

## DETAILED RECONCILIATION MONTH SCHEDULES

The R-10 schedules show the actual day gas sales and purchases for the reconciliation month as at the filing date.

Short term transaction totals in schedules R 10 B & D are shown only if all four of these criteria are satisfied:

1. Transactions are done for the same time frame (e.g. same day or yesterday).
2. Transactions are done for the same point (i.e. NIT, ATCO North or ATCO South).
3. Transactions are done using the same pricing regime (i.e. fixed vs. index based).
4. Both regulated and deregulated deals are transacting in the same direction (i.e. both selling or both buying).

### Schedule R 10 A N (DETAIL) - Actual Spot Gas Purchases by Trade Day

May 2005

#### Direct Energy Regulated Services

Nova Inventory Transfer Supplies

DAY	Yesterday (YD)			AECO YD	Same Day (SD)					AECO Daily
	GJ's	Avg. Cost \$/GJ	Total Cost \$	Daily Average \$/GJ	Fixed GJ's	Avg. Cost \$/GJ	Index Related GJ's	Avg. Cost \$/GJ	Total Cost \$	Index \$/GJ
2	5,000	6.8800	34,400.00	6.8927	0	0.0000	0	0.0000	0.00	6.8012
Trade:	5,000	206874	34,400.00	NIT	0		0		0	
					2YD_AECO_FIXED_BUY					
3	145,000	6.8147	988,125.00	6.8217	0	0.0000	0	0.0000	0.00	6.8835
Trade:	145,000	207162	988,125.00	NIT	0		0		0	
					3YD_AECO_FIXED_BUY					
4	50,000	6.9226	346,130.00	6.9058	0	0.0000	0	0.0000	0.00	6.8311
Trade:	50,000	207298	346,130.00	NIT	0		0		0	
					4YD_AECO_FIXED_BUY					
5	45,000	6.9196	311,380.00	6.9178	0	0.0000	0	0.0000	0.00	6.8903
Trade:	45,000	207425	311,380.00	NIT	0		0		0	
					5YD_AECO_FIXED_BUY					
6	(5,000)	6.6500	(33,250.00)	6.6250	0	0.0000	60,000	6.9155	414,930.00	6.9152
Trade:	0	207415	0.00	NIT	0		40,000		276,608	
					6SD_AECO_INDEX_BUY					
Trade:	0	207416	0.00	NIT	0		20,000		138,322	
					6SD_AECO_INDEX_BUY					
Trade:	(5,000)	207481	(33,250.00)	NIT	0		0		0	
					6YD_AECO_FIXED_SELL					
7	(30,000)	6.4233	(192,700.00)	6.5456	22,600	6.7066	40,000	6.9161	428,214.00	6.6265
Trade:	0	207418	0.00	NIT	0		40,000		276,644	
					7SD_AECO_INDEX_BUY					
Trade:	0	207482	0.00	NIT	(10,000)		0		(66,500)	
					7SD_AECO_FIXED_SELL					
Trade:	0	207483	0.00	NIT	32,600		0		218,070	
					7SD_AECO_FIXED_BUY					

