

1    Q.    Provide a list of all consultants engaged by Hydro with a description of the  
2           associated projects and total project consultant costs for all consultancy  
3           engagements in excess of \$20,000.00 for the period 2001 - 2006.

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6    A.    Hydro does not record consulting costs by project or by consultant but rather  
7           by each invoice paid, by cost type, by business unit. In an attempt to satisfy  
8           this request, Hydro has analyzed detail transactions that were recorded in  
9           the accounts which make up the Professional Services expense category,  
10          namely Consultants, Audit, Legal and PUB Related costs. The attached  
11          worksheets contain a summary of consultancy engagement projects greater  
12          than \$20,000 to the extent that this could be determined from information  
13          available in the General Ledger system.

2001

Division	Department	CT	Explanation	Explanation Name	Amount
Engineering Services	System Planning	6264	ENGINEERING SERVICES	Acres International Ltd	\$32,000.00
Engineering Services	System Planning	6264	SERVICES RETAINER 2001	Pira Energy Group	\$36,205.00
Executive Leadership & Assoc.	Corp. Comm. & Shareholder Rel.	6264	Annual Reports / Media monitoring etc	BRISTOL GROUP	\$137,693.00
Executive Leadership & Assoc.	Corp. Comm. & Shareholder Rel.	6264	HYDRO ANNUAL REPORT 2000	Robinson Blackmore Printing &	\$29,185.00
Executive Leadership & Assoc.	Executive Leadership	6264	FACILITATION SERVICES	Ernst & Young	\$23,730.00
Finance/CFO	Finance & Controller	6264	FINANCIAL MARKET DATA - 2001	Moneyline Telerate Canada Inc.	\$31,328.00
Finance/CFO	Information Systems	6264	SOFTWARE SUPPORT	Aldon Computer Group	\$34,161.00
Finance/CFO	Information Systems	6264	SECURITY AWARENESS CAMPAIGN	Bristol Group	\$38,278.71
Finance/CFO	Information Systems	6264	MICROSOFT ROLLOUT SUPPORT	Broadleaf Technology Learning	\$24,729.89
Finance/CFO	Information Systems	6264	RESEARCH ADVISORY SERVICES	Gartner Group Canada	\$140,688.00
Finance/CFO	Information Systems	6264	SYSTEMS INTEGRATION CONSULTANT	Xwave Solutions	\$74,792.50
Finance/CFO	Information Systems	6264	SERVICES TO DEVELOP INTRANET	Xwave Solutions	\$89,570.04
Human Resources & Org. Effect.	Environmental Services	6264	ENVIRONMENTAL PERFORMANCE	Bristol Group	\$55,356.39
Human Resources & Org. Effect.	Environmental Services	6264	ENVIRONMENTAL AUDIT SYSTEM	Duerden & Keane Consultants In	\$25,358.00
Human Resources & Org. Effect.	Environmental Services	6264	2000 - ENVIRONMENTAL SITE	Jacques Whitford Environment L	\$36,386.00
Human Resources & Org. Effect.	Environmental Services	6264	EMS Audit	QMI	\$33,572.00
Human Resources & Org. Effect.	Human Resources	6264	GROUP INSURANCE CONSULTING 01	Morneau Sobeco	\$49,936.00
Regulated Operations	Thermal Generation	6264	CONDUCT STACK EMISSION TESTING	Air Testing Services Inc.	\$54,131.00
Regulated Operations	Thermal Generation	6264	2001 UNIT 1,2,3 PROF. SERVICES	Alstom Power Canada Inc.	\$141,520.00
Regulated Operations	Thermal Generation	6264	Unit 1,2,3 Overhaul 2001	General Electric Canada Inc.(A	\$194,080.00
Regulated Operations	Thermal Generation	6264	ASSESSMENT OF AIR LEAKAGE	Heat Exchanger Systems Inc.	\$39,275.78
Regulated Operations	Thermal Generation	6264	Landfill, Waste Water, Monitoring	Jacques Whitford Environment L	\$35,422.00
Regulated Operations	Thermal Generation	6264	SAFETY VALVE SERVICES 2001	Newvalve Services & Consulting	\$33,540.00
Executive Leadership & Assoc.	Executive Leadership	6266	AUDIT FEE COSTS	Ernst & Young	\$46,848.00
Finance/CFO	Rates & Financial Planning	6275	FINANCIAL CONSULTANT	Commission of Public Utilities	\$35,153.00
Finance/CFO	Rates & Financial Planning	6275	Rate Hearing	Commission of Public Utilities	\$6,957.33
Finance/CFO	Rates & Financial Planning	6275	Rate Hearing	Commission of Public Utilities	\$38,620.45
Finance/CFO	Rates & Financial Planning	6275	Rate Hearing	PUB	\$1,085,000.00
Finance/CFO	Rates & Financial Planning	6275	Rate Hearing Planning-2001	Rate Hearing Accrual	\$90,000.00
Finance/CFO	Rates & Financial Planning	6275	1999 ANNUAL REVIEW	Commission of Public Utilities	\$36,188.00
Finance/CFO	Rates & Financial Planning	6275	2001-2002 ASSESSMENT	Commission of Public Utilities	\$533,385.00
Finance/CFO	Rates & Financial Planning	6275	REGULATORY PROCEEDINGS	Foster Associates, Inc.	\$632,628.00
Finance/CFO	Information Systems	6285	ANNUL MNT-DEC 1/00-NOV 30/01	A3 Solutions Inc.	\$20,738.72
Finance/CFO	Information Systems	6285	SOFTWARE SUBSCRIPTION, AS400	EDS Innovations	\$34,553.00
Finance/CFO	Information Systems	6285	LICENSES /software SUPPORT IT	GWl Software	\$58,469.00
Finance/CFO	Information Systems	6285	SOFTWARE MAINT. SUPPORT 01	J D Edwards World Solutions	\$245,200.00
Finance/CFO	Information Systems	6285	SOFTWARE LICENSE AGREEMENT	MITI Information Technology In	\$302,881.80
Finance/CFO	Information Systems	6285	2001 MAINTENANCE PROSCREEN II	New Energy Associates	\$21,605.63
Finance/CFO	Information Systems	6285	ACD Software&Report	Newtel Communications Inc	\$24,935.00
Finance/CFO	Information Systems	6285	SOFTWARE MAINT. AGRE	Open Systems International Inc	\$29,926.00
Finance/CFO	Information Systems	6285	SOFTWARE MAINT. SUPPORT 01	Pentasafe Inc.	\$43,225.00
Finance/CFO	Information Systems	6285	SUPPORT RENEWAL, NAV CE, 01-03	Sensible Security Solutions	\$60,950.56
Finance/CFO	Information Systems	6285	MAINTENANCE-SUPPORT 5 Licences	Showcase Corporation	\$91,056.00
Finance/CFO	Information Systems	6285	SOFTWARE LICENSES	Xwave Solutions	\$54,281.00
Finance/CFO	Information Systems	6285	2001 MAINTENANCE & SUPPORT	Xwave Solutions	\$44,843.75
					\$4,928,383.55

