



# **Financial Information Act Return**

Financial Statements  
Year Ended 31 March 2002

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**Financial Information Act Return***for year ended March 31, 2002***TABLE OF CONTENTS****A. Audited Consolidated Financial Statements 2002****B. BC Hydro**

- Statement of Salaries and Wages Paid – General
- Statement of Remuneration and Expenses – Board of Directors
- Statement of Remuneration and Expenses - Employees
- Statement of Accounts Paid

**C. BC Hydro Construction Business Unit**

- Statement of Remuneration and Expenses
- Statement of Accounts Paid

**D. British Columbia Power Exchange Corporation**

- Statement of Accounts Paid

**E. Powertech Labs Inc.**

- Statement of Salaries and Wages Paid – General
- Statement of Remuneration and Expenses
- Statement of Accounts Paid

**F. Westech Information Systems Inc.**

- Statement of Accounts Paid

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**Audited  
Consolidated  
Financial Statements  
2002**

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## Management Report

The consolidated financial statements of British Columbia Hydro and Power Authority (BC Hydro) are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles, consistently applied and appropriate in the circumstances. The preparation of financial statements necessarily involves the use of estimates which have been made using careful judgement. In management's opinion, the consolidated financial statements have been properly prepared within the framework of the accounting policies summarized in the consolidated financial statements and incorporate, within reasonable limits of materiality, all information available at May 17, 2002. The consolidated financial statements have also been reviewed by the Audit & Risk Management Committee and approved by the Board of Directors. Financial information presented elsewhere in this Annual Report is consistent with that in the consolidated financial statements.

Management maintains systems of internal controls designed to provide reasonable assurance that assets are safeguarded and that reliable financial information is available on a timely basis. These systems include formal written policies and procedures, careful selection and training of qualified personnel and appropriate delegation of authority and segregation of responsibilities within the organization. An internal audit function independently evaluates the effectiveness of these internal controls on an ongoing basis and reports its findings to management and the Audit & Risk Management Committee.

The financial statements have been examined by independent external auditors. The external auditors' responsibility is to express their opinion on whether the financial statements, in all material respects, fairly present BC Hydro's financial position, results of operations and cash flows in accordance with Canadian generally accepted accounting principles. The Auditors' Report, which follows, outlines the scope of their examination and their opinion.

The Board of Directors, through the Audit & Risk Management Committee, is responsible for ensuring that management fulfills its responsibility for financial reporting and internal controls. The Audit & Risk Management Committee, comprised of directors who are not employees, meets regularly with the external auditors, the internal auditors and management to satisfy itself that each group has properly discharged its responsibility to review the financial statements before recommending approval by the Board of Directors and appointment of external auditors. The internal and external auditors have full and open access to the Audit & Risk Management Committee, with and without the presence of management.

*L.I.(Larry) Bell*

*Chair and Chief Executive Officer*

*Michael Costello*

*President and Chief Operating Officer*

*Bob Elton*

*Executive Vice-President Finance  
and Chief Financial Officer*

*Vancouver, Canada*

*May 17, 2002*

## Auditors' Report

The Lieutenant Governor in Council, Province of British Columbia:

We have audited the consolidated balance sheet of British Columbia Hydro and Power Authority as at March 31, 2002 and the consolidated statements of operations, retained earnings and cash flows for the year then ended. These financial statements are the responsibility of British Columbia Hydro and Power Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of British Columbia Hydro and Power Authority as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*Ernst and Young LLP  
Chartered Accountants*

*Vancouver, Canada  
May 17, 2002*

## Consolidated Statement of Operations

*for the years ended March 31 (in millions)*

	<b>2002</b>	2001
<b>Revenues</b>		
Domestic		
Residential	\$ 930	\$ 892
Light industrial and commercial	874	866
Large industrial	482	524
Other energy sales	89	90
Miscellaneous	75	59
	<b>2,450</b>	2,431
Electricity trade	<b>3,861</b>	5,458
	<b>6,311</b>	7,889
<b>Expenses</b>		
Energy costs (Note 2)	4,407	5,162
Operations, maintenance and administration	550	755
Depreciation and amortization (Note 3)	386	380
Taxes (Note 4)	166	174
	<b>5,509</b>	6,471
<b>Income Before Finance Charges, Customer Profit Sharing and Transfer to/from Rate Stabilization Account</b>	<b>802</b>	1,418
Finance charges (Note 5)	<b>544</b>	559
<b>Income Before Customer Profit Sharing and Transfer to/from Rate Stabilization Account</b>	<b>258</b>	859
Customer profit sharing (Note 6)	–	310
<b>Income Before Transfer to/from Rate Stabilization Account</b>	<b>258</b>	549
Transfer to (from) Rate Stabilization Account	<b>(145)</b>	103
<b>Net Income</b>	<b>\$ 403</b>	\$ 446

## Consolidated Statement of Retained Earnings

*for the years ended March 31 (in millions)*

	<b>2002</b>	2001
Retained earnings, beginning of year	\$ 1,459	\$ 1,385
Net income	403	446
Payment to the Province (Note 1)	(333)	(372)
<b>Retained Earnings, end of year</b>	<b>\$ 1,529</b>	\$ 1,459

*See accompanying notes to consolidated financial statements.*

## Consolidated Balance Sheet

<i>as at March 31 (in millions)</i>	<b>2002</b>	<b>2001</b>
<b>ASSETS</b>		
<b>Capital Assets (Note 7)</b>		
Capital assets in service	\$ 14,608	\$ 14,323
Less accumulated depreciation	5,557	5,256
	9,051	9,067
Unfinished construction	459	294
	9,510	9,361
<b>Current Assets</b>		
Temporary investments	17	686
Accounts receivable and accrued revenue (Note 11)	409	345
Materials and supplies	88	81
Prepaid expenses	111	82
Unrealized gains on mark-to-market transactions	19	113
	644	1,307
<b>Other Assets and Deferred Charges</b>		
Sinking funds (Note 8)	1,073	1,148
Demand-side management programs	103	116
Deferred debt costs (Note 9)	587	633
Foreign currency contracts (Notes 10 and 11)	32	28
Other	17	22
	1,812	1,947
	<b>\$ 11,966</b>	<b>\$ 12,615</b>
<b>LIABILITIES AND EQUITY</b>		
Long-term debt net of sinking funds	\$ 6,276	6,485
Sinking funds presented as assets	1,073	1,148
<b>Long-Term Debt (Note 10)</b>	<b>7,349</b>	7,633
<b>Foreign Currency Contracts (Notes 10 and 11)</b>	<b>16</b>	9
<b>Current Liabilities</b>		
Current portion of long-term debt (Note 10)	630	415
Accounts payable and accrued liabilities	708	1,121
Accrued interest	107	124
Accrued Payment to the Province (Note 1)	333	372
Unrealized losses on mark-to-market transactions	17	108
	1,795	2,140
<b>Deferred Credits and Other Liabilities</b>		
Provision for future removal and site restoration costs	159	144
Deferred revenue	238	217
Rate Stabilization Account	87	232
Contributions in aid of construction	581	560
Contributions arising from the Columbia River Treaty	212	221
	1,277	1,374
<b>Retained Earnings</b>	<b>1,529</b>	1,459
	<b>\$ 11,966</b>	<b>\$ 12,615</b>
<b>Commitments and Contingencies (Notes 8, 10, 11 and 13)</b>		

*See accompanying notes to consolidated financial statements.*

**Approved on Behalf of the Board:**

L.I.(Larry) Bell  
*Chair and Chief Executive Officer*

Alice Laberge  
*Chair, Audit & Risk Management Committee*

## Consolidated Statement of Cash Flows

<i>for the years ended March 31 (in millions)</i>	<b>2002</b>	2001
<b>Operating Activities</b>		
Net income	\$ 403	\$ 446
Adjustments for:		
Depreciation and amortization	386	380
Transfer to (from) Rate Stabilization Account	(145)	103
Other non-cash items	27	(10)
	<b>671</b>	919
Working capital changes	<b>(458)</b>	659
<b>Cash provided by operating activities</b>	<b>213</b>	1,578
<b>Investing Activities</b>		
Capital asset expenditures	(604)	(375)
Contributions in aid of construction	54	44
Demand-side management programs	(14)	(1)
Future removal and site restoration costs	(6)	(7)
Other	10	1
<b>Cash used for investing activities</b>	<b>(560)</b>	(338)
<b>Financing Activities</b>		
Bonds, notes and debentures		
– issued	350	450
– retired	(622)	(179)
Revolving borrowings	173	(504)
Sinking funds	139	(3)
Deferred debt costs	8	17
Settlement of financial instruments	2	3
<b>Cash provided by (used for) financing activities</b>	<b>50</b>	(216)
<b>Payment to the Province (Note 1)</b>	<b>(372)</b>	(343)
<b>Increase (decrease) in cash</b>	<b>(669)</b>	681
<b>Cash at beginning of year</b>	<b>686</b>	5
<b>Cash at end of year</b>	<b>\$ 17</b>	\$ 686
<b>Supplemental disclosure of cash flow information</b>		
Interest paid	\$ 585	\$ 642

*Cash consists of temporary investments.*

*See accompanying notes to consolidated financial statements.*

# **Notes to Consolidated Financial Statements**

## **For the Years Ended March 31, 2002 and 2001**

### **Significant Accounting Policies**

#### ***Purpose***

British Columbia Hydro and Power Authority (“BC Hydro”), established in 1962 as a Crown corporation of the Province of British Columbia (the “Province”) by enactment of the Hydro and Power Authority Act, has a corporate mission to provide integrated energy solutions to its customers in an environmentally and socially responsible manner. BC Hydro is subject to regulation (see Note 1) by the British Columbia Utilities Commission (the “Commission”) which, among other things, approves the rates BC Hydro charges for its services.

BC Hydro owns and operates electric generation, transmission and distribution facilities in the province of British Columbia.

#### ***Consolidation***

The consolidated financial statements include the financial statements of BC Hydro and its principal wholly owned operating subsidiaries British Columbia Hydro International Limited, Powerex Corp. (“Powerex”), Powertech Labs Inc. and Westech Information Systems Inc.

#### ***Revenues***

Domestic revenues comprise sales to customers within the province and sales of firm energy to those outside the province under long-term contracts which are reflected in BC Hydro’s domestic load requirements. Other sales outside the province are classified as electricity trade.

Revenue is recognized on the basis of cyclical billings and also includes electricity deliveries not yet billed.

#### ***Foreign Currency Translation***

Foreign currency denominated revenues and expenses are translated into Canadian dollars at the rate of exchange in effect at the transaction date. Foreign currency denominated monetary assets and liabilities are translated into Canadian dollars at the rate of exchange prevailing at the balance sheet date.

Gains and losses arising from the translation of long-term debt are deferred and amortized over the remaining term of the debt. Annual amortization is determined using a reverse sum-of-remaining-years amortization method, with straight-line amortization in the last four years.

Where foreign currency denominated long-term debt is refinanced in the same currency, any unamortized foreign currency translation gains and losses associated with the refinanced debt are amortized over the shorter of the term to maturity of the new debt or the refinanced debt. Where partial refinancing occurs in the same currency, the unamortized foreign currency translation gains or losses continue to be deferred and amortized on a pro rata basis. Where foreign currency denominated long-term debt is refinanced in a different currency, any unamortized foreign currency translation gains or losses are included in finance charges at the refinancing date.

## **Notes to Consolidated Financial Statements**

### **For the Years Ended March 31, 2002 and 2001**

#### ***Depreciation***

Capital assets in service are depreciated on an individual or a pooled basis over the expected useful lives of the assets, generally using the straight-line method.

The expected useful lives, in years, of BC Hydro's main classes of capital assets are:

Generation	
Hydraulic	50 – 100
Thermal	10 – 50
Distribution	30 – 50
Transmission lines	35 – 100
Substations	20 – 50
Buildings	45 – 50
Equipment	3 – 20
Service vehicles	7 – 20
Sundry	20 – 45

#### ***Finance Charges Capitalized***

Finance charges are capitalized on construction in progress at rates equivalent to BC Hydro's average annual cost of borrowing (2002 – 5.82 per cent, 2001 – 6.76 per cent). The rate takes into consideration annual interest costs plus foreign exchange adjustments and amortization of premiums, discounts and issue costs.

#### ***Capital Assets***

Capital assets in service are recorded at cost which includes materials, direct and indirect labour, an appropriate allocation of administration overhead and finance charges capitalized during construction. Capital assets in service include the cost of plant financed by contributions in aid of construction and contributions arising from the Columbia River Treaty. Upon retirement or disposal, any gain or loss is charged to income for assets depreciated on an individual basis, or to accumulated depreciation for assets depreciated on a pooled basis.

Unfinished construction consists of construction in progress and the unamortized balance of studies and abandoned or indefinitely deferred projects. The balance includes materials, direct and indirect labour, finance charges capitalized and an appropriate allocation of administration overhead. Costs of construction in progress are transferred to capital assets in service when the asset is substantially complete and capable of operation at a significant level of capacity.

Costs of studies and abandoned or indefinitely deferred projects are deferred and amortized on a straight-line basis over five years where it is management's intention to recover the costs through future rates. If the costs of an abandoned or indefinitely deferred project will not be recovered through continuing operations, the costs related to the project, including overhead and interest during construction, are expensed immediately.

#### ***Temporary Investments***

Temporary investments consist of cash and units of the short-term unitized bonds held with the Province and are valued at the lower of cost and market.

#### ***Materials and Supplies***

Materials and supplies are valued at average cost less provisions for decline in value to net realizable value.

## **Notes to Consolidated Financial Statements**

### **For the Years Ended March 31, 2002 and 2001**

#### ***Mark-to-Market***

BC Hydro follows mark-to-market accounting to value certain trading activities. Under mark-to-market accounting, these trade positions are recorded at fair value. Changes in the fair value of open positions, which result primarily from new transactions and the impact of price movements, are recognized as gains or losses in operating revenue in the period of change. The resulting unrealized gains and losses are recorded as trading assets and liabilities. The market prices used to determine fair value reflect management's best estimates considering various factors including closing exchange and over-the-counter quotations, time value and volatility factors. However, it is possible that future market prices could vary from those used in recording the assets and liabilities, and such variations could be material. Revenues and cost of purchases associated with energy marketing and trading transactions, which meet the criteria for hedges, are recognized at the time of delivery of the underlying commodity.

