

APPENDIX C4.1
GAZIFERE INC.
ANALYSIS OF LAG FOR
GROUP INSURANCE
FISCAL 2000

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
Item No.	Month	Payment Date	Days From Month-End To Payment	One-Half Days in Month	Total Lag Days a/	Amounts (\$)	Weighted Dollar Days b/ (\$)
1.	Oct-99	08-Nov-99	8	15.5	23.5	555.8	13,060.6
2.	Nov-99	14-Dec-99	14	15.0	29.0	538.3	15,610.7
3.	Dec-99	12-Jan-00	12	15.5	27.5	569.2	15,651.6
4.	Jan-00	13-Mar-00	42	15.5	57.5	485.4	27,912.2
5.	Feb-00	21-Mar-00	21	14.5	35.5	483.4	17,160.0
6.	Mar-00	23-May-00	53	15.5	68.5	562.3	38,519.6
7.	Apr-00	23-May-00	23	15.0	38.0	526.7	20,013.1
8.	May-00	21-Jun-00	21	15.5	36.5	551.9	20,145.4
9.	Jun-00	13-Jul-00	13	15.0	28.0	560.7	15,698.8
10.	Jul-00	18-Aug-99	(348)	15.5	(332.5)	0.0	0.0
11.	Aug-00	20-Sep-00	20	15.5	35.5	522.9	18,563.7
12.	Sep-00	10-Oct-00	10	15.0	25.0	524.3	13,108.5
13.	Total				<u>36.6</u> c/	<u>5,880.9</u>	<u>215,444.2</u>

a/ Sum of Columns 3 and 4.

b/ Column 5 multiplied by Column 6.

c/ Total Column 7 divided by Total Column 6.

APPENDIX C4.2

**GAZIFERE INC.
ANALYSIS OF LAG FOR
PERSONAL ACCIDENT INSURANCE
FISCAL 2000**

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
Item No.	Month	Payment Date	Days From Month-End To Payment	One-Half Days in Month	Total Lag Days a/	Amounts (\$)	Weighted Dollar Days b/ (\$)
1.	Oct-99	29-Nov-99	29	15.5	44.5	177.7	7,909.4
2.	Nov-99	10-Jan-00	41	15.0	56.0	159.9	8,956.1
3.	Dec-99	07-Mar-00	67	15.5	82.5	195.6	16,132.9
4.	Jan-00	09-Mar-00	38	15.5	53.5	177.7	9,504.8
5.	Feb-00	10-Apr-00	41	14.5	55.5	177.7	9,860.1
6.	Mar-00	15-Jun-00	76	15.5	91.5	171.0	15,648.3
7.	Apr-00	15-Jun-00	46	15.0	61.0	171.0	10,432.2
8.	May-00	27-Jun-00	27	15.5	42.5	175.7	7,467.7
9.	Jun-00	25-Jul-00	25	15.0	40.0	200.6	8,025.2
10.	Jul-00	11-Sep-00	42	15.5	57.5	167.7	9,640.5
11.	Aug-00	06-Oct-00	36	15.5	51.5	167.7	8,634.5
12.	Sep-00	20-Oct-00	20	15.0	35.0	179.0	6,265.0
13.	Total				<u>55.9</u> c/	<u>2,121.2</u>	<u>118,476.7</u>

a/ Sum of Columns 3 and 4.

b/ Column 5 multiplied by Column 6.

c/ Total Column 7 divided by Total Column 6.

