



ATCO Gas

2005-2007 General Rate Application – Phase I
Third Compliance Filing to Decision 2006-004
Part B

May 15, 2007

ALBERTA ENERGY AND UTILITIES BOARD

Decision 2007-036: ATCO Gas

2005-2007 General Rate Application – Phase I

Third Compliance Filing to Decision 2006-004

Part B

Application No. 1502769

May 15, 2007

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ALBERTA ENERGY AND UTILITIES BOARD

Calgary Alberta

ATCO GAS

2005-2007 GENERAL RATE APPLICATION – PHASE I THIRD COMPLIANCE FILING TO DECISION 2006-004 PART B

Decision 2007-036
Application No. 1502769

1 INTRODUCTION

This Decision relates to Application No. 1502769 (the Application), dated February 14, 2007, being the Third Compliance Filing made by ATCO Gas (AG or the Company) with respect to its 2005-2007 General Rate Application (GRA) Phase I which was addressed by the Alberta Energy and Utilities Board (the Board) in Decision 2006-004.¹ The First Compliance filing was the subject of Decision 2006-083² (the First Compliance Decision) and the Second Compliance filing was dealt with in Decision 2006-133³ (the Second Compliance Decision).

Decision 2006-100⁴ (the Common Matters Decision) dealt with an application filed by the ATCO Group of Utilities (AU) relating to certain revenue requirement matters, namely, pension costs, head office rent, use of preferred shares in the capital structure and executive compensation (Common Matters) which were common among the AU.⁵ On January 30, 2007, the Board issued Decision 2007-006⁶ with respect to AU's Common Matters Compliance Filing (The Common Matters Compliance Decision).

In the Second Compliance Decision, the Board directed AG to re-file its 2005-2007 GRA Phase I to incorporate the Board's findings from other Board Decisions, including the Common Matters Decision, that had an effect on the GRA Phase I revenue requirements. AG was also directed to adjust other items in its forecast revenue requirements that were determined by the Board to be non-compliant with directions set out in the First Compliance Decision.

In compliance with the Board direction in the Second Compliance Decision, on February 14, 2007, AG filed the Application. On February 20, 2007, the Board issued a notice of process to deal with the Application. On March 1, 2007, the Board issued supplementary information request no. 1 to AG in respect of the Application, to which AG provided responses on March 8, 2007. On March 12, 2007, parties filed submissions followed by AG's reply on March 27, 2007. On April 23, 2007, the Board issued a second information request, to which AG replied on

¹ Decision 2006-004, dated January 27, 2006 - ATCO Gas 2005-2007 General Rate Application Phase I

² Decision 2006-083, dated August 11, 2006 – ATCO Gas 2005-2007 General Rate Application Phase I Compliance Filing to Decision 2004-004 Part B (Application No. 1452948)

³ Decision 2006-133, dated December 28, 2006 – ATCO Gas 2005-2007 General Rate Application Phase I Second Compliance Filing to Decision 2006-004 Part B (Application No. 1478363)

⁴ Decision 2006-100, dated October 11, 2006 - ATCO Utilities 2005-2007 Common Matters Application (Application No. 1407946)

⁵ ATCO Utilities includes ATCO Gas and ATCO Pipelines (divisions of ATCO Gas and Pipelines Ltd.), and ATCO Electric Ltd.

⁶ Decision 2007-006, dated January 30, 2007 - ATCO Utilities 2005-2007 Common Matters Compliance Filing (Application No. 1488087)

April 24, 2007. The Board considers that the record for the proceeding for the Application closed on April 24, 2007.

2 ISSUES

The Board prepared Table 1 listing the issues and indicated where AG complied with the directions in the First Compliance Decision. Similarly, Table 2 was prepared for the Second Compliance Decision. A discussion of the issues or any change in circumstance is provided in this section.

