing technological opportunities.

TransCanada Policies and Procedures		<div>REvised Ma TransCanada <i>In business to deliver</i></div>
Title Information Management and Security Policy		
Effective Date (Date of Last Revision): 2003/12/05	UNCONTROLLED IF PRINTED	
Original Execution Date: 2001/10/26	Status: Approved	

POLICY STATEMENTS

1. All information resources developed or acquired by or for the Company are property of the Company and must be used only for Company-approved purposes.
2. It is the responsibility of all department personnel to manage and secure their information resources.
3. All information resources must have an identified Information Owner accountable to appropriately assess, manage and protect the information resources across the information lifecycle, as outlined in the [Information Management Program](#). Information Owners may designate Custodians to be responsible for the management and security of the information resources.
4. Senior Leadership will be accountable to ensure information resources within their functional area are identified and assigned an Information Owner (i.e. leader, manager).
5. In alignment with the [Information Management Program](#), the [Information Security Policies & Standards Documents](#) and department-specific practices, information management roles and responsibilities will be assigned by the Information Owner, and adhered to by all personnel.
6. Use of the Company's information resources must comply with all applicable corporate governance documents and all applicable statutory, legislative, regulatory, contractual, industry and operational requirements.
7. Information resources will be appropriately protected, from unauthorized or inappropriate access, use and destruction or disclosure whether accidental or intentional, throughout the resources' lifecycle.
8. Information must be transmitted in a secure manner (e.g. encrypted, appropriate levels of postal mail, etc.), appropriate for its sensitivity, regardless of the media used. Personnel must exercise appropriate caution in discussing all sensitive matters on the telephone (particularly cell phones), in public places, via email, or when transmitting material by fax.
9. All sensitive and valuable information resources must be appropriately secured when left unattended.
10. Incidents related to information management and security must be reported to Business Information, IT Security, Internal Audit, Human Resources, Legal, or others as appropriate.
11. The [Information Management Program](#), developed and maintained by Business Information, identifies roles, responsibilities and enabling tools that further support this policy.
12. The [Information Security Policies & Standards](#), developed and maintained by IT Security, identify roles, responsibilities and enabling tools that further support this policy.

TransCanada Policies and Procedures		<div>TransCanada <i>In business to deliver</i></div>
Title Information Management and Security Policy		
Effective Date (Date of Last Revision): 2003/12/05	UNCONTROLLED IF PRINTED	
Original Execution Date: 2001/10/26	Status: Approved	

RESPONSIBILITIES

As custodians of the *Information Management and Security Policy*, related responsibilities for Business Information and Information Systems are as follows:

Business Information

- Develop and maintain the Company's Information Management policy and program.
- Provide training and awareness regarding the Information Management policy and program.
- Own and manage the Company's document and records management tools, and develop related Company standards.
- Track and resolve issues, concerns and incidents relating to the Information Management program.

Information Systems

- The Vice President of Information Systems is accountable to ensure that technology policies, guidelines, tools, and processes exist to enable the protection of the Company's electronic information resources.
- The Vice President of Information Systems is the Information Owner of the IT Infrastructure.
- IT Security is responsible for development of the IT security strategy, practices, and guidelines in support of this and other Company policies.
- IT Security will provide IT risk assessment and consultation services to support the Information Owner, the Custodian and the personnel in the performance of their security of Information responsibilities.
- IT Security will track and resolve issues, concerns and incidents relating to security of electronic information resources.

COMPLIANCE / EXCEPTIONS

Personnel are expected to comply with all aspects of this policy and to support others in doing so. Personnel who fail to comply with a TransCanada Policy or its intent or who knowingly permit personnel under his or her supervision to fail to comply, will be subject to appropriate disciplinary action. Please refer to the [TransCanada Policies and Procedures Web Site](#) for more information.

REFERENCES AND LINKS

- [Code of Business Ethics](#)
- [Information Management Program](#)
- [Information Security Policies & Standards Documents](#)
- [Information Management Glossary](#)

BRIEF DESCRIPTION OF CHANGE

This document reflects revisions to the *Information Management and Security Policy*, dated September 28, 2001. This version emphasizes key policy statements (including specified accountabilities). More detailed information has been transferred to the [Information Management Program](#) (executed June 2003) and the [Information Security Policies & Standards Documents](#).