APPENDIX C5
GAZIFER INC.
ANALYSIS OF LAG FOR
QUÉBEC HEALTH INSURANCE
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 Disbursement Lag Days ^{a/}	Col. 7 Amounts (\$)	Col. 8 Weighted Dollar Days ^{b/} (\$)
1.								
2.	03-Oct-99	09-Oct-99	25-Oct-99	16.0	3.5	19.5	957.39	18,669.1
3.	10-Oct-99	16-Oct-99	10-Nov-99	25.0	3.5	28.5	923.89	26,330.9
4.	17-Oct-99	23-Oct-99	10-Nov-99	18.0	3.5	21.5	975.02	20,962.9
5.	24-Oct-99	30-Oct-99	10-Nov-99	11.0	3.5	14.5	843.26	13,678.7
6.	31-Oct-99	06-Nov-99	25-Nov-99	19.0	3.5	22.5	929.17	20,906.3
7.	07-Nov-99	13-Nov-99	25-Nov-99	12.0	3.5	15.5	883.93	13,700.9
8.	14-Nov-99	20-Nov-99	10-Dec-99	20.0	3.5	23.5	915.75	21,520.1
9.	21-Nov-99	27-Nov-99	10-Dec-99	13.0	3.5	16.5	921.80	15,599.7
10.	28-Nov-99	04-Dec-99	23-Dec-99	19.0	3.5	22.5	938.56	20,937.6
11.	05-Dec-99	11-Dec-99	24-Dec-99	13.0	3.5	16.5	929.41	15,335.3
12.	12-Dec-99	18-Dec-99	10-Jan-00	23.0	3.5	26.5	903.89	23,953.1
13.	19-Dec-99	25-Dec-99	10-Jan-00	16.0	3.5	19.5	907.65	17,692.2
14.	26-Dec-99	01-Jan-00	25-Jan-00	24.0	3.5	27.5	901.27	24,784.9
15.	02-Jan-00	08-Jan-00	25-Jan-00	17.0	3.5	20.5	1,501.52	30,781.2
16.	09-Jan-00	15-Jan-00	25-Jan-00	10.0	3.5	13.5	844.83	11,405.2
17.	16-Jan-00	22-Jan-00	10-Feb-00	19.0	3.5	22.5	858.04	19,605.9
18.	23-Jan-00	29-Jan-00	10-Feb-00	12.0	3.5	15.5	832.27	12,800.2
19.	30-Jan-00	05-Feb-00	25-Feb-00	20.0	3.5	23.5	813.38	19,114.4
20.	06-Feb-00	12-Feb-00	25-Feb-00	13.0	3.5	16.5	779.84	12,867.8
21.	13-Feb-00	19-Feb-00	10-Mar-00	20.0	3.5	23.5	808.88	19,008.7
22.	20-Feb-00	26-Feb-00	10-Mar-00	13.0	3.5	16.5	796.65	13,447.7
23.	27-Feb-00	04-Mar-00	25-Mar-00	21.0	3.5	24.5	926.14	22,694.4
24.	05-Mar-00	11-Mar-00	25-Mar-00	14.0	3.5	17.5	896.77	15,693.5
25.	12-Mar-00	18-Mar-00	10-Apr-00	23.0	3.5	26.5	806.26	21,365.9
26.	19-Mar-00	25-Mar-00	10-Apr-00	16.0	3.5	19.5	841.84	16,415.9
27.	26-Mar-00	01-Apr-00	25-Apr-00	24.0	3.5	27.5	867.98	23,689.5
28.	02-Apr-00	08-Apr-00	25-Apr-00	17.0	3.5	20.5	790.11	16,973.3
29.	09-Apr-00	15-Apr-00	25-Apr-00	10.0	3.5	13.5	895.67	12,091.5
30.	16-Apr-00	22-Apr-00	10-May-00	18.0	3.5	21.5	825.16	17,740.9
31.	23-Apr-00	29-Apr-00	10-May-00	11.0	3.5	14.5	800.78	11,611.3

