

Schedule 1						
Residential market and business market – New customers						
Calculation methodology for actual data per component of required revenue						
Components	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Number of customers	n/a	<ul style="list-style-type: none"> ➤ Number of customers who have cumulated 1 year of actual consumption as at June 30, or¹ ➤ Number of customers who are part of projects for which the first meter was commissioned over a year prior to June 30¹ 	<ul style="list-style-type: none"> ➤ Number of customers who have cumulated 2 years of actual consumption as at June 30, or¹ ➤ Number of customers who are part of projects for which the first meter was commissioned over two years prior to June 30¹ 	Same for the above-referenced year	Same for the above-referenced year	Same for the above-referenced year
Volumes (m ³)	n/a	Actual customer volumes for the above-referenced year	Actual customer volumes or customer volumes to account for ² for the above-referenced year	Idem	Idem	Idem
Revenue D (\$)	n/a	Revenue (actual or adjusted according to the original rate schedule) ³ with respect to the volumes for the above-referenced year	Idem	Idem	Idem	Idem
Line costs	Actual costs prior to the beginning of Year 1 of the extension projects	Actual costs for the above-referenced year of the extension projects	Idem	Idem	Idem	Idem
<ul style="list-style-type: none"> ➤ Connection costs ➤ Customer contributions ➤ CASEP-Cap. assets ➤ Subsidies (RCP) 	Actual costs prior to the beginning of Year 1	Actual costs for the above-referenced year	Idem	Idem	Idem	Idem

1. Customers using temporary heating cease consumption during year 1 or year 2.
2. The volume to account for, if applicable, is the actual volume for the 12-month period preceding June 30 of the year in which the *a posteriori* follow-up is submitted to the Régie.
3. Revenue adjusted according to the original rate schedule: Actual revenue adjusted with the variance between the invoiced rate schedule and the original rate schedule used for the *a priori* profitability, based on rates approved by the Régie.

Schedule 2						
Business market and residential market – Load additions						
Calculation methodology for actual data per component of required revenue						
Components	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Number of customers		Valuated files: Number of customers with a signed load addition in the <i>a priori</i> development plan and for whom the <i>a posteriori</i> valuation is made by Gaz Métro. ¹ Non-valuated files: Number of customers with a signed load addition in the <i>a priori</i> development plan and for whom one or several load addition sales were concluded after the year of the <i>a priori</i> development plan.	Idem	Idem	Idem	Idem
Volumes (m ³)		Valuated files: Difference between the actual total volume of the above-referenced year ² and the actual volume for the 12-month period preceding the conclusion of the sale. Non-valuated files: Application of the actual volume realization rate to files valuated on the <i>a priori</i> forecast volume for the above-referenced year.	Idem	Idem	Idem	Idem
Revenue D (\$)		Valuated files: Revenue (actual or adjusted according to the original rate schedule ³) associated with actual volumes of load additions for the above-referenced year. Revenue is calculated based on the marginal distribution rate per customer. ³ Non-valuated files: Application of the actual revenue realization rate to files valuated (actual or adjusted according to the original rate schedule ³) on the <i>a priori</i> forecast revenue for the above-referenced year.	Idem	Idem	Idem	Idem
<ul style="list-style-type: none"> ➤ Connection costs ➤ Customer contributions ➤ Subsidies (RCP) 	Valuated files and non valuated files: Actual costs prior to the beginning of Year 1	Valuated files and non valuated files: Actual costs for the above-referenced year	Idem	Idem	Idem	Idem

1. *A posteriori* valuated files are those for which no other sale of additional load has been concluded after the year of the *a priori* development plan.
2. The calculation of actual consumption volume for year 1 begins six months after the conclusion of the additional load sale.
3. Revenue adjusted according to the original rate schedule: Actual revenue adjusted with the variance between the invoiced rate schedule and the original rate schedule used for the *a priori* profitability, based on rates approved by the Régie.

Schedule 3
COMPARISON OF THE RESIDENTIAL DEVELOPMENT PLAN - NEW CUSTOMERS AND LOAD ADDITIONS 2012 A PRIORI VS 2012 A POSTERIORI

