

APPENDIX A1

GAZIFERE INC.
ANALYSIS OF LAG FOR GAS COSTS
FISCAL 2003

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
Item No.	Month Delivered	Payment Date	Days From Month-End To Payment	One-Half Days In Month	Total Lag Days a/	Amounts (\$000)	Weighted Dollar Days b/ (\$000)
1.	Oct-02	20-Nov-02	20 d/	15.5	35.5	1,573.0	55,843.1
2.	Nov-02	20-Dec-02	20 d/	15.0	35.0	2,838.6	99,351.6
3.	Dec-02	20-Jan-03	20 d/	15.5	35.5	4,225.5	150,005.2
4.	Jan-03	20-Feb-03	20 d/	15.5	35.5	5,090.5	180,713.4
5.	Feb-03	20-Mar-03	20	14.0	34.0	4,620.6	157,100.9
6.	Mar-03	22-Apr-03	22	15.5	37.5	4,885.3	183,200.4
7.	Apr-03	20-May-03	20	15.0	35.0	3,172.5	111,038.2
8.	May-03	20-Jun-03	20	15.5	35.5	66.3	2,353.9
9.	Jun-03	20-Jul-03	20 d/	15.0	35.0	944.1	33,045.1
10.	Jul-03	20-Aug-03	20	15.5	35.5	923.7	32,790.6
11.	Aug-03	19-Sep-03	19	15.5	34.5	556.1	19,185.2
12.	Sep-03	20-Oct-03	20	15.0	35.0	1,409.1	49,319.6
13.	Total				<u>35.4</u> c/	<u>30,305.5</u>	<u>1,073,947.2</u>

a/ Sum of Columns 3 and 4.

b/ Column 5 multiplied by Column 6.

c/ Total Column 7 divided by Total Column 6.

d/ Payments made from Oct-02 to Jan-03 and in Jul-03 were delayed. These payment dates have been adjusted to the 20th of month for these periods only to more accurately reflect the anticipated fiscal 2005 gas cost lag day.

APPENDIX B2.1

GAZIFERE INC.
ANALYSIS OF LAG IN PAYMENT OF PAYROLL- RELATED TAXES
SEMI-MONTHLY EMPLOYEES
FISCAL 2000

Item No.	Col. 1 Start of Service Period	Col. 2 End of Service Period	Col. 3 Payment Date	Col. 4 Days From Period-End to Payment	Col. 5 One-Half Days in Period	Col. 6 Total Remittance Lag a/	Col. 7 Federal Income Tax (\$)	Col. 8 Unemployment Insurance (\$)	Col. 9 Provincial Income Tax (\$)	Col. 10 Québec Pension (\$)	Col. 11 Total Remittance b/ (\$)	Col. 12 Weighted Dollar-Days c/ (\$)
25	01-Oct-99	15-Oct-99	25-Oct-99	10.0	7.5	17.5			8,911.14	215.14	9,126.28	159,709.9
26	16-Oct-99	31-Oct-99	10-Nov-99	10.0	8.0	18.0			8,911.14	209.76	9,120.90	164,176.2
27	01-Nov-99	15-Nov-99	25-Nov-99	10.0	7.5	17.5			8,925.10	163.24	9,088.34	159,046.0
28	16-Nov-99	30-Nov-99	10-Dec-99	10.0	7.5	17.5			9,088.47	148.14	9,236.61	161,640.7
29	01-Dec-99	15-Dec-99	24-Dec-99	9.0	7.5	16.5			10,808.14	148.13	10,956.27	180,778.5
30	16-Dec-99	31-Dec-99	10-Jan-00	10.0	8.0	18.0			8,723.95	148.13	8,872.08	159,697.4
31	01-Jan-00	15-Jan-00	25-Jan-00	10.0	7.5	17.5			16,865.66	#####	19,956.02	349,230.4
32	16-Jan-00	31-Jan-00	10-Feb-00	10.0	8.0	18.0			8,462.24	#####	10,275.04	184,950.7
33	01-Feb-00	15-Feb-00	25-Feb-00	10.0	7.5	17.5			7,297.79	#####	8,941.76	156,480.8
34	16-Feb-00	29-Feb-00	10-Mar-00	10.0	7.0	17.0			7,881.57	#####	9,607.36	163,325.1
35	01-Mar-00	15-Mar-00	25-Mar-00	10.0	7.5	17.5			7,880.29	#####	9,605.89	168,103.1
36	16-Mar-00	31-Mar-00	10-Apr-00	10.0	8.0	18.0			7,900.77	#####	9,629.42	173,329.6
37	01-Apr-00	15-Apr-00	25-Apr-00	10.0	7.5	17.5			8,169.12	#####	9,942.80	173,999.0
38	16-Apr-00	30-Apr-00	10-May-00	10.0	7.5	17.5			8,169.12	#####	9,909.42	173,414.9
39	01-May-00	15-May-00	25-May-00	10.0	7.5	17.5			8,720.16	#####	10,400.06	182,001.1
40	16-May-00	31-May-00	09-Jun-00	9.0	8.0	17.0			6,975.63	#####	8,222.97	139,790.5
41	01-Jun-00	15-Jun-00	23-Jun-00	8.0	7.5	15.5			7,469.90	#####	8,750.62	135,634.6
42	16-Jun-00	30-Jun-00	09-Jul-00	9.0	7.5	16.5			7,448.68	#####	8,729.38	144,034.8
43	01-Jul-00	15-Jul-00	25-Jul-00	10.0	7.5	17.5			7,534.15	#####	8,788.17	153,793.0
44	16-Jul-00	31-Jul-00	10-Aug-00	10.0	8.0	18.0			7,050.16	882.94	7,933.10	142,795.8
45	01-Aug-00	15-Aug-00	25-Aug-00	10.0	7.5	17.5			7,090.55	823.98	7,914.53	138,504.3
46	16-Aug-00	31-Aug-00	08-Sep-00	8.0	8.0	16.0			7,730.94	844.30	8,575.24	137,203.8
47	01-Sep-00	15-Sep-00	25-Sep-00	10.0	7.5	17.5			7,759.08	560.81	8,319.89	145,598.1
48	16-Sep-00	30-Sep-00	10-Oct-00	10.0	7.5	17.5			7,759.08	303.16	8,062.24	141,089.2
48.	TOTAL					14.5	d/ 170,797.4	18,830.8	203,532.8	#####	419,592.5	6,104,216.1

