



LETTER NO. L-100-05

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Log. No. 10092

VIA E-MAIL

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November 16, 2005

Glenn Laufer
Assistant Controller, Financial Reporting
Terasen Waterworks and Terasen Utility Services
1128 Burdette Street
Richmond, B.C.
V6V 2Z3

Dear Mr. Laufer:

Re: Terasen Multi-Utility Services Inc. – Panorama
("TMUS Panorama", previously Toby Creek Utilities)
Panorama 2004 Annual Report - Deficiencies

Commission Letter No. L-49-05 required TMUS to provide a Panorama 2004 Annual Report that conformed to the Commission's Annual Report standards for gas utilities and provide the additional information listed in Letter No. L-36-94 by July 31, 2005. On July 26, 2005, TMUS requested an extension of the filing deadline from July 31, 2005 to September 16, 2005. The extension of the deadline was approved by Commission Letter No. L-66-05.

On September 15, 2005, the Commission received the Panorama 2004 Annual Report. The Commission has identified deficiencies (see Appendix A) in the report and requires TMUS to remedy the deficiencies by December 8, 2005.

Yours truly,

Original signed by:

Robert J. Pellatt

RJP/dlf
Enclosure

Panorama 2004 Annual Report Deficiencies

A. New Directions to the Utilities under the BCUC's Jurisdiction

- Please provide responses to items 1- 8 in the "New Directions to the Utilities under the BCUC's Jurisdiction", Commission Letter No. L-36-94, p. 2.

B. For the 2004 Annual Report, please provide the missing information for the schedules listed below:

1. Comparative Balance Sheet – Assets & Other Debits - Schedule A
 - a. Provide the beginning balances for the period
2. Comparative Balance Sheet –Liabilities & Other Credits - Schedule B
 - a. Provide the beginning balances for the period
3. Gas Plant in Service – Schedule C
 - a. Provide the beginning balances for the period
 - b. Provide the Plant Additions for the period by account
4. Depreciation – Schedule D
 - a. Provide the beginning balances for the period
5. Depreciation (Detail) – Schedule E
 - a. Provide the beginning balances for the period
6. Statement of Net Income & Retained Earnings – Schedule F
 - a. Provide the Net Utility Income for the period
7. Operating Revenues – Schedule G
 - a. Provide the beginning balance for the number of customers

C. The schedules listed below are missing from the Panorama 2004 Annual Report.

1. Construction Overheads Schedule
2. Pipeline Mileage Schedule
3. System Map
4. Cost of Capital Schedule