#### ***Demand-side Management Programs***

Demand-side management ("DSM") programs comprise programs designed to reduce the energy requirements on BC Hydro's system.

Expenditures on DSM programs, including materials, direct labour and applicable portions of administration charges, equipment costs, program costs and incentives, are deferred and amortized on a straight-line basis over ten years, except for project feasibility studies which are expensed as incurred.

Incentives provided to assist in the construction of third-party electric generation facilities are deferred and amortized on a straight-line basis over the expected period of operation of the facilities.

#### ***Deferred Debt Costs***

Discount and issue costs arising from debt issues are deferred and amortized on a straight-line basis over the remaining term of the debt. Premiums paid to call existing debt are deferred and amortized over the term to maturity of the new debt.

#### ***Derivative Financial Instruments***

BC Hydro uses derivative financial instruments, principally interest rate and foreign currency swaps, options and forward rate agreements, solely to manage interest rate and foreign exchange risks related to debt.

Payments and receipts under interest rate and cross currency swap contracts are recognized as adjustments to finance charges. Gains and losses on terminated derivative interest rate and cross currency swaps, options and forward rate agreements are deferred and amortized over the remaining term of the related contracts.

## **Notes to Consolidated Financial Statements**

### **For the Years Ended March 31, 2002 and 2001**

#### ***Fair Value***

The fair value of bonds, notes and debentures, and sinking funds reflects changes in the general level of interest rates that have occurred since inception. The fair value of bonds, notes and debentures is based on quoted market values or, where no such information is available, is determined by discounting the expected future cash flows of this debt at market rates for debt with similar terms and conditions. The fair value of sinking fund assets is determined by discounting the expected future cash flows of these assets at market rates for assets with similar terms and conditions.

The fair value of a derivative financial instrument reflects the amount that BC Hydro would receive (or pay) to terminate these instruments at the balance sheet date. The fair value of over-the-counter derivative contracts is determined using pricing models, which take into account market prices and contractual prices of the underlying instruments, as well as time value, yield curve and volatility factors underlying the positions.

#### ***Sinking Funds***

Sinking funds are held as individual portfolios or units in a pooled bond fund. Securities included in an individual portfolio are recorded at cost, adjusted by amortization of any discounts or premiums arising on purchase on a yield basis over the estimated term to settlement of the security. Realized gains and losses are included in sinking fund income. Unrealized gains and losses are not recognized.

Units in the pooled bond fund are recorded at cost, adjusted by amortization of any realized and unrealized gains and losses on a straight-line basis over the weighted average term to maturity of the related debt portfolio.

Foreign currency translation gains and losses are deferred and amortized over the weighted average term to maturity of the related debt portfolio.

#### ***Future Removal and Site Restoration Costs***

Provisions for the costs net of expected recoveries for future removal and site restoration arising on the retirement of capital assets are made where they can be reasonably estimated. These costs are charged to depreciation expense on a straight-line basis over the expected useful lives of the related assets.

Provisions required are revised periodically in accordance with changes in BC Hydro's assumptions and estimates underlying the calculations and with experience arising from the removal of capital assets.

#### ***Deferred Revenue***

Deferred revenue consists principally of amounts received under the Skagit River Agreements. Under these agreements, BC Hydro is required to deliver a predetermined amount of electricity each year for an 80-year period ending in fiscal 2066. In return BC Hydro receives approximately US \$22 million each year for a 35-year period ending in fiscal 2020 and US \$100,000 (adjusted for inflation) each year for an 80-year period ending in fiscal 2066.

The amounts received under the Skagit River Agreements are deferred and included in income on an annuity basis over the electricity delivery period ending in fiscal 2066.

## Notes to Consolidated Financial Statements For the Years Ended March 31, 2002 and 2001

### ***Contributions***

Contributions in aid of construction are amounts paid by certain customers toward the cost of capital assets required for the extension of services. These amounts are amortized over the expected useful life of the related assets.

Contributions arising from the Columbia River Treaty relate to three dams built by BC Hydro in the mid-1960s to regulate the flow of the Columbia River. The proceeds received were contributed to BC Hydro to assist in financing the dams' construction. These proceeds were deferred and are amortized to income over the period ending in fiscal 2025, the minimum term of the treaty.

### ***Employee Benefit Plans***

The cost of pensions and other post-retirement benefits earned by employees is actuarially determined using the projected benefit method prorated on service and management's best estimate of expected plan investment performance, salary escalation, retirement ages of employees and expected health care costs. For the purpose of calculating the expected return on plan assets, those assets are valued at fair value.

Past service costs from plan amendments are amortized on a straight-line basis over the average remaining service period of employees active at the date of amendment.

The excess of the net actuarial gain (loss) over 10 per cent of the greater of the benefit obligation and the fair value of plan assets is amortized over the average remaining service period of active employees. The average remaining service period of the active employees covered by the pension plan is 12 years (2001 – 12 years). The average remaining service period of the active employees covered by the other retirement benefits plan is 12 years (2001 – 12 years). When the restructuring of a benefit plan gives rise to both a curtailment and a settlement of obligations, the curtailment is accounted for prior to the settlement.

### ***Environmental Expenditures and Liabilities***

Environmental expenditures are incurred specifically to maintain or enhance the quality of the natural and social environment, or to minimize any adverse impact thereon. Environmental expenditures are expensed as part of operating activities, unless they constitute an asset improvement or act to mitigate or prevent possible future contamination, in which case the expenditures are capitalized and amortized to income. Environmental liabilities are accrued when environmental expenditures relating to activities of BC Hydro are considered likely and the costs can be reasonably estimated.

### ***Use of Estimates***

Management of BC Hydro has made a number of estimates and assumptions relating to the reporting of assets and liabilities and to the disclosure of contingent assets and liabilities to prepare these financial statements in conformity with generally accepted accounting principles. Actual results could differ from these estimates.

## **Notes to Consolidated Financial Statements**

### **For the Years Ended March 31, 2002 and 2001**

#### **Note 1: Regulation**

BC Hydro is regulated by the Commission, and they are both subject to general or special directions issued by order of the Province. Orders in Council from the Province establish the basis for determining BC Hydro's allowed return on equity, calculation of its revenue requirements, rates charged to customers and the annual Payment to the Province.

#### *Payment to the Province*

BC Hydro is required to make an annual Payment to the Province on or before June 30 of each year, with respect to the financial results of the most recently completed fiscal year. The payment equals 85 per cent of BC Hydro's distributable surplus provided the debt:equity ratio of BC Hydro after deducting the payment is not greater than 80:20.

Distributable surplus is calculated as consolidated net income adjusted by deducting finance charges capitalized during the year, net of depreciation charged on capitalized finance charges. Equity is calculated as the sum of retained earnings, the Rate Stabilization Account, deferred revenue, contributions arising from the Columbia River Treaty and contributions in aid of construction at the end of the fiscal year. Debt is calculated as the sum of revolving borrowings, bonds, notes and debentures, net of related sinking funds, temporary investments and repurchased debt at the end of the fiscal year.

#### *Revenue Requirements, Return on Equity and Rates Charged to Customers*

The Commission is required to ensure electricity rates are sufficient to allow BC Hydro to achieve an annual rate of return on equity equal to the return allowed, on a pre-income tax basis, by the most comparable investor-owned energy utility regulated under the Utilities Commission Act. The allowed annual rate of return on equity calculated for 2002 is 15.24 per cent (2001 – 16.59 per cent). Average electricity rate increases for each year are limited to the projected rate of inflation for British Columbia plus two percentage points. For rate setting purposes, the rate of return on equity projected to be achieved by BC Hydro is determined after taking into account any available transfer from the Rate Stabilization Account.

BC Hydro's basic tariffs for all customers have been frozen until March 31, 2003.

#### *Rate Stabilization Account*

The current Rate Stabilization Account was established on March 30, 2000, to mitigate the impact of volatile earnings on ratepayers. Transfers are made to the Rate Stabilization Account during high-income years to reduce the need for rate increases in lower-income years.

Where consolidated net income, before any Rate Stabilization Account transfers, is greater than the amount needed by BC Hydro to achieve the annual rate of return on equity allowed by the Commission, then consolidated net income is decreased accordingly by an appropriate transfer to the Rate Stabilization Account.

Where consolidated net income, before any Rate Stabilization Account transfers, is less than the amount needed to achieve the allowed rate of return on equity, then consolidated net income is increased by a transfer from the Rate Stabilization Account. Transfers from the Rate Stabilization Account are subject to a positive balance existing in the account, provided BC Hydro's debt:equity ratio, after the transfers, is not greater than 80:20.

**Notes to Consolidated Financial Statements**  
**For the Years Ended March 31, 2002 and 2001**

**Note 2: Energy Costs**

<i>(in millions)</i>	2002	2001
Water rentals	\$ 228	\$ 255
Electricity purchases	3,638	4,158
Fuel	280	456
Third-party transmission charges	255	287
Compensation and mitigation costs	6	6
	<b>\$4,407</b>	<b>\$5,162</b>

Electricity purchases include \$356 million (2001 – \$677 million) in energy transactions with the Province related to Canadian Entitlement energy under the Columbia River Treaty. These energy transactions are in the normal course of operations and are recorded based on market prices.

**Note 3: Depreciation and Amortization**

<i>(in millions)</i>	2002	2001
Depreciation of capital assets in service	\$ 363	\$ 348
Amortization of contributions arising from the Columbia River Treaty and contributions in aid of construction	(42)	(41)
Amortization of studies and abandoned or indefinitely deferred projects	7	8
Amortization of demand-side management programs	28	31
Future removal and site restoration costs	21	20
Capital asset write-offs	9	14
	<b>\$ 386</b>	<b>\$ 380</b>

**Note 4: Taxes**

<i>(in millions)</i>	2002	2001
School taxes and grants	\$ 140	\$ 137
Corporation capital taxes and other	26	37
	<b>\$ 166</b>	<b>\$ 174</b>

School taxes and grants and corporation capital taxes are paid to the Province unless otherwise noted. School taxes of \$35 million (2001 – \$34 million) and grants of \$38 million (2001 – \$37 million) were paid to municipalities and regional districts. All school taxes paid to municipalities and regional districts are remitted to the Province. As a Crown corporation, BC Hydro is exempt from Canadian federal and provincial income tax.

## Notes to Consolidated Financial Statements

### For the Years Ended March 31, 2002 and 2001

#### Note 5: Finance Charges

<i>(in millions)</i>	2002	2001
Interest on debt securities – bonds, notes and debentures	\$ 568	\$ 631
– revolving borrowings	3	8
Amortization of deferred debt costs and other expenses	65	51
	636	690
Less:		
Sinking fund income	(58)	(76)
Other income	(18)	(42)
Finance charges capitalized to unfinished construction	(16)	(13)
	(92)	(131)
	\$ 544	\$ 559

Included in interest on debt securities is \$557 million (2001 – \$596 million) in interest paid to the Province.

#### Note 6: Customer Profit Sharing

On February 7, 2001, under an Order in Council, the Province directed BC Hydro to pay its residential tariff customers, UtiliCorp Networks Canada (formerly West Kootenay Power) and the Corporation of the City of New Westminster payments equivalent to \$200 per residential customer. These payments totaling \$310 million were deducted from income in fiscal 2001.

#### Note 7: Capital Assets

<i>(in millions)</i>	2002				2001			
	Capital Assets in Service	Accumulated Depreciation	Unfinished Construction	Composite Depreciation Rate	Capital Assets in Service	Accumulated Depreciation	Unfinished Construction	Composite Depreciation Rate
<b>Generation</b>								
Hydraulic	\$ 5,142	\$ 1,570	\$ 110	1.5%	\$ 5,105	\$ 1,495	\$ 69	1.5%
Thermal	399	193	77	3.4	369	181	37	3.3
	<b>5,541</b>	<b>1,763</b>	<b>187</b>		<b>5,474</b>	<b>1,676</b>	<b>106</b>	
<b>Distribution</b>	<b>3,258</b>	<b>1,073</b>	<b>101</b>	<b>2.6</b>	<b>3,142</b>	<b>1,003</b>	<b>77</b>	<b>2.5</b>
<b>Transmission lines</b>	<b>2,740</b>	<b>1,206</b>	<b>28</b>	<b>2.1</b>	<b>2,709</b>	<b>1,154</b>	<b>27</b>	<b>2.1</b>
<b>Substations</b>	<b>1,885</b>	<b>958</b>	<b>59</b>	<b>3.1</b>	<b>1,862</b>	<b>914</b>	<b>49</b>	<b>3.1</b>
<b>Other</b>								
Land and buildings	432	117	13	2.4	431	116	11	2.3
Equipment	607	357	71	9.3	563	315	24	8.6
Service vehicles	117	71	–	9.2	114	67	–	8.2
Sundry	28	12	–	3.3	28	11	–	3.3
	<b>1,184</b>	<b>557</b>	<b>84</b>		<b>1,136</b>	<b>509</b>	<b>35</b>	
<b>Total</b>	<b>\$ 14,608</b>	<b>\$ 5,557</b>	<b>\$ 459</b>		<b>\$ 14,323</b>	<b>\$ 5,256</b>	<b>\$ 294</b>	

## Notes to Consolidated Financial Statements

### For the Years Ended March 31, 2002 and 2001

#### Note 8: Sinking Funds

Sinking funds are held by the Trustee (the Minister of Finance for the Province) for the redemption of long-term debt. Sinking fund income is recorded as a reduction of finance charges.