- a/ Sum of Columns 4 and 5.
- b/ Sum of Columns 7 through 10.
- c/ Column 6 multiplied by Column 11.
- d/ Total Column 12 divided by Total Column 11.

APPENDIX B2.2
GAZPHERE INC.
ANALYSIS OF LAG IN PAYMENT OF PAYROLL-RELATED TAXES
WEEKLY EMPLOYEES
FISCAL 2009

Item No.	Start of Service Period	End of Service Period	Payment Due	Days From Period-End to Payment	One-Half Day or More	Total Remittance Due	Federal Income Tax	Col 8	Col 9	Provincial Income Tax	Quebec Pension	Col 10	Col 11	Col 12
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	05-Jan-09	08-Feb-09	18-Feb-09	10	5	133	2,768.21		472.22			3,240.43		43,798.3
2	10-Feb-09	14-Feb-09	24-Feb-09	10	5	133	2,378.40		448.80			2,827.20		40,856.9
3	17-Feb-09	21-Feb-09	03-Mar-09	10	5	143	2,585.65		424.26			3,009.91		43,972.3
4	24-Feb-09	30-Feb-09	10-Mar-09	10	5	143	2,689.89		427.58			3,117.47		43,198.3
5	31-Feb-09	06-Mar-09	17-Mar-09	10	5	143	2,497.84		422.11			2,919.95		43,929.6
6	07-Mar-09	13-Mar-09	24-Mar-09	10	5	143	2,338.08		378.22			2,716.30		40,199.2
7	14-Mar-09	20-Mar-09	03-Apr-09	10	5	163	2,528.08		357.68			2,885.76		42,089.9
8	21-Mar-09	27-Mar-09	10-Apr-09	10	5	163	2,373.45		358.23			2,731.68		40,272.7
9	28-Mar-09	04-Apr-09	17-Apr-09	10	5	163	2,527.62		358.10			2,885.72		42,248.8
10	05-Apr-09	11-Apr-09	24-Apr-09	10	5	163	2,628.87		354.43			2,983.30		40,221.2
11	12-Apr-09	18-Apr-09	03-May-09	10	5	213	2,479.61		308.18			2,787.79		40,836.2
12	19-Apr-09	25-Apr-09	08-May-09	10	5	143	2,312.47		348.67			2,661.14		41,477.1
13	26-Apr-09	02-May-09	12-May-09	10	5	143	2,447.72		348.67			2,796.39		41,660.7
14	03-May-09	09-May-09	19-May-09	10	5	143	2,334.98		379.62			2,714.60		40,433.4
15	10-May-09	16-May-09	26-May-09	10	5	143	2,218.74		419.88			2,638.62		43,284.2
16	17-May-09	23-May-09	03-Jun-09	10	5	153	2,218.06		404.83			2,622.89		40,368.4
17	24-May-09	30-May-09	10-Jun-09	10	5	153	2,372.14		404.84			2,777.00		40,032.1
18	06-Jun-09	12-Jun-09	18-Jun-09	10	5	153	2,199.88		404.83			2,604.71		41,078.7
19	13-Jun-09	19-Jun-09	24-Jun-09	10	5	153	2,163.28		418.64			2,581.92		40,329.8
20	20-Jun-09	26-Jun-09	03-Jul-09	10	5	163	2,239.89		405.70			2,645.59		41,066.7
21	27-Jun-09	03-Jul-09	10-Jul-09	10	5	163	2,239.89		448.52			2,788.41		41,089.1
22	04-Jul-09	10-Jul-09	17-Jul-09	10	5	163	2,942.78		448.52			3,391.30		41,169.4
23	11-Jul-09	17-Jul-09	24-Jul-09	10	5	163	2,364.27		404.82			2,769.09		40,655.2
24	18-Jul-09	24-Jul-09	01-Aug-09	10	5	213	2,232.12		404.28			2,636.40		41,977.3
25	25-Jul-09	31-Jul-09	07-Aug-09	10	5	143	2,372.12		473.45			2,845.57		41,261.7
26	01-Aug-09	07-Aug-09	14-Aug-09	10	5	143	2,458.54		407.88			2,866.42		41,401.3

