

- 1 Q. Provide details of the following charges as provided in the Projected  
 2 Statement of Cash Flows (JCR, Schedule XIII):  
 3 (a) amortization of deferred charges;  
 4 (b) changes in working capital balances;  
 5 (c) reductions (additions) to deferred charges; and  
 6 (d) other.

7  
 8 A. (a) Details of the amortization of deferred charges is as follows:

	2001	2002
Debt discount and		
issue expenses	\$ 1,143,000	\$ 1,175,000
Foreign exchange loss		
amortization		2,157,000
	<u>\$ 1,143,000</u>	<u>\$ 3,332,000</u>

15  
 16 (b) Details of changes in working capital balances are as follows:

	2001	2002
Decrease (increase) in		
account receivable	\$ (1,055,000)	\$ (1,342,000)
Decrease in		
fuels and supplies	2,180,000	223,000
Decrease (increase) in		
prepaids	(337,000)	321,000
Decrease in accounts		
payable	(3,216,000)	(3,770,000)
Increase (decrease) in		
accrued interest payable	(761,000)	2,228,000
Increase in employee		
future benefits	703,000	1,569,000
Decrease in bank		
indebtedness	(3,988,000)	
	<u>\$ (6,474,000)</u>	<u>\$ (771,000)</u>

33  
 34

1 (c) The additions to deferred charges are for debt discount and issue  
 2 expenses related to new debt issues and the details are as follows:

3			
4	<u>Issue</u>	<u>2001</u>	<u>2002</u>
5	5.3% due 2006	\$ 530,000	
6	6.25% due 2031	1,252,000	
7	5.50% due 2007		\$ 530,000
8	6.10% due 2012		<u>1,991,000</u>
9		<u>\$ 1,782,000</u>	<u>\$ 2,521,000</u>

10  
 11 (d) Details of other is as follows:

12			
13		<u>2001</u>	<u>2002</u>
14	Foreign exchange loss provision	\$ 1,000,000	
15	Proceeds from disposal of		
16	capital assets	156,000	\$ 164,000
17	Loss on disposal of		
18	capital assets	<u>1,175,000</u>	<u>791,000</u>
19	Other, revised	2,331,000	955,000
20	Capital asset classification error	<u>(230,000)</u>	<u>376,000</u>
21	Other, JCR, Schedule XIII	<u>\$ 2,101,000</u>	<u>\$ 1,331,000</u>