Description	A priori ¹			A posteriori ²			Variance a priori vs a posteriori			Data applied a posteriori			
	New (1)	Additions (2)	Total (3)	New (4)	Additions (5)	Total (6)	New (7)	Additions (8)	Total (9)	Actual (10)	Actual % (11)	Forecast (12)	Forecast % (13)
Number of customers Year 1	3,308	233	3,541	2,617	232	2,849	(691)	(1)	(692)	2,782	98%	67	2%
Number of customers Year 2 (cumulative)	4,805	233	5,038	3,256	232	3,488	(1,549)	(1)	(1,550)	3,400	97%	88	3%
Number of customers Year 3 (cumulative)	5,843	233	6,076	3,684	232	3,916	(2,159)	(1)	(2,160)	3,585	92%	331	8%
Number of customers Year 4 (cumulative)	5,978	233	6,211	4,621	232	4,853	(1,357)	(1)	(1,358)	3,585	74%	1,268	26%
Number of customers Year 5 (cumulative)	5,978	233	6,211	4,934	232	5,166	(1,044)	(1)	(1,045)	3,585	69%	1,581	31%
Volumes (10³m³) Year 1	10,999	202	11,200	9,697	187	9,884	(1,301)	(15)	(1,316)	9,521	96%	364	4%
Volumes (10 ³ m ³) Year 2 (cumulative)	10,880	202	11,082	8,706	198	8,905	(2,174)	(4)	(2,177)	8,446	95%	458	5%
Volumes (10 ³ m ³) Year 3 (cumulative)	12,778	202	12,980	8,864	200	9,064	(3,914)	(2)	(3,916)	8,388	93%	676	7%
Volumes (10 ³ m ³) Year 4 (cumulative)	13,669	202	13,871	9,652	200	9,852	(4,018)	(2)	(4,020)	8,075	82%	1,777	18%
Volumes (10 ³ m ³) Year 5 (cumulative)	13,858	202	14,060	10,113	200	10,313	(3,745)	(2)	(3,747)	8,075	78%	2,238	22%
Capital assets (thousands of \$) Year 0	11,457	14	11,471	6,904	92	6,996	(4,553)	78	(4,475)	6,955	99%	41	1%
Capital assets (thousands of \$) Year 1	1,628	0	1,628	4,774	13	4,787	3,146	13	3,159	4,772	100%	15	0%
Capital assets (thousands of \$) Year 2	960	0	960	1,150	2	1,152	190	2	192	961	83%	191	17%
Capital assets (thousands of \$) Year 3	116	0	116	1,250	0	1,250	1,134	0	1,134	243	19%	1,007	81%
Capital assets (thousands of \$) Year 4	16	0	16	340	0	340	324	0	324	48	14%	292	86%
Capital assets (thousands of \$) Year 5	0	0	0	0	0	0	0	0	0	0	100%	0	0%
Total capital assets (including general expenses)	14,175	14	14,190	14,418	107	14,525	243	93	335	12,979	89%	1,546	11%
RCP subsidy (thousands of \$) Year 1	6,130	139	6,270	3,337	144	3,481	(2,793)	5	(2,789)	3,359	96%	122	4%
RCP subsidy (thousands of \$) Year 2	2,229	0	2,229	1,860	1	1,861	(369)	1	(368)	1,675	90%	186	10%
RCP subsidy (thousands of \$) Year 3	1,618	0	1,618	1,232	0	1,232	(386)	0	(386)	681	55%	551	45%
RCP subsidy (thousands of \$) Year 4	377	0	377	1,563	0	1,563	1,186	0	1,186	71	5%	1,492	95%
RCP subsidy (thousands of \$) Year 5	0	0	0	528	0	528	528	0	528	0	100%	528	0%
Total RCP subsidy	10,353	139	10,493	8,520	145	8,665	(1,833)	6	(1,828)	5,786	67%	2,879	33%
Customer contributions³ (thousands of \$) Year 0	(192)	(8)	(200)	(163)	(7)	(170)	29	1	30	(170)	100%	0	0%
Customer contributions (thousands of \$) Year 1	(936)	0	(936)	(681)	0	(681)	255	0	255	(662)	97%	(19)	3%
Customer contributions (thousands of \$) Year 2	(449)	0	(449)	(226)	2	(224)	223	2	225	(218)	97%	(6)	3%
Customer contributions (thousands of \$) Year 3	(311)	0	(311)	(168)	0	(168)	143	0	143	(95)	57%	(73)	43%
Customer contributions (thousands of \$) Year 4	(39)	0	(39)	(287)	0	(287)	(248)	0	(248)	(7)	2%	(280)	98%
Customer contributions (thousands of \$) Year 5	0	0	0	(96)	0	(96)	(96)	0	(96)	0	100%	(96)	0%
Total customer contributions	(1,926)	(8)	(1,934)	(1,621)	(5)	(1,626)	305	3	308	(1,152)	71%	(474)	29%
Total investments (thousands of \$) Year 0	11,265	6	11,272	6,741	85	6,826	(4,524)	79	(4,446)	6,785	99%	41	1%
Total investments (thousands of \$) Year 1	6,821	139	6,961	7,430	157	7,587	609	18	626	7,469	98%	118	2%
Total investments (thousands of \$) Year 2	2,740	0	2,740	2,784	5	2,789	44	5	49	2,418	87%	371	13%
Total investments (thousands of \$) Year 3	1,423	0	1,423	2,314	0	2,314	891	0	891	829	36%	1,485	64%
Total investments (thousands of \$) Year 4	353	0	353	1,616	0	1,616	1,263	0	1,263	112	7%	1,504	93%
Total investments (thousands of \$) Year 5	0	0	0	432	0	432	432	0	432	0	100%	432	0%
Total investments	22,602	145	22,748	21,317	247	21,564	(1,285)	102	(1,184)	17,613	82%	3,951	18%
ORIGINAL RATE SCHEDULE⁴ (2012)													
Impact on rates													
For the first year (thousands of \$)	139	(25)	114	(487)	(1)	(488)	(626)	24	(602)				
For the first five years (thousands of \$)	(509)	(106)	(615)	(56)	(10)	(66)	453	96	549				
Internal rate of return	11.83%	35.04%	11.95%	9.86%	12.62%	9.89%	-1.97%	-22.42%	-2.06%				
Break-even rate (years)	3.70	1.00	3.47	1.00	1.00	1.00	(2.70)	0.00	(2.47)				
ACTUAL RATES													
Impact on rates													
For the first year (thousands of \$)	139	(25)	114	(517)	(1)	(518)	(656)	24	(632)				
For the first five years (thousands of \$)	(509)	(106)	(615)	(1,017)	(29)	(1,046)	(508)	77	(431)				
Internal rate of return	11.83%	35.04%	11.95%	11.17%	14.88%	11.22%	-0.66%	-20.16%	-0.73%				
Break-even rate (years)	3.70	1.00	3.47	1.00	1.00	1.00	(2.70)	0.00	(2.47)				

1. The term *a priori* refers to the results of the 2012 development plan presented in the 2012 Annual Report (R-3831-2012, Gaz Métro-13, Document 2).