Original 2004-07-30 (G-12) Document 2
Page 25 of 55
Request 3337-2004

APPENDIX B2.2
GAZPHERE INC.
ANALYSIS OF LAG IN PAYMENT OF PAYROLL-RELATED TAXES
WEEKLY EMPLOYEES
FISCAL 2008

Item No.	Start of Service Period	End of Service Period	Payment Due	Days From Period-End to Payment	One-Half Day or More	Total Remittance Due	Federal Income Tax	Col 8	Col 9	Provincial Income Tax	Quebec Pension	Col 10	Col 11	Col 12
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
27	02-Apr-08	08-Apr-08	15-Apr-08	10	5	143	2,200.46		462.15			2,662.61		38,377.4
28	09-Apr-08	15-Apr-08	22-Apr-08	10	5	143	2,200.46		462.15			2,662.61		38,377.4
29	16-Apr-08	22-Apr-08	03-May-08	10	5	143	2,338.92		464.40			2,803.32		40,081.0
30	23-Apr-08	29-Apr-08	10-May-08	10	5	143	2,213.79		431.22			2,645.01		39,965.1
31	30-Apr-08	06-May-08	17-May-08	10	5	143	2,207.07		417.45			2,624.52		40,177.1
32	07-May-08	13-May-08	20-May-08	10	5	143	2,167.22		438.52			2,605.74		40,389.9
33	14-May-08	20-May-08	27-May-08	10	5	143	2,077.08		473.85			2,550.93		41,233.9
34	21-May-08	27-May-08	03-Jun-08	10	5	193	2,464.38		473.19			2,937.57		37,633.6
35	28-May-08	04-Jun-08	11-Jun-08	10	5	193	2,464.38		473.19			2,937.57		37,633.6
36	04-Jun-08	10-Jun-08	17-Jun-08	10	5	193	2,692.47		498.11			3,190.58		38,181.2
37	11-Jun-08	17-Jun-08	24-Jun-08	10	5	193	2,692.47		498.11			3,190.58		38,181.2
38	18-Jun-08	24-Jun-08	01-Jul-08	10	5	153	2,323.89		473.96			2,797.85		40,489.6
39	25-Jun-08	01-Jul-08	08-Jul-08	10	5	153	2,163.60		473.96			2,637.56		41,127.1
40	02-Jul-08	08-Jul-08	15-Jul-08	10	5	143	2,138.46		401.81			2,540.27		37,965.5
41	09-Jul-08	15-Jul-08	22-Jul-08	10	5	143	2,218.06		407.74			2,625.80		38,922.9
42	16-Jul-08	22-Jul-08	01-Aug-08	10	5	153	2,149.31		400.17			2,549.48		40,447.6
43	23-Jul-08	29-Jul-08	08-Aug-08	10	5	153	2,284.44		474.63			2,759.07		40,995.1
44	30-Jul-08	05-Aug-08	12-Aug-08	10	5	153	2,313.11		454.52			2,767.63		42,978.9
45	06-Aug-08	12-Aug-08	19-Aug-08	10	5	143	2,213.17		428.88			2,642.05		42,992.9
46	13-Aug-08	19-Aug-08	02-Sep-08	10	5	213	2,223.71		424.68			2,648.39		36,929.7
47	20-Aug-08	26-Aug-08	09-Sep-08	10	5	213	2,223.71		424.68			2,648.39		36,929.7
48	27-Aug-08	03-Sep-08	16-Sep-08	10	5	133	2,388.09		431.22			2,819.31		41,778.7
49	03-Sep-08	09-Sep-08	16-Sep-08	10	5	133	2,388.09		431.22			2,819.31		41,778.7
50	10-Sep-08	16-Sep-08	23-Sep-08	10	5	133	2,440.8		403.79			2,844.59		38,402.4
51	17-Sep-08	23-Sep-08	01-Oct-08	10	5	143	2,110.01		387.47			2,497.48		38,216.1
52	24-Sep-08	30-Sep-08	07-Oct-08	10	5	133	2,172.8		392.12			2,564.92		42,852.7

