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November 26, 2015

Filed Electronically

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

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

Dear Ms. Young:

**Re: Trans Québec & Maritimes Pipeline Inc. (TQM)  
Application for TQM 2016 Interim Tolls**

TQM applies pursuant to sub-section 19(2) and Part IV of the *National Energy Board Act* (NEB Act) for an Order approving interim tolls for TQM effective January 1, 2016 (2016 Interim TQM Tolls).

TQM also applies pursuant to sub-section 60(1)(b) of the NEB Act for approval of TQM's Abandonment Surcharges effective January 1, 2016 (2016 Abandonment Surcharges) in accordance with the MH-001-2013 Decision.

#### **2016 Interim TQM Tolls**

TQM currently operates under Final 2015 Rates approved by Order TG-010-2015 on March 30, 2015. 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 2016 interim tolls are based on a forecast revenue requirement of \$81,550,000.

#### **2016 Abandonment Surcharges**

TQM shippers are required to pay an abandonment surcharge as directed by the Board in the MH-001-2013 Decision, which is set to collect and set aside an Annual Contribution Amount (ACA) of \$5.3 million in 2016. The 2016 Abandonment Surcharges calculations are provided in Attachment 1, page 7 of 10.

The List of Tolls containing the applied-for 2016 Interim TQM Tolls and the 2016 Abandonment Surcharges is provided in English and French in Attachment 1 and supporting schedules are provided in Attachment 2.

November 26, 2015

Ms. Young

Page 2

TQM provided a copy of the List of Tolls and supporting schedules to its Interested Parties and shippers on November 17, 2015 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 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*

Don G. Bell

General Manager

Trans Québec & Maritimes Pipeline Inc.

Attachments

cc: Interested Parties and Shippers

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

**2016 Interim Tolls  
Order \_\_\_\_\_**

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**T-1 FIRM SERVICE**

T-1 Toll: \$6,795,833 /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: \$1.08 /10<sup>3</sup>m<sup>3</sup>

Delivery Points Downstream of Trois-Rivières: \$5.13 /10<sup>3</sup>m<sup>3</sup>

Delivery Points Upstream of St-Nicolas: \$3.51 /10<sup>3</sup>m<sup>3</sup>

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**BGT/BGT2 - BIOGAS TRANSPORTATION**

BGT Transportation Charge - Commodity Toll: \$0.87 /10<sup>3</sup>m<sup>3</sup>

BGT2 Transportation Charge - Commodity Toll: \$5.97 /10<sup>3</sup>m<sup>3</sup>

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**ABANDONMENT SURCHARGES**

Monthly Abandonment Surcharge \$431,353 /month

Daily Abandonment Surcharge \$0.58 /10<sup>3</sup>m<sup>3</sup>

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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, 2016

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 2016**  
**Ordonnance \_\_\_\_\_**

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**T-1 SERVICE CONTINU**

Droits T-1: 6,795,833 \$ /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  $\$/\text{mois}$

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: 1.08  $\$/10^3\text{m}^3$

Points de livraison en aval de Trois-Rivières: 5.13  $\$/10^3\text{m}^3$

Points de livraison en amont de St-Nicolas: 3.51  $\$/10^3\text{m}^3$

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**BGT/BGT2 - TRANSPORT DE BIOGAZ**

BGT Frais de transport - Taux au volume: 0.87  $\$/10^3\text{m}^3$

BGT2 Frais de transport - Taux au volume: 5.97  $\$/10^3\text{m}^3$

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**SUPLÉMENT DE CESSATION D'EXPLOITATION**

Supplément mensuel de cessation d'exploitation 431,353  $\$/\text{mois}$

Supplément journalier de cessation d'exploitation 0.58  $\$/10^3\text{m}^3$

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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 2016

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"

**TQM 2016 Interim Tolls Application**

Attachment 1  
2016 Interim Tolls

**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 Toll Schedule T-1 is \$6,796,833 per month for 2016. 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 Toll Schedule T-1 for the 2016 Test Year.