The sinking fund balances at the balance sheet date include the following investments:

(in millions)	2002		2001	
	Carrying Value	Weighted Average Effective Rate <sup>1</sup>	Carrying Value	Weighted Average Effective Rate <sup>1</sup>
Money market unitized funds <sup>2</sup>	\$ 239	2.1 %	\$ 354	5.0 %
Province of BC and BC Crown Corporation bonds	494	3.1	512	5.7
Federal and other provincial government securities	340	5.8	282	5.6
	<b>\$1,073</b>		<b>\$1,148</b>	

<sup>1</sup>Rate calculated on market yield to maturity.

<sup>2</sup>Investments held in money market unitized funds consist of federal and provincial government paper and high-grade commercial paper with a maturity of one year or less.

Fair value information for sinking funds is presented in Note 11.

#### Sinking Fund Requirements

Substantially all of BC Hydro's debt issues have annual sinking fund cash requirements. The annual sinking fund cash requirements for the next five years are:

(in millions)	2003	2004	2005	2006	2007
Canadian	\$45	\$41	\$36	\$34	\$29
US	\$6 (C\$9)				

#### Note 9: Deferred Debt Costs

(in millions)	2002	2001
Unrealized foreign exchange losses	\$ 492	\$ 517
Discount and issue costs	95	116
	<b>\$ 587</b>	<b>\$ 633</b>

## Notes to Consolidated Financial Statements

### For the Years Ended March 31, 2002 and 2001

#### Note 10: Long-Term Debt and Debt Management

BC Hydro's long-term debt comprises bonds, notes and debentures, substantially all of which have annual sinking fund requirements (see Note 8), and revolving borrowings obtained under an agreement with the Province. BC Hydro's debt is either held or guaranteed by the Province.

Under the Hydro and Power Authority Act, BC Hydro is subject to a borrowing limit of \$8,800 million after deduction of sinking funds. As at March 31, 2002, BC Hydro's total debt under the borrowing limit totaled \$6,906 million (2001 – \$6,900 million).

During fiscal 2002, BC Hydro issued bonds and debentures totaling \$350 million (2001 – \$450 million) with a weighted average effective interest rate of 5.1 per cent (2001 – 6.5 per cent) and a weighted average term to maturity of 18.3 years (2001 – 19.7 years).

Long-term debt, expressed in Canadian dollars, is summarized in the following table by year of maturity.

(in millions)	2002			Weighted Average Interest Rate <sup>1</sup>	2001	
	Canadian	Foreign	Total		Total	Weighted Average Interest Rate <sup>1</sup>
<b>Maturing in fiscal:</b>						
2002	\$ –	\$ –	\$ –	–%	\$ 404	9.3%
2003	–	446	446	7.0	441	7.0
2004	300	–	300	8.0	300	8.0
2005	388	196	584	7.6	514	9.0
2006	313	247	560	5.1	483	6.5
2007	<u>314</u>	<u>287</u>	<u>601</u>	<u>3.9</u>	—	—
<b>Total</b>	<b>1,315</b>	<b>1,176</b>	<b>2,491</b>	<b>6.1</b>	<b>2,142</b>	<b>7.9</b>
1 – 5 years	827	558	1,385	6.9	1,927	7.4
6 – 10 years	350	598	948	4.4	1,210	6.6
11 – 15 years	896	–	896	10.6	600	10.7
16 – 20 years	400	797	1,197	7.5	1,485	8.0
21 – 25 years	400	–	400	6.3	–	–
26 – 30 years	–	478	478	7.4	673	7.1
Over 30 years	<b>4,188</b>	<b>3,607</b>	<b>7,795</b>	<b>6.8</b>	<b>8,037</b>	<b>7.8</b>
Bonds, notes and debentures	<u>168</u>	<u>16</u>	<u>184</u>	<u>2.0</u>	<u>11</u>	<u>5.0</u>
<b>Less: Current portion</b>	<b><u>630</u></b>				<b>8,048</b>	
<b>Long-term debt</b>	<b><u>\$ 7,349</u></b>				<b><u>\$ 7,633</u></b>	

<sup>1</sup> The weighted average interest rate represents the effective rate of interest on fixed-rate bonds and notes and the current interest rate in effect at March 31 for floating-rate bonds and notes, all before considering the effect of derivative financial instruments used to manage interest rate risk.

Under an agreement with the Province, BC Hydro indemnifies the Province for any credit losses incurred from contracts entered into by the Province on BC Hydro's behalf. BC Hydro has not experienced any losses due to the indemnity.

## Notes to Consolidated Financial Statements

### For the Years Ended March 31, 2002 and 2001

The following interest rate contracts were in place at March 31, 2002 and 2001, with a carrying value of nil at both dates. Average variable rates are based on the effective rates at the balance sheet date and vary over time.

<i>(dollar amounts in millions)</i>	<b>2002</b>	<b>2001</b>
<b>Receive fixed, pay floating rate swaps</b>		
Notional amount <sup>1</sup>	\$ 1,267	\$ 915
Weighted average receive rate	5.59%	5.95%
Weighted average pay rate	2.13%	5.06%
Remaining terms	4 years	1 year
<b>Receive floating, pay fixed rate swaps</b>		
Notional amount <sup>1</sup>	\$ 1,210	\$ 331
Weighted average receive rate	2.04%	6.51%
Weighted average pay rate	3.70%	6.28%
Remaining terms	1 year	4 years

<sup>1</sup>*Notional amount for a derivative instrument is defined as the contractual amount on which payments are calculated.*

The following foreign currency contracts with a net carrying value of \$16 million (2001 – \$19 million) were in place at March 31, 2002 and 2001. Such contracts are used to hedge foreign dollar principal and interest payments.

<i>(dollar amounts in millions)</i>	<b>2002</b>	<b>2001</b>
<b>Cross Currency Swaps<sup>1</sup></b>		
BC Hydro receives foreign currency:		
United States dollar – notional amount <sup>2</sup>	US \$243	US \$195
United States dollar – weighted average exchange rate	1.42	1.39
Remaining term	4 years	5 years
Japanese yen – notional amount <sup>2</sup>	¥ 10,000	¥ 10,000
Japanese yen – weighted average exchange rate	0.0135	0.0135
Remaining term	2 years	3 years

<sup>1</sup>*Under these arrangements, BC Hydro receives or pays the foreign currency in exchange for Canadian currency.*

<sup>2</sup>*Notional amount for a derivative instrument is defined as the contractual amount on which payments are calculated.*

## Notes to Consolidated Financial Statements

### For the Years Ended March 31, 2002 and 2001

Total long-term debt, sinking funds and foreign currency contracts are stated in the following table showing the Canadian dollar equivalent of the currency in which they are payable.

	<i>(in millions)</i>	<b>2002</b>				<b>2001</b>	
	In Currency Units	At the closing exchange rates at the balance sheet date (C\$)	Foreign Currency Contracts	Sinking Funds	Net Principal Outstanding Before Hedging	Net Principal Outstanding After Hedging	Net Principal Outstanding After Hedging
Canadian	\$ 4,356	\$4,356	\$ –	\$ (401)	\$ 3,955	\$ 4,561	\$4,287
US	\$ 2,151	3,427	(30)	(661)	2,736	2,329	2,594
Structured Yen	¥ 10,000	120	15	(11)	124	–	–
Structured US	\$ 48	76	(1)	–	75	–	–
Long-term debt		\$7,979	\$ (16)	\$ (1,073)	\$ 6,890	\$ 6,890	\$6,881

#### ***Foreign Debt Management***

As at March 31, 2002, BC Hydro hedged US dollar debt, including sinking funds and cross currency swaps totaling US \$710 million with a Canadian dollar equivalent of \$1,101 million (2001 – US \$581 million with a Canadian dollar equivalent of \$888 million). This results in a net foreign currency exposure of US \$1,440 million (2001 – US \$1,641 million) with a Canadian dollar equivalent of \$2,295 million (2001 – \$2,589 million).

#### ***Revolving Borrowings***

Revolving borrowings outstanding at March 31, 2002 have a weighted average remaining term to maturity of 70 days (2001 – 85 days). The authorized commercial paper borrowing program, which includes revolving borrowings, is limited to \$1,400 million under the Fiscal Agency Agreement. Interest is charged based on prevailing money market rates.

#### ***Redeemable by the Bond Holder***

Certain debt held by the Canada Pension Plan Investment Fund and by the Minister of Finance for the Province contains provisions allowing holders to redeem the debt prior to maturity, in whole or in part, subject to certain restrictions. At March 31, 2002 this debt totaled \$233 million (2001 – \$242 million), net of related sinking funds, with maturity dates ranging from fiscal 2005 to fiscal 2010 (2001 – fiscal 2005 to fiscal 2010).

#### ***Redeemable by BC Hydro***

BC Hydro debt of \$97 million (2001 – \$102 million), net of related sinking funds, with a coupon rate of 13.5 per cent (2001 – 13.5 per cent), is callable at BC Hydro's option on January 15, 2004 (2001 – January 15, 2004).

# Notes to Consolidated Financial Statements

## For the Years Ended March 31, 2002 and 2001

### Note 11: Financial Instruments

#### *Fair Value*

At March 31, 2002 and 2001, BC Hydro's financial instruments included temporary investments, accounts receivable and accrued revenue, sinking funds, accounts payable and accrued liabilities, accrued interest, accrued Payment to the Province, long-term debt, and interest rate and foreign exchange derivative financial instruments. Derivative financial instruments are held with the Province, which enters into such agreements with third parties on BC Hydro's behalf.

The fair value of BC Hydro's financial instruments approximates carrying amounts where applicable, except as shown in the following table:

<i>(in millions)</i>	2002		2001	
	Carrying Value <sup>1</sup>	Fair Value <sup>2</sup>	Carrying Value <sup>1</sup>	Fair Value <sup>2</sup>
Bonds, notes and debentures	\$ (7,795)	\$ (8,527)	\$(8,037)	\$(8,964)
Revolving borrowings <sup>3</sup>	(184)	(184)	(11)	(11)
Long-term debt before current portion	\$ (7,979)	\$ (8,711)	\$(8,048)	\$(8,975)
Sinking funds	\$ 1,073	\$ 1,094	\$ 1,148	\$ 1,170
Derivative financial instruments				
Net foreign currency contracts	\$ 16	\$ 43	\$ 19	\$ 47
Interest rate swaps	–	(2)	–	(4)

<sup>1</sup>*Carrying value represents the amount which is recorded in BC Hydro's financial statements. Bracketed amounts represent liabilities.*

<sup>2</sup>*Market rates and prices used in determining fair value are as of the closing balance sheet date.*

<sup>3</sup>*Due to the short-term nature of revolving borrowings, fair value approximates carrying value.*

#### *Credit Risk Management*

BC Hydro is directly exposed to counterparty credit risk as a result of the purchase and sale of electricity and natural gas by its subsidiary, Powerex. Powerex's principal markets for power marketing services are power exchanges, power pools, utilities and their affiliates in the western United States and western Canada. Powerex has concentrations of credit exposure to these parties throughout these regions. These concentrations of risk exposure may affect BC Hydro's overall credit risk in that certain Powerex customers may be similarly affected by changes in economic, regulatory, political and other factors. BC Hydro and Powerex manage credit risk by authorizing transactions with only credit-worthy counterparties as determined by BC Hydro Board-approved policies, and by monitoring the credit risk and credit standing of counterparties on a regular basis.

The rapid rise of wholesale power prices and in-state supply shortages caused significant financial hardship for a number of utilities in California during fiscal 2001. These utilities have defaulted on payments to the California Power Exchange (Cal Px) and the California Independent System Operator (Cal ISO). As a result of the payment defaults by these utilities, the Cal Px and Cal ISO have been unable to pay amounts owing to Powerex.

At March 31, 2002, the amount owing from Cal Px and Cal ISO was US \$285 million (Cdn \$454 million). A portion of this amount was not recognized as revenue due to market uncertainty. BC Hydro has recorded provisions for uncollectible amounts, which in management's best estimate are sufficient to provide for any remaining exposure.

## Notes to Consolidated Financial Statements

### For the Years Ended March 31, 2002 and 2001

In addition, the State of California has requested the Federal Regulatory Commission (FERC) to consider whether refunds should be made to Cal Px, Cal ISO and the California Department of Water Resources by various suppliers, including Powerex (see Note 13).

Due to the instability in the California market and ongoing developments in regulatory and legal proceedings, management cannot predict the outcome, and the amount ultimately collected may differ materially from management's current estimate. As a result of defaults by the California utilities and certain related government action, management has not disclosed the provision amount or range of expected outcomes due to the potentially adverse effect on the collection process.

#### **Note 12: Employee Benefit Plans**

##### *Employee Benefits*

BC Hydro provides a defined benefit pension plan to virtually all employees. Pension benefits are based on years of membership service and highest five-year average pensionable earnings. Employees make basic and indexing contributions to the plan funds based on a percentage of current pensionable earnings. Annual cost-of-living increases are provided to pensioners to the extent that funds are available in the indexing fund. BC Hydro contributes amounts as prescribed by an independent actuary.

BC Hydro provides post-retirement benefits other than pensions including medical, extended health and life insurance coverage for retirees that have at least 10 years of service and qualify to receive pension benefits. BC Hydro also provides post-employment benefits other than pensions including the short-term continuation of health care and life insurance to terminated employees or to survivors on the death of an employee. Post-employment benefits also include the pay out of benefits that vest or accumulate, such as banked vacation.

Information about the defined benefit plans, post-retirement benefits and post-employment benefits other than pensions are as follows:

- (a) The net expense for BC Hydro's defined benefit plans is as follows:

<i>(in millions)</i>	Pension Benefit Plans		Other Benefit Plans	
	<b>2002</b>	2001	<b>2002</b>	2001
Defined benefit plans	\$ 7	\$ 6	\$ 21	\$ 20

- (b) Information about BC Hydro's defined benefit plans as at March 31, in aggregate, is as follows:

<i>(in millions)</i>	Pension Benefit Plans		Other Benefit Plans	
	<b>2002</b>	2001	<b>2002</b>	2001
Accrued benefit obligation	<b>\$ 1,875</b>	\$ 1,775	<b>\$ 133</b>	\$ 128
Fair value of plan assets	<b>1,906</b>	1,986	—	—
Funded Status-Plan surplus (deficit)	<b>\$ 31</b>	\$ 211	<b>\$ (133)</b>	\$(128)
Accrued benefit asset (liability)	<b>\$ 79</b>	\$ 61	<b>\$ (31)</b>	\$ (16)

No valuation allowance was required in 2002.