2. The term *a posteriori* refers to the results of the analysis performed on the basis of actual volumes, revenue, investments, subsidies and contributions available to date, in addition to a forecast for the following years. This forecast is based on the actual data between July 1st, 2014 and June 30, 2015 or, on the *a priori* data for customers who have not yet cumulated 12 months of consumption. The required revenue model is the same as the one applied *a priori*, with the original parameters.

3. Customer contributions aggregate the \$300 connection contribution and other types of contributions (lump-sum, location and connection timeframe).

4. Results according to the original rate schedule are calculated using actual revenue adjusted with the variation between the invoiced rate schedule and the original rate schedule used for the *a priori* profitability, based on rates approved by the Régie.

Schedule 4
COMPARISON OF THE DEVELOPMENT PLAN - RESIDENTIAL MARKET - NEW CUSTOMERS
2012 A PRIORI VS 2012 A POSTERIORI

Description	A priori ¹	A posteriori ²	Variance a priori vs a posteriori	Variance a priori vs a posteriori	Data applied a posteriori			
					Actual	Actual %	Forecast	Forecast %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of customers Year 1	3,305	2,617	(691)	-21%	2,550	97%	67	3%
Number of customers Year 2 (cumulative)	4,805	3,256	(1,549)	-32%	3,168	97%	88	3%
Number of customers Year 3 (cumulative)	5,843	3,684	(2,159)	-37%	3,353	91%	331	9%
Number of customers Year 4 (cumulative)	5,978	4,621	(1,357)	-23%	3,353	73%	1,268	27%
Number of customers Year 5 (cumulative)	5,978	4,934	(1,044)	-17%	3,353	68%	1,581	32%
Volumes (10³m³) Year 1	10,999	9,697	(1,301)	-12%	9,334	96%	364	4%
Volumes (10 ³ m ³) Year 2 (cumulative)	10,880	8,706	(2,174)	-20%	8,248	95%	458	5%
Volumes (10 ³ m ³) Year 3 (cumulative)	12,778	8,864	(3,914)	-31%	8,188	92%	676	8%
Volumes (10 ³ m ³) Year 4 (cumulative)	13,669	9,652	(4,018)	-29%	7,875	82%	1,777	18%
Volumes (10 ³ m ³) Year 5 (cumulative)	13,858	10,113	(3,745)	-27%	7,875	78%	2,238	22%
Capital assets (thousands of \$) Year 0	11,457	6,904	(4,553)	-40%	6,863	99%	41	1%
Capital assets (thousands of \$) Year 1	1,628	4,774	3,146	193%	4,759	100%	15	0%
Capital assets (thousands of \$) Year 2	960	1,150	190	20%	959	83%	191	17%
Capital assets (thousands of \$) Year 3	116	1,250	1,134	981%	243	19%	1,007	81%
Capital assets (thousands of \$) Year 4	16	340	324	2065%	48	14%	292	86%
Capital assets (thousands of \$) Year 5	0	0	0	100%	0	100%	0	0%
Total capital assets (including general expenses)	14,175	14,418	243	2%	12,872	89%	1,546	11%
RCP subsidy (thousands of \$) Year 1	6,130	3,337	(2,793)	-46%	3,215	96%	122	4%
RCP subsidy (thousands of \$) Year 2	2,229	1,860	(369)	-17%	1,674	90%	186	10%
RCP subsidy (thousands of \$) Year 3	1,618	1,232	(386)	-24%	681	55%	551	45%
RCP subsidy (thousands of \$) Year 4	377	1,563	1,186	315%	71	5%	1,492	95%
RCP subsidy (thousands of \$) Year 5	0	528	528	100%	0	0%	528	100%
Total RCP subsidy	10,353	8,520	(1,833)	-18%	5,641	66%	2,879	34%
Customer contributions³ (thousands of \$) Year 0	(192)	(163)	29	-15%	(163)	100%	0	0%
Customer contributions (thousands of \$) Year 1	(936)	(681)	255	-27%	(682)	97%	(19)	3%
Customer contributions (thousands of \$) Year 2	(449)	(226)	223	-50%	(220)	97%	(6)	3%
Customer contributions (thousands of \$) Year 3	(311)	(168)	143	-46%	(95)	57%	(73)	43%
Customer contributions (thousands of \$) Year 4	(39)	(287)	(248)	630%	(7)	2%	(280)	98%
Customer contributions (thousands of \$) Year 5	0	(96)	(96)	100%	0	0%	(96)	100%
Total customer contributions	(1,926)	(1,621)	305	-16%	(1,147)	71%	(474)	29%
Total investments (thousands of \$) Year 0	11,265	6,741	(4,524)	-40%	6,700	99%	41	1%
Total investments (thousands of \$) Year 1	6,821	7,430	609	9%	7,312	98%	118	2%
Total investments (thousands of \$) Year 2	2,740	2,784	44	2%	2,413	87%	371	13%
Total investments (thousands of \$) Year 3	1,423	2,314	891	63%	829	36%	1,485	64%
Total investments (thousands of \$) Year 4	353	1,616	1,263	357%	112	7%	1,504	93%
Total investments (thousands of \$) Year 5	0	432	432	100%	0	0%	432	100%
Total investments	22,602	21,317	(1,285)	-6%	17,366	81%	3,951	19%
ORIGINAL RATE SCHEDULE⁴ (2012)								
Impact on rates								
For the first year (thousands of \$)	139	(487)	(626)					
For the first five years (thousands of \$)	(509)	(56)	453					
Internal rate of return	11.83%	9.86%	-1.97%					
Break-even rate (years)	3.70	1.00	(2.70)					
ACTUAL RATES								
Impact on rates								
For the first year (thousands of \$)	139	(517)	(656)					
For the first five years (thousands of \$)	(509)	(1,017)	(508)					
Internal rate of return	11.83%	11.17%	-0.66%					
Break-even rate (years)	3.70	1.00	(2.70)					

1. The term a priori refers to the results of the 2012 development plan presented in the 2012 Annual Report (R-3831-2012, Gaz Métro-13, Document 2).