Original 2004-07-30 (G-12) Document 2
Page 26 of 55
Request 3337-2004

APPENDIX B2.2
GAZPHERE INC.
ANALYSIS OF LAG IN PAYMENT OF PAYROLL-RELATED TAXES
WEEKLY EMPLOYEES
FISCAL 2008

Item No.	Start of Service Period	End of Service Period	Payment Due	Days From Period-End to Payment	One-Half Day or More	Total Remittance Due	Federal Income Tax	Col 8	Col 9	Provincial Income Tax	Quebec Pension	Col 10	Col 11	Col 12
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
53	01-Oct-08	07-Oct-08	14-Oct-08	10	5	193		1,728.49	497.81	4,221.99		6,448.29		82,119.25
54	08-Oct-08	14-Oct-08	21-Oct-08	10	5	193		1,937.10	497.81	4,195.91		6,630.82		113,482.61
55	15-Oct-08	21-Oct-08	28-Oct-08	10	5	213		1,838.63	483.82	4,314.43		6,637.88		92,803.25
56	22-Oct-08	28-Oct-08	04-Nov-08	10	5	143		1,637.08	483.82	4,195.91		6,316.81		98,526.36
57	29-Oct-08	05-Nov-08	12-Nov-08	10	5	223		1,548.18	480.99	4,018.08		6,047.25		98,226.89
58	05-Nov-08	11-Nov-08	18-Nov-08	10	5	143		1,281.39	452.13	3,731.74		5,465.26		97,929.14
59	12-Nov-08	18-Nov-08	25-Nov-08	10	5	233		1,863.88	461.47	3,923.15		6,248.50		92,245.71
60	19-Nov-08	25-Nov-08	02-Dec-08	10	5	193		1,898.46	461.24	3,968.76		6,318.46		91,511.91
61	26-Nov-08	02-Dec-08	09-Dec-08	10	5	223		1,538.62	459.73	4,018.33		5,996.68		98,412.43
62	03-Dec-08	09-Dec-08	16-Dec-08	10	5	163		1,538.62	399.84	3,957.46		6,206.92		92,280.89
63	10-Dec-08	16-Dec-08	23-Dec-08	10	5	263		1,396.92	350.00	3,751.92		5,948.84		99,423.86
64	17-Dec-08	23-Dec-08	30-Dec-08	10	5	193		1,427.71	349.89	3,778.30		5,556.90		73,676.76
65	24-Dec-08	30-Dec-08	06-Jan-09	10	5	273		1,627.67	391.39	4,415.26		6,414.32		121,529.65
66	01-Jan-09	07-Jan-09	14-Jan-09	10	5	263		1,427.71	349.89	3,816.12		5,556.90		177,060.89
67	08-Jan-09	14-Jan-09	21-Jan-09	10	5	133		1,139.09	322.40	3,899.17		5,258.66		52,536.20
68	15-Jan-09	21-Jan-09	28-Jan-09	10	5	213		1,252.19	322.40	3,714.79		5,287.38		91,307.84
69	22-Jan-09	28-Jan-09	04-Feb-09	10	5	223		1,022.89	322.40	3,881.77		5,227.09		60,226.24
70	29-Jan-09	05-Feb-09	12-Feb-09	10	5	233		1,117.86	307.75	3,823.61		5,249.22		69,901.84
71	05-Feb-09	11-Feb-09	18-Feb-09	10	5	193		1,265.06	311.77	3,861.71		5,388.54		60,675.79
72	12-Feb-09	18-Feb-09	25-Feb-09	10	5	233		1,087.10	301.44	3,768.49		5,156.93		69,076.32
73	19-Feb-09	25-Feb-09	04-Mar-09	10	5	263		1,265.06	311.77	3,768.49		5,345.32		61,091.19
74	26-Feb-09	04-Mar-09	11-Mar-09	10	5	213		1,761.18	314.02	4,375.29		6,450.49		112,092.49
75	05-Mar-09	11-Mar-09	18-Mar-09	10	5	163		1,491.76	409.89	4,191.54		5,792.15		71,171.25
76	12-Mar-09	18-Mar-09	25-Mar-09	10	5	263		1,080.13	409.87	3,784.89		5,270.89		98,177.29
77	19-Mar-09	25-Mar-09	01-Apr-09	10	5	193		1,172.08	330.88	3,908.89		5,403.04		76,127.64
78	26-Mar-09	01-Apr-09	08-Apr-09	10	5	273		1,315.09	330.87	4,071.96		5,417.92		111,978.89