Table 1. Status of Compliance with Directions in the First Compliance Decision and the Common Matters Compliance Decision

Section per First Compliance Decision	Issue Per First Compliance Decision	Status per this Decision
3.1	Necessary Working capital	Compliant. Calgary R&V Application No. 1479348 dismissed by Board letter dated January 17, 2007.
3.2	Customer requested meter moves outside of planned 2005 Meter relocation areas	Compliant
3.3	Brooks facility	Complete and awaiting AG application for sale and disposition.
3.4	Forecast Cost of New Debt	Compliant
3.5	Deemed Capital Structure to include Short-term Debt	Compliant.
3.6.	Placeholders - Common Matters <ul style="list-style-type: none"> • Pension Costs • Head Office Rent • Use of Preferred Shares • Executive Compensation 	Compliant per the Common Matters Compliance Decision
3.7	Placeholder amount for I-Tek Operating and Capital Expenses	Compliant pending benchmarking evaluation.
3.8	Add-back Administrative Expenses to Account 721	Compliant (adjustment made by the Board to correct for a Board error in 2006-083)
3.9	Changes in Income Tax Rates	Compliant
3.10	Compliance with Other Directions	Compliant
3.11	Work Management	Compliant
3.12	Other I-Tek and ITBS Matters	Compliant
3.13	Transmission Rider	Compliant
3.15	Rider J	Compliant

Table 2. Status of Compliance with Directions in Second Compliance Decision

Section number in Second Compliance Decision	Issue Per Second Compliance Decision	Status per this Decision
2.4.5	Gas Balance Placeholder	Compliant with Second Compliance Decision
2.4.6	Return on Equity (ROE) Placeholder	Compliant with Order U2006-292
2.5	Add-back Head Office Costs	Compliant, however, subject to an R&V by ATCO Gas, Application 1481898. Adjustment resulting from the R&V, if any, will be handled in a deferral account in the next GRA
2.8	Schedule C charges	Compliant
2.9	Calgary Stores Block	Compliant
2.10	Daily Forecasting and Settlement System	Compliant
2.11	Deferral of Revenue over-recovery	Compliant.
4	Order (2) Summary of Placeholders (including Carbon Lease Rate)	Compliant

2.1 Necessary Working Capital

By submissions, dated May 5, 2006, and September 15, 2006, The City of Calgary (Calgary) filed Application No. 1479348 for Review and Variance (R&V) of Decision 2006-004 regarding the issue of necessary working capital (NWC) related to storage gas inventory at Carbon. The Consumer Group⁷ advised that its position regarding the NWC for Carbon storage gas was essentially the same as that of Calgary.

Views of the Board

In a letter dated January 17, 2007, the Board dismissed Calgary's R&V Application. Therefore, the outstanding matters related to this issue have been concluded.

2.2 Board Direction 7 – Brooks Facility

The Board's determination in the Second Compliance filing dealt with the Brooks Facility. Accordingly, the Board will await an AG application for sale and disposition of the Brooks vacated assets prior to making any further determination regarding the accounting treatment for disposition of the assets.

2.3 Board Direction 13 – Placeholder Amounts

2.3.1 Common Matters

In response to BR-AG-2 in this proceeding, AG provided an Attachment which provided details showing the changes in Other Operating Expenses that resulted from the Common Matters Decision and these details were confirmed in the Common Matters Compliance Decision.

Views of the Board

The Board considers that AG has made the proper adjustments to revenue requirements and placeholders reflecting the changes resulting from the Common Matters Decision and Common Matters Compliance Decision.

⁷ Consumer Group is comprised of: Alberta Urban Municipalities Association, City of Edmonton, Consumers Coalition of Alberta, Public Institutional Consumers of Alberta, and Utilities Consumer Advocate.

2.3.2 ROE Placeholder

On November 27, 2006, the Board issued Order [U2006-292](#)⁸ which determined the ROE for 2007 to be 8.51%. In the Application AG filed Schedule 3.1A (page 21 of 62), which reflected the adjustment for ROE for 2007, in accordance with Order U2006-292.

Views of the Board

The Board considers that AG has appropriately complied with this direction by reflecting the findings of Order U2006-292 in the rate of return on equity calculation for 2007.

2.4 Board Direction 40 – Add back Administrative Expenses to Account 721

The Board has determined that it made a transposition error when drafting Appendix A to Decision 2006-083. The amounts for 2007 in line 6 “Accountant, Financial Planning; Director, Regulatory” were incorrectly transposed from the Attachment (dated March 17, 2006) to Board Direction 40 submitted with AG’s Compliance Filing. For 2007, rather than \$188,000 and \$182,000 for AG North and AG South, respectively, the amounts should have been stated as \$69,000 and \$68,000, respectively. Consequently, it will be necessary for AG to reduce the revenue requirements for 2007 for AG North by \$119,000 and for AG South by \$114,000.