2. The term a posteriori refers to the results of the analysis performed on the basis of actual volumes, revenue, investments, subsidies and contributions available to date, in addition to a forecast for the following years. This forecast is based on the actual data between July 1st, 2014 and June 30, 2015 or, on the a priori data for customers who have not yet cumulated 12 months of consumption. The required revenue is the same as the one applied a priori, with the original parameters.

3. Customer contributions aggregate the \$300 connection contribution and other types of contributions (lump-sum, location and connection timeframe).

4. Results according to the original rate schedule are calculated using actual revenue adjusted with the variation between the invoiced rate schedule and the original rate schedule used for the a priori profitability, based on rates approved by the Régie.

Schedule 5
COMPARISON OF THE RESIDENTIAL DEVELOPMENT PLAN - LOAD ADDITIONS
2012 A PRIORI VS 2012 A POSTERIORI

Description	A posteriori valuated files ¹				A posteriori non valuated files ²					All files ³			
	A priori (1)	A posteriori (2)	Variance a priori vs a posteriori (3)	Variance a priori vs a posteriori (4)	A priori (5)	A posteriori (6)	Variance a priori vs a posteriori (7)	Variance a priori vs a posteriori (8)	Proportion (9)	A priori (10)	A posteriori (11)	Variance a priori vs a posteriori (12)	Variance a priori vs a posteriori (13)
Number of customers Year 1	217	216	(1)	0%	16	16	0	0%	7%	233	232	(1)	0%
Number of customers Year 2 (cumulative)	217	216	(1)	0%	16	16	0	0%	7%	233	232	(1)	0%
Number of customers Year 3 (cumulative)	217	216	(1)	0%	16	16	0	0%	7%	233	232	(1)	0%
Number of customers Year 4 (cumulative)	217	216	(1)	0%	16	16	0	0%	7%	233	232	(1)	0%
Number of customers Year 5 (cumulative)	217	216	(1)	0%	16	16	0	0%	7%	233	232	(1)	0%
Volumes (10³m³) Year 1	188	175	(14)	-7%	14	13	(1)	-7%	7%	202	187	(15)	-7%
Volumes (10 ³ m ³) Year 2 (cumulative)	188	185	(3)	-2%	14	13	(0)	-2%	7%	202	198	(4)	-2%
Volumes (10 ³ m ³) Year 3 (cumulative)	188	186	(2)	-1%	14	13	(0)	-1%	7%	202	200	(2)	-1%
Volumes (10 ³ m ³) Year 4 (cumulative)	188	186	(2)	-1%	14	13	(0)	-1%	7%	202	200	(2)	-1%
Volumes (10 ³ m ³) Year 5 (cumulative)	188	186	(2)	-1%	14	13	(0)	-1%	7%	202	200	(2)	-1%
Capital assets (thousands of \$) Year 0	14	85	71	507%	0	7	7	100%	0%	14	92	78	557%
Capital assets (thousands of \$) Year 1	0	11	11	100%	0	2	2	100%	0%	0	13	13	100%
Capital assets (thousands of \$) Year 2	0	1	1	100%	0	1	1	100%	0%	0	2	2	100%
Capital assets (thousands of \$) Year 3	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
Capital assets (thousands of \$) Year 4	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
Capital assets (thousands of \$) Year 5	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
Total capital assets (including general expenses)	14	97	83	593%	0	10	10	100%	0%	14	107	93	664%
RCP subsidy (thousands of \$) Year 1	134	138	4	3%	6	6	0	1%	4%	139	144	5	3%
RCP subsidy (thousands of \$) Year 2	0	1	1	100%	0	0	0	100%	0%	0	1	1	100%
RCP subsidy (thousands of \$) Year 3	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
RCP subsidy (thousands of \$) Year 4	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
RCP subsidy (thousands of \$) Year 5	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
Total RCP subsidy	134	139	5	4%	6	6	0	1%	4%	139	145	6	4%
Customer contributions³ (thousands of \$) Year 0	(8)	(7)	1	-13%	0	0	0	100%	0%	(8)	(7)	1	-13%
Customer contributions (thousands of \$) Year 1	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
Customer contributions (thousands of \$) Year 2	0	2	2	100%	0	0	0	100%	0%	0	2	2	100%
Customer contributions (thousands of \$) Year 3	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
Customer contributions (thousands of \$) Year 4	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
Customer contributions (thousands of \$) Year 5	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
Total customer contributions	(8)	(5)	3	-38%	0	0	0	100%	0%	(8)	(5)	3	-38%
Total investments (thousands of \$) Year 0	6	78	72	1200%	0	7	7	100%	0%	6	85	79	1317%
Total investments (thousands of \$) Year 1	134	149	15	12%	6	8	2	34%	4%	139	157	18	13%
Total investments (thousands of \$) Year 2	0	4	4	100%	0	1	1	100%	0%	0	5	5	100%
Total investments (thousands of \$) Year 3	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
Total investments (thousands of \$) Year 4	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
Total investments (thousands of \$) Year 5	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
Total investments	140	231	91	66%	6	16	10	169%	4%	145	247	102	70%
ORIGINAL RATE SCHEDULE⁴ (2012)													
Impact on rates													
For the first year (thousands of \$)	(23)	(1)	22		(2)	(0)	2			(25)	(1)	24	
For the first five years (thousands of \$)	(97)	(9)	88		(9)	(1)	8			(106)	(10)	96	
Internal rate of return	34.18%	12.70%	-21.48%		64.62%	11.53%	-53.09%			35.04%	12.62%	-22.42%	
Break-even rate (years)	1.00	1.00	0.00		1.00	1.00	0.00			1.00	1.00	0.00	
ACTUAL RATES													
Impact on rates													
For the first year (thousands of \$)	(23)	(1)	22		(2)	(0)	2			(25)	(1)	24	
For the first five years (thousands of \$)	(97)	(27)	70		(9)	(2)	6			(106)	(29)	77	
Internal rate of return	34.18%	14.97%	-19.21%		64.62%	13.72%	-50.90%			35.04%	14.88%	-20.16%	
Break-even rate (years)	1.00	1.00	0.00		1.00	1.00	0.00			1.00	1.00	0.00	

