



450 - 1 Street S.W.  
Calgary, Alberta T2P 5H1

Tel: (403) 920-5540  
Fax: (403) 920-2384  
E-mail: keith\_nelson@transcanada.com

November 26, 2014

Filed Electronically

National Energy Board  
517 Tenth Avenue SW  
Calgary, Alberta T2R 0A8

**Attention: Ms. Sheri Young, Secretary of the Board**

Dear Ms. Young:

**Re: Trans Québec & Maritimes Pipeline Inc. (TQM)  
Application for TQM 2015 Interim Tolls**

TQM applies pursuant to sub-section 19(2) and Part IV of the *National Energy Board Act* for an Order approving interim tolls for TQM effective January 1, 2015 (Application).

The proposed interim tolls have been determined in accordance with the TQM January 1, 2014 to December 31, 2016 Toll Settlement (Settlement), which was approved by the Board in Order TG-001-2014 on February 6, 2014.

The proposed 2015 interim tolls are based on a forecast revenue requirement of \$87,728,000.

In addition to the tolls included in the List of Tolls, effective January 1, 2015 TQM shippers will be required to pay an abandonment surcharge as directed by the NEB in the MH-001-2013 Decision and Order MO-023-2014. The abandonment surcharge was included in a compliance filing to the MH-001-2013 Decision on November 25, 2014 and is currently pending approval by the Board. Upon approval of the abandonment surcharge and this Application, the List of Tolls posted on the TQM website will be updated to reflect both the approved abandonment surcharge and tolls in effect.

The List of Tolls containing the applied-for 2015 Interim Tolls is provided in English and French in Attachment 1 and supporting schedules are provided in Attachment 2.

TQM provided a copy of the List of Tolls and supporting schedules to its Interested Parties and shippers on November 20, 2014 and requested that they advise TQM of any comments or concerns before the filing of the Application with the Board. TQM is not aware of any

November 26, 2014

Ms. S. Young

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outstanding concerns with the Application. The lists of TQM Interested Parties and shippers are provided in Attachment 3.

Should the Board require additional information with respect to the Application, please contact me.

Yours truly,

**Trans Québec & Maritimes Pipeline Inc.**

*Original signed by*

Keith D. Nelson

General Manager

TQM Pipeline

Attachments

cc: Interested Parties and Shippers

**TQM 2015 Interim Tolls Application**

Attachment 1  
2015 Interim Tolls

**Trans Québec & Maritimes Pipeline Inc.  
LIST OF TOLLS**

**2015 Interim Tolls  
Order \_\_\_\_\_**

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**T-1 FIRM SERVICE**

T-1 Toll: \$7,310,667 /month

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**OT-1 OVERRUN SERVICE**

OT-1 Toll: \$0.00 /10<sup>3</sup>m<sup>3</sup>

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**TS - TRANSPORTATION AND STORAGE**

TS Storage Fees - Monthly Toll: \$3,875 /month

TS Injection Fees - Commodity Toll: \$0.8825 /10<sup>3</sup>m<sup>3</sup>

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**SGT - STORAGE GAS TRANSPORTATION**

SGT Transportation Charge - Commodity Toll:

Trois-Rivières: \$1.30 /10<sup>3</sup>m<sup>3</sup>

Delivery Points Downstream of Trois-Rivières: \$6.10 /10<sup>3</sup>m<sup>3</sup>

Delivery Points Upstream of St-Nicolas: \$3.98 /10<sup>3</sup>m<sup>3</sup>

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**BGT/BGT2 - BIOGAS TRANSPORTATION**

BGT Transportation Charge - Commodity Toll: \$2.49 /10<sup>3</sup>m<sup>3</sup>

BGT2 Transportation Charge - Commodity Toll: \$7.22 /10<sup>3</sup>m<sup>3</sup>

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**ABANDONMENT SURCHARGES <sup>(1)</sup>**

Monthly Abandonment Surcharge ● /month

Daily Abandonment Surcharge ● /10<sup>3</sup>m<sup>3</sup>

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**Note <sup>(1)</sup>**

In addition to the tolls for transportation service included in the List of Tolls, effective January 1, 2015 TQM shippers will be required to pay an abandonment surcharge as directed by the National Energy Board in MH-001-2013 Decision and Order MO-23-2014. The abandonment surcharge was included in a compliance filing made on November 25, 2014.