	<b>2016</b>
Transmission Cost of Service	\$81,550,000
Number of months in Test Year	12
Toll Schedule T-1 Toll per month	\$6,795,833

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

**CALCULATION OF COMMODITY TOLL  
2016 TEST YEAR**

Total Forecasted Deliveries in 2016	:	6,041,415 10 <sup>3</sup> m <sup>3</sup>
System Forecasted Load Centre in 2016	:	177.8 km
Transportation distance pursuant to the SGT Contract for deliveries of Pointe-du-Lac gas to the Trois-Rivières delivery point in 2016	:	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 2016	:	67.6 km
Transportation distance pursuant to the SGT Contract for deliveries of Saint-Nicolas gas delivery points upstream of the Saint-Nicolas delivery point in 2016	:	46.2 km
2016 Forecasted Revenue Requirement	:	\$ 81,550,000

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

$$t = \frac{\$81,550,000}{6,041,415 \text{ } 10^3\text{m}^3 \times 177.8 \text{ km}} \times 14.2 \text{ km}$$

$$t = \$1.08 / 10^3\text{m}^3$$

## TRANS QUÉBEC & MARITIMES PIPELINE INC.

STORAGE GAS TRANSPORTATION SGT-SCGM - CALCULATION OF COMMODITY TOLL - 2016 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:**

$$t = \frac{\$81,550,000}{6,041,415 \text{ } 10^3\text{m}^3 \times 177.8 \text{ km}} \quad \times \quad 67.6 \text{ km}$$

$$t = \$5.13 / 10^3\text{m}^3$$

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

$$t = \frac{\$81,550,000}{6,041,415 \text{ } 10^3\text{m}^3 \times 177.8 \text{ km}} \quad \times \quad 46.2 \text{ km}$$

$$t = \$3.51 / 10^3\text{m}^3$$



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

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**CALCULATION OF COMMODITY TOLL  
2016 TEST YEAR**

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Total Forecasted Deliveries in 2016	:	6,041,415 10 <sup>3</sup> m <sup>3</sup>
System Forecasted Load Centre in 2016	:	177.8 km
Gaz Metro's Market Forecasted Load Centre in 2016	:	137.5 km
Sainte-Geneviève-de-Berthier km post in 2016	:	126.0 km
Transportation distance pursuant to the BGT Contract for deliveries of Saint-Geneviève-de-Berthier gas to Gaz Metro's market load centre in 2016	:	11.5 km
2016 Forecasted Revenue Requirement	:	\$81,550,000

**• BGT TOLL SCHEDULE COMMODITY TOLL FOR DELIVERIES  
OF SAINTE-GENEVIÈVE-DE-BERTHIER GAS TO GAZ METRO'S MARKET  
LOAD CENTRE:**

$$t = \frac{\$81,550,000}{6,041,415 \text{ } 10^3\text{m}^3 \times 177.8 \text{ km}} \times 11.5 \text{ km}$$

$$t = \$0.87 / 10^3\text{m}^3$$

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

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**CALCULATION OF COMMODITY TOLL  
2016 TEST YEAR**

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Total Forecasted Deliveries in 2016	:	6,041,415 10 <sup>3</sup> m <sup>3</sup>
System Forecasted Load Centre in 2016	:	177.8 km
Lachenaie Receipt Point km Post in 2016	:	78.7 km
Saint-Lazare Deliver Point km Post in 2016	:	0 km
Transportation distance pursuant to the BGT2 Contract for deliveries of Lachenaie gas to Saint-Lazare	:	78.7 km
2016 Forecasted Revenue Requirement	:	\$81,550,000

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

$$t = \frac{\$81,550,000}{6,041,415 \text{ } 10^3\text{m}^3 \times 177.8 \text{ km}} \times 78.7 \text{ km}$$

$$t = \$5.97 / 10^3\text{m}^3$$

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

	Forecast Year 2015	Adjustment	Test Year 2016
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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 (\$000s)	0.0	0.0	0.0
Storage Fees (\$000s)	0.0	0.0	0.0
<b>Sub-Total (\$000s)</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> )	113.9	14.1	128.0
Transportation Charges (\$000s)	202.6	(58.8)	143.8
<b>Sub-Total (\$000s)</b>	<b>202.6</b>	<b>(58.8)</b>	<b>143.8</b>
<b>Biogas Transportation Revenues (BGT)</b>			
Volume (10 <sup>6</sup> m <sup>3</sup> )	13.6	(0.6)	13.0
Transportation Charges (\$000s) <sup>(1)</sup>	36.4	0.0	36.4
<b>Sub-Total (\$000s)</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> )	48.4	(10.4)	38.0
Transportation Charges (\$000s) <sup>(2)</sup>	624.5	0.0	624.5
<b>Sub-Total (\$000s)</b>	<b>624.5</b>	<b>0.0</b>	<b>624.5</b>
<b>Total (\$000s)</b>	<b>863.5</b>	<b>(58.8)</b>	<b>804.7</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.  
ABANDONMENT SURCHARGE**