2002

Division	Department	CT	Explanation	Explanation Name	Amount
Engineering Services	System Planning	6264	OIL MARKET ADVISORY SERVICE	Pira Energy Group	\$37,550.65
Executive Leadership & Assoc.	Corp. Comm. & Shareholder Rel.	6264	ANNUAL REPORT HYDRO 2001	Bristol Group	\$34,172.00
Executive Leadership & Assoc.	Executive Leadership	6264	BUSINESS PROCESS IMPROVEMENTS	Covenco	\$35,830.21
Executive Leadership & Assoc.	Executive Leadership	6264	BUSINESS PROCESS IMPROVEMENTS	Covenco	\$789,930.00
Executive Leadership & Assoc.	Executive Leadership	6264	BUSINESS PROCESS IMPROVEMENTS	Farlook Incorporated	\$63,034.58
Executive Leadership & Assoc.	Executive Leadership	6264	LEGAL SERVICES	Fasken Martineau	\$60,643.89
Executive Leadership & Assoc.	Executive Leadership	6264	BUSINESS PROCESS IMPROVEMENTS	Gartner Consulting	\$85,676.94
Executive Leadership & Assoc.	Executive Leadership	6264	BUSINESS PROCESS IMPROVEMENTS	JD EDWARDS	\$71,011.00
Finance/CFO	Finance & Controller	6264	2002 FINANCIAL MARKET DATA	Moneyline Telerate Canada Inc.	\$27,371.00
Finance/CFO	Information Systems	6264	MENTORING/COACHING IS&T	Garther Canada	\$325,275.00
Finance/CFO	Information Systems	6264	EMS/SCADA STUDY	Kema Consulting	\$121,936.00
Finance/CFO	Information Systems	6264	CONSULTING SERVICES WINDOWS XP	Microage Computer Centres	\$29,745.00
Finance/CFO	Information Systems	6264	CONSULTING SUPPORT, ITIL	Pink Elephant Inc.	\$271,310.00
Finance/CFO	Information Systems	6264	UPGRADING SHOWCASE STRATEGY	Strategy Consulting Group	\$57,763.00
Finance/CFO	Rates & Financial Planning	6264	SERVICES - OIL HEDGING	Risk Advisory Inc.	\$25,402.66
Human Resources & Org. Effect.	Environmental Services	6264	ENVIRO. PERFORMANCE REPORT	Bristol Group	\$24,028.00
Human Resources & Org. Effect.	Environmental Services	6264	2002 GREEN TEAM DEVELOPMENT	Conservation Corps	\$25,000.00
Human Resources & Org. Effect.	Environmental Services	6264	ENVIRONMENTAL AUDIT SYSTEM	Duerden & Keane Consultants In	\$44,226.00
Human Resources & Org. Effect.	Environmental Services	6264	Freshwater Fish Mercury Std/02	Jacques Whitford	\$28,992.00
Human Resources & Org. Effect.	Environmental Services	6264	2002 - ENVIRONMENTAL SITE ASSESSMNT	Jacques Whitford Environment L	\$73,293.00
Human Resources & Org. Effect.	Environmental Services	6264	Management Environment System Audit	QMI	\$26,153.00
Human Resources & Org. Effect.	Human Resources	6264	GROUP INSURANCE CONSULTING 02	Morneau Sobeco	\$36,367.50
Regulated Operations	System Operations/Cust. Serv.	6264	CUSTOMER RESIDENTIAL SURVEY 02	Market Quest Research Group In	\$26,229.03
Regulated Operations	System Operations/Cust. Serv.	6264	ISLAND HYDROLOGY REVIEW	SGE Acres Limited	\$51,000.00