This List of Tolls applies to Toll Schedules T-1, OT-1, TS, SGT, BGT and BGT2.

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**EFFECTIVE DATE:** January 1, 2015

The List of Tolls currently in effect is available on the TQM Pipeline website at [www.gazoductqm.com](http://www.gazoductqm.com) by selecting "TOLLS AND TARIFFS"

**Gazoduc Trans Québec & Maritimes Inc.  
LISTE DES DROITS**

**Droits provisoires de 2015  
Ordonnance \_\_\_\_\_**

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**T-1 SERVICE CONTINU**

Droits T-1: 7,310,667 \$ /mois

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**OT-1 SERVICE EXCÉDENTAIRE**

Droits OT-1: 0.00  $\$/10^3\text{m}^3$

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**TS - TRANSPORT ET STOCKAGE**

TS Frais d'entreposage - Taux mensuel: 3,875 \$/mois

TS Frais d'injection - Taux au volume: 0.8825  $\$/10^3\text{m}^3$

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**TGE - TRANSPORT DE GAZ ENTREPOSÉ**

TGE Frais de transport - Taux au volume:

Trois-Rivières: 1.30  $\$/10^3\text{m}^3$

Points de livraison en aval de Trois-Rivières: 6.10  $\$/10^3\text{m}^3$

Points de livraison en amont de St-Nicolas: 3.98  $\$/10^3\text{m}^3$

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**BGT/BGT2 - TRANSPORT DE BIOGAZ**

BGT Frais de transport - Taux au volume: 2.49  $\$/10^3\text{m}^3$

BGT2 Frais de transport - Taux au volume: 7.22  $\$/10^3\text{m}^3$

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**SUPPLÉMENT DE CESSATION D'EXPLOITATION <sup>(1)</sup>**

Supplément mensuel de cessation d'exploitation ●  $\$/\text{mois}$

Supplément journalier de cessation d'exploitation ●  $\$/10^3\text{m}^3$

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Note <sup>(1)</sup>

En plus des droits spécifiés à cette Liste des droits provisoires, les expéditeurs de TQM devront payer à partir du 1 janvier 2015 un supplément de cessation d'exploitation établi selon les directives de l'Office national de l'énergie émises dans la Décision MH-001-2013 et l'Ordonnance MO-23-2014. Le supplément de cessation d'exploitation a été spécifié dans un dépôt réglementaire déposé le 25 novembre 2014.

Cette Liste des Droits s'applique aux cédules tarifaire T-1, OT-1, TS, TGE, BGT, et BGT2.

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EN VIGUEUR LE: 1 janvier 2015

La Liste des Droits présentement en vigueur est disponible sur le site web de Gazoduc TQM au [www.gazoductqm.com](http://www.gazoductqm.com) en choisissant "DROITS ET TARIFS"

**TRANS QUÉBEC & MARITIMES PIPELINE INC.  
TOLL DESIGN**

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**T-1 Firm Transportation Service**

The toll for which Board approval is sought in this Application for Rate Schedule T-1 is \$7,310,667 per month for 2015. The design of this toll follows the methodology employed by the Board in establishing the fixed monthly tolls prescribed by Board Order TG-2-84.

Following are the computations of the fixed monthly toll for Rate Schedule T-1 for the 2015 Test Year.