**CALCULATION OF ABANDONMENT SURCHARGES  
2016 TEST YEAR**

Annual Contribution Amount	\$	5,300,000
Total Forecasted 2016 Billing Determinants <sup>(1)</sup>	:	9,103,544 10 <sup>3</sup> m <sup>3</sup>
<b>Daily Abandonment Surcharge</b>	\$	0.58 /10 <sup>3</sup> m <sup>3</sup>
<b>Monthly Abandonment Surcharge</b>		
<u>(Demand quantity x 366 days) x daily abandonment surcharge</u>		
		12
<u>(24,384 10<sup>3</sup>m<sup>3</sup>/day x 366) x \$0.58</u>	\$	431,353 /mth
		12

Note <sup>(1)</sup>

Firm Service 24,384 10 <sup>3</sup> m <sup>3</sup> /day x 366 days =	8,924,544 10 <sup>3</sup> m <sup>3</sup>
Overrun Service	-
Transportation and Storage	-
Storage Gas Transportation	128,000 10 <sup>3</sup> m <sup>3</sup>
Biogas Transportation (BGT and BGT2)	51,000 10 <sup>3</sup> m <sup>3</sup>
Total Forecasted 2016 Billing Determinants	<u>9,103,544 10<sup>3</sup>m<sup>3</sup></u>

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

	Distance km	Volumes 10 <sup>6</sup> m <sup>3</sup>	
		Forecast Year 2015	Test Year 2016
<b>Receipts</b>			
<b>TransCanada PipeLines Limited</b>			
Saint-Lazare	-	5,016	5,862
Lachenaie <sup>(1)</sup>	78.7	48	38
<b>Société en commandite Gaz Métro</b>			
Pointe-du-Lac	180.1	27	33
Saint-Nicolas <sup>(2)</sup>	309.7	87	95
Saint-Maurice <sup>(3)</sup>	200.6	-	-
		<u>114</u>	<u>128</u>
<b>EBI Bio-Environnement Inc.</b>			
Sainte-Geneviève-de-Berthier <sup>(4)</sup>	126.0	14	13
<b>Deliveries <sup>(5)</sup></b>			
Oka	16.8	2	3
Mirabel	39.0	3	3
Boisbriand	45.3	1,210	1,693
Mirabel (Saint-Janvier)	53.3	32	32
Terrebonne 2	55.3	4	5
Saint-Jérôme	56.4	80	81
Terrebonne	65.8	15	14
Mascouche	74.3	10	12
Montreal East	82.9	289	337
L'Assomption	88.4	35	28
Lavaltrie	110.8	-	-
Lanoraie	116.8	3	3
Joliette	123.0	95	89
Berthierville	130.7	8	9
Louiseville	159.6	11	11
Yamachiche	169.3	5	5
Pointe-du-Lac	180.1	49	40
Trois-Rivières	194.3	144	116
Saint-Maurice	200.6	790	687
Champlain (Bécancour)	204.8	142	134
Sainte-Anne-de-la-Pérade	231.9	-	-
Deschambault	256.0	20	20
Portneuf	262.3	25	32
Donnacona	276.2	2	2
Pénitencier de Donnacona	278.6	-	-
Saint-Augustin-de-Desmaures	298.2	282	230
Saint-Nicolas	309.6	301	269
Saint-Flavien	309.6	129	148
Waterloo	183.9	142	271
Coaticook	260.2	4	5
East Hereford	296.0	1,360	1,762
		<u>5,192</u>	<u>6,041</u>