Regulated Operations	Thermal Generation	6264	2002 UNIT 1,2,3 PROF. SERVICES/Eng study	Alstom Power Canada Inc.- Glou	\$237,000.00
Regulated Operations	Thermal Generation	6264	02-UNIT 1,2,3 TURBINE MAINTENANCE	General Electric Canada Inc. (	\$149,409.00
Regulated Operations	Thermal Generation	6264	Waste Water, Landfill, Air	Jacques Whitford Environment L	\$43,429.00
Regulated Operations	Thermal Generation	6264	TESTING (EDDY CURRENT) HO	Tri-Scan Technology Inc.	\$27,840.00
Executive Leadership & Assoc.	Executive Leadership	6266	AUDIT FEE COSTS	Ernst & Young	\$45,260.00
Finance/CFO	Rates & Financial Planning	6275	2002-03 assessment	Commission of Public Utilities	\$523,315.00
Finance/CFO	Rates & Financial Planning	6275	Rate Hearing	Commission of Public Utilities	\$1,554,497.62
Finance/CFO	Rates & Financial Planning	6275	Rate Hearing	Commission PUB	(\$1,085,000.00)
Finance/CFO	Rates & Financial Planning	6275	DEF RATE HRING COSTS	DEFERRED RATE HEARING COSTS	(\$804,497.62)
Finance/CFO	Rates & Financial Planning	6275	CONSULTING SERVICES	Foster Associates, Inc.	\$51,596.00
Finance/CFO	Rates & Financial Planning	6275	Rate Hearing Planning-2001	Payroll Labor Distribution	\$84,600.00
Finance/CFO	Rates & Financial Planning	6275	Rate Hearing Planning-2001	Rate Hearing Accrual	(\$90,000.00)
Finance/CFO	Rates & Financial Planning	6275	Rate Hearing Planning-2001	RBC DOM EXP WITNESS	\$85,000.00
Finance/CFO	Rates & Financial Planning	6275	INDUSTRIAL CUSTOMERS	Stewart, McKelvey, Stirling, S	\$250,000.00
Finance/CFO	Rates & Financial Planning	6275	2k4 Rate Hearing-Rates/FinPI	STONE & WEBBER CONS.	\$251,394.00
Finance/CFO	Information Systems	6285	MAINTENANCE A3 SOFTWARE 2002	A3 Solutions Inc.	\$22,167.68
Finance/CFO	Information Systems	6285	TRIM CONTEXT SOFTWARE	Cliff Gunn Consultants Inc.	\$22,189.00
Finance/CFO	Information Systems	6285	ANNUAL MAINTENANCE - 2002	Criterion Incorporated (PO Add	\$20,133.54
Finance/CFO	Information Systems	6285	SOFTWARE MAINT. SUPPORT 02	J D Edwards World Solutions (P	\$268,429.00
Finance/CFO	Information Systems	6285	SOFTWARE LISCENSE AGREEMENT	MITI Information Technology (D	\$302,881.80
Finance/CFO	Information Systems	6285	2001 MAINTENANCE PROSCREEN II	New Energy Associates	\$21,865.89
Finance/CFO	Information Systems	6285	2002 OSI SOFTWARE MAINTENANCE	Open Systems International Inc	\$31,958.00
Finance/CFO	Information Systems	6285	SOFTWARE LICENSE RENEWALS	Pathix	\$118,146.00
Finance/CFO	Information Systems	6285	MAINTENANCE SUPPORT AGREEMENT	Showcase Corporation	\$70,371.95
Finance/CFO	Information Systems	6285	INTERNET MONITORING TOOL	Websense Inc. (PO Add	\$40,728.00
Finance/CFO	Information Systems	6285	STANDARD SERVERS LICENSE/Software	Xwave Solutions	\$142,985.00