	<b>2015</b>
Transmission Cost of Service	\$87,728,000
Number of months in Test Year	12
Rate Schedule T-1 Toll per month	\$7,310,667

**TRANS QUÉBEC & MARITIMES PIPELINE INC.  
STORAGE GAS TRANSPORTATION SGT-SCGM**

**CALCULATION OF COMMODITY TOLL  
2015 TEST YEAR**

Total Forecasted Deliveries in 2015	:	5,192,405 10 <sup>3</sup> m <sup>3</sup>
System Forecasted Load Centre in 2015	:	184.1 km
Transportation distance pursuant to the SGT Contract for deliveries of Pointe-du-Lac gas to the Trois-Rivières delivery point in 2015	:	14.2 km
Transportation distance pursuant to the SGT Contract for deliveries of Pointe-du-Lac gas to the delivery points downstream of the Trois-Rivières delivery point in 2015	:	66.5 km
Transportation distance pursuant to the SGT Contract for deliveries of Saint-Nicolas gas delivery points upstream of the Saint-Nicolas delivery point in 2015	:	43.4 km
2015 Forecasted Revenue Requirement	:	\$ 87,728,000

**• SGT-SCGM TOLL SCHEDULE COMMODITY TOLL FOR DELIVERIES OF POINTE-DU-LAC GAS TO TROIS-RIVIÈRES:**

$$t = \frac{\$87,728,000}{5,192,405 \text{ } 10^3\text{m}^3 \times 184.1 \text{ km}} \times 14.2 \text{ km}$$

$$t = \$1.30 / 10^3\text{m}^3$$

**TRANS QUÉBEC & MARITIMES PIPELINE INC.**

STORAGE GAS TRANSPORTATION SGT-SCGM - CALCULATION OF COMMODITY TOLL - 2015 TEST YEAR (continued)

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- **SGT-SCGM TOLL SCHEDULE COMMODITY TOLL FOR DELIVERIES OF POINTE-DU-LAC GAS TO DELIVERY POINTS DOWNSTREAM OF TROIS-RIVIÈRES:**

$$t = \frac{\$87,728,000}{5,192,405 \text{ } 10^3\text{m}^3 \times 184.1 \text{ km}} \quad \times \text{ 66.5 km}$$

$$t = \$6.10 / 10^3\text{m}^3$$

- **SGT-SCGM TOLL SCHEDULE COMMODITY TOLL FOR DELIVERIES OF SAINT-NICOLAS GAS TO DELIVERY POINTS UPSTREAM OF SAINT-NICOLAS:**

$$t = \frac{\$87,728,000}{5,192,405 \text{ } 10^3\text{m}^3 \times 184.1 \text{ km}} \quad \times \text{ 43.4 km}$$

$$t = \$3.98 / 10^3\text{m}^3$$



**TRANS QUÉBEC & MARITIMES PIPELINE INC.  
BIOGAS TRANSPORTATION (BGT)**

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**CALCULATION OF COMMODITY TOLL  
2015 TEST YEAR**

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Total Forecasted Deliveries in 2015	:	5,192,405 10 <sup>3</sup> m <sup>3</sup>
System Forecasted Load Centre in 2015	:	184.1 km
GMI's Markets Forecasted Load Centre in 2015	:	153.1 km
Sainte-Geneviève-de-Berthier km post in 2015	:	126.0 km
Transportation distance pursuant to the BGT Contract for deliveries of Saint-Geneviève-de-Berthier gas to GMI's markets load centre in 2015	:	27.1 km
2015 Forecasted Revenue Requirement	:	\$87,728,000

**• BGT TOLL SCHEDULE COMMODITY TOLL FOR DELIVERIES  
OF SAINTE-GENEVIÈVE-DE-BERTHIER GAS TO GMI's MARKETS  
LOAD CENTRE:**

$$t = \frac{\$87,728,000}{5,192,405 \text{ } 10^3\text{m}^3 \times 184.1 \text{ km}} \times 27.1 \text{ km}$$

$$t = \$2.49 / 10^3\text{m}^3$$

**TRANS QUÉBEC & MARITIMES PIPELINE INC.  
BIOGAS 2 TRANSPORTATION (BGT2)**

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**CALCULATION OF COMMODITY TOLL  
2015 TEST YEAR**