TransCanada Policies and Procedures	
Title Information Management and Security Policy	
Effective Date (Date of Last Revision): 2003/12/05	UNCONTROLLED IF PRINTED
Original Execution Date: 2001/10/26	Status: Approved

Document Originator(s) Terry Carswell, Manager, Business Information Bridget Saunders, Senior Analyst, Business Information Kris Surette, Manager, IT Security Catherine Dilan, Senior IT Specialist, IT Security Bruce Nysetvold, Senior Legal Counsel, Corporate Secretarial Roland Henderson, Director, Internal Audit	Signature _____ _____ _____ _____ _____ _____
Document Reviewer(s) Diana Peters, Director, Business Management Services Ray Barham, Vice President, Human Resources Paul MacGregor, Vice President, Operations & Engineering Services Alex Pochmursky, Vice President, Information Systems Rhondda Grant, Vice President and Corporate Secretary	Signature _____ _____ _____ _____ _____
Approval(s) for Issuance Don Wishart, Executive Vice President, Operations & Engineering for the Operations Committee	Signature _____

Accountable Department Business Management Services - 03835	Document Owner Terry Carswell, Manager, Business Information	Review Date September 2004
Master Index Section (Master Section) Information Management, Technology and Security	Scope Enterprise Wide	Sensitivity Code Internal

NGTL's Response to CAPP-NGTL-051

CAPP-NGTL-051

REVISED March 2004

Issue:

Code of Conduct – Confidential Customer Information

Reference:

2004 General Rate Application Phase 1, Section 9.0 – Code of Conduct, Page 13, and Appendix C – Code of Conduct (Black-lined Copy), Section 6.3 and 6.4.

Preamble:

The NGTL Code allows for the sharing of confidential customer information with regulated affiliates.

Request:

- (a) Please list all of the regulated affiliates of NGTL that would have access to confidential NGTL customer information.
- (b) Which of these regulated affiliates does not directly interconnect with NGTL?
- (c) Would confidential customer information be made available to regulated affiliates through means other than the sharing of operational information?
- (d) Please describe the type of confidential customer information, other than that required for system planning and routine operational purposes, which would be made available to the regulated affiliates of NGTL through the sharing of operational information.

Response:

- (a) TransCanada PipeLines Limited and Foothills Pipe Lines Ltd.
- (b) None.
- (c) Yes.

CAPP-NGTL-051

REVISED March 2004

- (d) TCPL employees would have access to the files and records of NGTL. Confidential information could include reserves data, market data, and customer contracts.

NGTL's Response to CAR-NGTL-009(b)

CAR-NGTL-009(b)

REVISED March 2004

Issue:

Revenue Requirement, Total Direct Compensation and Benefits

Reference:

Section 2.3.2, Long-Term Incentive Programs pg. 12 of 15

Preamble:

NGTL lists six items that reflect prudent business management and are tied to long-term incentives. They include financial measures (1), corporate governance (2), health and safety targets (3), cost containment (4), and both regulated (5) and non-regulated business growth (6).

Request:

Please provide the specific performance levels and pay-out targets under the long-term incentives program required in order to receive such compensation which are specific to each of the six items listed.

Response:

It is not possible to link specific performance levels and pay-out targets to each of the six items listed.

As NGTL stated in the Application [\(February 2004 Update\)](#), Sub-section 2.3.2, page 12, lines ~~9 to 18~~ [20 to 23 and page 13, lines 1 to 6](#), long-term incentives are tied to measures that, in aggregate, reflect sustained, prudent business management, including financial measures, corporate governance, health and safety targets, cost containment, and both regulated and non-regulated business growth. These measures are ultimately reflected in such aggregate measures as Total Shareholder Return (TSR) and stock price.

**NGTL's Responses to
CCA-NGTL-014(c), CCA-NGTL-014(f) and CCA-NGTL-018(a)**

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	915	
2003 ¹	827	
2004 Forecast	795	

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

¹ Allocated FTEs for 2003 and 2004 are an-averages. The December 2004-2003 allocated FTE included allocation adjustments and, therefore, the allocated average FTE is more indicative of the effort required to operate the Alberta System in 2003.

CCA-NGTL-014(f)

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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~~-actual year or 2004 test year.

Reference:

Section 2.10

Request:

Please provide details of what risks are uninsured.

Response:

The main criteria for ~~accessing~~assessing 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.

Attachment IGCAA-NGTL-003.3 to NGTL's Response to IGCAA-NGTL-003.3

Directors / Officers Report

As of 11/15/2003

TransCanada Pipeline Ventures Ltd.

Attachment
IGCAA-NGTL-003.3
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REVISED March 2004

Directors

Paul F. MacGregor	Director
Dennis J. McConaghy	Director
Jeff R. Rush	Director
Ronald J. Turner (TCPL)	Director
Donald M. Wishart	Director

Officers

Kristine Delkus	Vice-President
Rhondda E.S. Grant	Corporate Secretary
Jeff R. Rush	President

Directors / Officers Report

As of 3/4/2004

NOVA Gas Transmission Ltd.

Attachment
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REVISED March 2004

Directors

Albrecht W.A. Bellstedt	Director
Russell K. Girling	Director
Ronald J. Turner	Director

Officers

Albrecht W.A. Bellstedt	Executive Vice-President
Albrecht W.A. Bellstedt	Chairman of the Board
Ronald L. Cook	Vice-President, Taxation
Max Feldman	Vice-President, Gas Transmission, West
Russell K. Girling	Chief Financial Officer
Russell K. Girling	Executive Vice-President
Russell K. Girling	Treasurer
Rhondda E.S. Grant	Corporate Secretary
Rhondda E.S. Grant	Vice-President
Lee G. Hobbs	Controller
Harold N. Kvisle	Chief Executive Officer
Garry E. Lamb	Vice-President, Risk Management
Ronald J. Turner (TCPL)	President

Directors / Officers Report

As of 3/4/2004

NOVA Gas Transmission Ltd.