To facilitate finalizing the Application the Board has made the necessary adjustments in the schedules attached to this Decision as Appendix 1.

2.5 Head Office Costs

In the Second Compliance Decision, the Board approved an adjustment to the revenue requirement for Head Office Costs in accordance with the Board’s approved allocation formula.

Also in the Second Compliance Decision, the Board directed AG to file a revised Schedule 4.3 (provided as BR-AG-3 Attachment in the GRA First Compliance Filing) showing the final approved amounts for the operating and maintenance accounts for AG North and AG South and the total for AG for the test years.

Views of the Board

In the Application, AG filed schedules showing the impact on revenue requirement including adjustments from the First Compliance Decision to the Common Matters Compliance Filing.

As directed, AG also filed a revised BR-AG-3 Attachment, Schedule 4.3, showing the impact on the operating and maintenance accounts. Accordingly, the Board considers that AG is now compliant with the Second Compliance Decision.

Related to this issue and in general to account 721, AG made an application (No. 1481898) for R&V of Decisions 2006-004 and 2006-083. By letter dated April 18, 2007, the Board granted a review. Consequently, depending upon the results of the review, there may be adjustments to the revenue requirement, which the Board will provide for through a deferral account at the next GRA.

⁸ Order U2006-292, dated November 27, 2006 (Errata, dated November 30, 2006) – Board Initiated Proceeding 2007 Generic Return on Equity Formula Result (Application No. 1487360)

2.6 Schedule C Charges – Decision 2006-075⁹ ATCO Gas GRA Phase II

In the Second Compliance Decision, the Board directed AG to reflect the additional revenue derived from the revised Schedule C charges as a contribution toward capital expenditures and to include the related effect on the refund/shortfall for 2007.

Views of the Board

In the Application, AG filed a revised BR-AG-1 Attachment showing the impact on revenue requirement, including a summary of adjustments from Decision 2006-083 to the Common Matters Compliance Filing.

The Board considers AG has complied with the direction in the Second Compliance Decision.

2.7 Calgary Stores Block Refund

In the Second Compliance Decision, the Board acknowledged that its provision for interest as determined in Decision 2006-083 related to the amount withheld, was in error and that the interest amount related to the Calgary Stores Block refund was amended to \$57,720. Therefore, the refund amount including interest was revised to \$419,385. The Board directed AG to reflect this revised total as the refund amount in the Third Compliance Filing.

Views of the Board

The Board notes that AG has revised the refund amount to \$419,000 as shown in Schedule A Reply Submission Attachment 1, Line 51. Therefore, the Board considers that AG has complied with this Direction.

2.8 Daily Forecasting and Settlement System (DFSS)

In the Second Compliance Decision, the Board directed AG, in the Third Compliance Filing, to reflect the adjustments to revenue requirement relating to DFSS approved in Decision 2006-098¹⁰ and the Errata thereto.

Views of the Board

The Board notes that in response to BR-AG-1, AG has provided an Attachment showing the detail of the adjustments to revenue requirements for the DFSS changes consistent with its Common Matters Compliance Filing to the Common Matters Decision. The adjustments included an increase of \$76,000 for the 2007 ATCO I-Tek Computer Services placeholders for both AG North and AG South.

The Board considers that AG has complied with this Direction.

2.9 Recovery of Revenue Shortfalls

In the Application, AG requested approval of Rider J for AG South to recover the cumulative shortfall for the South. In the North, the cumulative shortfall was insignificant and therefore, AG did not request approval of Rider J for AG North.

⁹ Decision 2006-075, dated July 27, 2006 – ATCO Gas 2003-2004 General Rate Application Phase II Part 2 Terms and Conditions of Service (Application No. 1416346)

¹⁰ Decision 2006-098, dated October 10, 2005 - ATCO Gas Retailer Service and Gas Utilities Act Compliance Phase 2 Part B Customer Account Balancing and Load Balancing (Application No. 1411635)

Views of the Board

The Board considers that the revenue requirements for the test years 2005 – 2007 as shown in Schedule A-2(A) for AG North and Schedule A-2(B) for AG South are final pending final resolution of the placeholder amounts shown in Schedule C, which will be dealt with at a future GRA. The Board agrees with AG that the amount of the shortfall for AG North is insignificant. Therefore, the Board approves the amount of \$424,000 to be held in a deferral account to be dealt with at the next opportunity when rates are adjusted in AG North.