1. A posteriori valuated files are those for which no sales of load additions were concluded after 2012.

2. A posteriori non valuated files are those for which there were sales load additions.

3. All files refers to information for all sales of load additions concluded in the 2012 development plan for the residential market.

4. The term a posteriori refers to the results of the analysis performed on the basis of actual volumes, investments, subsidies and contributions available to date, in addition to a forecast for the following years. This forecast is based on the actual data between July 1st, 2014 and June 30, 2015. The required revenue model is the same as the one applied a priori, with the original parameters.

5. Results according to the original rate schedule are calculated using actual revenue adjusted with the variation between the invoiced rate schedule and the original rate schedule used for the a priori profitability, based on rates approved by the Régie

Schedule 6
COMPARISON OF THE BUSINESS DEVELOPMENT PLAN - NEW CUSTOMERS AND LOAD ADDITIONS
2012 A PRIORI VS 2012 A POSTERIORI

Description	A priori ¹			A posteriori ²			Variance a priori vs a posteriori			Data applied a posteriori			
	New (1)	Additions (2)	Total (3)	New (4)	Additions (5)	Total (6)	New (7)	Additions (8)	Total (9)	Actual (10)	Actual % (11)	Forecast (12)	Forecast % (13)
Number of customers Year 1	2,281	627	2,908	2,142	620	2,762	(139)	(7)	(146)	2,753	100%	9	0%
Number of customers Year 2 (cumulative)	2,199	627	2,826	2,045	620	2,665	(154)	(7)	(161)	2,656	100%	9	0%
Number of customers Year 3 (cumulative)	2,212	627	2,839	2,045	620	2,665	(167)	(7)	(174)	2,656	100%	9	0%
Number of customers Year 4 (cumulative)	2,221	627	2,848	2,045	620	2,665	(176)	(7)	(183)	2,656	100%	9	0%
Number of customers Year 5 (cumulative)	2,222	627	2,849	2,045	620	2,665	(177)	(7)	(184)	2,656	100%	9	0%
Volumes (10³m³) Year 1	57,540	20,149	77,689	43,541	15,742	59,283	(13,999)	(4,406)	(18,405)	59,125	100%	158	0%
Volumes (10 ³ m ³) Year 2 (cumulative)	51,648	20,149	71,797	45,821	16,915	62,735	(5,828)	(3,234)	(9,062)	62,577	100%	158	0%
Volumes (10 ³ m ³) Year 3 (cumulative)	52,200	20,149	72,349	43,579	16,006	59,585	(8,621)	(4,143)	(12,764)	59,348	100%	237	0%
Volumes (10 ³ m ³) Year 4 (cumulative)	52,440	20,149	72,589	41,462	15,912	57,374	(10,979)	(4,236)	(15,215)	56,425	98%	949	2%
Volumes (10 ³ m ³) Year 5 (cumulative)	52,489	20,149	72,637	41,462	15,912	57,374	(11,027)	(4,236)	(15,263)	56,425	98%	949	2%
Capital assets (thousands of \$) Year 0	25,681	2,408	28,090	17,075	1,553	18,628	(8,606)	(855)	(9,462)	18,603	100%	25	0%
Capital assets (thousands of \$) Year 1	247	0	247	7,794	239	8,033	7,547	239	7,786	8,033	100%	0	0%
Capital assets (thousands of \$) Year 2	95	0	95	1,144	12	1,156	1,049	12	1,061	725	63%	431	37%
Capital assets (thousands of \$) Year 3	61	0	61	274	4	278	213	4	217	278	100%	0	0%
Capital assets (thousands of \$) Year 4	10	0	10	4	0	4	(6)	0	(6)	4	100%	0	0%