Donald M. Wishart

Executive Vice-President, Operations & Engineering

Attachment
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Attachment IGCAA-NGTL-003.4 to NGTL's Response to IGCAA-NGTL-003.4

Directors / Officers Report

From 1/1/2001 Through 12/31/2001

NOVA Gas Transmission Ltd.

Attachment
IGCAA-NGTL-003.4
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Directors

		Effective
Albrecht W.A. Bellstedt	Director	3/31/1999
Russell K. Girling	Director	8/1/1999
Harold N. Kvisle	Director	12/12/2000
Dennis J. McConaghy	Director	12/31/2001
Walentin Mirosh	Director	10/22/1999
Ronald J. Turner	Director	10/22/1999

Officers

		Effective
Douglas D. Baldwin	Chairman	11/15/1999
Steven D. Becker	Senior Vice-President, Market Development	9/21/1999
Carla L. Campbell	Vice-President, Human Resources, Consulting Services	11/30/2000
Max Feldman	Senior Vice-President, Cust Sales & Serv	9/21/1999
Rhondda E.S. Grant	Corporate Secretary	7/3/1998
Rhondda E.S. Grant	Vice-President	12/12/2000
Paul F. MacGregor	Vice-President	9/21/1999
Brian McConaghy	Vice-President, Health, Safety and Environment	11/30/2000
Brian C. McNulty	Vice-President, Law	9/21/1999
Anthony M. Palmer	Vice-President, Transmission Planning	11/30/2000

Directors / Officers Report

From 1/1/2001 Through 12/31/2001

NOVA Gas Transmission Ltd.

Gary G. Penrose	Vice-President, Taxation	5/9/2000
Alexander J. Pochmursky	Vice-President, Procurement	11/30/2000
Wendy M. Richardson	Vice-President, Shared Services	11/30/2000
Murray J. Samuel	Vice-President, Operations & Engineering Law	11/15/2001
Steven C. Schock	Senior Vice-President, Engineering & Technical Services	11/30/2000
Ronald J. Turner (TCPL)	President	12/12/2000
Donald R. Wishart	Senior Vice-President, Operations	9/21/1999

Attachment
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Directors / Officers Report

From 1/1/2002 Through 12/31/2002

NOVA Gas Transmission Ltd.

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Directors

		Effective
Albrecht W.A. Bellstedt	Director	3/31/1999
Russell K. Girling	Director	8/1/1999
Harold N. Kvisle	Director	12/12/2000
Dennis J. McConaghy	Director	12/31/2001
Ronald J. Turner	Director	10/22/1999

Officers

		Effective
Albrecht W.A. Bellstedt	Executive Vice-President	4/22/2002
Ronald L. Cook	Vice-President, Taxation	4/15/2002
Max Feldman	Senior Vice-President, Cust Sales & Serv	9/21/1999
Russell K. Girling	Chief Financial Officer	4/22/2002
Russell K. Girling	Executive Vice-President	4/22/2002
Rhondda E.S. Grant	Corporate Secretary	7/3/1998
Rhondda E.S. Grant	Vice-President	12/12/2000
Harold N. Kvisle	Chief Executive Officer	4/22/2002
Brian McConaghy	Vice-President, Health, Safety and Environment	11/30/2000
Dennis J. McConaghy	Executive Vice-President	4/22/2002
Gary G. Penrose	Vice-President, Taxation	5/9/2000

Directors / Officers Report

From 1/1/2002 Through 12/31/2002

NOVA Gas Transmission Ltd.

Alexander J. Pochmursky	Vice-President, Procurement	11/30/2000
Alexander J. Pourbaix	Executive Vice-President	4/22/2002
Sarah E. Raiss	Executive Vice-President	4/22/2002
Murray J. Samuel	Vice-President, Operations & Engineering Law	11/15/2001
Steven C. Schock	Senior Vice-President, Engineering & Technical Services	11/30/2000
Ronald J. Turner (TCPL)	President	12/12/2000
Donald R. Wishart	Senior Vice-President, Operations	9/21/1999

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NOVA Gas Transmission Ltd.

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Officers

Albrecht W.A. Bellstedt	Executive Vice-President
Ronald L. Cook	Vice-President, Taxation
Max Feldman	Senior Vice-President, Cust Sales & Serv
Russell K. Girling	Chief Financial Officer
Russell K. Girling	Executive Vice-President
Rhondda E.S. Grant	Corporate Secretary
Rhondda E.S. Grant	Vice-President
Harold N. Kvisle	Chief Executive Officer
Brian McConaghy	Vice-President, Health, Safety and Environment
Dennis J. McConaghy	Executive Vice-President
Alexander J. Pochmursky	Vice-President, Procurement
Alexander J. Pourbaix	Executive Vice-President
Sarah E. Raiss	Executive Vice-President
Murray J. Samuel	Vice-President, Operations & Engineering Law
Steven C. Schock	Senior Vice-President, Engineering & Technical Services
Ronald J. Turner (TCPL)	President
Donald M. Wishart	Senior Vice-President, Operations

Directors / Officers Report

From 1/1/2001 Through 12/31/2001

TransCanada Pipeline Ventures Ltd.