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APPENDIX C5
GAZIFER INC.
ANALYSIS OF LAG FOR
QUÉBEC HEALTH INSURANCE
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 Disbursement Lag Days ^{a/}	Col. 7 Amounts (\$)	Col. 8 Weighted Dollar Days ^{b/} (\$)
32.	30-Apr-00	06-May-00	25-May-00	19.0	3.5	22.5	836.00	18,810.0
33.	07-May-00	13-May-00	25-May-00	12.0	3.5	15.5	779.59	12,083.6
34.	14-May-00	20-May-00	09-Jun-00	20.0	3.5	23.5	836.32	19,653.5
35.	21-May-00	27-May-00	09-Jun-00	13.0	3.5	16.5	835.26	13,781.8
36.	28-May-00	03-Jun-00	23-Jun-00	20.0	3.5	23.5	813.34	19,113.5
37.	04-Jun-00	10-Jun-00	23-Jun-00	13.0	3.5	16.5	877.67	14,816.6
38.	11-Jun-00	17-Jun-00	10-Jul-00	23.0	3.5	26.5	1,034.81	27,422.5
39.	18-Jun-00	24-Jun-00	10-Jul-00	16.0	3.5	19.5	838.45	16,489.8
40.	25-Jun-00	01-Jul-00	25-Jul-00	24.0	3.5	27.5	812.07	22,319.3
41.	02-Jul-00	08-Jul-00	25-Jul-00	17.0	3.5	20.5	819.43	16,798.3
42.	09-Jul-00	15-Jul-00	25-Jul-00	10.0	3.5	13.5	846.43	11,268.6
43.	16-Jul-00	22-Jul-00	10-Aug-00	19.0	3.5	22.5	816.57	18,572.8
44.	23-Jul-00	29-Jul-00	10-Aug-00	12.0	3.5	15.5	852.52	13,214.1
45.	30-Jul-00	05-Aug-00	25-Aug-00	20.0	3.5	23.5	864.05	20,802.2
46.	06-Aug-00	12-Aug-00	25-Aug-00	13.0	3.5	16.5	840.29	13,864.8
47.	13-Aug-00	19-Aug-00	08-Sep-00	20.0	3.5	23.5	846.79	19,999.6
48.	20-Aug-00	26-Aug-00	08-Sep-00	13.0	3.5	16.5	895.06	14,768.5
49.	27-Aug-00	02-Sep-00	25-Sep-00	23.0	3.5	26.5	948.88	25,145.3
50.	03-Sep-00	09-Sep-00	25-Sep-00	16.0	3.5	19.5	822.13	16,015.5
51.	10-Sep-00	16-Sep-00	10-Oct-00	24.0	3.5	27.5	876.24	24,096.6
52.	17-Sep-00	23-Sep-00	10-Oct-00	17.0	3.5	20.5	814.28	16,692.7
53.	24-Sep-00	30-Sep-00	10-Oct-00	10.0	3.5	13.5	866.22	11,694.0
54.	01-Jan-00	09-Jan-00	09-Jan-00	0.0	0.0	0.0	-	0.0
55.	01-Oct-99	15-Oct-99	25-Oct-99	10.0	7.5	17.5	1,101.03	36,768.0
56.	16-Oct-99	31-Oct-99	10-Nov-99	10.0	8.0	18.0	1,210.03	37,818.5
57.	01-Nov-99	15-Nov-99	25-Nov-99	10.0	7.5	17.5	1,100.95	36,766.6
58.	16-Nov-99	30-Nov-99	10-Dec-99	10.0	7.5	17.5	1,223.83	37,495.5
59.	01-Dec-99	15-Dec-99	24-Dec-99	9.0	7.5	16.5	1,230.32	38,780.3
60.	16-Dec-99	31-Dec-99	10-Jan-00	10.0	8.0	18.0	2,023.12	36,416.2
61.	01-Jan-00	15-Jan-00	10-Feb-00	10.0	7.5	17.5	3,348.28	98,949.9
62.	16-Jan-00	31-Jan-00	10-Feb-00	10.0	8.0	18.0	2,014.50	36,261.0
63.	01-Feb-00	15-Feb-00	25-Feb-00	10.0	7.5	17.5	1,831.28	32,689.2