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Total Forecasted Deliveries in 2015	:	5,192,405 10 <sup>3</sup> m <sup>3</sup>
System Forecasted Load Centre in 2015	:	184.1 km
Lachenaie Receipt Point km Post in 2015	:	78.7 km
Saint-Lazare Deliver Point km Post in 2015	:	0 km
Transportation distance pursuant to the BGT2 Contract for deliveries of Lachenaie gas to Saint-Lazare	:	78.7 km
2015 Forecasted Revenue Requirement	:	\$87,728,000

**• BGT2 TOLL SCHEDULE COMMODITY TOLL FOR DELIVERIES OF LACHENAIE GAS TO SAINT-LAZARE**

$$t = \frac{\$87,728,000}{5,192,405 \text{ } 10^3\text{m}^3 \times 184.1 \text{ km}} \times 78.7 \text{ km}$$

$$t = \$7.22 / 10^3\text{m}^3$$

**TRANS QUÉBEC & MARITIMES PIPELINE INC.**  
**CALCULATION OF TS, SGT, BGT AND BGT2 REVENUES**

	Forecast Year 2014	Adjustment	Test Year 2015
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<b>Storage Revenues (TS)</b>			
Volume (10 <sup>6</sup> m <sup>3</sup> )	0.0	0.0	0.0
Injection Fees (\$000)	0.0	0.0	0.0
Storage Fees (\$000)	0.0	0.0	0.0
<b>Sub-Total (\$000)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Storage Gas Transportation Revenues (SGT)</b>			
Volume (10 <sup>6</sup> m <sup>3</sup> )	133.3	(19.4)	113.9
Transportation Charges (\$000)	127.3	73.7	201.0
<b>Sub-Total (\$000)</b>	<b>127.3</b>	<b>73.7</b>	<b>201.0</b>
<b>Biogas Transportation Revenues (BGT)</b>			
Volume (10 <sup>6</sup> m <sup>3</sup> )	10.7	2.9	13.6
Transportation Charges (\$000) <sup>(1)</sup>	36.4	0.0	36.4
<b>Sub-Total (\$000)</b>	<b>36.4</b>	<b>0.0</b>	<b>36.4</b>
<b>Biogas 2 Transportation Revenues (BGT2)</b>			
Volume (10 <sup>6</sup> m <sup>3</sup> )	0.0	48.4	48.4
Transportation Charges (\$000) <sup>(2)</sup>	0.0	624.5	624.5
<b>Sub-Total (\$000)</b>	<b>0.0</b>	<b>624.5</b>	<b>624.5</b>
<b>Total (\$000)</b>	<b>163.7</b>	<b>698.2</b>	<b>861.9</b>

Note

<sup>(1)</sup> Represents the minimum annual bill for the transportation of biogas volumes as per article 3.5 of the BGT Toll Schedule.

<sup>(2)</sup> Represents the minimum annual bill for the transportation of biogas volumes as per article 3.4 of the BGT2 Toll Schedule.