Trade:	(30,000)	207493	(192,700.00)	NIT	0	0	0			
					7YD_AECO_FIXED_SELL					
<b>9</b>	50,000	6.8456	342,280.00	6.8433	0	0.0000	0	0.0000	0.00	6.7610
Trade:	50,000	207689	342,280.00	NIT	0		0		0	
					9YD_AECO_FIXED_BUY					
<b>11</b>	25,000	6.8000	170,000.00	6.8166	0	0.0000	0	0.0000	0.00	6.8580
Trade:	25,000	207996	170,000.00	NIT	0		0		0	
					11YD_AECO_FIXED_BUY					
<b>13</b>	65,000	6.6008	429,050.00	6.5904	0	0.0000	0	0.0000	0.00	6.6258
Trade:	65,000	208291	429,050.00	NIT	0		0		0	
					13YD_AECO_FIXED_BUY					
<b>14</b>	28,000	6.6257	185,520.00	6.5802	0	0.0000	0	0.0000	0.00	6.5834
Trade:	28,000	208304	185,520.00	NIT	0		0		0	
					14YD_AECO_FIXED_BUY					
<b>16</b>	10,000	6.2500	62,500.00	6.2098	0	0.0000	0	0.0000	0.00	6.5930
Trade:	10,000	208505	62,500.00	NIT	0		0		0	
					16YD_AECO_FIXED_BUY					
<b>17</b>	50,000	6.6409	332,045.00	6.6387	0	0.0000	0	0.0000	0.00	6.4773
Trade:	50,000	208661	332,045.00	NIT	0		0		0	
					17YD_AECO_FIXED_BUY					
<b>20</b>	(5,000)	6.0550	(30,275.00)	6.1810	0	0.0000	0	0.0000	0.00	6.2312
Trade:	(5,000)	208973	(30,275.00)	NIT	0		0		0	
					20YD_AECO_FIXED_SELL					
<b>21</b>	(45,000)	6.2830	(282,735.00)	6.3044	0	0.0000	0	0.0000	0.00	6.2224
Trade:	(45,000)	208986	(282,735.00)	NIT	0		0		0	
					21YD_AECO_FIXED_SELL					
<b>22</b>	(30,000)	6.5800	(197,400.00)	6.5474	0	0.0000	0	0.0000	0.00	6.3666
Trade:	(30,000)	209021	(197,400.00)	NIT	0		0		0	
					22YD_AECO_FIXED_SELL					
<b>23</b>	70,000	6.6199	463,394.50	6.6213	0	0.0000	0	0.0000	0.00	6.5584
Trade:	70,000	209164	463,394.50	NIT	0		0		0	
					23YD_AECO_FIXED_BUY					
<b>24</b>	80,000	6.5461	523,685.00	6.5576	0	0.0000	0	0.0000	0.00	6.6067
Trade:	80,000	209344	523,685.00	NIT	0		0		0	
					24YD_AECO_FIXED_BUY					
<b>25</b>	85,000	6.4579	548,918.00	6.4569	0	0.0000	0	0.0000	0.00	6.5355
Trade:	85,000	209537	548,918.00	NIT	0		0		0	
					25YD_AECO_FIXED_BUY					
<b>27</b>	15,000	6.6617	99,925.00	6.6617	0	0.0000	0	0.0000	0.00	6.3862
Trade:	10,000	209747	66,300.00	NIT	0		0		0	
					27YD_AECO_FIXED_BUY					
Trade:	5,000	209748	33,625.00	NIT	0		0		0	
					27YD_AECO_FIXED_BUY					
<b>28</b>	(5,000)	6.3500	(31,750.00)	6.3651	0	0.0000	0	0.0000	0.00	6.5372
Trade:	(5,000)	209760	(31,750.00)	NIT	0		0		0	
					28YD_AECO_FIXED_SELL					
<b>30</b>	25,000	6.4500	161,250.00	6.4518	0	0.0000	0	0.0000	0.00	6.3815
Trade:	25,000	209832	161,250.00	NIT	0		0		0	
					30YD_AECO_FIXED_BUY					
<b>31</b>	25,000	6.3900	159,750.00	6.3880	0	0.0000	0	0.0000	0.00	6.4149

Trade:	25,000	210040	159,750.00	NIT	0	0	0
					31YD_AECO_FIXED_BUY		
	653,000		4,390,242.50	<b>TOTALS</b>	22,600	100,000	843,144.00

**DETAILED RECONCILIATION MONTH SCHEDULES**

**Schedule R 10 C N (DETAIL) - Actual Spot Gas Purchases by Trade Day**

**May 2005**

**Direct Energy Regulated Services**

ON- System ATCO North Supplies

YD table is not applicable for this schedule.