Attachment
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Directors

		Effective
Stephen M.V. Clark	Director	12/12/2000
Paul F. MacGregor	Director	9/21/1999
Dennis J. McConaghy	Director	12/12/2000
Jeff R. Rush	Director	8/20/2001
Ronald J. Turner (TCPL)	Director	12/12/2000
Donald M. Wishart	Director	3/1/2001

Officers

		Effective
Stephen M.V. Clark	President	12/12/2000
Kristine Delkus	Vice-President	12/12/2000
Rhondda E.S. Grant	Corporate Secretary	9/21/1999
Jeff R. Rush	President	8/20/2001

Directors / Officers Report

From 1/1/2002 Through 12/31/2002

TransCanada Pipeline Ventures Ltd.

Attachment
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Directors

		Effective
Paul F. MacGregor	Director	9/21/1999
Dennis J. McConaghy	Director	12/12/2000
Jeff R. Rush	Director	8/20/2001
Ronald J. Turner (TCPL)	Director	12/12/2000
Donald M. Wishart	Director	3/1/2001

Officers

		Effective
Kristine Delkus	Vice-President	12/12/2000
Rhondda E.S. Grant	Corporate Secretary	9/21/1999
Jeff R. Rush	President	8/20/2001

Directors / Officers Report

As of 11/15/2003

TransCanada Pipeline Ventures Ltd.

Attachment
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REVISED March 2004

Directors

Paul F. MacGregor	Director
Dennis J. McConaghy	Director
Jeff R. Rush	Director
Ronald J. Turner (TCPL)	Director
Donald M. Wishart	Director

Officers

Kristine Delkus	Vice-President
Rhondra E.S. Grant	Corporate Secretary
Jeff R. Rush	President

Directors / Officers Report

As of 3/4/2004

NOVA Gas Transmission Ltd.

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REVISED March 2004

Directors

Albrecht W.A. Bellstedt	Director
Russell K. Girling	Director
Ronald J. Turner	Director

Officers

Albrecht W.A. Bellstedt	Executive Vice-President
Albrecht W.A. Bellstedt	Chairman of the Board
Ronald L. Cook	Vice-President, Taxation
Max Feldman	Vice-President, Gas Transmission, West
Russell K. Girling	Chief Financial Officer
Russell K. Girling	Executive Vice-President
Russell K. Girling	Treasurer
Rhondda E.S. Grant	Corporate Secretary
Rhondda E.S. Grant	Vice-President
Lee G. Hobbs	Controller
Harold N. Kvisle	Chief Executive Officer
Garry E. Lamb	Vice-President, Risk Management
Ronald J. Turner (TCPL)	President

Directors / Officers Report

As of 3/4/2004

NOVA Gas Transmission Ltd.

Donald M. Wishart

Executive Vice-President, Operations & Engineering

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NGTL's Response to CG-NGTL-001(e) and Attachment CG-NGTL-001(e)

CG-NGTL-001(e)

REVISED March 2004

Reference:

Schedule 2.1.2 – Rate Base and Revenue Requirement

Preamble:

FIRM desires to understand the reasons for significant changes from NGTL's last "fully contested" revenue requirement rate application based on the 1995 test year.

Request:

Please explain, at a high level, the reasons for the Other Costs (line 8) increasing from \$9,858,000 approved by the Board in the 1995 GRA to the \$78,386,000 proposed in the 2004 test year. Please include, but do not limit, the explanation to the following significant changes;

- (i) 1995 to 1996 (\$9,858,000 to \$18,366,000);
- (ii) 1996 to 1997 (\$18,366,000 to \$65,236,000);
- (iii) 1999 to 2000 (\$58,650,000 to \$105,659,000);
- (iv) 2000 to 2001 (\$105,569,000 to \$66,514,000);
- (v) 2001 to 2002 (\$66,514,000 to -\$1,629,000);
- (vi) 2002 to 2003 (-\$1,619,000 to \$44,379,000);
- (vii) 2003 to 2004 (\$44,379,000 to \$78,386,000).

Response:

As per the February 2004 Update, Other Costs in 2003 and 2004 are \$46,479,000 (As per the February 2004 Update) and ~~\$83,494,000 respectively~~ \$82,268,000 (As per the March 29, 2004 Correction to NGTL's Evidence). Please refer to Attachment CG-NGTL-001(e) for a high level summary of the changes in the Other Costs items from 1995 to 2004.