Capital assets (thousands of \$) Year 5	0	0	0	0	0	0	0	0	0	0	100%	0	0%
Total capital assets (including general expenses)	26,094	2,408	28,503	26,291	1,808	28,099	197	(600)	(404)	27,643	98%	456	2%
RCP subsidy (thousands of \$) Year 1	7,557	1,798	9,356	5,698	815	6,513	(1,859)	(883)	(2,843)	6,501	100%	12	0%
RCP subsidy (thousands of \$) Year 2	130	0	130	619	520	1,139	489	0	1,009	1,034	91%	105	9%
RCP subsidy (thousands of \$) Year 3	48	0	48	689	272	961	641	272	913	338	35%	623	65%
RCP subsidy (thousands of \$) Year 4	22	0	22	515	48	563	493	48	541	50	9%	513	91%
RCP subsidy (thousands of \$) Year 5	0	0	0	0	0	0	0	0	0	0	100%	0	0%
Total RCP subsidy	7,757	1,798	9,556	7,521	1,655	9,176	(236)	(143)	(380)	7,923	86%	1,253	14%
Customer contributions³ (thousands of \$) Year 0	(984)	(3)	(987)	(754)	(3)	(757)	230	0	230	(757)	100%	0	0%
Customer contributions (thousands of \$) Year 1	(467)	0	(467)	(536)	(2)	(538)	(69)	(2)	(71)	(536)	100%	(2)	0%
Customer contributions (thousands of \$) Year 2	(9)	0	(9)	23	0	23	32	0	32	23	100%	0	0%
Customer contributions (thousands of \$) Year 3	(2)	0	(2)	20	0	20	22	0	22	20	100%	0	0%
Customer contributions (thousands of \$) Year 4	(1)	0	(1)	4	0	4	5	0	5	4	100%	0	0%
Customer contributions (thousands of \$) Year 5	0	0	0	0	0	0	0	0	0	0	100%	0	0%
Total customer contributions	(1,463)	(3)	(1,466)	(1,243)	(5)	(1,248)	220	(2)	218	(1,246)	100%	(2)	0%
Total investments (thousands of \$) Year 0	24,698	2,405	27,104	16,321	1,550	17,871	(8,377)	(855)	(9,233)	17,846	100%	25	0%
Total investments (thousands of \$) Year 1	7,337	1,798	9,135	12,956	1,052	14,008	5,619	(746)	4,873	13,998	100%	10	0%
Total investments (thousands of \$) Year 2	217	0	217	1,786	532	2,318	1,569	532	2,101	1,782	77%	536	23%
Total investments (thousands of \$) Year 3	107	0	107	983	276	1,259	876	276	1,152	636	51%	623	49%
Total investments (thousands of \$) Year 4	31	0	31	523	48	571	492	48	540	58	10%	513	90%
Total investments (thousands of \$) Year 5	0	0	0	0	0	0	0	0	0	0	100%	0	0%
Total investments	32,390	4,203	36,594	32,569	3,458	36,027	179	(745)	(567)	34,320	95%	1,707	5%
ORIGINAL RATE SCHEDULE⁴ (2012)													
Impact on rates													
For the first year (thousands of \$)	(3,577)	(1,571)	(5,148)	(3,445)	(1,310)	(4,755)	132	261	393				
For the first five years (thousands of \$)	(15,396)	(7,078)	(22,474)	(13,001)	(5,261)	(18,262)	2,395	1,817	4,212				
Internal rate of return	18.77%	47.11%	21.73%	16.71%	48.84%	19.25%	-2.06%	1.73%	-2.48%				
Break-even rate (years)	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00				
ACTUAL RATES													
Impact on rates													
For the first year (thousands of \$)	(3,577)	(1,571)	(5,148)	(3,518)	(1,310)	(4,828)	59	261	320				
For the first five years (thousands of \$)	(15,396)	(7,078)	(22,474)	(16,159)	(5,937)	(22,096)	(763)	1,141	378				
Internal rate of return	18.77%	47.11%	21.73%	19.13%	53.23%	21.92%	0.36%	6.12%	0.19%				
Break-even rate (years)	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00				