Original 2004-07-30 (G-12) Document 2
Page 27 of 55
Request 3337-2004

APPENDIX B2.2
GAZPHERE INC.
ANALYSIS OF LAG IN PAYMENT OF PAYROLL-RELATED TAXES
WEEKLY EMPLOYEES
FISCAL 2008

Item No.	Start of Service Period	End of Service Period	Payment Due	Days From Period-End to Payment	One-Half Day or More	Total Remittance Due	Federal Income Tax	Col 8	Col 9	Provincial Income Tax	Quebec Pension	Col 10	Col 11	Col 12
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
79	02-Apr-09	08-Apr-09	15-Apr-09	10	5	203		2,968.88						

APPENDIX B2.3

**GAZIFERE INC.
ANALYSIS OF LAG FOR
NET LABOUR COSTS**

Semi-Monthly:

Semi-monthly payroll is paid one business day prior to the 15th and last day of the month. The obligation to disburse funds for net wages is considered to arise uniformly over the pay period. Therefore, the services provided can be considered to occur at the mid-point of the pay period. This is calculated as follows.

$$\text{Average pay period} = 365 \div 24 = 15.2 \text{ days}$$

$$\text{Expense lag} = (15.2 \div 2) - 1 = 6.6 \text{ days}$$

Weekly:

Weekly payroll is paid the 1st Thursday following the end of the pay period, which is considered Sunday through Saturday. The service is considered to be rendered at the mid-point of the Period. Payment is made on Thursday, five days after the pay period.

$$\text{Mid-point to end of pay period} = 7 \div 2 = 3.5 \text{ days}$$

$$\text{End of pay period to payment} = 5.0 \text{ days}$$

$$\text{Expense lag} = 8.5 \text{ days}$$

APPENDIX C1

**GAZIFERE INC.
ANALYSIS OF LAG FOR
UNEMPLOYMENT INSURANCE
FISCAL 2000**

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Item No.	Start of Service Period	End of Service Period	Payment Date	Days From Period-End To Payment	One-Half Days in Period	Total Disbursement Lag Days a/	Amounts (\$)	Weighted Dollar Days b/ (\$)
1.	03-Oct-99	09-Oct-99	19-Oct-99	10	3.5	13.5	603.48	8,147.0
2.	10-Oct-99	16-Oct-99	26-Oct-99	10	3.5	13.5	571.23	7,711.6
3.	17-Oct-99	23-Oct-99	03-Nov-99	11	3.5	14.5	565.93	8,206.0
4.	24-Oct-99	30-Oct-99	10-Nov-99	11	3.5	14.5	546.40	7,922.8
5.	31-Oct-99	06-Nov-99	17-Nov-99	11	3.5	14.5	539.51	7,822.9
6.	07-Nov-99	13-Nov-99	24-Nov-99	11	3.5	14.5	483.49	7,010.6
7.	14-Nov-99	20-Nov-99	03-Dec-99	13	3.5	16.5	457.06	7,541.5
8.	21-Nov-99	27-Nov-99	10-Dec-99	13	3.5	16.5	457.81	7,553.9
9.	28-Nov-99	04-Dec-99	17-Dec-99	13	3.5	16.5	455.36	7,513.4
10.	05-Dec-99	11-Dec-99	24-Dec-99	13	3.5	16.5	452.95	7,473.7
11.	12-Dec-99	18-Dec-99	05-Jan-00	18	3.5	21.5	447.48	9,620.8
12.	19-Dec-99	25-Dec-99	05-Jan-00	11	3.5	14.5	443.05	6,424.2
13.	26-Dec-99	01-Jan-00	12-Jan-00	11	3.5	14.5	647.95	9,395.3
14.	02-Jan-00	08-Jan-00	19-Jan-00	11	3.5	14.5	1,121.26	16,258.3
15.	09-Jan-00	15-Jan-00	26-Jan-00	11	3.5	14.5	605.71	8,782.8
16.	16-Jan-00	22-Jan-00	03-Feb-00	12	3.5	15.5	616.85	9,561.2
17.	23-Jan-00	29-Jan-00	10-Feb-00	12	3.5	15.5	597.51	9,261.4
18.	30-Jan-00	05-Feb-00	17-Feb-00	12	3.5	15.5	584.38	9,057.9
19.	06-Feb-00	12-Feb-00	24-Feb-00	12	3.5	15.5	559.26	8,668.5
20.	13-Feb-00	19-Feb-00	03-Mar-00	13	3.5	16.5	581.01	9,586.7
21.	20-Feb-00	26-Feb-00	10-Mar-00	13	3.5	16.5	571.86	9,435.7
22.	27-Feb-00	04-Mar-00	17-Mar-00	13	3.5	16.5	665.57	10,981.9
23.	05-Mar-00	11-Mar-00	24-Mar-00	13	3.5	16.5	644.65	10,636.7
24.	12-Mar-00	18-Mar-00	05-Apr-00	18	3.5	21.5	575.32	12,369.4
25.	19-Mar-00	25-Mar-00	05-Apr-00	11	3.5	14.5	603.65	8,752.9