**TRANS QUÉBEC & MARITIMES PIPELINE INC.**  
**THROUGHPUT**

	Distance km	Volumes 10 <sup>6</sup> m <sup>3</sup>	
		Forecast Year 2014	Test Year 2015
<b>Receipts</b>			
<b>TransCanada PipeLines Limited</b>			
Saint-Lazare	-	5,005	5,016
Lachenaie <sup>(1)</sup>	78.7	-	48
<b>Société en commandite Gaz Métro</b>			
Pointe-du-Lac	180.1	32	27
Saint-Nicolas <sup>(2)</sup>	309.7	101	87
Saint-Maurice <sup>(3)</sup>	200.6	-	-
		133	114
<b>EBI Bio-Environnement Inc.</b>			
Sainte-Geneviève-de-Berthier <sup>(4)</sup>	126.0	11	14
<b>Deliveries <sup>(5)</sup></b>			
Oka	16.8	2	2
Mirabel	39.0	3	3
Boisbriand	45.3	815	1,210
Mirabel (Saint-Janvier)	53.3	36	32
Terrebonne 2	55.3	4	4
Saint-Jérôme	56.4	84	80
Terrebonne	65.8	15	15
Mascouche	74.3	8	10
Montreal East	82.9	373	289
L'Assomption	88.4	34	35
Lavaltrie	110.8	-	-
Lanoraie	116.8	3	3
Joliette	123.0	93	95
Berthierville	130.7	8	8
Louiseville	159.6	11	11
Yamachiche	169.3	4	5
Pointe-du-Lac	180.1	48	49
Trois-Rivières	194.3	142	144
Saint-Maurice	200.6	778	790
Champlain (Bécancour)	204.8	139	142
Sainte-Anne-de-la-Pérade	231.9	-	-
Deschambault	256.0	20	20
Portneuf	262.3	25	25
Donnacona	276.2	2	2
Pénitencier de Donnacona	278.6	-	-
Saint-Augustin-de-Desmaures	298.2	275	282
Saint-Nicolas	309.6	296	301
St Flavien TQM	309.6	131	129
Waterloo	183.9	157	142
Coaticook	260.2	3	4
East Hereford	296.0	1,640	1,360
		5,149	5,192

Note (1): Receipts at Lachenaie represent refined biogas received and transported by TQM Pipeline.

Note (2): Receipts at Saint-Nicolas represent gas received and transported to delivery points upstream of Saint-Nicolas, excluding Saint-Maurice and delivery points upstream of Saint-Maurice.

Note (3): Receipts at Saint-Maurice represent gas received for storage.

Note (4): Receipts at Sainte-Geneviève-de-Berthier represent refined biogas received and transported to Gaz Métro's markets served by TQM Pipeline.

Note (5): Total deliveries equal receipts at Saint-Lazare, Lachenaie, Pointe-du-Lac, Saint-Nicolas and Sainte-Geneviève-de-Berthier.

**TRANS QUÉBEC & MARITIMES PIPELINE INC.**  
**CONTRACT QUANTITIES**

<u>Location</u>	<u>Class of Service</u>	<b>Maximum Daily 10<sup>3</sup>m<sup>3</sup></b>	
		<u>2013 / 2014</u>	<u>2014 / 2015</u>
<b>Receipts</b>			
<b>TransCanada PipeLines</b>			
Saint-Lazare	T-1 Service	24,384	24,384
Lachenaie	BGT2	192	192
<b>Société en commandite Gaz Métro</b>			
Pointe-du-Lac	SGT-SCGM	n.a.	n.a.
Saint-Nicolas	SGT-SCGM	n.a.	n.a.
Saint-Maurice	TS-SCGM	n.a.	n.a.
<b>EBI Bio-Environnement Inc.</b>			
Sainte-Geneviève-de-Berthier	BGT	n.a.	n.a.
<b>Deliveries</b>			
Oka, Mirabel, Boisbriand, Saint-Janvier, Terrebonne 2, Saint-Jérôme, Terrebonne, Mascouche, Montreal East, L'Assomption, Lavaltrie, Lanoraie, Joliette, Berthierville, Louiseville, Yamachiche Pointe-du-Lac, Trois-Rivières, Saint-Maurice, Champlain (Bécancour), Sainte-Anne-de-la-Pérade, Deschambault, Portneuf, Donnacona, Penitencier de Donnacona, Saint-Augustin-de-Desmaures, St Flavien, Saint-Nicolas, Waterloo, Coaticook, East Hereford	T-1 Service	24,384	24,384

**TRANS QUÉBEC & MARITIMES PIPELINE INC.**

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**COMPARATIVE REVENUES (\$000)**