OTHER COSTS SUMMARY (1995-2004)

LINE NO.	DESCRIPTION	Other Costs (\$ Millions)
	(a)	(b)
1	1995 Balance	10
2	Deferral/Non Routine Adjustments	(9)
3	Transitional Items	14
4	Other	3
5	1996 Balance	18
6	Deferral/Non Routine Adjustments	46
7	Other	1
8	1997 Balance	65
9	Deferral/Non Routine Adjustments	(8)
10	Transitional Items	7
11	Foreign Exchange on Interest	5
12	Other	1
13	1998 Balance	70
14	Deferral/Non Routine Adjustments	(20)
15	Transitional Items	(13)
16	Pipeline Integrity	18
17	Other	4
18	1999 Balance	59
19	Deferral/Non Routine Adjustments	51
20	Transitional Items	(4)
21	Pipeline Integrity	6
22	Other	(6)
23	2000 Balance	106
24	Deferral/Non Routine Adjustments	(46)
25	Foreign Exchange Amortization Amount	14
26	Other	(8)
27	2001 Balance	66
28	Deferral/Non Routine Adjustments	(70)
29	Pipeline Integrity	(16)
30	Foreign Exchange Amortization Amount	7
31	Other	11
32	2002 Balance	(2)
33	Deferral/Non Routine Adjustments	33
34	Foreign Exchange on Interest	(11)
35	CO ₂ Management Service Costs	17
36	Other	9
37	2003 Balance	46
38	Deferral/Non Routine Adjustments	55
39	Pipeline Integrity	9
40	Foreign Exchange Amortization Amount	(15)
41	CO ₂ Management Service Costs	(14)
42	Other	1
43	2004 Balance	82

NGTL's Witness Panel Responsibilities

Panel 1: Revenue Requirement, Rate Base and Deferral Accounts

Panel Members:

Lee Hobbs	Vice President and Controller, TCPL
Paul MacGregor	Vice President, Operations and Engineering Services, TCPL
Amy Leong	Manager, Gas Transmission Accounting, TCPL
Robert Boulter	Manager, Cost Accounting, TCPL
Gordon Aker	Director, Plant Engineering, TCPL
Raj Retnanandan	Principal Energy Management and Regulatory Consulting Ltd.

NGTL Application – Exhibits 002-1312 (b, c, d, h, and l) and 002-20(a): Sections 1.0, 2.1, 2.2, 2.3 (sub-sections 2.3.1, 2.3.3, 2.3.4), 2.4, 2.5, 2.6, 2.7, 2.8, 2.9, 2.10, 2.11, 2.12, 2.13, 3.0, 7.0, 10.2, 10.3, 10.4 & 10.5.

NGTL Responses to Information Requests

Alberta Energy and Utilities Board - Exhibit 002-13(a):

BR-NGTL-001(a), 001(b), 001(c), 001(d), 001(e), 002(a), 002(b), 003(a), 004(a), 005(a), 005(b), 006(a), 007(a), 007(b), 008(a), 011(a), 011(b), 012(a), 013(a), 013(b), 039(a), 039(b).

ATCO Pipelines - Exhibit 002-13(b):

ATCO-NGTL-006, 07(a), 007(b), 007(c), 008(a).

Canadian Association of Petroleum Producers - Exhibits 002-13(c) and 002-20(a):

CAPP-NGTL-010(a), 010(b), 010(c), 010(d), 010(e), 010(f), 011, 012, 013, 014, 016(a), 016(b), 016(c), 017, 018(a), 018(b), 019, 020, 021, 022(a), 022(b), 022(c), 023(a), 023(b), 023(c), 024(a), 024(b), 025(a), 025(b), 026, 027(a), 027(b), 028(a), 028(b), 035, 037, 038(a), 038(b), 038(c), 038(d).

Cargill Power and Gas Markets - Exhibit 002-13(d):

CAR-NGTL-001(a), 001(b).

Panel 1 (cont'd)

Consumers Coalition of Alberta - Exhibit 002-13(e):

CCA-NGTL-004, 009, 010, 011(a), 011(b), 011(c), 011(d), 011(e), 011(f), 011(g), 011(h), 012(a), 012(b), 012(c), 013(a), 013(b), 013(c), 013(d), 013(e), 013(f), 013(g), 013(h), 013(i), 013(j), 014(c), 014(d), 014(e), 014(f), 014(g), 014(h), 014(i), 014(j), 014(k), 014(l), 014(m), 014(n), 014(o), 015(j), 015(k), 016(a), 016(b), 016(c), 017(b), 017(c), 018(a), 018(b), 018(c), 019(a), 019(b), 019(c), 019(d), 019(e), 019(f), 020(a), 020(b), 020(c), 020(d), 020(e), 020(f), 020(g), 021.

Federation Of Alberta Gas Co-Ops Ltd. and Gas Alberta Inc. - Exhibit 002-13(g):

FGA-NGTL-015(a), 015(b), 015(c), 016(a), 016(b), 016(c), 016(d), 017(a), 017(b), 017(c).

Rate 13 Consumer Group - Exhibit 002-13(i) and 002-20(a):

CG-NGTL-001(a), 001(c), 001(d), 001(e).