In the South, the Board considers that the amount of cumulative shortfall, \$3,865,000 is significant and should be collected through a shortfall rider in 2007. The Board therefore approves Rider J as an across-the-board increase of 3.695% adjustment to the current interim rates for AG South as approved in Decision 2006-064,¹¹ (realigned rates) effective on billings commencing June 1, 2007 until December 31, 2007.

2.10 Remaining Placeholders

In the Second Compliance Decision, the Board directed AG to file a summary of the remaining placeholder amounts. In response, AG filed Attachment to Board Direction 2. The Board considers that AG has complied with Direction 2.

For future reference, the Board has included Schedule C to this decision indicating the remaining placeholders and amounts for each in operating and capital accounts for the 2005-2007 test years.

3 OVERALL CONCLUSION ON THE THIRD COMPLIANCE FILING

The Board considers that AG has complied with the Board's Directions in the Second Compliance Decision and Decision 2006-083 and has appropriately reflected the necessary revisions in the 2005-2007 GRA forecasts of revenue requirements as directed. The Board has included one correction (discussed in Section 2.4 of this Decision) to the Other Operating Expenses in the attached Schedules for which AG will have to adjust its schedules to accommodate. The Board notes that AG has identified the amounts as placeholders remaining to be determined in other proceedings as shown in Schedule C attached. The Board recognizes that the revenue requirements for the test years may be impacted by the outcome of the various ongoing proceedings, benchmarking processes and deferral account reconciliations.

¹¹ Decision 2006-064 - ATCO Gas 2005-2007 General Rate Application Compliance Filing to Decision 2006-004, dated June 27, 2006, Part A - Interim Rates ATCO Gas South (Application No. 1452948)

4 ORDER

IT IS HEREBY ORDERED THAT:

- (1) the rate bases and revenue requirements of ATCO Gas North and ATCO Gas South for the test years 2005, 2006 and 2007, as set out in Schedule A-1(A) and Schedule A-1(B), Schedule A-2(A) and Schedule A-2(B), respectively, of this Decision are hereby approved, subject to consequent adjustment, as the case may be, to reflect the outcome of subsequent processes dealing with the disposition of placeholders or deferral accounts.
- (2) to collect the net revenue shortfall for ATCO Gas South, the Board approves the Rates shown herein on Schedule B effective June 1, 2007 until December 31, 2007.

Dated in Calgary, Alberta on May 15, 2007.

ALBERTA ENERGY AND UTILITIES BOARD

(original signed by)

B. T. McManus, Q.C.
Presiding Member

(original signed by)

Gordon J. Miller
Member

(original signed by)

Laurie J. Bayda
Acting Member

APPENDIX 1 – SCHEDULES



Appendix 1
Schedules - Third Cor

(consists of 6 pages)

**SCHEDULE A-1(A)
ATCO GAS NORTH
UTILITY RATE BASE**

1	2	3	4	5
	<u>Reference</u>	(\$000)	(\$000)	(\$000)
	Schedule 2.7 A	<u>2005</u>	<u>2006</u>	<u>2007</u>
<u>Property, Plant and Equipment</u>				
1 Balance at December 31		1,062,175	1,132,217	1,205,702
<u>Less:</u>				
2 Construction Work in progress		1,934	2,100	1,025
3 Non-utility Assets		5,552	5,894	5,894
4 Gross Plant in Service		<u>1,054,689</u>	<u>1,124,223</u>	<u>1,198,783</u>
5 Net Accumulated Depreciation		415,977	451,467	490,490
6 Less: Non-Utility Accumulated Depreciation		<u>3,841</u>	<u>4,287</u>	<u>4,494</u>
7 Sub-total		412,136	447,180	485,996
8 Net Contributions		135,590	141,139	147,650
9 Less: Non-Utility Contributions		<u>35</u>	<u>18</u>	<u>12</u>
10 Sub-total		<u>135,555</u>	<u>141,121</u>	<u>147,638</u>
 <u>Net Plant in Service</u>				
11 Current Year-end		506,998	535,922	565,149
12 Prior Year -end		<u>463,527</u>	<u>506,998</u>	<u>535,922</u>
13 Total		970,525	1,042,920	1,101,071
14 Mid-year Balance		485,263	521,460	550,536
15 Necessary Working Capital		<u>23,593</u>	<u>11,317</u>	<u>7,706</u>
16 Mid-year Rate Base		<u>508,856</u>	<u>532,777</u>	<u>558,242</u>