\$4,614,654.32

2003

Division	Department	CT	Explanation	Explanation Name	Amount
Engineering Services	System Planning	6264	OIL MARKET ADVISORY SERVICES	Pira Energy Group	\$37,005.45
Executive Leadership & Assoc.	Corp. Comm. & Shareholder Rel.	6264	2002 ANNUAL REPORTS & Media monitoring	Bristol Group	\$41,642.00
Finance/CFO	Finance & Controller	6264	2003 FINANCIAL MARKET DATA	Moneyline Telerate Canada Inc.	\$24,705.00
Finance/CFO	Information Systems	6264	INTRUSION DETECTION SENSOR	EWA - Canada	\$64,790.00
Finance/CFO	Information Systems	6264	MENTORING/COACHING IS&T.	Gartner Consulting	\$288,389.00
Finance/CFO	Information Systems	6264	IMPLEMENTATION OF PROCESS	Pink Elephant Inc.	\$62,533.43
Finance/CFO	Rates & Financial Planning	6264	CAPITAL TESTIMONY (2003)	Foster Associates Inc.	\$71,930.00
Finance/CFO	Risk & Insurance	6264	BROKERAGE FEES-HYDRO	AON Reed Stenhouse Inc	\$28,240.95
Human Resources & Org. Effect.	Environmental Services	6264	ENVIRO. PERFORMANCE REPORT	Bristol Group	\$27,557.29
Human Resources & Org. Effect.	Environmental Services	6264	SUPPORT OF CLIMATE CHANGE	Conservation Corps	\$25,000.00
Human Resources & Org. Effect.	Environmental Services	6264	EMS Audits	Duerden & Keane Consultants In	\$40,367.00
Human Resources & Org. Effect.	Environmental Services	6264	2003 - ENV. SITE ASMT & Disp modelling	Jacques Whitford Environment L	\$90,761.00
Human Resources & Org. Effect.	Environmental Services	6264	surveillance audit	Quality Management Institute (	\$53,262.00
Human Resources & Org. Effect.	Safety & Health	6264	Wellness Works	Fit For Work	\$27,863.00
Regulated Operations	Hydro Generation	6264	USL -POWER CANAL INVESTIGATION	AMEC Earth & Environmental Lim	\$21,503.18
Regulated Operations	Hydro Generation	6264	BDE-UNIT #4 REPAIR STATOR #7 Fretting corr	General Electric Canada Inc.(A	\$21,222.00
Regulated Operations	System Operations/Cust. Serv.	6264	CUSTOMER SURVEY, YEAR 2003	Market Quest Research Group In	\$23,260.00
Regulated Operations	System Operations/Cust. Serv.	6264	HYDROLOGIC RECORD MODIFICATION	SGE Acres Limited	\$60,572.00
Regulated Operations	Thermal Generation	6264	STACK EMISSIONS TESTING	Air Testing Services	\$74,691.00
Regulated Operations	Thermal Generation	6264	2003 UNIT 1,2,3 PROF. SERVICES + tube	Alstom Power Canada Inc.- Glou	\$123,229.00
Regulated Operations	Thermal Generation	6264	HAZARD ASSESSMENT ON DEBRIS Asbestos	Enviro Tech Solutions Limited	\$31,341.00
Regulated Operations	Thermal Generation	6264	03-UNIT 1,2,3 TURBINE MAINTENANCE	General Electric Canada Inc. M	\$166,400.00
Regulated Operations	Thermal Generation	6264	TOOP ANALYSIS, UNIT 1, 2, 3	Hartford Steam Boiler Inspecti	\$93,765.60
Regulated Operations	Thermal Generation	6264	Waste Water Treatment Pl(WWTP)	Jacques Whitford Environment L	\$52,172.00