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APPENDIX C5
GAZIFER INC.
ANALYSIS OF LAG FOR
QUÉBEC HEALTH INSURANCE
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 Disbursement Lag Days ^{a/}	Col. 7 Amounts (\$)	Col. 8 Weighted Dollar Days ^{b/} (\$)
63.	16-Feb-00	24-Feb-00	10-Mar-00	11.0	6.5	17.5	1,923.20	33,656.0
64.	24-Feb-00	15-Mar-00	25-Mar-00	10.0	8.0	18.0	1,923.00	34,414.0
65.	16-Mar-00	31-Mar-00	10-Apr-00	10.0	8.0	18.0	1,926.22	34,720.0
66.	01-Apr-00	15-Apr-00	25-Apr-00	10.0	7.5	17.5	1,973.43	34,535.0
67.	16-Apr-00	30-Apr-00	10-May-00	10.0	7.5	17.5	1,973.43	34,535.0
68.	01-May-00	15-May-00	25-May-00	10.0	7.5	17.5	2,631.01	35,542.7
69.	16-May-00	31-May-00	09-Jun-00	9.0	8.0	17.0	1,765.08	30,006.4
70.	01-Jun-00	15-Jun-00	23-Jun-00	8.0	7.5	15.5	1,876.90	29,092.0
71.	16-Jun-00	30-Jun-00	09-Jul-00	9.0	7.5	16.5	1,876.80	30,088.9
72.	01-Jul-00	15-Jul-00	25-Jul-00	10.0	7.5	17.5	1,882.79	32,488.8
73.	16-Jul-00	31-Jul-00	10-Aug-00	10.0	8.0	18.0	1,775.66	31,511.1
74.	01-Aug-00	15-Aug-00	25-Aug-00	10.0	7.5	17.5	1,800.50	31,508.8
75.	16-Aug-00	31-Aug-00	08-Sep-00	8.0	8.0	16.0	1,933.83	30,941.3
76.	01-Sep-00	15-Sep-00	25-Sep-00	10.0	7.5	17.5	1,920.26	33,604.6
77.	16-Sep-00	30-Sep-00	10-Oct-00	10.0	7.5	17.5	1,920.26	33,604.6
78.	Total					18.9 ^{c/}	94,176.92	1,729,016.0

a/ Sum of Columns 4 and 5.
b/ Column 6 multiplied by Column 7.
c/ Total Column 8 divided by Total Column 7.

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APPENDIX C6

**GAZIFERE INC.
ANALYSIS OF LAG FOR
DENTAL/HEALTH INSURANCE
FISCAL 2000**

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
Item No.	Month	Payment Date	Days From Month-End To Payment	One-Half Days in Month	Total Lag Days a/	Amounts (\$)	Weighted Dollar Days b/ (\$)
1.	Oct-99	27-Sep-99	(34)	15.5	(18.5)	5,326.0	(98,531.0)
2.	Nov-99	27-Oct-99	(34)	15.0	(19.0)	5,326.0	(101,194.0)
3.	Dec-99	01-Dec-99	(30)	15.5	(14.5)	5,326.0	(77,227.0)
4.	Jan-00	02-Oct-00	245	15.5	260.5	5,326.0	1,387,423.0
5.	Feb-00	23-Mar-00	23	14.5	37.5	5,326.0	199,725.0
6.	Mar-00	05-Jun-00	66	15.5	81.5	5,326.0	434,069.0
7.	Apr-00	05-Jun-00	36	15.0	51.0	5,326.0	271,626.0
8.	May-00	05-Jun-00	5	15.5	20.5	5,326.0	109,183.0
9.	Jun-00	05-Jun-00	(25)	15.0	(10.0)	5,326.0	(53,260.0)
10.	Jul-00	21-Jun-00	(40)	15.5	(24.5)	5,326.0	(130,487.0)
11.	Aug-00	02-Oct-00	32	15.5	47.5	5,326.0	252,985.0
12.	Sep-00	02-Oct-00	2	15.0	17.0	5,326.0	90,542.0
13.	Total				<u>35.8</u> c/	<u>63,912.0</u>	<u>2,284,854.0</u>

a/ Sum of Columns 3 and 4.

b/ Column 5 multiplied by Column 6.

c/ Total Column 7 divided by Total Column 6.

APPENDIX C7
GAZIFERE INC.
ANALYSIS OF LAG FOR
PENSION PLAN
FISCAL 2000

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
Item No.	Month	Payment Date	Days From Month-End To Payment	One-Half Days in Month	Total Lag Days a/	Amounts (\$)	Weighted Dollar Days b/ (\$)
1.	Oct-99	29-Nov-99	29	15.5	44.5	639.3	28,447.5
2.	Nov-99	22-Dec-99	22	15.0	37.0	0.0	0.0
3.	Dec-99	21-Jan-00	21	15.5	36.5	0.0	0.0
4.	Jan-00	22-Feb-00	22	15.5	37.5	0.0	0.0
5.	Feb-00	15-Mar-00	15	14.5	29.5	0.0	0.0
6.	Mar-00	24-Apr-00	24	15.5	39.5	0.0	0.0
7.	Apr-00	15-May-00	15	15.0	30.0	0.0	0.0
8.	May-00	19-Jun-00	19	15.5	34.5	0.0	0.0
9.	Jun-00	25-Jul-00	25	15.0	40.0	0.0	0.0
10.	Jul-00	16-Aug-00	16	15.5	31.5	0.0	0.0
11.	Aug-00	19-Sep-00	19	15.5	34.5	0.0	0.0
12.	Sep-00	20-Oct-00	20	15.0	35.0	0.0	0.0
13.	Total				<u>44.5</u> c/	<u>639.3</u>	<u>28,447.5</u>

a/ Sum of Columns 3 and 4.

b/ Column 5 multiplied by Column 6.

c/ Total Column 7 divided by Total Column 6.