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**

<b>Location</b>	<b>Class of Service</b>	<b>Maximum Daily 10<sup>3</sup>m<sup>3</sup></b>	
		<b>2014 / 2015</b>	<b>2015 / 2016</b>
<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, Saint-Flavien, Saint-Nicolas, Waterloo, Coaticook, East Hereford Saint-Lazare	T-1 Service	24,384	24,384

**TRANS QUÉBEC & MARITIMES PIPELINE INC.**

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**COMPARATIVE REVENUES (\$000s)**

	<b>(i) 2015 Final Tolls</b>	<b>(ii) 2016 Interim Tolls</b>
	-----	-----
Firm T-1 Service	88,335	81,550
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	202.6 ( 113.9 10 <sup>6</sup> m <sup>3</sup> )	143.8 ( 128.0 10 <sup>6</sup> m <sup>3</sup> )
BGT Service	36.4 ( 13.6 10 <sup>6</sup> m <sup>3</sup> )	36.4 ( 13.0 10 <sup>6</sup> m <sup>3</sup> )
BGT2 Service	624.5 ( 48.4 10 <sup>6</sup> m <sup>3</sup> )	624.5 ( 38.0 10 <sup>6</sup> m <sup>3</sup> )

**TQM 2016 Interim Tolls Application**

Attachment 2  
Supporting Schedules



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

Line No	Particulars (a)	Final 2015 (b)	Adjustment (c)	Interim 2016 (d)	Reference (e)
1	<b>Fixed Costs <sup>(1)</sup></b>	58,765	(1,231)	57,534	
	<b>Flow Through Costs:</b>				
2	Insurance Deductible	-	-	-	
3	Pipeline Integrity	13,629	(3,849)	9,780	
4	Bécancour Compressor Electricity	-	-	-	
5	NEB Cost Recovery	1,350	(450)	900	
6	Income Taxes	8,147	(173)	7,974	Schedule 2
7	Municipal and Other Taxes	3,000	80	3,080	
8	Capital Variance	1,217	2,188	3,405	
9	Miscellaneous Revenues	(864)	59	(805)	
10	Non-Routine Adjustments	-	-	-	
11	New Operating Costs	-	-	-	
12	Flow Through Deferral Accounts	3,091	(3,409)	(318)	
13	<b>TRANSMISSION COST OF SERVICE</b>	<b>88,335</b>	<b>(6,785)</b>	<b>81,550</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**  
**(\$000s)**

Line No	Particulars (a)	Final 2015 (b)	Adjustment (c)	Interim 2016 <sup>(1)</sup> (d)	Reference (e)
	<b><u>Income Taxes on Return</u></b>				
1	Return on Rate Base	6.44%		6.44%	
2	Rate Base	340,477	4,225	344,702	Schedule 3, page 1 of 1
3	Total Return on Rate Base	21,927	272	22,199	
4	Add: Depreciation	22,618	593	23,211	
5	Amortization of Debt Discount	212	5	217	Schedule 2, page 3 of 5
6		22,830	598	23,428	
7	Less: Interest Cost on Rate Base	7,456	(321)	7,135	Schedule 2, page 5 of 5
8	Interest A.F.U.D.C.	116	40	156	Schedule 2, page 5 of 5
9	Capital Cost Allowance	14,400	2,147	16,547	Schedule 2, page 4 of 5
10	20% of Debt Issue Costs	95	(2)	93	Schedule 2, page 3 of 5
11		22,067	1,864	23,931	
12	Taxable Income	<b>22,690</b>	<b>(994)</b>	<b>21,696</b>	
13	Taxes at 50% (.26851(1-.26851)) TransCanada PipeLines Limited	3,972	10	3,982	Schedule 2, page 2 of 5
14	Taxes at 50% (.26900/(1-.26900)) 9265-0860 Québec inc.	4,175	(183)	3,992	Schedule 2, page 2 of 5
15	<b>Total Income Taxes</b>	<b>8,147</b>	<b>(173)</b>	<b>7,974</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 2016 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%	0.287%	0.032%	
2		Alberta	12.00%	46.002%	5.520%	
3		Saskatchewan	12.00%	12.662%	1.519%	
4		Manitoba	12.00%	9.938%	1.193%	
5		Ontario	11.50%	28.820%	3.314%	
6		Québec	11.90%	2.275%	0.271%	
7		New Brunswick	12.00%	0.016%	0.002%	
8				100.000%	11.851%	
9			Federal			15.000%
10			Total Effective Rate			26.851%
11	9265-0860 Québec inc.	Québec	11.90%	100.00%	11.900%	
12		Federal			15.000%	
13		Total Effective Rate			26.900%	