**Notes to Consolidated Financial Statements**  
**For the Years Ended March 31, 2002 and 2001**

- (c) Included in the above accrued benefit obligation and fair value of plan assets at year-end are the following amounts in respect of plans that are not fully funded:

<i>(in millions)</i>	Pension Benefit Plans		Other Benefit Plans	
	<b>2002</b>	<b>2001</b>	<b>2002</b>	<b>2001</b>
Accrued benefit obligation	\$ <b>59</b>	\$ 55	\$ <b>133</b>	\$ 128
Fair value of plan assets	—	—	—	—
Funded Status-Plan deficit	\$ <b>(59)</b>	\$ (55)	\$ <b>(133)</b>	\$ (128)

- (d) The significant assumptions adopted in measuring the company's accrued benefit obligations are as follows:

	Pension Benefit Plans		Other Benefit Plans	
	<b>2002</b>	<b>2001</b>	<b>2002</b>	<b>2001</b>
Discount rate	<b>7%</b>	7%	<b>7%</b>	7%
Expected long-term rate of return on plan assets	<b>7%</b>	7%	—	—
Rate of compensation increase	<b>projected inflation + 1.5%</b>	projected inflation + 1.5%		

For measurement purposes, a 6% health care cost trend rate was assumed for 2002.

- (e) Other information about BC Hydro's defined benefit plans are as follows:

<i>(in millions)</i>	Pension Benefit Plans		Other Benefit Plans	
	<b>2002</b>	<b>2001</b>	<b>2002</b>	<b>2001</b>
Employer contributions	\$ <b>24</b>	\$ 20	\$ —	\$ —
Employees' contributions	\$ <b>13</b>	\$ 9	\$ —	\$ —
Benefits paid	\$ <b>89</b>	\$ 85	\$ <b>6</b>	\$ 5

No amendments or curtailments occurred in the pension plans during the year.

## Notes to Consolidated Financial Statements

### For the Years Ended March 31, 2002 and 2001

#### **Note 13: Commitments and Contingencies**

##### *Energy Purchase Commitments*

BC Hydro has entered into long-term contracts to purchase energy to meet a portion of its expected annual electricity requirements. The minimum obligations to purchase energy under these contracts have a total net present value of approximately \$7,563 million of which approximately \$1,329 million relates to transportation contracts and the purchase of natural gas at market prices over 30 years. The remaining commitments are at predetermined prices.

Payments for the next five years are approximately (in millions): 2003 – \$1,010; 2004 – \$688; 2005 – \$607; 2006 – \$631; 2007 – \$634.

##### *Legal Contingencies*

- (a) Powerex, a wholly-owned subsidiary of BC Hydro, has been named, along with other energy providers, as a defendant in a number of lawsuits which allege that the California wholesale markets were unlawfully manipulated and that the energy prices were not just and reasonable. Estimates of claims against all of the market participants arising from alleged market manipulations range from hundreds of millions of US dollars to several billion US dollars. Several investigations and regulatory proceedings at the state and federal levels are also looking into the causes of the high wholesale electricity prices in the western United States. Due to the ongoing developments in regulatory and legal proceedings relating to the problems experienced in the California wholesale power market, management cannot predict the outcome of the various claims against Powerex. Powerex believes the terms of its sales were just and reasonable and do not reflect any alleged market manipulation or other unlawful market conduct. Powerex is vigorously defending itself against these claims and prosecuting its claims for unpaid accounts for power sales (see Note 11).
- (b) On December 2, 2001, Enron Corp. (Enron) and certain of its subsidiaries filed for bankruptcy protection. As a result, the long-term Power Purchase Agreement between Powerex and Enron terminated. Under a 1997 agreement between Alcan, Enron Power Marketing Inc. (EPMI), Powerex and BC Hydro, Alcan agreed to remain liable to Powerex for the payment obligations of EPMI for which Alcan was originally responsible. Powerex has initiated a claim against Alcan amounting to approximately US \$100 million in respect of the value associated with the future energy deliveries to Powerex required under the contract. At this time, the outcome of the claim is not determinable.
- (c) Due to the size, complexity and nature of BC Hydro's operations, various other legal matters are pending. It is not possible at this time to predict with any certainty the outcome of such litigation. Management believes that any settlements related to these matters will not have a material effect on BC Hydro's consolidated financial position or results of operations.

#### **Note 14: Revenues by Geographic Location**

<i>(in millions)</i>	2002	2001
British Columbia	\$2,450	\$2,431
Rest of Canada	192	173
United States	3,669	5,285
	<b>\$6,311</b>	<b>\$ 7,889</b>

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**BC Hydro**

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## **BRITISH COLUMBIA HYDRO & POWER AUTHORITY**

### **STATEMENT OF SALARIES AND WAGES PAID**

#### **GENERAL**

The statement of salaries and wages paid to employees during the year ended 31 March 2002 lists gross remuneration which includes, besides regular salaries and wages, payments for overtime, shift premiums, isolation and other allowances and payout of earned entitlements.

#### **SEVERANCE GRANTS**

During the fiscal year ended 31 March 2002 there were 14 severance agreements made between BC Hydro (including Construction Business Unit) and its non-unionized employees. These agreements represented from 3 to 20 months compensation.

**BRITISH COLUMBIA HYDRO & POWER AUTHORITY**

**STATEMENT OF REMUNERATION AND EXPENSES  
BOARD OF DIRECTORS  
FISCAL YEAR ENDING MARCH 31, 2002**

<b>NAME</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
Bell, LI	Chair	\$ 214,303	\$ 30,087
Smith, BD	Chair	149,494	28,963
Bellringer, S	Member, Board	11,000	
Best, W	Member, Board	1,653	899
Chan, S	Member, Board	4,800	
Costuros, W	Member, Board	14,750	
Derrick, E	Member, Board	13,250	4,469
Fairweather, RA	Member, Board	20,435	
Finch, K	Member, Board	11,750	1,488
Gerow, JD	Member, Board	4,900	
Green, KG	Member, Board	5,600	2,544
Headley, MV	Member, Board	3,400	
Johansson, G	Member, Board	5,200	7,385
Labarge, A	Member, Board	13,500	
Lane, D	Member, Board	3,300	
Martin, AM	Member, Board	4,800	5,362
Olewiler, N	Member, Board	12,250	
Pierre, S	Member, Board	3,400	7,512
Powell, P	Member, Board	14,500	
Sinclair, J	Member, Board	2,700	
Stubbs, JO	Member, Board	5,600	728
Walsh, E	Member, Board		810
Weisgerber, J	Member, Board	13,750	3,242
<b>TOTAL</b>		<b>\$ 534,335</b>	<b>\$ 93,489</b>

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02  
Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
CJ	Abbott	94,247	534	MS	Anderson	88,005
IW	Abe	53,292	59	PM	Anderson	52,448
I	Abel	54,521	434	R	Anderson	64,136
R	Abernethy	81,754	9,278	RR	Anderson	74,080
KP	Abeyewardene	65,300	450	SJ	Anderson	55,089
AM	Abramson	87,184	1,100	WG	Anderson	72,254
OP	Acharya	85,556	15,579	SB	Andrade	78,266
RL	Acton	56,389		BD	Andrews	57,758
IC	Adair	82,731	716	BD	Andrews	59,771
R	Adair	64,579	170	WS	Andrews	53,446
SD	Adair	173,320	4,895	LA	Andries	86,917
BL	Adams	78,739	12,079	Z	Andrijaszyn	111,453
H	Adams	89,879	13,234	L	Androsky	79,398
JC	Adams	66,895		RG	Angman	71,233
J	Adams	77,517	1,696	R	Angus	100,085
MD	Adams	93,191	934	RW	Angus	61,212
MT	Adams	70,586	2,349	K	Antal	55,347
NE	Adams	51,982	1,269	V	Antao	102,810
PB	Adams	139,014	32,564	JO	Anton	55,257
J	Adamschek	50,958	1,816	VB	Antoniades	94,784
KL	Adderley	128,323	11,554	AR	Apolzer	53,547
J	Addie	92,120	3,799	G	Apolzer	59,525
K	Addo	102,133	19,731	J	Apolzer	105,134
KL	Agbayani	55,409		DB	Apps	108,678
I	Ah Sam	68,248	127	TC	Araki	61,899
M	Ahad	91,915	4,177	VS	Arce	72,785
KO	Ahlfield	84,476	2,023	S	Archer	51,514
SD	Ainsworth	100,644	611	JM	Ardiel	53,855
J	Airey	67,110	1,351	J	Arishenoff	88,432
JE	Aitken	57,853		NL	Arishenoff	60,273
KC	Akers	66,214	75	GB	Armanini	120,775
JP	Akkerman	50,786	20	TM	Armatage	67,501
C	Alberti	103,495	12,883	LW	Armstrong	61,449
R	Albinson	98,617	7,124	VE	Armstrong	55,055
D	Albrecht	51,775	200	S	Arndt	59,132
RA	Aldeguer	247,189	14,725	KM	Arnold	52,687
E	Alexander	69,722	1,455	KG	Arnold	55,523
KD	Alexander	69,675	1,823	DA	Arnott	50,292
L	Alexander	71,905	1,223	J	Arthur	80,332
MO	Alexander	61,899	455	JU	Ashley	76,912
WA	Alexander	83,572	845	S	Ashton	89,138
MR	Algar	89,430	4,240	JP	Ashurst	150,385
D	Alger	69,018	152	NL	Ashurst	109,786
DA	Alger	76,895	429	JA	Ashworth	60,290
MH	Allden	66,593		M	Asleson	68,810
EH	Alle	62,976	8,873	H	Assaf	85,693
J	Allen	61,326	261	BD	Assman	63,970
H	Allison	54,246	2,712	BM	Astells	62,823
KA	Almasch	68,068	8,612	D	Atanackovic	72,611
HF	Alvarado	61,228	3,877	TR	Atherton	97,900
BD	Ambrosi	69,422	1,992	RA	Atzenberger	67,890
DA	Amies	56,135	2,996	MP	Au	52,852
F	Amjadi	91,028	50	MY	Au	95,827
JA	Anaka	88,194	8,363	K	Aujla	57,044
H	Anaya	53,819		DA	Auld	67,178
AC	Andersen	59,422	4,763	RK	Austrom	80,178
MV	Andersen	67,435	281	CK	Auyoung	56,532
RM	Andersen	129,592	6,444	BL	Avent	114,445
T	Andersen	76,231	160	RW	Avis	68,300
VS	Andersen	74,423	2,000	JS	Avren	132,067
AR	Anderson	111,837	7,876	WL	Ay	78,826
B	Anderson	116,939	4,460	R	Ayling	59,075
CR	Anderson	73,207	294	J	Bachman	140,489
DG	Anderson	81,884	10,741	MJ	Bachman	54,877
G	Anderson	69,902	4,856	KH	Bachmeier	90,941
GB	Anderson	67,823	5,507	BJ	Backmo	54,547
KA	Anderson	100,887	406	CL	Backmo	55,123
KR	Anderson	83,855	6,201	AB	Backus	53,209
LG	Anderson	57,119	9,639	C	Badenhorst	82,401

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
RS	Baer	59,017		RF	Bellis	64,504
CM	Bagon	70,394		JF	Beltgens	96,768
H	Bahia	52,131	2,764	SA	Belzer	96,050
DG	Baiko	52,090	15,896	CN	Bemister	84,061
GW	Bailey	56,672	9,534	DR	Bemister	62,341
RE	Bailey	79,247	1,305	LE	Benedictson	106,238
TF	Bailey	92,656	3,706	IF	Bengert	66,079
HS	Bains	76,468	35	RH	Benjamin	68,886
MA	Baird	59,565	3,315	SS	Benjamin	102,212
D	Bairstow	66,891	4,912	CG	Bennett	84,271
EG	Bairstow	58,818	10,588	DR	Bennett	76,078
A	Baker	76,418	3,095	FW	Bennett	133,558
DG	Baker	113,619	11,891	JT	Bennett	65,108
JR	Baker	74,887	6,994	JA	Bennett	53,424
KE	Baker	112,015	7,500	R	Bennett	86,306
R	Baker	62,910	167	RA	Bennett	52,404
RJ	Baker	66,445	1,018	SA	Bennett	61,065
T	Bakkeskaug	78,184	80	SJ	Benson	105,611
S	Bal	51,777	3,292	BJ	Bentham	52,303
R	Balbirnie	95,570	10,123	K	Bentley	51,052
DA	Balcone	66,663	49	DJ	Berard	71,576
JT	Ball	104,961	3,598	DW	Berard	97,847
DA	Balser	130,241	5,960	L	Berard	159,507
A	Barbieri	77,036	4,817	RH	Berg	55,112
MP	Barbour	57,195	1,284	JA	Bergeron	65,300
DR	Barker	52,278	717	UH	Bergmann	103,195
J	Barker	166,395	13,056	RE	Berichon	58,914
RL	Barkley	69,520	3,181	D	Berka	85,637
B	Barnes	61,513	1,811	BE	Berkelaar	84,016
DW	Barnes	78,785	1,225	GJ	Bernard	65,345
MD	Barnes	73,066	1,186	R	Bernard	112,784
WR	Barnes	80,545		LH	Bernhardt	72,420
GS	Barnett	98,427	7,390	FM	Berry	69,977
R	Barone	93,977	8,659	G	Berthold	82,730
G	Barr	72,928	5,587	LM	Berukoff	60,164
P	Barrett	67,347	10,446	K	Bessant	76,321
R	Barron	93,133	2,003	D	Best	79,987
LT	Bartfai	117,058	4,412	G	Best	98,544
RH	Bartholomew	50,491		JA	Betteridge	81,728
SA	Bartman	51,497	220	S	Betts	64,210
GC	Barton	97,846		VD	Bevacqua	50,960
HS	Basi	65,642		JO	Bevan-Pritchard	59,893
KG	Bassett	54,765	3,988	R	Beyer	216,069
L	Bassim	92,505	50	MS	Bhangoo	102,580
J	Bates	71,919	270	RL	Bianchin	82,715
R	Baudys	60,335	994	G	Bianowsky	64,280
DB	Bauerfind	73,405	2,485	O	Biberdorf	68,316
JS	Baum	104,121	5,614	B	Bickel	64,199
AG	Baxter	108,866	1,933	DD	Bidin	113,587
DB	Baxter	59,060	1,306	ER	Bienias	76,902
G	Baxter	115,539	11,152	L	Biggs	59,154
PM	Baxter	66,497	524	B	Billey	76,435
RK	Bean	91,039	165	CH	Billings	51,137
R	Beatty	101,849	7,580	MP	Binnie	58,096
J	Beauchamp	96,108	14,251	GJ	Birch	108,459
M	Beauchemin	50,616	98	J	Birch	56,251
RD	Beaulieu	84,965	3,458	MH	Bird	60,728
P	Beaven	71,167	382	R	Birnie	73,256
TM	Bechard	263,272	25,267	NG	Birt	77,202
HC	Bedard	74,952	1,596	R	Birtch	64,142
SJ	Bedford	70,829	128	DA	Bishop	287,150
PN	Beedle	79,672	17,707	HB	Bishop	98,937
JW	Beggs	100,744	3,157	KJ	Bishop	79,728
PR	Begley	74,371	16,381	M	Bishop	108,097
H	Behn	75,599	2,577	RO	Bishop	140,924
G	Belcourt	59,921		S	Bishop	75,125
B	Bell	58,772		W	Bishop	68,229
HJ	Bell	85,962	9,731	JR	Bissett	96,776
PW	Bell	128,238	13,142	GM	Bittante	56,310
SA	Bell	92,805	708	S	Bjorklund	101,987
PR	Bellamy	60,272	593	GC	Bjorkman	76,348
RF	Bellerose	53,277	838	DJ	Black	145,553