APPENDIX C2
GAZIFER INC.
ANALYSIS OF LAG FOR QUÉBEC PENSION
FISCAL 2000

Item No.	Col. 1 Start of Service Period	Col. 2 End of Service Period	Col. 3 Payment Date	Col. 4 Days From Period-End to Payment	Col. 5 One-Half Days in Period	Col. 6 Total Remittance Lag a/	Col. 7 Quebec Pension (\$)	Col. 8 Weighted Dollar-Days b/ (\$)
1.	03-Oct-99	09-Oct-99	25-Oct-99	16.0	3.5	19.5	497.01	9,691.7
2.	10-Oct-99	16-Oct-99	10-Nov-99	25.0	3.5	28.5	461.95	13,165.6
3.	17-Oct-99	23-Oct-99	10-Nov-99	18.0	3.5	21.5	485.82	10,445.1
4.	24-Oct-99	30-Oct-99	10-Nov-99	11.0	3.5	14.5	468.22	6,789.2
5.	31-Oct-99	06-Nov-99	25-Nov-99	19.0	3.5	22.5	460.90	10,370.3
6.	07-Nov-99	13-Nov-99	25-Nov-99	12.0	3.5	15.5	452.35	7,011.4
7.	14-Nov-99	20-Nov-99	10-Dec-99	20.0	3.5	23.5	461.47	10,844.5
8.	21-Nov-99	27-Nov-99	10-Dec-99	13.0	3.5	16.5	462.24	7,627.0
9.	28-Nov-99	04-Dec-99	23-Dec-99	19.0	3.5	22.5	459.71	10,342.5
10.	05-Dec-99	11-Dec-99	24-Dec-99	13.0	3.5	16.5	398.04	6,567.7
11.	12-Dec-99	18-Dec-99	10-Jan-00	23.0	3.5	26.5	355.00	9,407.5
12.	19-Dec-99	25-Dec-99	10-Jan-00	16.0	3.5	19.5	350.59	6,836.5
13.	26-Dec-99	01-Jan-00	25-Jan-00	24.0	3.5	27.5	791.59	21,768.7
14.	02-Jan-00	08-Jan-00	25-Jan-00	17.0	3.5	20.5	1,389.50	28,484.8
15.	09-Jan-00	15-Jan-00	25-Jan-00	10.0	3.5	13.5	732.48	9,888.5
16.	16-Jan-00	22-Jan-00	10-Feb-00	19.0	3.5	22.5	747.74	16,824.2
17.	23-Jan-00	29-Jan-00	10-Feb-00	12.0	3.5	15.5	723.08	11,207.7
18.	30-Jan-00	05-Feb-00	25-Feb-00	20.0	3.5	23.5	707.75	16,652.1
19.	06-Feb-00	12-Feb-00	25-Feb-00	13.0	3.5	16.5	675.77	11,592.2
20.	13-Feb-00	19-Feb-00	10-Mar-00	20.0	3.5	23.5	703.44	16,530.8
21.	20-Feb-00	26-Feb-00	10-Mar-00	13.0	3.5	16.5	691.78	11,414.4
22.	27-Feb-00	04-Mar-00	25-Mar-00	21.0	3.5	24.5	814.02	19,845.5
23.	05-Mar-00	11-Mar-00	25-Mar-00	14.0	3.5	17.5	783.34	13,708.5
24.	12-Mar-00	18-Mar-00	10-Apr-00	23.0	3.5	26.5	699.67	18,541.3
25.	19-Mar-00	25-Mar-00	10-Apr-00	16.0	3.5	19.5	731.00	14,254.5
26.	26-Mar-00	01-Apr-00	25-Apr-00	24.0	3.5	27.5	756.87	20,813.9
27.	02-Apr-00	08-Apr-00	25-Apr-00	17.0	3.5	20.5	685.51	14,053.0
28.	09-Apr-00	15-Apr-00	25-Apr-00	10.0	3.5	13.5	782.33	10,651.3
29.	16-Apr-00	22-Apr-00	10-May-00	18.0	3.5	21.5	717.70	15,430.6