1. The term *a priori* refers to the results of the 2012 development plan presented in the 2012 Annual Report (R-3831-2012, Gaz Métro-13, Document 2).

2. The term *a posteriori* refers to the results of the analysis performed on the basis of actual volumes, investments, subsidies and contributions available to date, in addition to a forecast for the following years. This forecast is based on the actual data between July 1st, 2014 and June 30, 2015, or, on the *a priori* data for customers who have not yet cumulated 12 months worth of consumption. The required revenue model is the same as the one applied *a priori*, with the original parameters.

3. Customer contributions aggregate the \$300 connection contribution and other types of contributions (lump-sum, location and connection timeframe).

4. Results according to the original rate schedule are calculated using actual revenue adjusted with the variation between the invoiced rate schedule and the original rate schedule used for the *a priori* profitability, based on rates approved by the Régie.

Schedule 7
COMPARISON OF THE BUSINESS DEVELOPMENT PLAN - NEW CUSTOMERS
2012 A PRIORI VS 2012 A POSTERIORI

Description	A priori ¹	A posteriori ²	Variance a priori vs a posteriori	Variance a priori vs a posteriori	Data applied a posteriori				
					Actual	Actual %	Forecast	Forecast %	
					(1)	(2)	(3)	(4)	(5)
Number of customers Year 1	2,281	2,142	(139)	-6%	2,133	100%	9	0%	
Number of customers Year 2 (cumulative)	2,199	2,045	(154)	-7%	2,036	100%	9	0%	
Number of customers Year 3 (cumulative)	2,212	2,045	(167)	-8%	2,036	100%	9	0%	
Number of customers Year 4 (cumulative)	2,221	2,045	(176)	-8%	2,036	100%	9	0%	
Number of customers Year 5 (cumulative)	2,222	2,045	(177)	-8%	2,036	100%	9	0%	
Volumes (10³m³) Year 1	57,540	43,541	(13,999)	-24%	43,382	100%	158	0%	
Volumes (10 ³ m ³) Year 2 (cumulative)	51,648	45,821	(5,828)	-11%	45,662	100%	158	0%	
Volumes (10 ³ m ³) Year 3 (cumulative)	52,200	43,579	(8,621)	-17%	43,343	99%	237	1%	
Volumes (10 ³ m ³) Year 4 (cumulative)	52,440	41,462	(10,979)	-21%	40,512	98%	949	2%	
Volumes (10 ³ m ³) Year 5 (cumulative)	52,489	41,462	(11,027)	-21%	40,512	98%	949	2%	
Capital assets (thousands of \$) Year 0	25,681	17,075	(8,606)	-34%	17,050	100%	25	0%	
Capital assets (thousands of \$) Year 1	247	7,794	7,547	3055%	7,794	100%	0	0%	
Capital assets (thousands of \$) Year 2	95	1,144	1,049	1104%	713	62%	431	38%	
Capital assets (thousands of \$) Year 3	61	274	213	349%	274	100%	0	0%	
Capital assets (thousands of \$) Year 4	10	4	(6)	-60%	4	100%	0	0%	
Capital assets (thousands of \$) Year 5	0	0	0	100%	0	100%	0	0%	
Total capital assets (including general expenses)	26,094	26,291	197	1%	25,835	98%	456	2%	
RCP subsidy (thousands of \$) Year 1	7,557	5,698	(1,859)	-25%	5,686	100%	12	0%	
RCP subsidy (thousands of \$) Year 2	130	619	489	376%	514	83%	105	17%	
RCP subsidy (thousands of \$) Year 3	48	689	641	1335%	66	10%	623	90%	
RCP subsidy (thousands of \$) Year 4	22	515	493	2241%	2	0%	513	100%	
RCP subsidy (thousands of \$) Year 5	0	0	0	100%	0	100%	0	0%	
Total RCP subsidy	7,757	7,521	(236)	-3%	6,268	83%	1,253	17%	
Customer contributions³ (thousands of \$) Year 0	(984)	(754)	230	-23%	(754)	100%	0	0%	
Customer contributions (thousands of \$) Year 1	(467)	(536)	(69)	15%	(534)	100%	(2)	0%	
Customer contributions (thousands of \$) Year 2	(9)	23	32	-356%	23	100%	0	0%	
Customer contributions (thousands of \$) Year 3	(2)	20	22	-1100%	20	100%	0	0%	
Customer contributions (thousands of \$) Year 4	(1)	4	5	-500%	4	100%	0	0%	
Customer contributions (thousands of \$) Year 5	0	0	0	100%	0	100%	0	0%	
Total customer contributions	(1,463)	(1,243)	220	-15%	(1,241)	100%	(2)	0%	
Total investments (thousands of \$) Year 0	24,698	16,321	(8,377)	-34%	16,296	100%	25	0%	
Total investments (thousands of \$) Year 1	7,337	12,956	5,619	77%	12,946	100%	10	0%	
Total investments (thousands of \$) Year 2	217	1,786	1,569	723%	1,250	70%	536	30%	
Total investments (thousands of \$) Year 3	107	983	876	819%	360	37%	623	63%	
Total investments (thousands of \$) Year 4	31	523	492	1587%	10	2%	513	98%	
Total investments (thousands of \$) Year 5	0	0	0	100%	0	100%	0	0%	
Total investments	32,390	32,569	179	1%	30,862	95%	1,707	5%	
ORIGINAL RATE SCHEDULE⁴ (2012)									
Impact on rates									
For the first year (thousands of \$)	(3,577)	(3,445)	132						
For the first five years (thousands of \$)	(15,396)	(13,001)	2,395						
Internal rate of return	18.77%	16.71%	-2.06%						
Break-even rate (years)	1.00	1.00	0.00						
ACTUAL RATES									
Impact on rates									
For the first year (thousands of \$)	(3,577)	(3,518)	59						
For the first five years (thousands of \$)	(15,396)	(16,159)	(763)						
Internal rate of return	18.77%	19.13%	0.36%						
Break-even rate (years)	1.00	1.00	0.00						

1. The term *a priori* refers to the results of the 2012 development plan presented in the 2012 Annual Report (R-3831-2012, Gaz Métro-13, Document 2).

2. The term *a posteriori* refers to the results of the analysis performed on the basis of actual volumes, revenue, investments, subsidies and contributions available to date, in addition to a forecast for the following years. This forecast is based on the actual data between July 1st, 2014 and June 30, 2015 or, on the *a priori* data for customers who have not yet cumulated 12 months worth of consumption. The required revenue is the same as the one applied *a priori*, with the original parameters.

3. Customer contributions aggregate the \$300 connection contribution and other types of contributions (lump-sum, location and connection timeframe).

4. Results according to the original rate schedule are calculated using actual revenue adjusted with the variation between the invoiced rate schedule and the original rate schedule used for the *a priori* profitability, based on rates approved by the Régie.