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
MA	Black	67,253	40,683	GE	Boyce	75,413
R	Black	56,785	899	A	Boyd	67,022
E	Blackham	52,634	1,004	G	Boyd	115,048
PR	Blacklock	51,213	7,226	W	Boyd	125,744
BG	Blackman	80,362	12,808	G	Bozic	64,371
D	Blackwood	50,336		RF	Braam	89,521
DE	Blais	64,174	1,713	PS	Bracken	87,692
W	Blake	63,036	793	R	Bradd	82,928
BC	Blanchette	61,548	184	DJ	Bradley	82,866
CE	Bland	58,495	4,681	GD	Bradley	100,782
H	Blecker	81,086	417	GS	Bradley	63,685
M	Bleko	74,553	306	JE	Bradley	73,227
RA	Blenkiron	57,721	1,821	RM	Bradley	97,917
RW	Blenkiron	72,362	13,602	TR	Bradley	63,725
IN	Block	119,942	1,829	RG	Bradshaw	65,755
CW	Blokland	90,171	2,370	SG	Bradshaw	67,975
S	Blom	53,625	6,797	WT	Bradshaw	72,063
HJ	Blommestein	69,114	177	MG	Braem	94,663
WP	Blow	61,891	2,857	P	Brand	92,199
GM	Blue	64,850	1,525	TJ	Brand	93,948
M	Bobb	55,891		RR	Brandon	90,337
AJ	Bock	54,817	14,903	KJ	Brandson	69,878
KW	Bocker	50,368	114	MK	Brandson	71,357
B	Bodell	85,241	18,586	JA	Brandt	82,145
P	Boden	54,154		JP	Branham	57,215
JA	Bodenham	92,380	1,288	RL	Branning	60,730
AM	Bodnar	53,171	34	SL	Brannlund	95,007
C	Boehringer	50,574	8,446	TW	Brannlund	75,387
A	Boersma	59,956	1,368	OC	Brant	107,060
JB	Boersma	63,277	273	RC	Brautigam	93,436
B	Boese	60,863	866	KE	Bray	60,157
D	Boffy	53,804	67	EY	Breakey	94,447
LH	Boffy	95,445	2,140	KG	Bremner	54,464
RB	Boffy	63,476	2,276	TD	Bretton	57,724
AH	Bogetti	91,101	900	TC	Breukels	77,020
W	Bogle	57,407	1,703	RK	Brewis	66,758
TA	Bogue	70,850	2,250	DA	Bridal	72,728
BD	Bohmer	64,916	936	JE	Briden	87,920
AJ	Boldt	119,296	19,884	PJ	Bridges	95,625
R	Boldt	96,709	4,140	S	Bridgman	64,949
RN	Boldt	51,474	1,239	EK	Brilden	89,885
AJ	Bolger	130,099	4,216	AB	Briggs	73,458
B	Bolton	51,548	2,558	GA	Briggs	72,913
JP	Bolton	57,331	328	HA	Briggs	76,580
RN	Bolton	89,746	15,779	PA	Briggs	53,723
C	Boltwood	56,769	1,872	R	Brighton	97,825
JM	Bond	109,692	3,305	BR	Brintnell	70,853
GT	Bone	83,312	6,190	DM	Brittain	62,469
MA	Bone	52,140	135	HA	Broadhurst	143,366
G	Boni	52,220		RT	Brodie	84,775
F	Bonn	77,131	11,277	R	Brom	54,020
JD	Bonser	87,574	2,345	DA	Bromley	86,565
E	Boon	85,912	1,697	J	Brookes	73,505
JM	Boots	98,095	3,699	AS	Brooks	54,319
GJ	Boroevich	60,979	337	DJ	Brooks	100,215
S	Borradaile	92,981	10,433	PR	Broomfield	76,755
RM	Borsoff	53,905	2,245	CL	Brosseau	82,618
JD	Borthwick	99,076	300	AE	Brotherston	110,240
PG	Bosa	78,166	5,037	AM	Brown	54,654
JR	Botham	75,777	78	CS	Brown	82,359
DC	Boucher	97,539	2,381	EJ	Brown	85,007
P	Boucher	102,029	738	GK	Brown	55,632
K	Boudreau	58,648	1,402	GH	Brown	55,342
D	Boulanger	68,626	1,091	K	Brown	99,219
JA	Boulet	54,711		KR	Brown	95,959
GJ	Bourguignon	179,855	5,474	M	Brown	54,971
BL	Bourke	75,666	1,132	MM	Brown	65,975
DR	Bourne	135,259	11,564	MS	Brown	63,428
DR	Bowditch	134,252	9,827	TM	Brown	61,002
R	Bowen	56,011	7,561	WA	Brown	68,055
KB	Bowie	53,721	4,059	FA	Browne	63,623
RG	Bowles	51,918	1,472	KD	Browning	86,559

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
HE	Brownlow	90,787	5,092	EJ	Caldes	50,249
DR	Bruce	65,317	5,974	L	Caldwell	68,397
GD	Bruce	60,098		M	Callaghan	58,454
JA	Bruce	92,222	8,999	SM	Callaghan	101,206
ML	Bruce	51,115	3,801	D	Callewaert	137,196
AR	Bruder	72,894	180	RL	Calvert	108,683
IA	Bruhs	72,933	5,064	AG	Cameron	50,632
GR	Brule	75,325	3,656	S	Cameron	52,496
WJ	Brunner	125,961	582	TW	Cameron	131,114
NV	Bruschetta	67,075	10	A	Campanile	59,570
SA	Bruyneel	150,293	3,752	C	Campbell	58,253
GS	Bryant	69,065	801	D	Campbell	93,459
DC	Bryson	127,739	16,768	ED	Campbell	79,116
NP	Bubbar	51,498	18,339	M	Campbell	113,692
ME	Bubenko	68,140	205	MI	Campbell	73,969
SD	Bublitz	51,858		NA	Campbell	69,178
CL	Bucar	126,627	18,588	NM	Campbell	133,669
K	Buccini	79,264	1,830	RV	Campbell	58,737
DB	Buchanan	111,846	4,849	RR	Campbell	71,102
DC	Buchanan	85,598	1,816	WM	Campbell	69,252
P	Buchanan	83,040	3,734	BD	Cann	55,569
MF	Buchko	142,637	7,892	JA	Canning	50,755
A	Bucknell	93,082	1,318	S	Canning	91,065
TA	Buckoll	90,503	7,677	BG	Cannon	62,042
M	Bucy	101,715	4,442	TS	Cannon	51,157
PL	Bucy	53,166	191	S	Cantlon	65,124
JJ	Budd	74,285	4,930	J	Cao	67,396
M	Buhler	50,141	1,400	LJ	Carabetta	86,529
D	Buker	76,269	1,118	G	Cardinal	92,800
D	Bulger	100,853	4,013	RG	Cardon	109,926
RG	Bullock	64,402	5,221	RW	Carlow	80,654
HE	Burbee	72,357	14,534	AG	Carlson	54,811
JL	Burbridge	50,368	227	IL	Carlson	62,115
BJ	Burk	116,919	904	MD	Carlson	129,450
E	Burkard	69,679	4,059	JD	Carmichael	91,997
GR	Burke	69,006	716	RE	Carmichael	77,133
GE	Burkitt	81,600	5,620	M	Carroll	62,179
SA	Burkitt	86,278	9,248	AK	Carruthers	52,748
WF	Burkitt	66,195	15,888	ML	Carson	192,986
GS	Burnell	85,079	2,290	GD	Carter	107,712
GM	Burnell	66,507	435	IL	Carter	74,815
DG	Burnett	80,621	2,848	KL	Carter	53,670
V	Burnett	53,102	2,192	MN	Carter	66,296
GE	Burnip	55,028	7,952	RG	Carter	80,094
J	Burns	60,751	3,234	EW	Cartier	88,091
LA	Burns	58,820	239	G	Caslor	69,064
TE	Burns	116,458	10,693	EB	Catapia	68,207
WA	Burpee	128,879	26,940	BH	Catling	118,367
G	Burr	73,898	666	JD	Cattanach	127,514
RA	Burr	94,458	505	A	Catto	67,504
KG	Burri	56,432	2,044	DA	Cave	135,287
MJ	Burri	56,466	3,558	MJ	Cavin	89,445
N	Burroughs	85,445	3,528	MR	Cayne	64,166
D	Burton	65,603	1,605	LK	Chadsey	51,092
RC	Burton	69,733	2,042	D	Chai	89,891
W	Burton	52,892	146	LK	Chamberlain	56,245
P	Burville	70,577	161	B	Chambers	92,043
WH	Bush	107,077	1,478	JM	Chambers	54,046
PA	Bustamante	97,912	323	KB	Chambers	51,377
T	Bustillo	50,811		SW	Chambers	81,284
KA	Butterfield	54,120	5,899	WL	Chambers	51,134
HR	Butters	79,211	1,335	C	Chan	106,453
JP	Bye	80,032	358	CJ	Chan	115,517
R	Bygdnes	75,474	1,007	DK	Chan	77,087
L	Byhre	71,960	9,908	DW	Chan	85,258
BW	Byrnell	77,509	50	DY	Chan	58,489
R	Byrnell	136,014	18,228	E	Chan	56,227
WA	Cachero	80,970	4,535	GK	Chan	68,691
D	Caldarone	102,214	1,429	JT	Chan	53,691
DW	Calder	113,384	4,032	LL	Chan	65,397
J	Calder	66,606	1,752	LK	Chan	74,717
PD	Calder	121,836	10,835	SY	Chan	72,126

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
WW	Chan	108,401	267	HL	Chu	74,471
W	Chan	67,347	294	P	Chu	55,778
P	Chand	90,041	907	T	Chu	67,938
AT	Chang	102,921	1,462	VS	Chu	121,838
DC	Chang	60,336	1,220	K	Chun	99,066
A	Chan-McLeod	110,726	13,742	A	Chung	85,258
K	Chao	51,201	2,013	E	Chung	59,944
SJ	Chapman	75,636	1,055	SJ	Chung	95,748
TG	Chapman	101,040	3,442	SY	Chung	65,222
WG	Chapman	74,426	3,485	WH	Chung	83,614
A	Chappell	92,799	2,464	L	Chutskoff	99,446
BL	Charles	83,565	310	DT	Chwaklinski	81,805
TA	Charles	65,582		R	Ciavarro	95,592
S	Charlesworth	71,680	8,958	JJ	Ciccone	54,646
FD	Charman	59,440	254	IV	Cicchin	60,852
RD	Charman	54,306	7,980	R	Cielien	113,827
J	Charnley	50,369		M	Cienciala	65,502
M	Chau	59,128	2,287	M	Ciziik	92,883
RH	Chau	52,528	119	JH	Clapauch	66,886
T	Chau	146,367	1,072	DG	Clare	71,392
MW	Cheater	85,136	7,292	G	Clare	111,761
CI	Chen	53,319	25	C	Clark	65,244
SS	Chen	106,968	1,580	DM	Clark	97,230
IP	Cheng	112,697	2,004	L	Clark	69,573
JS	Cheng	54,971	738	RD	Clark	60,074
P	Cheng	71,166	19,204	BP	Clarke	109,381
PH	Cheng	59,700	1,200	DM	Clarke	87,221
W	Cheng	94,164	7,545	GW	Clarke	54,726
W	Cheng	96,430		WA	Clarke	65,462
KL	Cheong	152,465	3,467	PJ	Clattenburg	88,788
L	Cherkas	87,990	16,457	M	Claxton	66,960
RG	Chernenkoff	73,337	2,925	GG	Cleave	61,377
L	Chernenkov	72,589	1,075	RD	Clelland	83,295
WD	Cherry	51,542	97	R	Cleven	116,395
S	Cherukupalli	99,807	5,733	GA	Clibbett	107,314
JE	Cherwoniak	69,453	5,417	BE	Cline	65,567
AG	Cheshire	55,606	322	WG	Cline	55,311
JD	Chester	57,388	1,712	JR	Clouston	97,578
CS	Cheung	96,098	100	JE	Clymo	87,816
CP	Cheung	75,595		KH	Coad	57,880
MK	Cheung	96,499		JF	Coard	88,626
MP	Chew	55,371		AN	Coburn	80,267
EW	Chia	58,056	249	D	Cochran	84,434
KN	Child	86,050	24,572	LJ	Cochran	62,106
NS	Chinatambi	69,703	569	CJ	Cochrane	53,326
FM	Ching	56,268		GA	Cochrane	88,466
A	Chiu	60,317	96	S	Coffey	91,288
E	Chiu	65,389	3,158	R	Coffin	54,603
J	Chiu	106,924	8,141	GT	Coghill	65,282
KT	Chiu	89,704	732	LB	Coghlann	80,734
G	Chong	73,425	54	NJ	Colby	105,631
NK	Chopra	98,508	631	BP	Cole	101,298
R	Chore	59,668	1,041	M	Cole	59,197
CP	Choudhury	108,717	1,458	TL	Cole	50,680
DW	Chow	51,654	1,194	L	Colebert	70,528
GK	Chow	96,675	9,543	Y	Colebert	51,561
LK	Chow	70,892		RJ	Coleman	57,672
LK	Chow	83,677	5,361	RH	Coleman	85,787
P	Chow	109,836	405	F	Collette	81,206
SY	Choy	50,779		DC	Collins	57,681
D	Chrapco	65,152		J	Collins	54,275
CT	Christensen	55,031	1,816	R	Collins	72,326
DP	Christensen	71,088	6,099	W	Collister	55,289
JL	Christensen	56,009	80	A	Colquhoun	83,206
SA	Christian	64,589	4,438	SJ	Colville	93,581
DA	Christianson	95,233	295	DJ	Combs	60,913
DR	Christianson	83,485	774	RK	Comer	52,723
KA	Christianson	96,302	1,961	A	Comfort	61,613
MR	Christianson	77,969	1,991	MJ	Compton	69,093
DM	Christie	101,507	4,079	FW	Condashoff	92,792
BP	Chu	57,349	791	MG	Congdon	50,104
DL	Chu	75,305		SG	Connacher	106,101