Original: 2004-07-30

GI-12
Document 2
Page 33 of 55
Requête 3537-2004

APPENDIX C2
GAZIFER INC.
ANALYSIS OF LAG FOR QUÉBEC PENSION
FISCAL 2000

Item No.	Col. 1 Start of Service Period	Col. 2 End of Service Period	Col. 3 Payment Date	Col. 4 Days From Period-End to Payment	Col. 5 One-Half Days in Period	Col. 6 Total Remittance Lag a/	Col. 7 Quebec Pension (\$)	Col. 8 Weighted Dollar-Days b/ (\$)
30.	23-Apr-00	29-Apr-00	10-May-00	11.0	3.5	14.5	694.47	10,069.8
31.	30-Apr-00	06-May-00	25-May-00	19.0	3.5	22.5	725.39	16,321.3
32.	07-May-00	13-May-00	25-May-00	12.0	3.5	15.5	676.88	10,491.6
33.	14-May-00	20-May-00	09-Jun-00	20.0	3.5	23.5	730.94	17,177.1
34.	21-May-00	27-May-00	09-Jun-00	13.0	3.5	16.5	729.91	12,642.5
35.	28-May-00	03-Jun-00	23-Jun-00	20.0	3.5	23.5	709.06	16,662.9
36.	04-Jun-00	10-Jun-00	23-Jun-00	13.0	3.5	16.5	770.42	12,711.9
37.	11-Jun-00	17-Jun-00	10-Jul-00	23.0	3.5	26.5	914.95	24,562.2
38.	18-Jun-00	24-Jun-00	10-Jul-00	16.0	3.5	19.5	732.98	14,293.1
39.	25-Jun-00	01-Jul-00	25-Jul-00	24.0	3.5	27.5	669.54	18,412.4
40.	02-Jul-00	08-Jul-00	25-Jul-00	17.0	3.5	20.5	640.25	13,125.1
41.	09-Jul-00	15-Jul-00	25-Jul-00	10.0	3.5	13.5	648.60	8,756.1
42.	16-Jul-00	22-Jul-00	10-Aug-00	19.0	3.5	22.5	620.27	13,956.1
43.	23-Jul-00	29-Jul-00	10-Aug-00	12.0	3.5	15.5	612.17	9,488.6
44.	30-Jul-00	05-Aug-00	25-Aug-00	20.0	3.5	23.5	626.71	14,277.7
45.	06-Aug-00	12-Aug-00	25-Aug-00	13.0	3.5	16.5	609.38	10,654.8
46.	13-Aug-00	19-Aug-00	08-Sep-00	20.0	3.5	23.5	613.31	14,412.8
47.	20-Aug-00	26-Aug-00	08-Sep-00	13.0	3.5	16.5	603.28	9,954.1
48.	27-Aug-00	02-Sep-00	25-Sep-00	23.0	3.5	26.5	609.79	16,159.4
49.	03-Sep-00	09-Sep-00	25-Sep-00	16.0	3.5	19.5	524.33	10,224.4
50.	10-Sep-00	16-Sep-00	10-Oct-00	24.0	3.5	27.5	543.89	14,957.0
51.	17-Sep-00	23-Sep-00	10-Oct-00	17.0	3.5	20.5	517.76	10,614.1
52.	24-Sep-00	30-Sep-00	10-Oct-00	10.0	3.5	13.5	545.93	7,701.1
53.	01-Jan-00	07-Jan-00	00-Jan-00	0.0	0.0	0.0	0.00	0.0
54.	01-Oct-99	15-Oct-99	25-Oct-99	10.0	7.5	17.5	215.14	3,765.0
55.	16-Oct-99	31-Oct-99	10-Nov-99	10.0	8.0	18.0	209.76	3,775.7
56.	01-Nov-99	15-Nov-99	25-Nov-99	10.0	7.5	17.5	163.24	2,856.7
57.	16-Nov-99	30-Nov-99	10-Dec-99	10.0	7.5	17.5	148.14	2,592.5
58.	01-Dec-99	15-Dec-99	24-Dec-99	9.0	7.5	16.5	148.13	2,444.1
59.	16-Dec-99	31-Dec-99	10-Jan-00	10.0	8.0	18.0	148.13	2,663.3

