RIDER A
MUNICIPAL TAX AND FRANCHISE FEE ASSESSMENT

(1) Overview

Rider A is applicable to Customers residing in municipalities which receive:

(i) a property tax under the Municipal Government Act, or

(ii) receive payment for specific costs which are not generally incurred by the Company.

The following may be exempt from the surcharge:

(a) Farm customers (Price Schedules D51, D52 and D56).

(b) Irrigation customers (Price Schedule D25 and D26).

(c) Customers within First Nation Reservations not listed.

This Rider comprises two components which are summed:

(i) a tax component; and

(ii) a fee component.

The **tax component** of Rider A is the estimated percentage of base revenue required to provide for the tax payable or specific cost incurred each year. To the extent that this percentage may be more or less than that required to pay the tax or specific cost, this component of the Rider will be adjusted on an annual basis or as needed to manage shortfalls or surpluses.

The **franchise fee component** of this Rider is a flat percentage payable to the franchised municipality. This percentage is set in accordance with the franchise agreement between the Municipal Authority and the Company.

The **total percentage** is the addition of the tax component and fee component and is shown by Municipal Authority in Table 1.

(2) Calculation

Rider A is calculated for each Taxation Authority as follows:

$$Rider\ A_{n} = \frac{Shortfall/Surplus_{n-1} + Forecast\ Property\ Tax_{n}}{Forecast\ Base\ Revenue_{n}} + Franchise\ Fee_{n}$$

Where:

n = *Current Year*

TABLE 1: TOTAL RIDER A Municipal Authority (Price Area)	[1] Municipal Tax from Table 2 (%)	[2] Franchise Fee (%)	[3] Franchise Fee Effective Date (yy/mm/dd)	[4] = [1] +[2] Rider A Total (%)
ACADIA (M034)	3.13	0.00		3.13
ALLIANCE (V017)	**2.17**	**9.50**	**26/01/01**	**11.67**
ALLISON BAY (B219)	-0.36	0.00		-0.36
ANDREW (V024)	3.25	7.00	20/01/01	10.25
BEAVERLODGE (T051)	1.79	7.00	20/01/01	8.79
BERWYN (V063)	4.30	8.00	25/01/01	12.30
BIG VALLEY (V069)	1.06	2.00	16/01/01	3.06
BIGSTONE (B110)	1.90	0.00		1.90
BONNYVILLE BEACH S.V. (S096)	0.89	0.00		0.89
BONNYVILLE, TOWN OF (T093)	1.46	7.50	25/01/01	8.96
BOTHA (V099)	2.05	0.00	20/01/01	2.05
BUSHE RIVER F. N. 207 (B726)	1.26	0.00		1.26
CAMROSE (C022)	2.57	0.00		2.57
CARBON (V129)	1.57	8.00	22/01/01	9.57
CASTOR (T147)	2.14	7.00	20/01/01	9.14
CEREAL (V153)	2.51	0.00	21/08/01	2.51
CLEAR HILLS (M021)	1.99	0.00		1.99
COLD LAKE (T189)	1.45	7.25	24/01/01	8.70
CONSORT (V195)	2.78	7.00	21/01/01	9.78
CORONATION (T198)	1.90	3.75	04/01/01	5.65
DELBURNE (V231)	2.38	5.00	24/01/01	7.38
DELIA (V234)	3.52	6.00	24/01/01	9.52
DERWENT (V237)	4.59	4.00	19/06/01	8.59
DEWBERRY (V246)	**2.02**	**0.00**	**26/01/01**	**2.02**
DOGHEAD F. N. (B218)	-0.37	0.00		-0.37
DONALDA (V252)	2.94	12.50	24/01/01	15.44
DONNELLY (V255)	1.76	2.25	10/01/01	4.01
DRIFTPILE RIVER F. N. 150 (B220)	0.00	0.00		0.00
DRUMHELLER (K025)	1.60	9.00		10.60
EAST PRAIRIE (N174)	3.13	0.00		3.13
ELIZABETH (N187)	5.93	0.00		5.93
ELK POINT (T291)	2.51	5.00	20/01/01	7.51
ELNORA (V294)	1.46	1.50	20/01/01	2.96
EMPRESS (V297)	3.19	3.00	25/01/01	6.19
FAIRVIEW (M136)	3.19	0.00		3.19
FAIRVIEW (T309)	1.66	7.50	13/01/01	9.16