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
LG	Connor	66,726		DN	Crowe	56,722
BB	Conrad	82,174	1,027	GH	Crowhurst	83,094
C	Constant	56,684	2,305	B	Crowther	105,227
D	Conway	94,713	14,412	CF	Culpin	90,240
G	Conway	90,546	7,166	D	Cummings	65,945
TM	Conway	243,440	4,842	VD	Cummings	89,328
TJ	Cook	90,481	13,445	D	Cunningham	104,251
VH	Cook	63,752		EJ	Cupit	61,193
EA	Cooley	154,244	2,428	RA	Cupit	84,327
GR	Cooley	88,867	1,744	K	Curley	102,640
LA	Cooper	78,190	22,275	RS	Curtis	176,247
RW	Cooper	62,281	220	BT	Curzon	54,279
RI	Coope	84,110		A	Cusano	75,666
GD	Corbett	141,206	5,992	ER	Dagan	65,386
R	Corbett	62,825	67	C	Dahl	111,263
F	Corbould	69,540	3,036	B	Dahlie	83,076
D	Cornell	57,052	200	N	Dai	53,476
L	Cornish	64,033		KD	Dalgarno	80,580
BR	Corns	70,577	150	P	Dalgleish	54,038
KW	Corrigan	58,276	6,468	SM	Dalman	53,898
MR	Corrigan	144,333	4,324	G	Daly	55,076
DW	Corris	83,249	4,571	P	Daly	52,450
SA	Corsie	59,325	249	G	Dang	115,653
D	Cory	60,503	1,603	K	Dang	110,087
JM	Costello	449,144	35,946	BA	Daniel	69,766
RR	Cote	120,618	2,974	BS	Daniel	96,246
EW	Cottingham	69,901	741	L	Daniels	66,594
HN	Cottingham	74,607	626	JD	D'Aoust	54,258
R	Cottingham	71,638	5,843	JD	Dashwood	60,385
DJ	Coulas	58,983	119	AJ	Davey	61,545
ET	Coulombe	85,815	10,387	GP	Davidson	81,801
KH	Coulter	55,716	11,285	HW	Davidson	64,964
RK	Coulter	86,162	1,235	J	Davidson	61,861
AP	Coupe	80,480	4,636	KB	Davidson	57,641
A	Coupe	50,905	551	KJ	Davidson	91,147
J	Coupe	59,218	5,808	W	Davidson	86,737
J	Coupe	108,697	3,814	J	Davie	56,220
W	Cousins	104,061	9,219	J	Davie	59,484
AW	Coutts	63,309	9,565	JS	Davies	56,272
GD	Coutts	75,595	702	D	Davis	89,081
WS	Coutts	86,613	1,936	EB	Davis	57,284
LR	Cowell	83,772	1,193	GB	Davis	93,804
D	Cowie	57,183	17,788	JH	Davis	102,410
FN	Cox	64,539	964	L	Davis	58,559
SJ	Cox	66,898	1,098	D	Davison	61,895
AN	Crabtree	69,163	1,813	JR	Davison	87,939
SD	Crabtree	86,788	1,438	MW	Davison	79,629
E	Cramer	53,527	60	GJ	Dawkins	62,023
LM	Crampton	77,681	6,672	R	Dawson	55,133
D	Crane	58,887	159	MS	De Asis	72,773
KM	Craven	50,568	495	VA	De Capite	78,098
E	Crawford	65,774	345	BL	De La Giroday	64,906
PW	Crawford	63,487		J	Deacon	66,659
I	Creed	55,552	266	RC	Deans	57,651
SA	Crees	56,107		M	Dear	105,496
JS	Crerar	62,771		NR	Dear	90,457
JH	Cresdee	63,221	1,459	R	Dedemus	69,439
GL	Cretelli	101,040		J	Defries	105,114
D	Crisan	56,914	8,139	DE	Deguire	71,483
LJ	Crist	75,903	3,112	M	Dehaan	99,251
GM	Cromarty	95,343	23,439	TD	Deines	71,145
GE	Crompton	54,712		J	Delage	59,692
JF	Crompton	55,044	787	DA	Delcourt	96,385
DL	Cronan	102,847	4,846	DF	Della Maestra	72,797
RD	Cronk	101,855	1,248	K	Dellow	69,660
DP	Cross	70,314	768	DL	Delmonico	80,462
DW	Cross	90,243		KR	Delmonico	91,253
RA	Cross	71,133	12,501	WE	Delorme	93,284
W	Cross	85,873	564	J	DelRaj	77,776
RD	Croswell	65,072		DB	Demerse	218,682
BR	Croteau	60,060	1,629	MF	Demoor	80,619
RG	Crothers	71,916	5,684	D	Den Biesen	55,487

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
RE	Denby	68,320	1,121	KG	Duchak	70,979
RG	Denis	78,582	3,013	SA	Ducharme	61,358
LJ	Dennis	52,160	360	RD	Duclos	71,524
DY	Dent	93,882	11,442	JP	Duffy	78,943
RM	Depuit	82,571	3,253	KG	Duhamel	57,164
ND	Dermody	103,245	14,101	MK	Dun	50,788
B	Derrien	75,717	12,651	DA	Duncan	61,389
A	DesLauriers	91,187	28,494	DG	Duncan	105,932
D	Devlin	70,150	14,693	WC	Duncan	51,097
G	Dewar	51,630	55	L	Dundas	72,810
T	Dewar	61,585	2,577	PM	Dunham	69,202
D	Deyagher	84,013	13,585	DD	Dunlop	155,692
AG	Dezell	75,622		DJ	Dunne	148,999
NS	Dharamshi	94,685	8,704	CW	Dunsford	67,631
D	Dhari	77,733	3,640	TB	Duong	119,071
S	Dhillon	52,455	2,197	JG	Duplessis	94,234
AS	Dias	71,364	1,719	AM	Duquiatan	51,060
GL	Dickie	78,599	1,303	BJ	Durand	60,566
JD	Dickin	65,313	521	D	Duric	67,746
GE	Dickson	65,155	3,102	R	Durrell	68,131
B	Diemert	66,613	4,423	M	Dushnitsky	70,803
BE	Dietrich	59,123	1,149	R	Dusil	103,470
B	Dill	97,833	12,466	S	Dutka	59,143
TL	Dinsdale	78,459	9,278	W	Duval	71,212
ND	Dinunzio	73,945	55	JH	Duxbury	107,239
AW	Dionne	78,413	6,069	GS	Dwernychuk	120,108
TC	Dithurbide	79,300	919	LA	Dwolinsky	92,325
BH	Dixon	77,560		WT	Dyble	88,558
J	Dixon	142,539	32,952	D	Dyck	52,345
HA	Dobbeck	114,205	1,272	L	Dyck	111,163
BF	Dobranowski	104,544	2,899	SE	Dyer	88,557
GP	Dobson-Mack	120,590	1,634	JS	Dyke	88,890
DG	Docherty	50,381		C	Dyson	98,309
MG	Doctor	60,429	200	GT	Dziedzic	100,427
AG	Dodge	61,524	1,914	LM	Eagle	65,177
LL	Doepker	107,076		EC	Earl	56,728
WT	Doka	64,268	6,058	LK	Eddy	59,229
DJ	Don	55,034	17,347	J	Edgar	58,116
FG	Donaghy	88,483	9,923	EJ	Edge	63,229
LA	Dong	192,783	13,015	DV	Edgelow	77,015
S	Dong	52,483	653	B	Edmond	95,637
KD	Donnan	66,156	2,082	OJ	Edvardsen	85,675
PJ	Donovan	75,576	456	C	Edwards	64,257
P	Dool	51,191	1,820	GD	Edwards	59,231
MJ	Dormer	51,315	1,240	JC	Edwards	128,102
C	Dorward	54,179	4,883	PJ	Edwards	50,290
HD	Dorward	55,617		R	Edwards	63,665
BM	Dos Remedios	69,867	3,055	F	Egan	113,057
DM	Doskotch	80,093	2,646	PA	Egan	90,594
KA	Dostie	57,950	5,147	DR	Eger	216,258
B	Douglas	79,401	5,231	AJ	Egerton	93,998
NL	Douglas	65,351	4,637	DD	Egroff	96,507
R	Douglass	59,346		D	Ehlert	58,255
D	Dowdell	72,910	5,075	MN	Eidsness	74,129
RJ	Downey	85,243	6,945	KA	Eiers	74,991
RC	Downey	83,906	1,189	TC	Einarson	110,638
SI	Downey	50,493	1,483	BL	Eldridge	51,376
LT	Doyle	54,139	139	G	Eldstrom	50,724
GR	Drabinasty	135,490	1,018	RT	Elgie	83,436
B	Drader	89,445	15,053	T	Elgood	51,339
RM	Dragman	56,547	201	LJ	Elkins	52,318
RM	Draugelis Dawson	56,470	1,820	B	Ellerman	50,222
GJ	Drazenovic	52,500	325	D	Elliot	100,894
JL	Dresler	84,749	8,396	EF	Elliott	99,028
S	Drexel	58,037	11,704	RW	Elliott	51,467
G	Driedger	60,745	3,070	DB	Ellis	58,582
AH	Driscoll	55,188	23,098	RM	Ellis	106,075
ME	Drown	56,618	3,948	DB	Ellison	56,128
DJ	Druce	139,291	430	GG	Ellwyn	54,991
BR	Dryden	64,088	2,440	AF	Elnweihi	121,866
FM	Du Plessis	74,773	93	B	Elton	73,886
A	Dubas	71,577	840	MJ	Elvidge	86,631
						1,228

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
S	Emery	76,742	10,417	LC	Fedan	55,661
AR	Emo	60,026	294	MA	Fedderspiel	202,353
RA	Endersby	63,871	1,279	R	Fedorick	91,966
EG	Enegren	107,944	11,671	S	Feldstein	101,070
CD	Eng	83,273	108	R	Felton	78,782
DK	Eng	78,158	531	GA	Fenwick	105,836
DA	England	86,075	2,640	G	Fenwick	114,085
CR	English	54,255	612	RG	Fequet	53,964
K	English	103,903	6,666	KG	Ferguson	89,898
LR	Engman	60,648	5,970	MC	Ferguson	89,927
RR	Engstrom	72,633	935	RD	Fernandes	128,728
DB	Enns	63,759	431	WJ	Fernihough	205,929
JA	Enns	56,483	11,538	TE	Ferolie	72,115
NM	Enock	99,302	732	A	Ferreira	53,147
B	Enright-Peterson	85,845	2,539	N	Ferri	93,350
MD	Entwistle	92,554	21,203	MW	Ferrier	76,288
P	Entwistle	71,957	999	PT	Ficycz	78,159
DB	Epp	95,715	496	DA	Fields	119,200
J	Epp	50,484	3,285	DR	Filer	62,202
B	Epting	50,225	723	CJ	Fingler	119,326
G	Erho	62,293	30,144	J	Finkenbine	57,363
KJ	Erickson	63,053	2,591	JG	Finley	70,451
GA	Eriksen	63,306	1,264	LJ	Fisksars	76,249
S	Ernst	60,296	1,236	M	Fischer	70,487
GD	Esau	71,292	6,018	BA	Fish	87,139
WH	Eschner	76,292		DB	Fisher	65,802
EM	Esguerra	112,418	898	FB	Fisher	83,223
HG	Esplen	69,806	136	RI	Fisher	67,316
KL	Essery	56,143	908	BE	Fitzgerald	50,418
FC	Esson	51,082		BD	Fitzgerald	61,031
A	Estergaard	76,437	6,721	D	Fladmark	83,552
EP	Ethier	60,973	3,027	M	Fleming	73,754
P	Ethier	95,822	11,297	MI	Fletcher	50,706
KL	Ettinger	58,049		L	Flint-Petersen	122,661
C	Evans	59,112	1,608	W	Florczyk	98,530
LJ	Evans	62,205	9	LJ	Flynn	143,000
RT	Evans	65,465	9,888	J	Foley	53,483
MJ	Everett	99,482	580	C	Folkestad	100,663
JT	Evo	56,179	412	B	Fong	88,701
MP	Ewaniuk	59,294	453	D	Fong	52,568
GM	Ewart	55,025	59	JS	Fong	100,337
L	Ewert	65,975	323	KJ	Fong	64,556
DA	Eyre	79,125	20,333	TC	Fong	101,968
SA	Ezaki	51,351		SS	Foo	95,535
BT	Ezelyk	51,666	794	A	Forbes	96,292
RL	Ezelyk	52,539	1,868	BR	Forbes	106,859
RL	Ezelyk	70,193	2,666	CM	Forbes	52,878
PF	Ezinga	79,243	7,674	K	Forbes	58,705
DV	Facey	106,701	14,684	SE	Forbes	83,448
SS	Factor	59,780		DW	Ford	92,745
K	Fadaei Razavi	53,449	1,752	GN	Ford	115,398
S	Faisal	58,719	8,158	SF	Fordham	63,543
MG	Fait	71,095	13,975	TG	Forget	88,918
SR	Favire-Duboz	55,873	6,663	R	Fornasier	68,725
WR	Fajber	91,151	3,956	CS	Forrest	53,871
BY	Fan	110,875	7,064	MC	Forster	64,535
J	Fan	56,860	1,058	MJ	Forster	94,623
Z	Faquih	64,097	130	BC	Foss	72,197
RA	Faris	66,868	11,879	DW	Fossa	76,979
JM	Farmer	74,907	930	JS	Foster	54,533
F	Farmere	65,856	360	S	Foster	99,749
LM	Farn	54,924		D	Fotiou	266,199
RI	Farnan	81,639	90	PE	Found	76,457
S	Farr	61,724	166	SC	Fowles	119,649
GT	Farrell	57,833	540	SG	Fox	53,067
LJ	Farrell	66,258		SW	Frame	62,318
BH	Fast	112,235	6,337	C	Francis	83,325
I	Fattah	65,712	3,449	FD	Francis	97,881
WB	Faulkner	72,885	41,201	GP	Francis	78,116
RT	Favelle	60,596	2,516	GI	Frank	99,859
IM	Fawcus	119,813	4,165	DE	Franklin	175,489
SS	Fearn	55,860		TN	Franklin	118,482