DAY	Yesterday (YD)			AECO YD	Same Day (SD)					AECO Daily
	GJ's	Avg. Cost \$/GJ	Total Cost \$	Daily Average \$/GJ	Fixed GJ's	Avg. Cost \$/GJ	Index Related GJ's	Avg. Cost \$/GJ	Total Cost \$	Index \$/GJ
<b>1</b>	0	0.0000	0.00	0.0000	0	0.0000	54,000	6.9084	373,055.40	6.7663
Trade:	0	206583	0.00	NORT	0		10,000		69,051	
							1SD_ATCO-North_INDEX_BUY			
Trade:	0	206590	0.00	NORT	0		8,000		55,241	
							1SD_ATCO-North_INDEX_BUY			
Trade:	0	206597	0.00	NORT	0		23,000		158,932	
							1SD_ATCO-North_INDEX_BUY			
Trade:	0	206599	0.00	NORT	0		13,000		89,831	
							1SD_ATCO-North_INDEX_BUY			
<b>2</b>	0	0.0000	0.00	0.0000	0	0.0000	14,500	6.8122	98,777.40	6.8012
Trade:	0	206644	0.00	NORT	0		5,500		37,462	
							2SD_ATCO-North_INDEX_BUY			
Trade:	0	206754	0.00	NORT	0		6,000		40,867	
							2SD_ATCO-North_INDEX_BUY			
Trade:	0	206755	0.00	NORT	0		3,000		20,449	
							2SD_ATCO-North_INDEX_BUY			
<b>3</b>	0	0.0000	0.00	0.0000	0	0.0000	27,000	6.8898	186,024.50	6.8835
Trade:	0	206856	0.00	NORT	0		2,000		13,787	
							3SD_ATCO-North_INDEX_BUY			
Trade:	0	206857	0.00	NORT	0		5,000		34,468	
							3SD_ATCO-North_INDEX_BUY			
Trade:	0	206866	0.00	NORT	0		20,000		137,770	
							3SD_ATCO-North_INDEX_BUY			
<b>4</b>	0	0.0000	0.00	0.0000	0	0.0000	9,000	6.8361	61,524.90	6.8311
Trade:	0	207153	0.00	NORT	0		5,000		34,181	
							4SD_ATCO-North_INDEX_BUY			
Trade:	0	207216	0.00	NORT	0		4,000		27,344	
							4SD_ATCO-North_INDEX_BUY			
<b>6</b>	0	0.0000	0.00	0.0000	0	0.0000	45,000	6.9261	311,674.50	6.9152
Trade:	0	207405	0.00	NORT	0		9,000		62,335	
							6SD_ATCO-North_INDEX_BUY			
Trade:	0	207427	0.00	NORT	0		36,000		249,340	
							6SD_ATCO-North_INDEX_BUY			
<b>7</b>	0	0.0000	0.00	0.0000	0	0.0000	56,000	6.9211	387,581.60	6.6265
Trade:	0	207406	0.00	NORT	0		56,000		387,582	
							7SD_ATCO-North_INDEX_BUY			

<b>9</b>	0	0.0000	0.00	0.0000	0	0.0000	23,000	6.7651	155,598.00	6.7610
Trade:	0	207529	0.00	NORT	0		2,000		13,542	
							9SD_ATCO-North_INDEX_BUY			
Trade:	0	207530	0.00	NORT	0		3,000		20,313	
							9SD_ATCO-North_INDEX_BUY			
Trade:	0	207590	0.00	NORT	0		18,000		121,743	
							9SD_ATCO-North_INDEX_BUY			
<b>10</b>	0	0.0000	0.00	0.0000	0	0.0000	10,000	6.8942	68,942.00	6.8842
Trade:	0	207771	0.00	NORT	0		5,000		34,471	
							10SD_ATCO-North_INDEX_BUY			
Trade:	0	207773	0.00	NORT	0		5,000		34,471	
							10SD_ATCO-North_INDEX_BUY			
<b>11</b>	0	0.0000	0.00	0.0000	0	0.0000	11,500	6.8630	78,924.50	6.8580
Trade:	0	207850	0.00	NORT	0		5,000		34,315	
							11SD_ATCO-North_INDEX_BUY			
Trade:	0	207851	0.00	NORT	0		1,500		10,295	
							11SD_ATCO-North_INDEX_BUY			
Trade:	0	207852	0.00	NORT	0		5,000		34,315	
							11SD_ATCO-North_INDEX_BUY			
<b>12</b>	0	0.0000	0.00	0.0000	0	0.0000	12,000	6.7728	81,273.60	6.7678
Trade:	0	208068	0.00	NORT	0		5,000		33,864	
							12SD_ATCO-North_INDEX_BUY			
Trade:	0	208069	0.00	NORT	0		5,000		33,864	
							12SD_ATCO-North_INDEX_BUY			
Trade:	0	208073	0.00	NORT	0		2,000		13,546	
							12SD_ATCO-North_INDEX_BUY			
<b>13</b>	0	0.0000	0.00	0.0000	0	0.0000	44,000	6.6244	291,472.80	6.6258
Trade:	0	208163	0.00	NORT	0		13,000		86,085	
							13SD_ATCO-North_INDEX_BUY			
Trade:	0	208164	0.00	NORT	0		3,000		19,866	
							13SD_ATCO-North_INDEX_BUY			
Trade:	0	208165	0.00	NORT	0		8,000		53,006	
							13SD_ATCO-North_INDEX_BUY			
Trade:	0	208166	0.00	NORT	0		20,000		132,516	
							13SD_ATCO-North_INDEX_BUY			
<b>17</b>	0	0.0000	0.00	0.0000	0	0.0000	26,000	6.4602	167,964.80	6.4773
Trade:	0	208502	0.00	NORT	0		10,000		64,423	
							17SD_ATCO-North_INDEX_BUY			
Trade:	0	208520	0.00	NORT	0		2,000		12,915	
							17SD_ATCO-North_INDEX_BUY			
Trade:	0	208536	0.00	NORT	0		14,000		90,627	
							17SD_ATCO-North_INDEX_BUY			
<b>18</b>	0	0.0000	0.00	0.0000	0	0.0000	20,000	6.6193	132,386.00	6.6343
Trade:	0	208646	0.00	NORT	0		10,000		66,243	
							18SD_ATCO-North_INDEX_BUY			
Trade:	0	208649	0.00	NORT	0		10,000		66,143	
							18SD_ATCO-North_INDEX_BUY			
<b>20</b>	12,000	6.2652	75,182.40	0.0000	0	0.0000	48,000	6.2652	300,729.60	6.2312
Trade:	0	208891	0.00	NORT	0		40,000		250,608	
							20SD_ATCO-North_INDEX_BUY			