TABLE 1: TOTAL RIDER A Municipal Authority (Price Area)	[1] Municipal Tax from Table 2 (%)	[2] Franchise Fee (%)	[3] Franchise Fee Effective Date (yy/mm/dd)	[4] = [1] +[2] Rider A Total (%)
FALHER (T315)	1.85	8.00	23/01/01	9.85
FISHING LAKE (N188)	7.25	0.00		7.25
FLAGSTAFF (C029)	2.54	0.00		2.54
FORESTBURG (V324)	2.39	11.00	21/01/01	13.39
FORT MCMURRAY (K032)	0.67	10.00	14/01/01	10.67
FOX CREEK (T342)	1.84	6.50	20/01/01	8.34
FT. MACKAY SETTLEMENT #467 (B982)	2.11	0.00		2.11
FT. McMURRAY F. N. (B352)	0.82	0.00		0.82
GADSBY (V351)	2.11	0.00	21/08/01	2.11
GALAHAD (V354)	1.82	9.00	22/01/01	10.82
GIFT LAKE METIS SETT (N173)	4.70	0.00		4.70
GIROUXVILLE (V366)	2.18	6.00	21/01/01	8.18
GLENDON (V372)	2.37	1.50	03/01/01	3.87
GRANDE CACHE (T393)	1.30	0.00	21/01/01	1.30
GRANDE PRAIRIE, COUNTY OF (C001)	0.67	0.00		0.67
GRANDE PRAIRIE, CITY OF (K035)	2.07	10.00	24/01/01	12.07
GRIMSHAW (T405)	1.49	6.00	10/07/01	7.49
HALKIRK (V414)	0.94	5.00	21/01/01	5.94
HANNA (T417)	1.62	7.50	18/01/01	9.12
HAY LAKE F. N. 209 (B727)	1.30	0.00		1.30
HEISLER (V429)	5.52	8.00	21/01/01	13.52
HIGH LEVEL (T435)	0.93	12.10	20/01/01	13.03
HIGH PRAIRIE (T438)	1.39	9.00	22/01/01	10.39
HINES CREEK (V447)	0.96	2.75	19/01/01	3.71
HORSESHOE BAY S.V. (S458)	0.86	0.00		0.86
HYTHE (V468)	1.39	10.00	20/01/01	11.39
INNISFREE (V474)	3.81	5.00	17/01/01	8.81
JASPER (R004)	0.55	8.00	22/01/01	8.55
KITSCOTY (V508)	**2.56**	**15.00**	**26/01/01**	**17.56**
LAKELAND (C089)	0.82	0.00		0.82
LAMONT (C030)	2.56	0.00		2.56
LESSER SLAVE RIVER (M124)	0.42	0.00		0.42
LINDEN (V535)	1.85	6.00	15/01/01	7.85
LOON RIVER CREE (B473)	2.21	0.00		2.21
M.D. of GREENVIEW (M016)	0.26	0.00		0.26
MACKENZIE (M023)	1.27	0.00		1.27

