

**Gazifère Inc.**  
**Réponses au sondage effectué auprès d'autres distributeurs canadiens**  
**Cause tarifaire 2010**

Tableau des réponses reçues des différents distributeurs aux questions 1 à 5 mentionnées ci-dessous :

Nom du distributeur	Question 1	Question 2	Question 3	Question 4 a)	Question 4 b)	Question 4 c)	Question 5
	Est-ce que vous détenez un compte différé concernant les charges réglementaires?	Est-ce que vous avez déjà détenu un tel compte?	Si vous répondez par l'affirmative à l'une des deux premières questions, quels types de charges sont inclus dans le compte différé?	est-ce que vous comptabilisez, dans ce compte, la différence entre les montants budgétisés quant aux charges réglementaires et les montants réellement encourus?	est-ce que vous comptabilisez plutôt, dans ce compte, les montants totaux réellement encourus que vous amortissez pour inclusion dans les tarifs dans une période subséquente?	est-ce que vous comptabilisez un intérêt sur les montants contenus dans ce compte?	Si vous répondez par l'affirmative à l'une des deux premières questions, est-ce un compte que vous maintenez d'année en année ou un compte qui a été approuvé par l'organisme de réglementation auquel vous êtes assujettis pour un événement spécifique ou une période déterminée?
<b>Gazifère Inc.</b> <b>(Mécanisme incitatif)</b>	OUI	OUI	Le compte différé charges réglementaires inclus les frais liés directement aux audiences ou aux dossiers réglementaires déposés devant la Régie et comprend les charges suivantes: les frais du procureur de Gazifère, les frais des intervenants, de sténographe, d'interprète ainsi que de traduction.	NON	OUI. Gazifère accumule dans ce compte les coûts réels du 1 <sup>er</sup> mars au 28 février et calcule des intérêts jusqu'au 31 décembre. Le solde ainsi calculé est inclus à la base de tarification l'année suivante. À ce moment-là, le solde du compte est récupéré dans les tarifs et amortit sur un an.	OUI, jusqu'au 31 décembre. Dès que le compte est inclus à la base de tarification, Gazifère cesse de capitaliser les intérêts.	Il s'agit d'un compte maintenu d'année en année.

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<b>Union Gas Limited</b> <b>(Mécanisme incitatif)</b>	NO	NO	N/A	N/A	N/A	N/A	N/A
<b>SaskEnergy</b> <b>(Coût de service)</b>	NO	NO	N/A	N/A	N/A	N/A	N/A
<b>Enbridge Gas Distribution (EGD)</b> <b>(Mécanisme incitatif)</b>	YES	YES. The account in its current form has existed for a number of years. Prior to the existing account format, various other deferral and variance accounts, in varying formats, have existed.	The account includes the variance in costs related to regulatory proceedings and consultatives. These costs include the Company's legal, consulting, employee expenses, reproduction charges, newspaper advertisements, etc. in relation to these proceedings. The account also includes intervenor costs and costs of the regulator.	YES. EGD's account captures the variance between actual charges incurred and budgeted amounts included in rates.	NO. As indicated in part a) of this question, EGD's account captures the variance between actual costs incurred and the budgeted amount included in rates.	YES. Interest is calculated at the regulator's prescribed rate once the account is in use.	EGD's current account format has been in use/maintained for a number of years now, however regulatory approval to establish the account is required on a yearly basis.
<b>Atco Gas</b> <b>(Coût de service)</b>	YES	N/A	Per Rule 022 (Rules on Intervenor Costs in Utility Rate Proceedings) of the Alberta Utilities Commission which outlines what we are allowed to request recovery of.	Not sure I understand the difference between these 2 options. We expense an approved amount to O&M. That expense is treated as a credit to the deferral account. Actual amounts paid are treated as a debit to the deferral account. Differences between the 2 amounts are addressed at next general rate application (GRA) and can be addressed through a one time	NO	Year to year	

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				adjustment or by adjusting the annual expense or some combination of the 2.			
<b>AltaGas Utility in Alberta</b>  <b>(Coût de service)</b>	YES	YES. For more than 10 years	Legal fees, Consultants, Rate of Return, Depreciation Cost of Service, Notices, Intervenor Costs, Commission Cost, and Commission directed audit costs.	The Company forecasts the costs for a regulatory proceeding and the required amortization to recover those costs in the revenue requirement over the test periods (usually multiple years). The difference between the actual costs approved by the Commission (after the fact) and those forecast stay in the account for disposition as part of the next proceeding.	The mid year balance is included as a working capital component of rate base.	In each proceeding the Company will forecast the costs and the required recoveries for the test periods taking into account the differences for prior years. The recoveries so approved stay in effect for the test periods and are recalculated at the next proceeding.	
<b>Terasen Gas</b>  <b>(Mécanisme incitatif en 2009)</b> <b>(Coût de service en 2010-2011)</b>	YES, for each separate rate case proceeding there would be a deferral account for regulatory charges.	YES, from the late 1970's to the present we have had several such accounts.	The type of charges vary but would include, legal counsel, consultant, materials, supplies that are incremental for the application / hearing, travel costs, staff overtime charges (if not already included in O&M budgets), intervenor costs approved by the Commission, & Commission costs related to the hearing.	NO, only the Commission approved costs are included in the account.	All approved costs are included, the amortization period is set by the Commission which has generally varied from one year to three years, on rare occasion has the amortization period been set beyond three years.	NO. The deferral accounts have been included in Rate Base.	The accounts have been specific to each hearing.
<b>Gaz Métro</b>  <b>(Mécanisme incitatif)</b>	YES	YES	Intervenors' costs (cost of representation by counsel, advisors, expert witnesses, representation expenses, Task Force), cost of transcription and	NO	Cash disbursements related to Intervenors' cost are accumulated in a deferral account from March 1 <sup>st</sup> to February 28 <sup>th</sup> . This	YES, see answer 4 b)	This is an account maintained from year to year.

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			<p>interpretation services at hearings, public notices and cost of the Task Force moderator.</p>		<p>deferral account bears interest at the cost of capital and is maintained off the rate base until October 1<sup>st</sup> of each year (beginning of our financial year). The balance of this deferral account as at February 28 of each year (month end before our rate case preparation) is introduced in the rate base as at October the 1<sup>st</sup>. Then, the account start to be amortized in rates from this time and capitalisation of interests stops. The amortization period is one year.</p>		
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