SCHEDULE A-1(B)
ATCO GAS SOUTH
UTILITY RATE BASE

1	2	3	4	5
	<u>Reference</u> Schedule 2.7 D	(\$000) <u>2005</u>	(\$000) <u>2006</u>	(\$000) <u>2007</u>
<u>Property, Plant and Equipment</u>				
1 Balance at December 31		1,044,059	1,101,241	1,157,405
<u>Less:</u>				
2 Construction Work in progress		1,441	1,667	548
3 Non-utility Assets		3,033	3,033	3,033
4 Gross Plant in Service		<u>1,039,585</u>	<u>1,096,541</u>	<u>1,153,824</u>
5 Net Accumulated Depreciation		395,860	429,649	464,731
6 Less: Non-Utility Accumulated Depreciation		<u>1,898</u>	<u>2,058</u>	<u>2,212</u>
7 Sub-total		393,962	427,591	462,519
8 Net Contributions		129,473	132,726	136,233
9 Less: Non-Utility Contributions		<u>15</u>	<u>2</u>	<u>0</u>
10 Sub-total		<u>129,458</u>	<u>132,724</u>	<u>136,233</u>
<u>Net Plant in Service</u>				
11 Current Year-end		516,165	536,226	555,072
12 Prior Year -end		<u>483,852</u>	<u>516,165</u>	<u>536,226</u>
13 Total		1,000,017	1,052,391	1,091,298
14 Mid-year Balance		500,009	526,196	545,649
15 Necessary Working Capital		<u>59,588</u>	<u>8,033</u>	<u>4,943</u>
16 Mid-year Rate Base		<u>559,597</u>	<u>534,229</u>	<u>550,592</u>

SCHEDULE A-2(A)
ATCO Gas North
Base Rate Revenue Requirement
Revenue Shortfall

1	2	3	4	5
	<u>Reference</u> Schedule 1.6 A	(\$000) <u>2005</u>	(\$000) <u>2006</u>	(\$000) <u>2007</u>
<u>Utility Revenue Requirement</u>				
1 Rate Base		508,856	532,777	558,242
2 Rate of Return on Rate Base		7.754%	7.500%	7.352%
3 Utility Income		39,458	39,958	41,040
<u>Cash Operating Expenses</u>				
4 Other Taxes		274	283	288
5 Other Operating Expenses		120,678	129,191	133,009
6 Total Cash Operating Expenses		120,952	129,474	133,297
7 Depreciation		36,985	40,201	42,897
8 Provision for Income Taxes		11,415	11,162	11,193
9 Base Rate Revenue Requirements		208,810	220,795	228,427
10 Less: Revenue on Existing Rates		200,130	203,871	207,605
11 Revenue Shortfall (Surplus)		8,680	16,924	20,822
<u>Less: Amounts Collected through Riders and</u>				
12 <u>Interim Rate Adjustments</u>				
13 One-time Collection Amount for 2006 per ATCO Gas Schedule A Feb 14, 2007			-759	
14 Revenue from Interim and Realigned Rates		6,998	19,478	19,961
15 Shortfall(Excess) Revenue related to 2005-2007 Revenue Requirements		1,682	-1,795	861
16 Remaining Amount from 2003-2004 GRA				-324
17 Amount Remaining to be Recovered (Refunded) 2005-2007 GRA				424