	(i) 2014 Final Toll -----	(ii) 2015 Interim Toll -----
Firm T-1 Service	79,023	87,728
TS-SCGM	0.0 ( 0.0 10 <sup>6</sup> m <sup>3</sup> )	0.0 ( 0.0 10 <sup>6</sup> m <sup>3</sup> )
SGT-SCGM	127.3 ( 133.3 10 <sup>6</sup> m <sup>3</sup> )	201.0 ( 113.9 10 <sup>6</sup> m <sup>3</sup> )
BGT Service	36.4 ( 10.7 10 <sup>6</sup> m <sup>3</sup> )	36.4 ( 13.6 10 <sup>6</sup> m <sup>3</sup> )
BGT2 Service	0.0 ( 0.0 10 <sup>6</sup> m <sup>3</sup> )	624.5 ( 48.4 10 <sup>6</sup> m <sup>3</sup> )

**TQM 2015 Interim Tolls Application**

Attachment 2  
Supporting Schedules

**Trans Québec & Maritimes Pipeline Inc.**  
**Transmission Cost of Service**  
**(\$000)**

Line No	Particulars (a)	Final 2014 (b)	Adjustment (c)	Interim 2015 (d)	Reference (e)
1	<b>Fixed Costs <sup>(1)</sup></b>	60,045	(1,280)	58,765	
	<b>Flow Through Costs:</b>				
2	Insurance Deductible	-	-	-	
3	Pipeline Integrity	5,262	8,367	13,629	
4	Bécancour Compressor Electricity	-	-	-	
5	NEB Cost Recovery	1,300	50	1,350	
6	Income Taxes	7,875	272	8,147	Schedule 2
7	Municipal and Other Taxes	2,910	90	3,000	
8	Capital Variance	150	1,067	1,217	
9	Miscellaneous Revenues	(164)	(698)	(862)	
10	Non-Routine Adjustments	-	-	-	
11	New Operating Costs	-	-	-	
12	Flow Through Deferral Accounts	1,645	837	2,482	
13	<b>TRANSMISSION COST OF SERVICE</b>	<b>79,023</b>	<b>8,705</b>	<b>87,728</b>	

Note (1) In accordance with Section 3.2 of the TQM 2014 - 2016 Toll Settlement Agreement, fixed costs include operating, maintenance and administration costs, insurance expense costs, electricity costs excluding costs associated with the operation of the TCE Bécancour facility, depreciation, return on rate base and regulatory proceeding costs excluding regulatory costs that are capitalized.



**Trans Québec & Maritimes Pipeline Inc.**  
**Income Taxes**  
**(\$000)**

Line No	Particulars (a)	Final 2014 (b)	Adjustment (c)	Interim 2015 <sup>(1)</sup> (d)	Reference (e)
	<b>Income Taxes on Return</b>				
1	Return on Rate Base	6.44%		6.44%	
2	Rate Base	352,756	(12,279)	340,477	Schedule 3, page 1 of 1
3	Total Return on Rate Base	22,717	(790)	21,927	
4	Add: Depreciation	22,289	329	22,618	
5	Amortization of Debt Discount	267	(55)	212	Schedule 2, page 3 of 5
6		22,556	274	22,830	
7	Less: Interest Cost on Rate Base	8,466	(1,010)	7,456	Schedule 2, page 5 of 5
8	Interest A.F.U.D.C.	26	90	116	Schedule 2, page 5 of 5
9	Capital Cost Allowance	14,616	(216)	14,400	Schedule 2, page 4 of 5
10	20% of Debt Issue Costs	238	(143)	95	Schedule 2, page 3 of 5
11		23,346	(1,279)	22,067	
12	Taxable Income	<b>21,927</b>	<b>763</b>	<b>22,690</b>	
13	Taxes at 50% (.25930/(1-.25930)) TransCanada PipeLines Limited	3,840	132	3,972	Schedule 2, page 2 of 5
14	Taxes at 50% (.26900/(1-.26900)) 9265-0860 Québec inc.	4,035	140	4,175	Schedule 2, page 2 of 5
15	<b>Total Income Taxes</b>	<b>7,875</b>	<b>272</b>	<b>8,147</b>	

Note (1) In accordance with Section 3.3 (b) (v) of the TQM 2014 - 2016 Toll Settlement Agreement, income tax is calculated on a flow through basis utilizing a rate of return on rate base of 6.44% consisting of after-tax equity and pre-tax debt components. In determining an amount for Income Taxes, calculations will be based on the actual average 2015 cost of debt and a debt financing percentage of 60%; among other deductions required under the flow through calculation.