Regulated Operations	Thermal Generation	6264	ASBESTOS AUDIT HOLYROOD	Pinchin LeBlanc Environmental	\$49,181.00
Regulated Operations	Thermal Generation	6264	ANALYSIS, COMPARATIVE	Solomon Associates	\$65,595.00
Regulated Operations	Thermal Generation	6264		PMA Eng 255	\$50,200.00
Regulated Operations	TRO Northern Region	6264	SYSTEM PERFORMANCE REVIEW	Acres International Limited (S	\$60,637.00
Executive Leadership & Assoc.	Executive Leadership	6266	AUDIT FEE COSTS	Ernst & Young	\$42,960.00
Finance/CFO	Rates & Financial Planning	6275	comm salaries,benefi	Commission of Public Utilities	\$33,488.00
Finance/CFO	Rates & Financial Planning	6275	FINANCIAL CONSULTANT	Commission of Public Utilities	\$31,414.00
Finance/CFO	Rates & Financial Planning	6275	finan& rate consult	Commission of Public Utilities	\$36,865.76
Finance/CFO	Rates & Financial Planning	6275	02 financial review	Commission of Public Utilities	\$39,250.50
Finance/CFO	Rates & Financial Planning	6275	2003-04 ASSESSMENT	Commission of Public Utilities	\$570,784.00
Finance/CFO	Rates & Financial Planning	6275	Defer R/H Exp 36mos	Defer Rate Hearing Costs	(\$2,300,000.00)
Finance/CFO	Rates & Financial Planning	6275	2k4 Rate Hearing-Rates/FinPI	Rate Hearing	\$2,500,000.00
Finance/CFO	Rates & Financial Planning	6275	WITNESS PREPARATION PROGRAMS	M.J. Solutions, Inc.	\$35,639.00
Finance/CFO	Rates & Financial Planning	6275	2003 RATE APPLICATIO	Print Atlantic	\$22,700.85
Finance/CFO	Rates & Financial Planning	6275	2k4 Rate Hearing-Rates/FinPI	Stewart Mckelvey	\$32,211.78
Finance/CFO	Rates & Financial Planning	6275	2k4 Rate Hearing-Rates/FinPI	Stone & Webster's	\$235,023.00
Finance/CFO	Information Systems	6285	MAINTENANCE A3 SOFTWARE 2003	A3 Solutions Inc.	\$35,685.34
Finance/CFO	Information Systems	6285	2003 - VISTA SUPPORT RENEWAL	Acres International Limited (P	\$20,000.00
Finance/CFO	Information Systems	6285	code correction	Cisco Systems Canada Limited (	\$76,461.54
Finance/CFO	Information Systems	6285	2003 - GWI SOFTWARE MAINT.	GWI Software	\$31,986.00
Finance/CFO	Information Systems	6285	2003 COMPUTER SOFTWARE SUPPORT	J D Edwards World Solutions (P	\$282,868.95
Finance/CFO	Information Systems	6285	2003 COMPUTER SOFTWARE SUPPORT	Net IQ Corporation	\$23,624.00
Finance/CFO	Information Systems	6285	2003 MAINTENANCE PROSCREEN II	New Energy Associates	\$20,233.84
Finance/CFO	Information Systems	6285	2003 OSI SOFTWARE MAINTENANCE	Open Systems International Inc	\$31,494.00
Finance/CFO	Information Systems	6285	SOFTWARE LICENSE D5CS2LL	Pathix ASP	\$125,054.00
Finance/CFO	Information Systems	6285	2003-2005 SYMANTEC (NAV)	Software House International	\$68,989.50
Finance/CFO	Information Systems	6285	2003-SHOWCASE SOFTWARE SUPPORT	SPSS Inc (Showcase)	\$61,624.00
Finance/CFO	Information Systems	6285	software	Xwave - 570 Newfoundland Driv	\$43,384.00