SCHEDULE A-2(B)
ATCO Gas South
Utility Revenue Requirement

1	2	3	4	5
	<u>Reference</u>	(\$000)	(\$000)	(\$000)
<u>Utility Revenue Requirement</u>	Schedule 1.6 E	<u>2005</u>	<u>2006</u>	<u>2007</u>
1 Rate Base		559,597	534,229	550,592
2 Rate of Return on Rate Base		7.910%	7.734%	7.564%
3 Utility Income		44,263	41,318	41,649
<u>Cash Operating Expenses</u>				
4 Other Taxes		335	342	348
5 Other Operating Expenses		104,958	112,540	115,171
6 Total Cash Operating Expenses		105,293	112,882	115,519
7 Depreciation		35,649	38,059	39,818
8 Provision for Income Taxes		11,229	10,032	9,869
9 Base Rate Revenue Requirements		196,434	202,291	206,855
10 Less: Revenue on Existing Rates		194,804	193,946	197,934
11 Revenue Shortfall (Surplus)		1,630	8,345	8,921
12 <u>Less: Amounts collected through Riders and Interim Rate Adjustments</u>				
13 One-time collection Amount for 2006 pre ATCO Gas Schedule A Feb 14, 2007			-9,108	
14 Revenue from Interim and Realigned Rates			18,080	8,182
15 Shortfall (Excess) Revenue Related to 2005-2007 Revenue Requirements		1,630	-627	739
16 Adjustments: Attachment 1 Schedule A Board Format				2,124
17 Amount Remaining to be Recovered (Refunded) 2005-2007 GRA				3,865

**ATCO Gas South
2007 GRA Billing
Determinants
Proposed Revised Interim Rates
Schedule B**

	1	2	3	4	5	6	7	8	9	
			January 1, 2007 Rates				Proposed Rates June 1, 2007			
		Fixed	Fixed	Energy	Demand	Fixed	Fixed	Energy	Demand	
Rate	Description	\$/day	\$/mo	\$/GJ	\$/GJ/mo	\$/day	\$/mo	\$/GJ	\$/GJ/mo	
1	General	0.542		1.001		0.562		1.038	0.000	
3	Large Use	4.425		0.171	0.203	4.588		0.177	0.211	
5	Irrigation	0.632		0.981		0.655		1.017	0.000	
13	Distribution		224.29	0.171	5.767		232.58	0.177	5.980	
			2007 Billing Determinant June - Dec				Revenue on Existing Rates January 1, 2007			
		Average	Throughput	Demand		(\$000)	(\$000)	(\$000)	(\$000)	
Rate	Description	Customers	TJ's	TJ's		Fixed	Demand	Energy	Total	
1	General	487,246	38,696	0		56,515	0	38,735	95,249	
3	Large Use	391	3,369	393		370	80	576	1,026	
5	Irrigation	934	615	0		126	0	603	730	
13	Distribution	693	11,178	799		1,088	4,608	1,911	7,607	
	Total	489,264	53,858	1,192		58,099	4,688	41,826	104,612	
			2007 Billing Determinant June - Dec				Revenue on Proposed Rates June 1, 2007			
		Average	Throughput	Demand		(\$000)	(\$000)	(\$000)	(\$000)	
Rate	Description	Customers	TJ's	TJ's		Fixed	Demand	Energy	Total	
1	General	487,246	38,696	0		58,603	0	40,166	98,768	
3	Large Use	391	3,369	393		384	83	597	1,064	
5	Irrigation	934	615	0		131	0	626	757	
13	Distribution	693	11,178	799		1,128	4,778	1,982	7,888	
	Total	489,264	53,858	1,192		60,246	4,861	43,371	108,477	
						AGS Shortfall per Schedule A-2 (B)				3,865
						Rider J Additional to Interim Rates January 1, 2007				3.695%

Schedule C
ATCO Gas 2005-2007 GRA Placeholders

1	2	3	4	5
	(\$000)	(\$000)	(\$000)	
<u>ATCO Gas North</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Future Process</u>
<u>ATCO I-Tek</u>				
1 Computer Services	6,418	6,371	6,553	I-Tek IT Benchmarking
2 Total Capital	3,771	2,335	2,956	I-Tek IT Benchmarking
 <u>ATCO I-Tek Business Services</u>				
3 Billing and Customer Service	10,037	10,631	11,072	ITBS Benchmarking
4 Total Capital	90	60	60	ITBS Benchmarking
 <u>ATCO Gas South</u>				
<u>ATCO I-Tek</u>				
5 Computer Services	6,532	6,468	6,623	I-Tek IT Benchmarking
6 Total Capital	3,639	2,179	2,783	I-Tek IT Benchmarking
 <u>ATCO I-Tek Business Services</u>				
7 Billing and Customer Service	9,925	10,511	10,949	ITBS Benchmarking
8 Total Capital	90	60	60	ITBS Benchmarking
9 Storage Capacity Lease Rate (¢/GJ)	45	45	45	Carbon Facilities Proceedings