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
DJ	Fraser	91,247	15,958	D	Gaudin	62,794
WD	Fraser	71,256	162	RL	Gauvin	55,476
MR	Freda	50,010		MA	Gedig	83,027
RA	Frederickson	110,261	33,343	R	Gee	55,278
J	Freeman	75,518	10,671	NA	Geelhoed	96,612
GL	French	58,419	6,934	D	Geisheimer	74,371
SL	Frenette	63,124	75	AM	Geissler	116,345
M	Fricke	64,213	60	JE	Gemmill	387,794
GC	Frick	90,495	2,577	B	Genzel	60,818
SB	Friedman	73,276	9,858	LR	George	50,487
HG	Friesen	58,174		PC	George	57,883
IG	Friesen	94,352	9,300	RG	Gerbrandt	81,621
ME	Friesen	56,012		VO	Gerlib	78,486
MH	Friesen	114,903	6,992	TS	Geronomo	50,063
H	Friis-Jensen	57,637	315	D	Gerry	88,175
W	Friml	114,505	22,014	T	Gervais	56,725
L	Frison	54,693	3,468	GA	Gerwin	68,477
BJ	Froelich	56,881	46	TW	Gessell	72,165
E	Froese	80,919	12,658	D	Ghangass	122,754
CL	Frost	115,470	3,082	A	Ghitam	69,696
CM	Froud	66,464	1,958	D	Gibbins	56,693
BC	Fry	95,652	391	D	Gibbons	78,228
BM	Fryer	91,288	1,478	R	Gibbons	77,710
CW	Fuchs	75,801	2,192	KB	Gibney	80,552
S	Fuchs	72,411	70	MI	Gibson	75,481
M	Fukui	98,747	2,241	WJ	Gibson	65,555
DJ	Fuller	70,240		DT	Giesbrecht	78,251
J	Fuller	90,328	4,767	LL	Gifford	76,672
BR	Fulton	113,419	637	W	Gilchrist	51,288
CJ	Fulton	58,214	10,727	LL	Giles	64,786
DA	Fulton	81,564	1,383	DW	Gilgan	136,263
KS	Fulton	69,489	1,680	B	Gill	52,981
RJ	Funfer	72,702	6,355	DJ	Gill	72,173
LY	Fung	58,809	783	HS	Gill	80,847
S	Fung	51,278	467	JM	Gill	74,249
TS	Fung	104,489	5,846	NP	Gillan	100,378
W	Fung	88,917	114	DD	Gillanders	62,170
D	Funk	65,646	2,141	DF	Gillespie	136,380
HJ	Funk	74,396	156	TM	Gillespie	88,440
BP	Fuoco	85,563	999	A	Gillies	180,650
C	Fussell	115,076	1,760	DW	Gilmore	58,171
R	Fussell	56,641	18,178	AC	Gimple	79,005
MJ	Futa	76,078	5,447	BB	Gin	97,809
B	Gadbois	78,081	3,231	J	Gin	63,268
P	Gaffran	84,206	11,602	JE	Gingera	108,467
MR	Gagne	52,222		T	Gingras	58,574
B	Gagnon	112,122	17,232	M	Girard	66,670
DR	Gahr	72,479	759	NW	Girling	112,400
S	Gai	77,189		E	Gladue	76,500
DA	Gallant	52,692	4,150	MH	Glover	99,168
RE	Gallant	75,914	12,316	BR	Glowatski	57,744
DE	Gallo	72,054	8,712	BK	Goehring	112,679
G	Galloway	53,928	7,125	J	Goga	55,757
AW	Gamage	98,133	12,446	BE	Goldbaum	65,328
RD	Gammie	67,819	1,432	B	Gollan	56,364
B	Gan	53,747	100	DL	Gomes	61,621
M	Gansner	50,485	5,696	A	Good	98,082
JK	Gardiner	108,679	1,473	GL	Good	106,999
AM	Gardner	65,639	66	K	Gooden	80,063
JR	Gareau	67,501	21,833	D	Goodenough	58,582
JE	Gares	58,385	450	M	Goodenough	230,021
J	Gargul	68,533		LW	Goodey	54,385
ME	Garland	65,059		DB	Goodfellow	98,644
SJ	Garner	96,334	2,494	RS	Goodman	72,259
G	Garnett	128,471	20,276	RJ	Goodwin	70,306
BW	Garrett	122,834	2,927	DJ	Googel	51,434
CA	Garriock	101,013	7,715	D	Gordon	87,033
M	Garrison	58,330	2,434	KP	Gorman	56,675
MK	Gaschler	53,803		M	Gormick	215,609
SD	Gaskin	96,560	3,124	DA	Gorovenko	72,233
J	Gaspar	51,735	14	RE	Gosney	179,269
JF	Gaspard	117,831	969	JV	Gothard	142,971

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES	
K	Gowan	84,994	204	DW	Hale	111,019	529
BR	Gowen	50,732	6,526	PJ	Hale	58,627	1,218
RP	Gowlan	82,448	11,056	RB	Hale	70,788	165
PS	Grabowski	71,135	568	JJ	Haley	98,671	3,743
K	Graeme	144,179	24,910	BD	Hall	66,808	
KA	Graeme	80,961	5,007	CC	Hall	92,100	2,064
K	Graeme	107,494	15,854	DM	Hall	54,465	549
DM	Graham	53,211	601	RA	Hall	65,284	1,881
F	Graham	83,750	180	G	Hallaway	84,993	4,313
MS	Graham	53,746	1,526	BJ	Hallborg	110,200	18,280
PE	Graham	92,927	21,655	J	Halley	65,481	8,698
SW	Graham	71,145	553	RN	Hallinan	77,899	1,454
PD	Grainger	51,956	928	G	Halmaghi	51,548	374
B	Granstrom	80,860	2,095	DG	Hamagami	69,673	821
A	Grant	96,101	15,741	WM	Hambuechen	54,776	904
D	Grant	52,917	2,018	JC	Hamer	51,819	1,927
D	Grant	69,887	180	G	Hamil	90,188	3,433
JB	Grant	67,126	640	LW	Hamilton	55,866	5,026
LM	Grant	65,786	1,352	H	Hamilton Harding	58,063	233
MG	Grant	62,537		ME	Hammond	56,007	27
RJ	Grant	51,476	1,992	DL	Hamp	95,829	20,342
S	Grant	54,949	51	GA	Hampton	85,789	1,186
SD	Gray	61,877	12,018	RR	Handby	97,562	779
D	Grayson	54,949		RM	Handford	50,810	1,465
DB	Greaves	60,268	1,941	AD	Hanert	80,688	5,706
M	Green	53,679	15	KA	Hanlon	63,225	1,834
RL	Green	77,432	259	ME	Hanlon	120,166	1,713
RK	Greenlaw	54,925	1,359	JT	Hanna	90,880	1,943
JC	Greenwell	83,126	1,795	R	Hanna	81,272	871
MJ	Greenwood	56,184	450	CR	Hannah	61,300	12,640
MS	Grewal	66,877	714	RD	Hansen	91,685	122
O	Griffin	64,737	6,664	DC	Hanson	70,268	
BG	Griffith	56,648		V	Hanson	80,245	1,219
TK	Griffith	82,724	5,053	WA	Hanson	57,306	1,712
DR	Griffiths	74,758	16,737	S	Harada	119,060	14,906
A	Grikis	98,771	10,485	BL	Hardy	56,828	977
AM	Grikis	59,621	4,899	DL	Hardy	142,214	3,748
D	Grimes	80,227	4,943	E	Hardy	65,541	
FR	Grimm	108,905	11,910	MS	Hardy	81,177	267
C	Groenevelt	87,739	16,527	D	Hare	90,571	416
LH	Groombridge	65,299	771	LE	Harker	62,566	11,544
JA	Grosse	62,350	1,458	KM	Harlow	53,261	925
RM	Grout	130,226	8,839	DR	Harney	134,544	1,639
C	Groves	69,301	3,865	BW	Harper	83,017	6,187
KL	Groves	93,233	652	D	Harper	62,916	4,725
RC	Groves	93,199	2,589	B	Harrap	98,350	1,267
H	Gruber	81,736	978	C	Harrington	59,654	338
A	Grujic	77,985	1,894	P	Harrington	97,992	1,186
PD	Grundy	89,856	9,695	AD	Harris	102,493	12,069
V	Grywinski	51,007	123	HL	Harris	202,281	519
JC	Gugins	99,813	11,400	MJ	Harris	90,665	2,716
W	Guilbault	132,669	9,199	W	Harris	74,816	
BD	Guile	77,704	7,748	DA	Harrison	329,935	12,056
WR	Gunn	61,241	8,060	KA	Harrison	96,159	163
DR	Gunson	63,036	536	S	Harrison	113,414	18,822
JH	Gurney	137,070	17,606	SR	Harrison	57,619	
MJ	Gurney	84,134	212	MD	Harstone	56,547	4,770
CW	Gurnsey	100,791	9,437	WG	Hart	70,160	3,243
M	Gusola	53,770	2,037	IJ	Hartel	57,533	1,888
B	Gustason	70,322	2,543	D	Hartford	114,224	62,257
B	Gustaspi	119,263	7,752	KL	Harvey	74,016	1,586
AK	Guy	58,705	780	S	Harvey	57,544	590
JC	Gwilliam	59,689	1,084	TW	Harvey	79,629	1,340
MP	Gwilliam	150,881	10,406	J	Harwood	52,249	1,418
T	Haaf	53,784	412	LJ	Harwood	72,357	1,762
M	Haag	95,937	2,366	H	Hasebe	65,468	745
JD	Haan	54,179	3,434	MH	Hassan	73,056	14,804
MP	Hackwell	81,760	1,790	WD	Hastie	72,771	436
B	Hadden	62,364	2,255	MW	Haston	73,454	419
GR	Haddow	118,581	9,581	GR	Hatala	99,150	23,215
LD	Haffner	147,843	14,627	BL	Hatch	93,280	19,286
MR	Hajnrych	98,008	1,268	JM	Hatch	79,242	763