**Trans Québec & Maritimes Pipeline Inc.  
Calculation of Income Tax Rate**

Line No	Partners (a)	Description (b)	Rate (c)	Allocation (d)	Effective Rate (e)
1	TransCanada PipeLines Limited	BC	11.00%	0.19%	0.021%
2		Alberta	10.00%	46.16%	4.616%
3		Saskatchewan	12.00%	12.72%	1.526%
4		Manitoba	12.00%	9.99%	1.199%
5		Ontario	11.50%	28.70%	3.301%
6		Québec	11.90%	2.24%	0.266%
7		New Brunswick	12.00%	0.01%	0.001%
8				<u>100.00%</u>	<u>10.9300%</u>
9		Federal			<u>15.000%</u>
10		Total effective rate			<u><u>25.930%</u></u>
11	9265-0860 Québec inc.	Québec	11.90%	100.00%	11.900%
12		Federal			<u>15.000%</u>
13		Total effective rate			<u><u>26.900%</u></u>

**Trans Québec & Maritimes Pipeline Inc.**  
**Calculation of Income Tax Expenses**  
**(\$000)**

<b>Line No</b>	<b>Particulars</b>	<b>Interim 2015</b>
	(a)	(b)
	<b><u>Non-Allowed</u></b>	
1	Amortization of Debt Discount Loan Facilities	98
2	Amortization of Debt Discount Series L Bond	114
3		<u>212</u>
	<b><u>Allowed</u></b>	
4	20% of Debt Issue Costs Loan Facilities	95
5		<u>95</u>

Trans Québec & Maritimes Pipeline Inc.  
Capital Cost Allowance  
(\$000)

Line No	Class	Undepreciated Capital Cost 12/31/2014	Additions (Net)	Balance Before Claim	CCA	Undepreciated Capital Cost 12/31/2015
	(a)	(b)	(c)	(d)	(e)	(f)
1	Land	1,619	-	1,619	-	1,619
2	Class 1 - Full (4%)	176,537	-	176,537	7,061	169,476
3	- Half Year		94	94	2	92
4	Class 2 - Full (6%)	50,424	-	50,424	3,025	47,399
5	Class 3 - Full (5%)	942	-	942	47	895
6	Class 7 - Full (15%)	8,487	-	8,487	1,273	7,214
7	- Half Year		-	-	-	-
8	Class 8 - Full (20%)	1,714	-	1,714	343	1,371
9	- Half Year		26	26	3	23
10	Class 9 - Full (25%)	-	-	-	-	-
11	- Half Year		-	-	-	-
12	Class 10 - Full (100%)	34	-	34	10	24
13	- Half Year		-	-	-	-
14	Class 12 - Full (100%)	-	-	-	-	-
15	- Half Year		-	-	-	-
16	Class 13 - Full (S/L)	10	-	10	1	9
17	- Half Year		-	-	-	-
18	Class 45 - Full (55%)	-	-	-	-	-
19	- Half Year		-	-	-	-
20	Class 49 - Full (8%)	31,274	-	31,274	2,502	28,772
21	- Half Year		3,326	3,326	133	3,193
22	<b>TOTAL</b>	<b>271,041</b>	<b>3,446</b>	<b>274,487</b>	<b>14,400</b>	<b>260,087</b>

**Trans Québec & Maritimes Pipeline Inc.  
Calculation of Estimated Interest on Rate Base**

<b>Line No</b>	<b>Particulars</b>	<b>Average Debt Cost %</b>	<b>Weighted Avg. Debt Cost %</b>	<b>Rate Base \$000</b>	<b>Interest on Rate Base \$000</b>
(a)	(b)	(d)	(e)	(f)	
1	Debt Financing (60%)	3.65%	2.19%	\$340,477	\$7,456