Original: 2004-07-30

GI-12
Document 2
Page 34 of 55
Requête 3537-2004

APPENDIX C2
GAZIFER INC.
ANALYSIS OF LAG FOR QUÉBEC PENSION
FISCAL 2000

Item No.	Col. 1 Start of Service Period	Col. 2 End of Service Period	Col. 3 Payment Date	Col. 4 Days From Period-End to Payment	Col. 5 One-Half Days in Period	Col. 6 Total Remittance Lag a/	Col. 7 Quebec Pension (\$)	Col. 8 Weighted Dollar-Days b/ (\$)
60.	01-Jan-00	15-Jan-00	25-Jan-00	10.0	7.5	17.5	3,090.36	54,081.3
61.	16-Jan-00	31-Jan-00	10-Feb-00	10.0	8.0	18.0	1,812.80	32,820.4
62.	01-Feb-00	15-Feb-00	25-Feb-00	10.0	7.5	17.5	1,643.97	28,769.5
63.	16-Feb-00	28-Feb-00	10-Mar-00	11.0	6.5	17.5	1,725.79	30,201.3
64.	28-Feb-00	15-Mar-00	25-Mar-00	10.0	8.0	18.0	1,725.60	31,069.8
65.	16-Mar-00	31-Mar-00	10-Apr-00	10.0	8.0	18.0	1,728.65	31,115.7
66.	01-Apr-00	15-Apr-00	25-Apr-00	10.0	7.5	17.5	1,773.68	31,039.4
67.	16-Apr-00	30-Apr-00	10-May-00	10.0	7.5	17.5	1,740.30	30,455.3
68.	01-May-00	15-May-00	25-May-00	10.0	7.5	17.5	1,679.90	29,398.2
69.	16-May-00	31-May-00	09-Jun-00	9.0	8.0	17.0	1,247.14	21,204.8
70.	01-Jun-00	15-Jun-00	25-Jun-00	8.0	7.5	15.5	1,280.72	19,851.2
71.	16-Jun-00	30-Jun-00	09-Jul-00	9.0	7.5	16.5	1,280.70	21,316.0
72.	01-Jul-00	15-Jul-00	25-Jul-00	10.0	7.5	17.5	1,254.02	21,945.4
73.	16-Jul-00	31-Jul-00	10-Aug-00	10.0	8.0	18.0	882.94	15,892.9
74.	01-Aug-00	15-Aug-00	25-Aug-00	10.0	7.5	17.5	823.98	14,419.7
75.	16-Aug-00	31-Aug-00	08-Sep-00	8.0	8.0	16.0	844.30	13,508.8
76.	01-Sep-00	15-Sep-00	25-Sep-00	10.0	7.5	17.5	560.81	9,814.2
77.	16-Sep-00	30-Sep-00	10-Oct-00	10.0	7.5	17.5	303.16	5,305.3
Total						19.1 c/	59,948.64	1,146,463.8

a/ Sum of Columns 4 and 5.

b/ Column 6 multiplied by Column 7.

c/ Total Column 8 divided by Total Column 7.

Original: 2004-07-30

GI-12
Document 2
Page 35 of 55
Requête 3537-2004

APPENDIX C3
GAZIFERE INC.
ANALYSIS OF LAG FOR
WORKER'S COMPENSATION
FISCAL 2000

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10
Item No.	Start of Service Period	End of Service Period	Payment Date	Days From Period-End To Payment	One-Half Days in Period	Total Remittance Lag a/	Amounts (\$)	Weight	Weighted Amount b/ (\$)	Weighted Dollar Days c/ (\$)
1.	01-Jan-99	31-Dec-99	08-Jun-99	(206.0)	182.5	(23.5)	15,864.7	3/12	3,966.2	(93,205.2)
2.	01-Jan-00	31-Dec-00	20-Jun-00	(194.0)	183.0	(11.0)	12,571.1	9/12	9,428.4	(103,711.9)
3	01-Jan-99	31-Dec-99	29-Feb-00	60.0	182.5	242.5	<u>1,619.3</u>	3/12	<u>404.8</u>	<u>98,167.6</u>
5.	Total					<u>(7.2) d/</u>	<u>30,055.1</u>		<u>13,799.4</u>	<u>(98,749.5)</u>

a/ Sum of Columns 4 and 5.

b/ Column 7 multiplied by Column 8.

c/ Column 6 multiplied by Column 9.

d/ Total Column 10 divided by Total Column 9.