Schedule 8
COMPARISON OF THE BUSINESS DEVELOPMENT PLAN - LOAD ADDITIONS
2012 A PRIORI VS 2012 A POSTERIORI

Line	Description	A posteriori valuated files ¹				A posteriori non valuated files ²				All files ³				
		A priori (1)	A posteriori (2)	Variance a priori vs a posteriori (3)	Variance a priori vs a posteriori (4)	A priori (5)	A posteriori (6)	Variance a priori vs a posteriori (7)	Variance a priori vs a posteriori (8)	Proportion (9)	A priori (1)	A posteriori (2)	Variance a priori vs a posteriori (3)	Variance a priori vs a posteriori (4)
1	Number of customers Year 1	536	529	(7)	-1%	91	91	0	0%	15%	627	620	(7)	-1%
2	Number of customers Year 2 (cumulative)	536	529	(7)	-1%	91	91	0	0%	15%	627	620	(7)	-1%
3	Number of customers Year 3 (cumulative)	536	529	(7)	-1%	91	91	0	0%	15%	627	620	(7)	-1%
4	Number of customers Year 4 (cumulative)	536	529	(7)	-1%	91	91	0	0%	15%	627	620	(7)	-1%
5	Number of customers Year 5 (cumulative)	536	529	(7)	-1%	91	91	0	0%	15%	627	620	(7)	-1%
6	Volumes (10³m³) Year 1	14,168	11,069	(3,098)	-22%	5,981	4,673	(1,308)	-22%	30%	20,149	15,742	(4,406)	-22%
7	Volumes (10 ³ m ³) Year 2 (cumulative)	14,168	11,894	(2,274)	-16%	5,981	5,021	(960)	-16%	30%	20,149	16,915	(3,234)	-16%
8	Volumes (10 ³ m ³) Year 3 (cumulative)	14,168	11,255	(2,913)	-21%	5,981	4,751	(1,230)	-21%	30%	20,149	16,006	(4,143)	-21%
9	Volumes (10 ³ m ³) Year 4 (cumulative)	14,168	11,189	(2,979)	-21%	5,981	4,723	(1,258)	-21%	30%	20,149	15,912	(4,236)	-21%
10	Volumes (10 ³ m ³) Year 5 (cumulative)	14,168	11,189	(2,979)	-21%	5,981	4,723	(1,258)	-21%	30%	20,149	15,912	(4,236)	-21%
11	Capital assets (thousands of \$) Year 0	1,872	1,219	(653)	-35%	536	334	(202)	-38%	22%	2,408	1,553	(855)	-36%
12	Capital assets (thousands of \$) Year 1	0	163	163	100%	0	76	76	100%	0%	0	239	239	100%
13	Capital assets (thousands of \$) Year 2	0	7	7	100%	0	5	5	100%	0%	0	12	12	100%
14	Capital assets (thousands of \$) Year 3	0	2	2	100%	0	2	2	100%	0%	0	4	4	100%
15	Capital assets (thousands of \$) Year 4	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
16	Capital assets (thousands of \$) Year 5	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
17	Total capital assets (including general expenses)	1,872	1,391	(481)	-26%	536	417	(119)	-22%	22%	2,408	1,808	(600)	-25%
18	RCP subsidy (thousands of \$) Year 1	1,358	686	(672)	-49%	440	129	(311)	-71%	24%	1,798	815	(983)	-55%
19	RCP subsidy (thousands of \$) Year 2	0	371	371	100%	0	149	149	100%	0%	0	520	520	100%
20	RCP subsidy (thousands of \$) Year 3	0	218	218	100%	0	54	54	100%	0%	0	272	272	100%
21	RCP subsidy (thousands of \$) Year 4	0	48	48	100%	0	0	0	100%	0%	0	48	48	100%
22	RCP subsidy (thousands of \$) Year 5	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
23	Total RCP subsidy	1,358	1,323	(35)	-3%	440	332	(108)	-25%	24%	1,798	1,655	(143)	-8%
24	Customer contributions⁴ (thousands of \$) Year 0	(3)	(3)	0	0%	0	0	0	100%	0%	(3)	(3)	0	0%
25	Customer contributions (thousands of \$) Year 1	0	(1)	(1)	100%	0	(1)	(1)	100%	0%	0	(2)	(2)	100%
26	Customer contributions (thousands of \$) Year 2	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
27	Customer contributions (thousands of \$) Year 3	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
28	Customer contributions (thousands of \$) Year 4	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
29	Customer contributions (thousands of \$) Year 5	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
30	Total customer contributions	(3)	(4)	(1)	33%	0	(1)	(1)	100%	0%	(3)	(5)	(2)	67%
31	Total investments (thousands of \$) Year 0	1,869	1,216	(653)	-35%	536	334	(202)	-38%	22%	2,405	1,550	(855)	-36%
32	Total investments (thousands of \$) Year 1	1,358	848	(510)	-38%	440	204	(236)	-54%	24%	1,798	1,052	(746)	-41%
33	Total investments (thousands of \$) Year 2	0	378	378	100%	0	154	154	100%	0%	0	532	532	100%
34	Total investments (thousands of \$) Year 3	0	220	220	100%	0	56	56	100%	0%	0	276	276	100%
35	Total investments (thousands of \$) Year 4	0	48	48	100%	0	0	0	100%	0%	0	48	48	100%
36	Total investments (thousands of \$) Year 5	0	0	0	100%	0	0	0	100%	0%	0	0	0	100%
37	Total investments	3,227	2,710	(517)	-16%	976	748	(228)	-23%	23%	4,203	3,458	(745)	-18%
ORIGINAL RATE SCHEDULE⁵ (2012)														
38	Impact on rates													
39	For the first year (thousands of \$)	(1,188)	(975)	213		(384)	(335)	49			(1,571)	(1,310)	261	
40	For the first five years (thousands of \$)	(5,390)	(3,962)	1,428		(1,688)	(1,299)	389			(7,078)	(5,261)	1,817	
41	Internal rate of return	46.58%	47.06%	0.48%		48.93%	55.59%	6.66%			47.11%	48.84%	1.73%	
42	Break-even rate (years)	1.00	1.00	0		1.00	1.00	0.00			1.00	1.00	0.00	
ACTUAL RATES														
43	Impact on rates													
44	For the first year (thousands of \$)	(1,188)	(975)	213		(384)	(335)	49			(1,571)	(1,310)	261	
45	For the first five years (thousands of \$)	(5,390)	(4,479)	911		(1,688)	(1,458)	230			(7,078)	(5,937)	1,141	
46	Internal rate of return	46.58%	51.39%	4.81%		48.93%	60.18%	11.25%			47.11%	53.23%	6.12%	
47	Break-even rate (years)	1.00	1.00	0		1.00	1.00	0.00			1.00	1.00	0.00	

1. A posteriori valuated files are those for which no sales of load additions were concluded after 2012.

2. A posteriori non valuated files are those for which there were sales of load additions after 2012.

3. All files refers to information for all sales of load additions concluded in the 2012 development plan for the business market.

4. The term a posteriori refers to the results of the analysis performed on the basis of actual volumes, investments, subsidies and contributions available to date, in addition to a forecast for the following years. This forecast is based on the actual data between July 1st, 2014 and June 30, 2015. The required revenue model is the same as the one applied a priori, with the original parameters.

5. Results according to the original rate schedule are calculated using actual revenue adjusted with the variation between the invoiced rate schedule and the original rate schedule used for the a priori profitability, based on rates approved by the Régie.