Panel 2: Depreciation

Panel Members:

Max Feldman	Vice President, Gas Transmission West, TCPL
Lee Hobbs	Vice President and Controller, TCPL
Shelagh Ricketts	Vice President, Systems Design and Operations, TCPL
Bill Langford	Director, Macroeconomics, Pricing and Gas Supply, TCPL
Gregory Zwick	Director, Market Analysis, TCPL
Al Jamal	Manager, Gas Supply, TCPL
Larry Kennedy	Manager, Calgary Office, Gannett Fleming Inc.

NGTL Application - Exhibits ~~002-1312~~ (b and e): Sections 1.0, 4.0, Section 4.0 Appendices A, B & C.

NGTL Responses to Information Requests

Alberta Energy and Utilities Board - Exhibit 002-13(a):
BR-NGTL-015(a), 015(b), 016(a).

ATCO Pipelines - Exhibit 002-13(b):

ATCO-NGTL-001, 009(a), 009(b), 009(c), 009(d), 010(a), 010(b), 010(c), 11, 012(a), 012(b), 013(a), 013(b), 014(a), 014(b), 014(c), 014(d), 014(e), 014(f), 014(g), 014(h), 014(i), 014(j), 015(a), 015(b), 016(a), 016(b), 016(c), 016(d), 016(e), 016(f), 016(g), 016(h), 016(i), 017, 018(a), 018(b), 019(a), 019(b), 020(a), 020(b), 021, 022, 023(a), 023(b), 024, 025, 026, 027(a), 027(b), 028, 029, 030, 031, 032(a), 033(a), 033(b), 033(c), 034, 035(a), 035(b), 041(c).

Canadian Association of Petroleum Producers - Exhibit 002-13(c):

CAPP-NGTL-001(a), 001(b), 001(c), 002, 003, 004, 005(a), 005(b), 005(e), 006(a), 006(b), 006(c), 006(d), 007(a), 007(b), 007(c), 007(d), 007(e).

CAPP Updated Response - Exhibit 002-14(a):

CAPP-NGTL-005(c)

Panel 2 (cont'd)

CAPP Updated Response - Exhibit 002-14(b):

CAPP-NGTL-005(d)

Cargill Power and Gas Markets - Exhibit 002-13(d):

CAR-NGTL-010(a), 010(b), 010(c), 010(d), 011(a), 011(b), 011(c), 011(d), 011(e), 011(f), 011(g), 011(h), 011(i), 012(a), 012(b), 012(c), 013(a), 013(b), 013(c), 013(d), 014(a), 014(b), 014(c), 015(a), 015(b), 015(c), 016(a), 016(b).

Consumers Coalition of Alberta - Exhibit 002-13(e):

CCA-NGTL-003, 017(a).

Rate 13 Consumer Group - Exhibits 002-13(i) and 002-20(a):

CG-NGTL-001(b), 006(a), 006(b), 006(c), 006(d), 006(e), 007(a), 007(b), 007(c), 007(d), 007(e), 008(a), 008(b), 008(c), 009(a), 009(b), 009(c), 010(a), 010(b), 010(c), 010(d), 011(a), 011(b), 011(c), 012(a), 012(b), 012(c), 012(d), 012(e), 012(f), 012(g).

Panel 3: Total Direct Compensation and Benefits

Panel Members:

Max Feldman	Vice President, Gas Transmission West, TCPL
Ray Barham	Vice President, Human Resources Services, TCPL
Lee Hobbs	Vice President and Controller, TCPL
Robert Tarvydas	Senior Consultant, Executive Compensation Practise , Towers Perrin
Jim Murta	Principal, Towers Perrin

NGTL Application - Exhibits ~~002-13~~12 (b and c): Sections 1.0, 2.3 (sub-section 2.3.2)

NGTL Rebuttal Evidence - Exhibit 002-15(a)

NGTL Responses to Information Requests

Alberta Energy and Utilities Board - Exhibit 002-13(a):

BR-NGTL-009, 010(a), 014(a), 014(b), 014(c), 014(d), 014(e).

Canadian Association of Petroleum Producers - Exhibit 002-13(c):

CAPP-NGTL-008(a), 008(b), 009, 015, 029(a), 029(b), 030(a), 030(b), 031.

Cargill Power and Gas Markets - Exhibit 002-13(d):

CAR-NGTL-002(a), 002(b), 003(a), 003(b), 004(a), 004(b), 004(c), 004(d), 005(a), 005(b), 006(a), 006(b), 007(a), 007(b), 008(a), 008(b), 009(a), 009(b).

Consumers Coalition of Alberta - Exhibit 002-13(e):

CCA-NGTL-014(a), 014(b), 015(a), 015(b), 015(c), 015(d), 015(e), 015(f), 015(g), 015(h), 015(i).

Panel 4: Rates, Tolls and Charges, CD and Throughput, Mainline/Lateral Definition, TBO Policy

Panel Members:

Stefan Pohlod	Director, Western Market Development, TCPL
Norm Bowman	Manager, Evaluations and Pricing, Gas Transmission West, TCPL
David Murray	Manager, Mainline Planning West, TCPL
Roland Guebert	Manager, Receipt and Delivery Forecasting, TCPL

NGTL Application - Exhibits ~~002-1312~~ (b, c, f, g and l): Sections 1.0, 2.7, 5.0, 6.0, (Section 6.0 - Appendices A, F, & G), 10.6, 10.7, 10.8.