\$3,879,556.96

2004

Division	Department	CT	Explanation	Explanation Name	Amount
Engineering Services	System Planning	6264	OIL MARKET ADVISORY SERVICES	Pira Energy Group	\$32,250.00
Executive Leadership & Assoc.	Corp. Comm. & Shareholder Rel.	6264	DESIGN -PRINT ANNUAL REPORTS	Bristol Group	\$62,431.00
Finance/CFO	Environmental Services	6264	EMS Audits	Duerden & Keane Consultants In	\$34,210.00
Finance/CFO	Environmental Services	6264	2004 - ENVIR. SITE ASSESSMENT	Jacques Whitford Environment L	\$20,573.00
Finance/CFO	Environmental Services	6264	Registrar Audit	Quality Management Institute (	\$23,794.00
Finance/CFO	Human Resources	6264	HAY MANAGEMENT CONSULTANTS	Hay Group Limited	\$26,817.00
Human Resources & Org. Effect.	Hydro Generation	6264	RFP - Eng.Ser.- Surge Tank # 2	R W Tiller Structural Engineer	\$27,335.00
Human Resources & Org. Effect.	Information Systems	6264	IT Stratrgy / Management Coaching	Gartner Canada St. Lau	\$316,408.00
Human Resources & Org. Effect.	Safety & Health	6264	Wellness Works	Wellness Works	\$38,000.00
Regulated Operations	System Operations/Cust. Serv.	6264	CUSTOMER SURVEY, YEAR 2004	Market Quest Research Group In	\$23,996.67
Regulated Operations	Thermal Generation	6264	Unit 1,2 EXCITER COOLING MODIFICATIONS	ABB PO 13434 Exciter	\$21,922.00
Regulated Operations	Thermal Generation	6264	2004 UNIT 1,2,3 PROF. SERVICES, +tube	Alstom Power Canada Inc.- Glou	\$121,890.00
Regulated Operations	Thermal Generation	6264	AIR EMISSIONS ASSESSMENT	Cantox Environmental Inc.	\$93,477.00
Regulated Operations	Thermal Generation	6264	HEALTH HAZARD ASSESSMENT, asbestos	Enviro Tech Solutions Limited	\$26,742.00
Regulated Operations	Thermal Generation	6264	04-UNIT 1,2,3 TURBINE MAINTENANCE	General Electric Canada Inc. M	\$173,888.00
Regulated Operations	Thermal Generation	6264	CERTIFICED ANALYTICAL SERVICE	Jacques Whitford Environment L	\$87,380.00
Regulated Operations	Thermal Generation	6264	PERFORMANCE ANALYSIS	Solomon Associates	\$68,960.00
Regulated Operations	Thermal Generation	6264	TESTING, EDDY CURRENT	Tri-Scan Technology Inc.	\$22,060.00
Regulated Operations	TRO Central Region	6264	2004 - ENVIR. SITE ASSESSMENT	Jacques Whitford Environment L	\$24,663.00
Executive Leadership & Assoc.	Executive Leadership	6266	AUDIT RELATED SERVICES	DELOITTE & TOUCHE INC	\$70,267.00
Finance/CFO	Rates & Financial Planning	6275	legal counsel, remunerations & Benefits	Board of Commissioners of Publ	\$24,257.00
Finance/CFO	Rates & Financial Planning	6275	04/05 ASSESSMENTS	Board of Commissioners of Publ	\$542,536.00
Finance/CFO	Rates & Financial Planning	6275	pub hearings	Board of Commissioners of Publ	\$1,306,438.37
Finance/CFO	Rates & Financial Planning	6275	financial consultant	Commission of Public Utilities	\$20,164.50
Finance/CFO	Rates & Financial Planning	6275	rate stab prog revie	Commission of Public Utilities	\$39,431.29
Finance/CFO	Rates & Financial Planning	6275	2004 capital bud he	Commission of Public Utilities	\$113,767.68
Finance/CFO	Rates & Financial Planning	6275	2k4 Rate Hearing-Rates/FinPl	Foster Associates Inc.	\$39,436.00
Finance/CFO	Rates & Financial Planning	6275	def rate hear costs	HY - Amort def rate hear costs	\$360,000.00
Finance/CFO	Rates & Financial Planning	6275	GENERAL RATE APPLICATION	Rate Hearing Deferral	(\$2,000,000.00)
Finance/CFO	Rates & Financial Planning	6275	AWARD COST WABUSH LC	Miller & Hearn	\$55,000.00
Finance/CFO	Rates & Financial Planning	6275	COSTS TO IND CUSTOME	Stewart, McKelvey, Stirling, S	\$313,745.00
Finance/CFO	Information Systems	6285	ACTIVE SUPPORT MAINTENANCE	Aliant Telecom - St Johns	\$54,127.00
Finance/CFO	Information Systems	6285	2004 - CITRIX MAINT. AGREEMENT	Citrix Systems, Inc.	\$33,668.00
Finance/CFO	Information Systems	6285	SOFTWARE LICENSES	GWI Software	\$30,448.00
Finance/CFO	Information Systems	6285	2004 COMPUTER SOFTWARE SUPPORT	J D Edwards World Solutions (P	\$274,418.25
Finance/CFO	Information Systems	6285	2004 - PROSCREEN MAINT. AGREE.	New Energy Associates	\$28,224.00
Finance/CFO	Information Systems	6285	IBM SOFTWARE SUBSCRIPTION	Pathix ASP	\$105,312.00
Finance/CFO	Information Systems	6285	04 SELKIRK ANNUAL MAINTENANCE	Selkirk Financial Technologies	\$21,877.00
Finance/CFO	Information Systems	6285	2004-SHOWCASE SOFTWARE SUPPORT	SPSS Inc (Showcase)	\$67,111.00
Finance/CFO	Information Systems	6285	2004 - VISTA SUPPORT RENEWAL	Synexus Global Inc.	\$20,680.00
Finance/CFO	Information Systems	6285	LICENSES, COMPUTER SOFTWARE	Xwave - 570 Newfoundland Driv	\$30,386.00
					\$2,798,090.76