Trade:	0	208893	0.00	NORT	0	8,000		50,122		
						20SD_ATCO-North_INDEX_BUY				
Trade:	12,000	208984	75,182.40	NORT	0	0		0		
						20YD_ATCO-North_INDEX_BUY				
<b>24</b>	0	0.0000	0.00	0.0000	0	0.0000	48,000	6.5767	315,681.60	6.6067
Trade:	0	209175	0.00	NORT	0	6,000		39,460		
						24SD_ATCO-North_INDEX_BUY				
Trade:	0	209176	0.00	NORT	0	5,000		32,884		
						24SD_ATCO-North_INDEX_BUY				
Trade:	0	209178	0.00	NORT	0	17,000		111,804		
						24SD_ATCO-North_INDEX_BUY				
Trade:	0	209182	0.00	NORT	0	15,000		98,651		
						24SD_ATCO-North_INDEX_BUY				
Trade:	0	209185	0.00	NORT	0	5,000		32,884		
						24SD_ATCO-North_INDEX_BUY				
<b>25</b>	0	0.0000	0.00	0.0000	0	0.0000	45,000	6.4905	292,072.50	6.5355
Trade:	0	209349	0.00	NORT	0	25,000		162,263		
						25SD_ATCO-North_INDEX_BUY				
Trade:	0	209350	0.00	NORT	0	10,000		64,905		
						25SD_ATCO-North_INDEX_BUY				
Trade:	0	209351	0.00	NORT	0	10,000		64,905		
						25SD_ATCO-North_INDEX_BUY				
<b>26</b>	0	0.0000	0.00	0.0000	0	0.0000	43,000	6.3876	274,668.70	6.4309
Trade:	0	209616	0.00	NORT	0	3,000		19,158		
						26SD_ATCO-North_INDEX_BUY				
Trade:	0	209617	0.00	NORT	0	15,000		95,789		
						26SD_ATCO-North_INDEX_BUY				
Trade:	0	209619	0.00	NORT	0	10,000		63,859		
						26SD_ATCO-North_INDEX_BUY				
Trade:	0	209622	0.00	NORT	0	15,000		95,864		
						26SD_ATCO-North_INDEX_BUY				
<b>27</b>	0	0.0000	0.00	0.0000	0	0.0000	10,000	6.3296	63,295.50	6.3862
Trade:	0	209684	0.00	NORT	0	10,000		63,296		
						27SD_ATCO-North_INDEX_BUY				
<b>31</b>	0	0.0000	0.00	0.0000	0	0.0000	3,000	6.3716	19,114.70	6.4149
Trade:	0	209829	0.00	NORT	0	5,000		31,925		
						31SD_ATCO-North_INDEX_BUY				
Trade:	0	209859	0.00	NORT	0	(2,000)		(12,810)		
						31SD_ATCO-North_INDEX_SELL				
	12,000		75,182.40	<b>TOTALS</b>	0		549,000		3,660,762.60	