NGTL Responses to Information Requests

Alberta Energy and Utilities Board - Exhibit 002-13(a):

BR-NGTL-017(a), 017(b), 017(c), 017(d), 018(a), 018(b), 018(c), 018(d), 019(a), 019(b), 020(a), 020(b), 020(c), 021(c), 022(a), 022(b), 029(i), 029(j), 032(c), 038(a), 038(b), 038(c), 038(d), 040(a), 040(b), 040(c).

ATCO Pipelines - Exhibit 002-13(b):

ATCO-NGTL-002, 003, 004(a), 004(b), 008(b), 008(c), 036(a), 036(b), 036(c), 036(d), 036(e), 036(f), 036(g), 037(a), 037(b), 037(c), 037(d), 037(e), 037(f), 037(g), 037(h), 037(i), 037(j), 037(k), 037(l), 037(m), 038(a), 038(b), 038(c), 038(d), 038(e), 038(f), 039(a), 039(b), 056(a), 056(b), 065(a), 065(b), 066(a), 066(b), 066(c), 066(d), 066(e), 067, 068(a), 068(b), 068(c), 068(d), 068(e), 068(f).

Canadian Association of Petroleum Producers - Exhibit 002-13(c):

CAPP-NGTL-034(a), 034(b), 036(a), 036(b), 039.

Consumers Coalition of Alberta - Exhibit 002-13(e):

CCA-NGTL-001, 002, 005.

Federation Of Alberta Gas Co-Ops Ltd. and Gas Alberta Inc. - Exhibit 002-13(g):

FGA-NGTL-001, 002(a), 002(b), 002(c), 003(a), 003(b), 003(c), 003(d), 004(a), 004(b), 004(c), 004(d), 005(a), 005(b), 006(a), 006(b), 006(c), 006(d), 006(e), 007, 008, 009, 010, 011, 012, 013, 014.

Panel 4 (cont'd)

Industrial Gas Consumers Association of Alberta - Exhibit 002-13(h):

IGCAA-NGTL-001(1), 001(2), 001(3), 002(1), 002(2), 002(3), 002(4), 004(1), 004(2), 005(1), 006(1), 006(2), 007(1), 007(2), 008(1), 008(2), 008(3), 009(1), 009(2), 010(1).

~~Rate 13~~ Consumer Group - Exhibit 002-13(i):

CG-NGTL-002(a), 002(b), 002(c), 002(d), 002(e), 002(f), 002(g), 002(h), 003(a), 003(b), 003(c), 003(d), 003(e), 003(f), 003(g), 003(h), 003(i), 003(j), 003(k), 003(l), 003(m), 004(a), 004(b), 004(c), 004(d), 005, ~~013~~.

Suncor Energy Inc. – Exhibit 002-13(j)

SUNCOR-NGTL-013.

Panel 5: Fort McMurray Area Delivery Service

Panel Members:

Stephen Clark	Director, Sales and Marketing, Gas Transmission West, TCPL
David Murray	Manager, Mainline Planning West, TCPL
Dan Ronsky	Senior Customer Account Representative, TCPL

NGTL Application - Exhibits 002-1312 (b and i): Sections 1.0, 8.0 and Section 8.0 (Appendices A, B, C, D, E, F, G).

NGTL Responses to Information Requests

Alberta Energy and Utilities Board - Exhibit 002-13(a) and 002-20(a):

BR-NGTL-021(a), 021(b), 021(d), 021(e), 023(a), 023(b), 023(c), 023(d), 024(a), 024(b), 024(c), 024(d), 025(a), 025(b), 025(c), 025(d), 025(e), 025(f), 025(g), 025(h), 026(a), 026(b), 026(c), 026(d), 026(e), 026(f), 026(g), 026(h), 026(i), 026(j), 027(a), 027(b), 027(c), 027(d), 027(e), 027(f), 028(a), 028(b), 028(c), 029(a), 029(b), 029(c), 029(d), 029(e), 029(f), 029(g), 029(h), 029(i), 029(j), 029(k), 030(a), 030(b), 030(c), 030(d), 030(e), 030(f), 030(g), 030(h), 030(i), 031(a), 031(b), 032(a), 032(b), 032(d), 033(a), 033(b), 033(c), 034(a), 034(b), 035(a), 035(b), 036(a), 036(b), 036(c), 036(d).