2005

Division	Department	CT	Explanation	Explanation Name	Amount
Engineering Services	System Planning	6264	2005 OIL MARKET ADVISORY	Pira Energy Group	\$30,630.00
Executive Leadership & Assoc.	Corp. Comm. & Shareholder Rel.	6264	HYDRO/LCDC 04/05 ANNUAL REPORT	Bristol Group	\$134,081.00
Executive Leadership & Assoc.	Executive Leadership	6264	HIRING & PLACEMENT SERVICES	Ray & Berndtson/Lovas Stanley	\$178,608.00
Finance/CFO	Finance & Controller	6264	RFP-DEPRECIATION POLICY STUDY	Gannett Fleming, Inc	\$65,157.00
Finance/CFO	Information Systems	6264	TECHNOLOGY AND CONSULTING	Gartner Canada St. Lau	\$255,245.00
Finance/CFO	Risk & Insurance	6264	Planning sessions/Mar-june'05	AON Reed Stenhouse Inc	\$33,625.66
Finance/CFO	Risk & Insurance	6264	Business Continuity Review	CONSULTING	\$25,356.69
Human Resources & Org. Effect.	Environmental Services	6264	green team 2005 / Partnership climate Change	Conservation Corps	\$25,000.00
Human Resources & Org. Effect.	Environmental Services	6264	EMS Audits	Duerden & Keane Consultants In	\$33,425.00
Human Resources & Org. Effect.	Environmental Services	6264	TL/DL Vegetation Mgmt Prog Eval	Highland Vegetation Management	\$20,000.00
Human Resources & Org. Effect.	Environmental Services	6264	04 ENVIRONMENTAL AUDIT - HYDRO	Quality Management Institute	\$50,267.00
Regulated Operations	System Operations/Cust. Serv.	6264	CUSTOMER SURVEY, YEAR 2005	Market Quest Research Group In	\$22,788.00
Regulated Operations	Thermal Generation	6264	STACK EMISSIONS TESTING	Air Testing Services Inc.	\$103,828.00
Regulated Operations	Thermal Generation	6264	2005 UNIT 1,2,3 PROF. SERVICES	Alstom Power Canada Inc.- Glou	\$122,456.00
Regulated Operations	Thermal Generation	6264	AIR EMISSIONS ASSESSMENT	Cantox Environmental Inc.	\$71,693.00
Regulated Operations	Thermal Generation	6264	Air Emissions - RISK	Decision Partners Inc.	\$25,458.05
Regulated Operations	Thermal Generation	6264	05-UNIT 1,2,3 TURBINE MAINTENANCE	General Electric Canada Inc. M	\$174,000.00
Regulated Operations	Thermal Generation	6264	2005 TIER BASIC SOFTWARE	General Physics Corporation	\$23,685.00
Regulated Operations	TRO Central Region	6264	RFP - ASBESTOS MANAGEMENT PLAN	Pinchin LeBlanc Environmental	\$116,487.00
Executive Leadership & Assoc.	Executive Leadership	6266	Audit Fees	DELOITTE & TOUCHE INC	\$43,990.00
Finance/CFO	Rates & Financial Planning	6275	Financial consultant	Board of Commissioners of Publ	\$53,849.00
Finance/CFO	Rates & Financial Planning	6275	Annual assessment 05-06/millrate 1.3	Board of Commissioners of Publ	\$499,969.00
Finance/CFO	Rates & Financial Planning	6275	2005 CAPITAL BUDGET	Board of Commissioners of Publ	\$66,310.16
Finance/CFO	Rates & Financial Planning	6275	2004 RATE HEARING	Board of Commissioners of Publ	\$36,591.40
Finance/CFO	Rates & Financial Planning	6275	Deferred Rate Hearing costs	Amortization	\$720,000.00
Finance/CFO	Information Systems	6285	CISCO SMARTNET MAINTENANCE	Allstream	\$42,142.44
Finance/CFO	Information Systems	6285	05-SOFTWARE MAINT.	New Energy Associates	\$26,208.00
Finance/CFO	Information Systems	6285	2005 COMPUTER SOFTWARE SUPPORT	Oracle Corporation Canada Inc.	\$293,111.70
Finance/CFO	Information Systems	6285	NOTES WITH COLLABORATION,	Pathix ASP	\$45,912.00
Finance/CFO	Information Systems	6285	2005 COMPUTER SOFTWARE MAINT.	Peregrine Systems Of Canada (P	\$23,124.00
Finance/CFO	Information Systems	6285	SYSTEM SIMULATOR UPGRADE	SGE Acres Limited	\$23,510.00
Finance/CFO	Information Systems	6285	SUPPORT - SYMANTEC ANTIVIRUS	Software House International	\$66,820.00
Finance/CFO	Information Systems	6285	MS SELECT SOFTWARE AGREEMENT	Software House International	\$31,319.00
Finance/CFO	Information Systems	6285	2005-SHOWCASE SOFTWARE SUPPORT	SPSS Inc (Showcase)	\$56,039.00
Finance/CFO	Information Systems	6285	COMPUTER SOFTWARE MAINTENANCE	Xwave - 570 Newfoundland Driv	\$57,289.00
Finance/CFO	Information Systems	6285	2005 - VISTA SUPPORT RENEWAL	Synexus Global Inc.	\$21,000.00
					\$3,618,975.10

