

1     Q.     Provide the detailed calculations for the 2007 Test Year:

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3           i.     To isolate debt costs associated with non-regulated activities;  
4                   (Finance and Accounting Evidence, pages 17 to 18)

5           ii.    To determine the \$100.7 million of the non-regulated debt pool; and  
6                   (Finance and Accounting Evidence, Schedule IV, line 19)

7           iii.   To determine the \$5.4 million of associated non-regulated debt pool  
8                   interest; (Finance and Accounting Evidence, Schedule IV, line 32)

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11    A.     i.     Please refer to CA 91 NLH.

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13           ii.    These details are outlined in the response to CA 91 NLH. The total of  
14                   \$100.7 million is exclusive of the CF(L)Co Share Purchase debt  
15                   balance of \$16.6 million.

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17           iii.   These details are outlined in our response to CA 91 NLH. The total of  
18                   \$5.4 million is exclusive of the financing costs applicable to the  
19                   CF(L)Co Share Purchase debt of \$1.2 million.