ATCO Pipelines - Exhibit 002-13(b):

ATCO-NGTL-005, 040(a), 040(b), 040(c), 041(a), 041(b), 041(d), 042, 043(a), 043(b), 044(a), 044(b), 045(a), 045(b), 046(a), 046(b), 046(c), 047(a), 047(b), 047(c), 047(d), 047(e), 048(a), 048(b), 048(c), 049, 050(a), 050(b), 051(a), 051(b), 051(c), 051(d), 052, 053(a), 053(b), 053(c), 053(d), 054(a), 054(b), 054(c), 055(a), 055(b), 57, 058, 059, 060(a), 060(b), 061, 062(a), 062(b), 062(c), 062(d), 063(a), 063(b), 063(c), 063(d), 063(e), 064(a), 064(b), 069.

Canadian Association of Petroleum Producers – Exhibit 002-13(c)

CAPP-NGTL-032, 033.

Cargill Power and Gas Markets - Exhibit 002-13(d):

CAR-NGTL-017(a), 017(b), 018(a), 018(b), 018(c), 018(d), 018(e), 018(f), 018(g), 018(h).

Consumers Coalition of Alberta - Exhibit 002-13(e):

CCA-NGTL-007(a), 007(b), 007(c), 008.

Panel 5 (cont'd)

Industrial Gas Consumers Association of Alberta - Exhibit 002-13(h):

IGCAA-NGTL-011(1), 011(2), 011(3), 011(4), 011(5), 012(1), 012(2), 013(1), 014(1), 014(2), 014(3), 015(1), 015(2).

Consumers Group – Exhibit 002-13(i):
CG-NGTL-013.

Suncor Energy Inc. - Exhibit 002-13(j):

SUNCOR-NGTL-002, 003, 004(a), 004(b), 004(c), 004(d), 005, 006(a), 006(b), 007(a), 007(b), 008(a), 008(b), 009(a), 010(a), 010(b), 010(c), 010(d), 010(e), 011(a), 011(b), 012(a), 012(b), 012(c), 012(d), 012(e), 014(a), 014(b), 014(c), 014(d), 014(e), 014(f), 014(g), 015(a), 016(a), 016(b), 016(c), 017(a), 017(b), 017(c), 017(d), 017(e), 017(f), 017(g), 017(h), 017(i), 018(a), 018(b), 018(c), 018(d), 018(e), 018(f), 019(a), 019(b), 019(c), 019(d), 019(e), 019(f), 020, 021(a), 021(b), 021(c).

Williams Energy (Canada) Inc. - Exhibit 002-13(k):

WILLIAMS-NGTL-001(1), 002(1), 002(2), 002(3), 003(1), 004(1), 004(2), 005(1), 006(1), 006(2), 006(3), 007(1), 007(2), 007(3), 007(4), 007(5), 008(1), 008(2), 009(1), 009(2), 009(3), 009(4), 010(1), 010(2).

Panel 6: Code of Conduct

Panel Members:

Ron Turner	Executive Vice President, Gas Transmission, TCPL
Lee Hobbs	Vice President and Controller, TCPL
Paul MacGregor	Vice President, Operations and Engineering, TCPL
Stefan Pohlod	Director, Western Market Development, TCPL

NGTL Application - Exhibits ~~002-1312~~ (b and k): Sections 1.0, 9.0 and Section 9.0 (Appendices A, B, C).

NGTL Responses to Information Requests

Alberta Energy and Utilities Board - Exhibit 002-13(a):
BR-NGTL-037(a), 037(b), 037(c), 037(d), 037(e).

Canadian Association of Petroleum Producers - Exhibit 002-13(c) and 002-20(a):
CAPP-NGTL-040(a), 040(b), 040(c), 040(d), 040(e), 040(f), 040(g), 040(h), 040(i), 040(j), 041(a), 041(b), 041(c), 041(d), 041(e), 042(a), 042(b), 042(c), 042(d), 042(e), 042(f), 042(g), 042(h), 043(a), 043(b), 044(a), 044(b), 045, 046(a), 046(b), 046(c), 046(d), 047(a), 047(b), 047(c), 047(d), 048(a), 048(b), 048(c), 049, 050(a), 050(b), 051(a), 051(b), 051(c), 051(d), 052, 053(a), 053(b).

Consumers Coalition of Alberta - Exhibit 002-13(e):
CCA-NGTL-006.

City of Calgary - Exhibit 002-13(f):
CAL-NGTL-001, 002, 003(a), 003(b), 004(a), 004(b), 004(c), 004(d), 004(e), 004(f), 005(a), 005(b), 006(a), 006(b), 006(c), 007(a), 007(b), 008(a), 008(b), 008(c), 009(a), 009(b), 009(c), 010(a), 010(b), 011(a), 011(b), 012, 013(a), 013(b), 013(c), 014, 015(a), 015(b), 016, 017(a), 017(b), 018.

Industrial Gas Consumers Association of Alberta - Exhibit 002-13(h) and 002-20(a):
IGCAA-NGTL-003(1), 003(2), 003(3), 003(4), 003(5), 003(6), 003(7).

~~Rate 13~~ Consumer Group - Exhibit 002-13(i):
CG-NGTL-014(a), 014(b), 014(c), 014(d), 014(e), 014(f).

Panel 6 (cont'd)

Suncor Energy Inc. – Exhibit 002-13(j)
SUNCOR-NGTL-001