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

<b>Line No</b>	<b>Particulars</b>	<b>Interim 2016</b>
	(a)	(b)
	<b><u>Non-Allowed</u></b>	
1	Amortization of Debt Discount Loan Facilities	103
2	Amortization of Debt Discount Series L Bond	114
3		<u>217</u>
	<b><u>Allowed</u></b>	
4	20% of Debt Issue Costs Loan Facilities	93
5		<u>93</u>

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

Line No	Class	Undepreciated Capital Cost 12/31/2015	Additions (Net)	Balance Before Claim	CCA	Undepreciated Capital Cost 12/31/2016
	(a)	(b)	(c)	(d)	(e)	(f)
1	Land	1,619	-	1,619	-	1,619
2	Class 1 - Full (4%)	166,280	-	166,280	6,651	159,629
3	- Half Year		-	-	-	-
4	Class 2 - Full (6%)	47,399	-	47,399	2,844	44,555
5	Class 3 - Full (5%)	895	-	895	45	850
6	Class 7 - Full (15%)	7,403	-	7,403	1,110	6,293
7	- Half Year		5,234	5,234	393	4,841
8	Class 8 - Full (20%)	1,383	-	1,383	277	1,106
9	- Half Year		18	18	2	16
10	Class 9 - Full (25%)	-	-	-	-	-
11	- Half Year		-	-	-	-
12	Class 10 - Full (30%)	122	-	122	37	85
13	- Half Year		149	149	22	127
14	Class 12 - Full (100%)	-	-	-	-	-
15	- Half Year		-	-	-	-
16	Class 13 - Full (S/L)	9	-	9	1	8
17	- Half Year		-	-	-	-
18	Class 45 - Full (55%)	-	-	-	-	-
19	- Half Year		-	-	-	-
20	Class 49 - Full (8%)	51,397	-	51,397	4,112	47,285
21	- Half Year		26,318	26,318	1,053	25,265
22	<b>TOTAL</b>	<b>276,507</b>	<b>31,719</b>	<b>308,226</b>	<b>16,547</b>	<b>291,679</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 \$000s</b>	<b>Interest on Rate Base \$000s</b>
	(a)	(b)	(d)	(e)	(f)
1	Debt Financing (60%)	3.45%	2.07%	\$344,702	\$7,135

**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 \$000s</b>	<b>Interest AFUDC \$000s</b>
	(a)	(b)	(d)	(e)	(f)
2	Debt Financing (60%)	3.45%	2.07%	\$7,560	\$156

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

<b>Line No</b>	<b>Particulars</b>	<b>Final 2015</b>	<b>Adjustment</b>	<b>Interim 2016</b>
	(a)	(b)	(c)	(d)
1	Net Gas Plant in Service	336,646	4,035	340,681
	<b><u>Working Capital</u></b>			
2	Cash	2,354	(289)	2,065
3	Materials & Supplies	745	28	773
4	Transmission Linepack	1,163	-	1,163
5	Prepayments and Deposits	746	235	981
6	Total Working Capital	5,008	(26)	4,982
	<b><u>Other Rate Base Items</u></b>			
7	Tax Benefit on Sponsors' Development Costs	(1,639)	435	(1,204)
8	Unamortized Debt Discount	462	(219)	243
9	<b>Total Average Rate Base</b>	<b>340,477</b>	<b>4,225</b>	<b>344,702</b>

**TQM 2016 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 Varenes, Québec J3X 1K8	lucie.gervais@gmail.com
EBI	Monsieur Luc Turcotte	(450) 836-8111	(450) 836-1145	61, rue Montcalm Berthierville, Québec J0K 1A0	lturcotte@ebiqc.com
Ministère des Ressources Naturelles et de la Faune	Monsieur Richard Sirois	(418) 627-6385, ext. 8259			richard.sirois@mrnf.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