APPENDIX C8
GAZIFERE INC.
ANALYSIS OF LAG FOR
STOCK & SAVINGS PLAN
FISCAL 2000

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
Item No.	Month	Payment Date	Days From Month-End To Payment	One-Half Days in Month	Total Lag Days a/	Amounts (\$)	Weighted Dollar Days b/ (\$)
1.	Oct-99	25-Oct-99	(6)	15.5	9.5	3,132.3	29,757.0
2.	Nov-99	26-Nov-99	(4)	15.0	11.0	3,369.3	37,061.9
3.	Dec-99	24-Dec-99	(7)	15.5	8.5	3,046.1	25,891.9
4.	Jan-00	31-Jan-00	0	15.5	15.5	3,086.1	47,835.2
5.	Feb-00	28-Feb-00	(1)	14.5	13.5	2,825.1	38,139.4
6.	Mar-00	31-Mar-00	0	15.5	15.5	2,865.9	44,421.1
7.	Apr-00	28-Apr-00	(2)	15.0	13.0	2,930.9	38,101.3
8.	May-00	30-May-00	(1)	15.5	14.5	2,985.3	43,287.3
9.	Jun-00	30-Jun-00	0	15.0	15.0	2,838.9	42,584.0
10.	Jul-00	31-Jul-00	0	15.5	15.5	2,923.5	45,313.8
11.	Aug-00	31-Aug-00	0	15.5	15.5	2,737.1	42,425.5
12.	Sep-00	29-Sep-00	(1)	15.0	14.0	2,764.1	38,697.4
13.	Total				<u>13.3 c/</u>	<u>35,504.7</u>	<u>473,515.8</u>

a/ Sum of Columns 3 and 4.

b/ Column 5 multiplied by Column 6.

c/ Total Column 7 divided by Total Column 6.

APPENDIX C9
GAZIFERE INC.
ANALYSIS OF LAG FOR
LONG TERM DISABILITY
FISCAL 2000

Item No.	Col. 1 Month	Col. 2 Payment Date	Col. 3 Days From Month-End To Payment	Col. 4 One-Half Days in Month	Col. 5 Total Lag Days ^{a/}	Col. 6 Amounts (\$)	Col. 7 Weighted Dollar Days ^{b/} (\$)
1.	Oct-99	08-Nov-99	8	15.5	23.5	852.6	20,034.9
2.	Nov-99	14-Dec-99	14	15.0	29.0	832.4	24,138.7
3.	Dec-99	12-Jan-00	12	15.5	27.5	834.6	22,951.2
4.	Jan-00	09-Mar-00	38	15.5	53.5	790.1	42,268.7
5.	Feb-00	09-Mar-00	9	14.5	23.5	790.1	18,566.6
6.	Mar-00	23-May-00	53	15.5	68.5	787.3	53,928.0
7.	Apr-00	23-May-00	23	15.0	38.0	787.3	29,916.3
8.	May-00	21-Jun-00	21	15.5	36.5	765.2	27,928.7
9.	Jun-00	12-Jul-00	12	15.0	27.0	769.5	20,775.7
10.	Jul-00	16-Aug-00	16	15.5	31.5	769.5	24,238.3
11.	Aug-00	20-Sep-00	20	15.5	35.5	769.5	27,316.2
12.	Sep-00	10-Oct-00	10	15.0	25.0	771.7	19,293.3
13.	Total				<u>34.8</u> ^{c/}	<u>9,519.5</u>	<u>331,356.6</u>

a/ Sum of Columns 3 and 4.

b/ Column 5 multiplied by Column 6.

c/ Total Column 7 divided by Total Column 6.