TABLE 1: TOTAL RIDER A	[1]	[2]	[3]	[4] = [1] +[2]
Municipal Authority (Price Area)	Municipal Tax from Table 2 (%)	Franchise Fee (%)	Franchise Fee Effective Date (yy/mm/dd)	Rider A Total (%)
MANNING (T556)	1.74	12.00	23/01/01	13.74
MANNVILLE (V559)	2.98	10.00	24/01/01	12.98
MARWAYNE (V562)	2.19	7.00	24/09/01	9.19
MCLENNAN (T574)	2.22	4.75	25/01/01	6.97
MINBURN (V589)	3.24	1.00	18/01/01	4.24
MORRIN (V598)	1.75	3.50	12/01/01	5.25
MUNDARE (T604)	1.59	6.00	20/04/01	7.59
MUNSON (V607)	3.25	1.00	10/07/01	4.25
MYRNAM (V610)	2.55	8.00	24/01/01	10.55
NAMPA (V619)	1.61	2.00	16/01/01	3.61
NORTHERN LIGHT (M022)	1.13	0.00		1.13
NORTHERN SUNRISE COUNTY (M131)	0.78	0.00		0.78
OPPORTUNITY (M017)	1.25	0.00		1.25
OYEN (T648)	1.78	8.00	22/01/01	9.78
PADDLE PRAIRIE (N221)	3.11	0.00		3.11
PAINTEARTH (C018)	1.20	0.00		1.20
PARADISE VALLEY (V654)	1.78	10.00	22/01/01	11.78
PEACE (M135)	1.10	0.00		1.10
PEACE RIVER (T657)	2.55	12.50	24/01/01	15.05
PEAVINE (N172)	1.86	0.00		1.86
PELICAN NARROWS S.V. (S659)	0.36	0.00		0.36
RAINBOW LAKE (T690)	2.01	13.00	15/01/01	15.01
RED DEER (C023)	1.78	0.00		1.78
ROCHON SANDS S.V. (S708)	1.63	0.00		1.63
ROSALIND (V717)	2.50	0.50	13/04/09	3.00
RYCROFT (V729)	2.44	7.00	20/04/01	9.44
SADDLE HILLS (M020)	0.51	0.00		0.51
SADDLE LAKE F. N. (B638)	2.44	0.00		2.44
SEXSMITH (T754)	1.96	5.50	12/01/01	7.46
SLAVE LAKE (T766)	1.44	14.40	24/01/01	15.84
SMOKY LAKE (T769)	**2.02**	**8.00**	**26/01/01**	**10.02**
SMOKY RIVER (M130)	1.88	0.00		1.88
SPECIAL AREAS (A001)	0.69	0.00		0.69
SPIRIT RIVER (M133)	0.85	0.00		0.85
SPIRIT RIVER, TOWN OF (T778)	1.55	5.50	12/02/01	7.05
ST. PAUL, COUNTY OF (C019)	0.88	0.00		0.88

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ST. PAUL, TOWN OF (T790)	2.03	9.00	23/01/01	11.03
STARLAND (M047)	1.18	0.00		1.18
STETTLER, COUNTY OF (C006)	2.08	0.00		2.08
STETTLER, TOWN OF (T805)	1.06	11.10	18/01/01	12.16
STURGEON LAKE F. N. 154 (B770)	1.22	0.00		1.22
SUCKER CREEK F. N. 150A (B792)	1.34	0.00		1.34
SWAN HILLS TOWN (T830)	3.95	10.00	21/01/01	13.95
THREE HILLS (T845)	1.25	10.50	24/01/01	11.75
TROCHU (T857)	2.35	5.00	16/01/01	7.35
TWO HILLS COUNTY (C021)	7.23	0.00		7.23
TWO HILLS, TOWN OF (T863)	3.42	8.50	21/01/01	11.92
UPPER HAY LAKE F. N. 212 (B728)	0.83	0.00		0.83
VALLEYVIEW (T866)	1.44	7.00	25/01/01	8.44
VEGREVILLE (T875)	2.07	10.00	20/01/01	12.07
VERMILION (T878)	1.50	8.00	21/01/01	9.50
VETERAN (V881)	3.50	6.00	17/01/01	9.50
VILNA (V887)	5.68	20.00	12/01/01	25.68
WASKATENAU (V908)	2.34	1.00	19/01/01	3.34
WEMBLEY (T911)	1.90	7.00	23/01/01	8.90
WHEATLAND (C016)	0.41	0.00		0.41
WHITE SANDS S.V. (S922)	1.10	0.00		1.10
WHITEFISH F. N. 155 (B924)	1.58	0.00		1.58
WILLINGDON (V926)	4.40	2.00	08/01/01	6.40
WOOD BUFFALO (M018)	0.12	0.00		0.12
WOOD BUFFALO PARK (L024)	0.69	0.00		0.69
YOUNGSTOWN (V932)	2.29	1.25	12/01/01	3.54
BIG LAKE & KINUSO (M125, V505)	1.27	0.00		1.27
BIRCH HILLS & WANHAM (M019, V896)	2.19	0.00		2.19
BONNYVILLE (M087)	0.45	0.00		0.45
JASPER (PARK & OUTSIDE TOWN) (L012, R003)	0.20	6.00	13/08/01	6.20
KNEEHILL & TORRINGTON (M048, V854)	1.44	0.00		1.44
LLOYDMINSTER (AB45, SK45)	1.27	14.50	25/01/01	15.77
MINBURN & LAVOY (C027, V523)	0.50	0.00		0.50
SMOKY LAKE & WARSPITE (C013, V905)	1.17	0.00		1.17
THORHILD & RADWAY (V687, C007)	3.63	0.00		3.63
VERMILLION RIVER (AB & SK) (C024, SK24)	1.33	0.00		1.33