**Calculation of Estimated Interest on Gas Plant Under Construction**

<b>Line No</b>	<b>Particulars</b>	<b>Average Debt Cost %</b>	<b>Weighted Avg. Debt Cost %</b>	<b>GPUC \$000</b>	<b>Interest AFUDC \$000</b>
(a)	(b)	(d)	(e)	(f)	
2	Debt Financing (60%)	3.65%	2.19%	\$5,306	\$116

**Trans Québec & Maritimes Pipeline Inc.**  
**Average Rate Base**  
**(\$000)**

<b>Line No</b>	<b>Particulars</b>	<b>Final 2014</b>	<b>Adjustment</b>	<b>Interim 2015</b>
	(a)	(b)	(c)	(d)
1	Net gas plant in service	349,630	(12,984)	336,646
	<b><u>Working Capital</u></b>			
2	Cash	1,671	683	2,354
3	Materials & Supplies	761	(16)	745
4	Transmission Linepack	1,163	-	1,163
5	Prepayments and Deposits	973	(227)	746
6	Total Working Capital	4,568	440	5,008
	<b><u>Other Rate Base Items</u></b>			
7	Tax Benefit on Sponsors' Development Costs	(2,074)	435	(1,639)
8	Unamortized Debt Discount	632	(170)	462
9	<b>Total Average Rate Base</b>	<b>352,756</b>	<b>(12,279)</b>	<b>340,477</b>

**TQM 2015 Interim Tolls Application**

Attachment 3

TQM Interested Parties and Shippers Lists

**TQM LIST OF INTERESTED PARTIES**

<b>Company</b>	<b>Contacts</b>	<b>Telephone</b>	<b>Fax</b>	<b>Address</b>	<b>Email</b>
Alberta Department of Energy	Mr. Jack Shaw	(403) 297-5406	(403) 297-5499	300, 801-6 Avenue SW Calgary, Alberta T2P 3W2	jack.shaw@gov.ab.ca
Société en Commandite Gaz Métro	Monsieur Dave Rhéaume	(514) 598-3176	(514) 598-3678	1717, du Havre Montréal, Québec H2K 2X3	drheaume@gazmetro.com
Industrial Gas Users Association	Madame Lucie Gervais	(450) 652-7600		225, Roy-Audy Street Varennes, Québec J3X 1K8	lucie.gervais@gmail.com
Ministère des Ressources Naturelles et de la Faune	Monsieur Richard Sirois	(418) 627-6385, ext. 8259			richard.sirois@mrrnf.gouv.qc.ca
Ministry of Energy for Ontario	Mr. Edward Sweet	(416) 325-6884	(416) 325-6981	880, Bay Street, 3rd floor Toronto, Ontario M7A 2C1	edward.sweet@ontario.ca
TransCanada PipeLines Limited	Mr. Alex Harris	(403) 920-6201	(403) 920-2347	450, 1 Street S.W. Calgary, Alberta T2P 5H1	alex_harris@transcanada.com
Union Gas Limited	Mr. Warren Reinisch	(519) 436-4663	(519) 436-4643	50, Keil Drive North Chatham , Ontario N7M 5M1	wreinisch@uniongas.com



**TQM LIST OF SHIPPERS**

<b>Company</b>	<b>Contacts</b>	<b>Telephone</b>	<b>Fax</b>	<b>Address</b>	<b>Email</b>
EBI	Monsieur Luc Turcotte	(450) 836-8111	(450) 836-1145	61, rue Montcalm Berthierville (Québec) J0K 1A0	lturcotte@ebiqc.com
Société en Commandite Gaz Métro	Monsieur Dave Rhéaume	(514) 598-3176	(514) 598-3678	1717, du Havre Montréal, Québec H2K 2X3	drheaume@gazmetro.com
TransCanada PipeLines Limited	Mr. Alex Harris	(403) 920-6201	(403) 920-2347	450, 1 Street S.W. Calgary, Alberta T2P 5H1	alex_harris@transcanada.com