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<b>Division</b>	<b>Department</b>	<b>CT Explanation</b>	<b>Explanation Name</b>	<b>Amount</b>
Engineering Services	System Planning	6264 2006 OIL MARKET ADVISORY	Pira Energy Group	\$38,708.00
Executive Leadership & Assoc.	Corp. Comm. & Shareholder Rel.	6264 HYDRO/LCDC 04/05 ANNUAL REPORT	Bristol Group	\$66,932.00
Executive Leadership & Assoc.	Corp. Comm. & Shareholder Rel.	6264 AIR EMISSIONS ASSESSMENT	Cantox Environmental Inc.	\$30,249.44
Executive Leadership & Assoc.	Executive Leadership	6264 Executive search fees	Robertson Surrette Limited	\$59,553.00
Finance/CFO	Information Systems	6264 2006 -GARTNER IS CORE RESEARCH	Gartner Canada St. Lau	\$138,245.00
Human Resources & Org. Effect.	Environmental Services	6264 SUPPORT FOR 2006 GREEN TEAM	Conservation Corps	\$25,000.00
Human Resources & Org. Effect.	Environmental Services	6264 TL/DL Veg Mgmt Prog Eval	Highland Vegetation Management	\$21,050.00
Human Resources & Org. Effect.	Environmental Services	6264 ISO 14001 Registration Audits	Quality Management Institute (	\$24,997.00
Human Resources & Org. Effect.	Human Resources	6264 2006 - HAY PAY/NET RENEWAL	Hay Group Limited	\$27,489.00
Human Resources & Org. Effect.	Safety & Health	6264 CONSULTING SERVICES - FALL	Hightek Fall Protection	\$37,400.00
Regulated Operations	Thermal Generation	6264 Unit 2 Boiler Prof. Services	Alstom Power Canada Inc.- Glou	\$73,535.00
Regulated Operations	Thermal Generation	6264 AIR EMISSIONS ASSESSMENT	Cantox Environmental Inc.	\$32,904.00
Regulated Operations	Thermal Generation	6264 CONSULTING SERVICES - RISK	Decision Partners Inc.	\$22,377.41
Regulated Operations	Thermal Generation	6264 06-UNIT 1,2,3 TURBINE MAINTENANCE	General Electric Canada Inc. M	\$139,308.00
Executive Leadership & Assoc.	Executive Leadership	6266 Audit Fees 2005	DELOITTE & TOUCHE INC	\$78,757.00
Executive Leadership & Assoc.	General Counsel/Corporate Sect	6275 general rate application	Butler, Gillian D.	\$30,685.00
Finance/CFO	Rates & Financial Planning	6275 financial consultant	Board of Commissioners of Publ	\$38,354.50
Finance/CFO	Rates & Financial Planning	6275 Annual assessment	Board of Commissioners of Publ	\$245,030.00
Finance/CFO	Rates & Financial Planning	6275 pt comm salary & ben	Board of Commissioners of Publ	\$37,959.76
Finance/CFO	Rates & Financial Planning	6275 Deferred Rate Hearing costs	Amortization	\$540,000.00
Finance/CFO	Information Systems	6285 AUTODESK AUTOCAD MAP 3D 2007	Microtek the CAD Group	\$25,560.00
Finance/CFO	Information Systems	6285 06-SOFTWARE MAINT.	New Energy Associates	\$25,413.00
Finance/CFO	Information Systems	6285 2006 - VISTA SUPPORT RENEWAL	Synexus Global Inc.	\$22,756.00
				\$1,782,263.11