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
MR	Hatch	71,793		KH	Hilger	62,203
S	Hatch	126,247	4,777	BL	Hill	74,488
FM	Hathorn	122,961	236	DG	Hill	110,333
CK	Hau	116,427	836	DR	Hill	73,000
F	Hauzer	109,294	3,149	E	Hill	85,463
SA	Hawes	51,859	162	M	Hill	58,544
RM	Hawkes	97,781	15,645	MA	Hill	73,454
FH	Hawkins	83,134	31	RJ	Hill	74,658
SR	Hawkins	110,398	3,488	DB	Hills	107,152
NM	Hawley	103,999	4,396	GW	Hilton	117,591
RA	Hayek	51,557	1,065	CM	Hinchcliffe	67,824
D	Hayes	50,167	345	JG	Hinds	55,689
I	Hayes	75,056	18,669	RR	Hinkel	97,959
LH	Hayward	76,175	1,816	FJ	Hinmueller	56,036
FC	Hazell	50,729	234	SA	Hirji	62,120
DA	Head	66,192	17,025	BM	Hirschfield	80,250
SL	Heaton	52,902	6,943	KW	Hirtle	92,159
D	Heba	51,826	962	DS	Hiscocks	62,311
B	Hebden	72,728	11,718	SM	Hlavacek	52,011
DP	Hebert	82,521	568	H	Ho	60,384
TR	Hedges	74,223	11,469	LM	Ho	62,961
JW	Hedley	68,671	2,910	S	Ho	91,310
ML	Hedley	51,052	5,980	BJ	Hobkirk	77,707
GW	Heenan	66,288	30,085	CG	Hobson	51,314
G	Hefflick	95,258	456	S	Hobson	98,488
WH	Hegan	59,822	340	ST	Hoekstra	84,768
B	Heggie	57,601		H	Hofer	88,001
DW	Hein	102,230	20,484	KL	Hofer	56,183
P	Heinrichs	102,417	11,343	GC	Hoff	54,842
HE	Helmersen	54,276	133	CF	Hofferd	62,428
KA	Helps	57,624	25,029	B	Hoffman	64,956
C	Helston	99,603	15,299	MJ	Hogg	64,968
S	Heming	52,954	390	R	Hoggarth	71,422
CD	Heminsley	123,974	9,825	F	Hogman	87,473
M	Hemmingsen-We	147,770	8,502	EG	Hohertz	63,026
A	Hennani	59,270	1,209	R	Hohner	62,978
E	Henderson	74,562	918	D	Holden	86,196
G	Henderson	85,600	1,384	CW	Holder	119,342
NS	Henderson	58,553	2,243	EO	Holgate	56,980
R	Henderson	75,317	2,885	GJ	Holisko	79,990
RM	Henderson	52,455	5,017	DJ	Holitzki	111,596
JJ	Heng	69,716	178	R	Holitzki	82,723
TW	Hengen	60,674	9,273	F	Holland	56,764
GA	Henriques	125,221	8,324	HA	Holland	67,963
T	Henry	52,041		PH	Hollingshead	50,633
JE	Henschke	50,176	1,230	C	Hollins	73,894
CF	Henville	128,477	37,282	LJ	Hollybow	79,999
R	Hepple	71,848	4,825	B	Holm	98,104
K	Heppner	68,772	1,085	IJ	Holma	79,685
P	Herbert	70,012	362	JN	Holmes	142,892
IC	Herejk	109,202		AS	Holmgren	73,418
HH	Heringer	55,716		DW	Holmstrom	53,370
WJ	Herman	63,900	3,773	N	Holowaty	51,852
RW	Hern	56,069	6,310	AG	Holt	99,113
DM	Herrington	81,824	231	SA	Holt	54,009
JM	Herrington	94,605	5,812	B	Holtby	71,560
R	Herter	72,201	4,750	JG	Holzmann	67,631
JM	Heslop	70,946	1,571	PD	Homenuk	116,907
H	Hewlett	75,870	618	S	Homenuk	51,369
WH	Hey	70,489	650	RB	Homewood	96,715
RW	Hickerson	53,145	118	MK	Hon	96,046
DJ	Hicks	83,614	300	GS	Honeyman	86,505
AJ	Hiebert	108,242	94	E	Hong	132,033
GL	Hiebert	65,888	8,419	F	Hong	75,776
EN	Higginbottom	74,688	6,142	RC	Honkawa	55,081
SA	Higginbottom	52,328	892	MK	Honour	60,513
P	Higgins	74,817	7,455	WA	Hood	70,170
BG	Hikichi	78,598	34,597	LA	Hoolsma	54,329
J	Hikichi	57,177	3,994	B	Hooper	87,433
LE	Hildebrandt	98,956	6,581	C	Hope	61,296
MD	Hiley	232,732	29,524	L	Hopkins	77,234
CK	Hilford	89,402	8,094	U	Hopping	59,719

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
A	Horak	56,485	101	S	Ingram	104,487
GM	Horak	68,359	165	J	Inkster	77,400
WF	Horn	82,851	3,398	H	Iosfin	86,324
LJ	Hornby	70,849	84	J	Iosfin	95,924
NR	Horne	69,914	4,205	S	Ireland	98,191
D	Horsley	80,989	19,464	JR	Irvine	151,963
S	Hortness	78,469	4,735	RW	Irvine	98,261
GJ	Horton	80,052	573	KD	Irwin	55,625
JC	Horton	74,026	2,069	LK	Irwin	56,572
AD	Horvath	98,715	15,249	JT	Isaacson	86,133
K	Hoskins	102,302	2,483	S	Iseli	73,118
RN	Hospedales	83,150		JJ	Iverson	54,836
JG	Hougan	90,010	798	J	Jaakkola	60,408
D	Houghton	55,063	2,246	RA	Jack	60,889
GP	Houser	56,426	2,690	R	Jack	94,588
R	Houston	55,002	115	P	Jackman	57,594
J	Houwen	78,663	1,583	CB	Jackson	58,008
PJ	Howard	65,520	1,327	F	Jackson	71,801
H	Howden	51,147		GW	Jackson	50,752
JD	Howes	57,628	5,109	RG	Jackson	58,369
MD	Howey	81,575	82	S	Jackson	54,186
W	Howitt	71,288	772	L	Jacobsen	94,498
EB	Howker	78,257	388	CD	James	101,162
MJ	Hrad	85,187	17,712	FS	James	86,792
JL	Hruby	64,561	604	LC	James	66,804
DN	Hruschak	65,389	734	ME	James	61,275
L	Hrynykiw	76,619		JR	Jamieson	59,657
GS	Hsu	102,237	1,178	RG	Jamieson	51,643
TY	Hsu	100,734	362	B	Jane	84,053
J	Hua	70,136	278	AE	Janes	143,093
GE	Huang	102,622	6,614	NA	Janes	74,648
MW	Huang	122,348	8,265	G	Jang	52,025
RA	Huber	109,726	24,180	Q	Jang	65,653
TD	Huber	105,850	2,551	S	Jang	60,658
LA	Huddart	68,070	25,984	T	Jangi	53,832
B	Hudson	51,400	10,193	R	Janis	54,704
RW	Huffer	55,698	2,026	S	Jankowskii	58,712
DL	Hughes	135,501	4,415	A	Janmohamed	55,489
DA	Hughes	96,975	18,361	T	Jansen	52,105
LG	Hughes	56,443	30,021	JE	Janzen	51,201
M	Hughes	102,598	9,230	KD	Janzen	90,001
PG	Hughes	85,187	406	RD	Janzen	86,003
RF	Hughes	97,346	8,786	RA	Janzen	95,037
BJ	Hugo	80,363	7,017	VE	Janzen	87,237
C	Hui	103,242	5,679	JL	Jardim	115,690
K	Hui	103,439	4,563	G	Jarl	116,791
R	Hui	96,365	253	BM	Jarvis	60,977
SK	Hui	99,295	6,815	M	Jasek	88,352
DE	Hulme	64,378	912	G	Jasicek	81,241
TD	Hume	77,586	2,817	RF	Jay	62,881
G	Humphreys	58,406	2,759	CJ	Jeans	68,518
SW	Humphreys	105,925	16,017	GP	Jefferson	80,941
RS	Hundal	85,424	680	TM	Jeffery	53,724
M	Hunden	68,342	105	RJ	Jeffries	63,561
RD	Hunt	64,892	1,786	DJ	Jeffs	58,537
DJ	Hunter	51,767	7,404	W	Jen	63,502
DL	Hunter	89,676	216	WR	Jenneson	95,241
DD	Hurd	70,976	720	B	Jennings	69,160
A	Hussain	66,876	306	S	Jens	87,766
LJ	Husty	73,309	810	B	Jensen	78,308
JE	Hutchings	70,332	4,174	DW	Jensen	69,910
J	Hutchinson	251,387	50,819	EW	Jensen	59,493
ED	Hutchison	111,293	12,874	ME	Jensen	57,425
C	Hutmacher	86,927	6,040	P	Jer	93,144
RD	Hutt	98,738	1,521	RB	Jervis	59,008
LK	Huxley	51,487	5,717	JE	Jesson	53,232
AS	Imrie	146,070	7,651	JA	Jessop	52,268
DB	Ince	126,188	5,669	CL	Jewell	50,515
R	Infanti	52,276	16,883	G	Jhaj	51,417
T	Inga-Rojas	101,496	154	WG	Joe	137,318
VI	Ingco	56,366		MS	Johal	61,350
LK	Ingham	66,706	3,252	VD	Johannson	50,790

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
J	Johanson	74,978	10,426	CG	Kehl	122,567
KL	Johanson	59,821	1,204	JM	Kehl	83,398
B	Johnson	79,456	21,672	RL	Kehler	59,521
DC	Johnson	62,577	11,797	DG	Keir	66,237
DM	Johnson	58,624	1,610	G	Keir	108,672
E	Johnson	64,761		MR	Keith	103,684
EP	Johnson	97,841	10,353	BD	Keller	73,599
E	Johnson	61,887	1,547	C	Keller	61,856
GS	Johnson	64,368		TJ	Kelley	87,942
H	Johnson	73,190	344	MB	Kelln	58,892
JW	Johnson	78,717	3,904	DJ	Kelly	55,134
RC	Johnson	51,161	5,396	DW	Kelly	67,661
WA	Johnson	111,266		H	Kelly	88,392
BE	Johnston	73,395	142	JP	Kelly	111,828
EA	Johnston	66,356	420	NR	Kelly	65,216
GE	Johnston	64,111	144	RM	Kelly	74,459
MD	Johnston	70,540	4,394	JD	Kemball	54,828
RW	Johnston	64,393	3,919	R	Kempf	77,750
RL	Johnston	65,462	123	J	Kemph	53,858
R	Johnston	106,100	10,851	A	Kendrick	109,858
RP	Johnston	60,930	481	AD	Kendrick	57,191
H	Jonas	70,918	339	D	Kenneally	79,736
GA	Jones	67,916	1,681	D	Kennedy	83,097
GC	Jones	114,894	2,361	JG	Kennedy	78,489
JM	Jones	63,278	91	J	Kennelly	50,949
K	Jones	82,289		CL	Kenney	66,568
M	Jones	79,210	2,051	RJ	Kergan	53,507
SR	Jones	92,964	2,229	P	Kern	171,489
SM	Jones	121,490	6,530	KJ	Ketchum	133,913
TC	Jones	61,895	83	RD	Keys	51,525
AJ	Jonusas	97,686		SA	Khan	58,519
GJ	Jorde	89,759	292	P	Khoo	51,411
LA	Joseph	69,266	13,627	LD	Kidd	79,534
R	Joseph	84,015	16,390	R	Kieler	51,278
K	Jovanovic	54,058		LI	Kievill	66,006
S	Joyce	66,176		SE	Kievill	63,299
JB	Joyner	75,836	14,780	FR	Kikkert	106,504
J	Jue	106,747	5,116	T	Kile	92,756
D	Jung	84,429	2,091	RJ	Kilian	72,489
G	Jung	114,973	13,296	B	Killackey	103,957
P	Jung	94,463	2,793	DR	Kilpatrick	57,768
T	Jurbin	77,167	6,329	WK	Kilpatrick	55,387
DL	Kadonoff	82,938	1,151	B	Kilvert	64,957
F	Kaempffer	103,034	5,572	C	Kim	75,291
DM	Kahl	113,829	6,948	AN	Kimber	79,976
V	Kahle	118,118	11,297	R	Kincek	59,929
G	Kainth	80,916	4,056	AJ	King	111,435
WJ	Kaiser	70,255	15,832	A	King	55,404
LE	Kaji	67,696		DR	King	109,649
SL	Kallops	59,678	20	MP	King	69,188
SS	Kambo	52,498	3,505	PA	King	94,648
MJ	Kammerle	51,112	1,811	RB	King	82,964
JL	Kapalka	82,341	1,020	RD	Kinley	84,245
P	Kar	50,196	1,219	A	Kinnunen	62,528
M	Kariya	78,228	276	JM	Kinsey	63,174
B	Karpinski	75,429	9,920	B	Kinsley	63,234
F	Karsan	54,885	59	MH	Kipp	86,028
P	Kassa	90,969	21,576	I	Kirincic	164,403
FM	Kassam	64,479		G	Kirkham	57,823
W	Kassam	106,083	1,649	TA	Kirkham	83,226
MO	Kassinan	65,592	3,732	HJ	Kirkland	53,170
AM	Katrichak	110,351	3,716	DT	Kirkwood	57,033
F	Katunar	80,196	5,358	RW	Kisser	70,583
T	Kauwell	73,880	3,024	EC	Kiudorf	91,312
RA	Kawasaki	65,613	2,032	I	Klassen	63,646
DW	Kay	76,494	3,533	ME	Klassen	50,441
GA	Kay	60,862	2,431	W	Klein	85,934
BM	Keaney	65,422	689	EC	Kleinsteuber	69,494
DM	Keays	69,705	1,718	GJ	Klick	58,571
WW	Keeler	79,581	77	LW	Klick	57,863
JD	Keen	66,971	141	RK	Kline	94,081
JJ	Keetley	62,512		ER	Klusiewich	70,863

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
W	Klym	54,311	4,701	HM	Kwan	89,744
T	Klymenko	59,072		JW	Kwan	97,896
JR	Klyne	108,817	499	WT	Kwasnicki	92,349
MJ	Knapp	103,724	2,304	M	Kwok	98,663
JJ	Knight	79,094	493	A	Kwong	57,315
LD	Knight	52,893	3,000	AK	Kwong	82,124
PM	Knight	91,054	2,270	TW	Kwong	74,916
B	Knights	61,610	5,689	VP	Kyle	55,460
BJ	Knoke	80,073	6,431	NL	Labadie	94,944
BJ	Knowles	57,688	296	R	Labelle	127,155
TD	Knutson	54,719	1,057	DM	Labossiere	68,222
JM	Ko	111,861	4,179	MA	Lachnit	112,353
ST	Ko	64,542	1,543	DK	Lachuk	93,267
CH	Kober	119,922	4,842	MR	Lacroix	58,087
WF	Kobetitch	77,858	18,928	LA	Laczkovic	69,132
G	Kochi	75,881		KJ	Ladyka	80,750
MM	Koehl	68,363	7,537	KG	Laferriere	77,832
DN	Koehn	94,239	1,980	A	Lagnado	84,673
TD	Koehn	82,075	1,825	JR	Lahoda	56,182
KW	Koelling	70,122	134	WG	Laible	89,176
AG	Koenig	107,471	3,801	K	Laidlaw	64,892
T	Kojima	110,645	6,523	KS	Lail	163,107
RJ	Kolesar	107,832		DA	Laird	103,264
L	Koller	68,555	174	K	Lai-Thom	59,235
TL	Kolosoff	56,549		JL	Lajeunesse	65,760
M	Kondo	66,399	2,745	LM	Lall	54,213
GD	Konechny	62,314	36,242	AW	Lam	98,103
GS	Kong	61,313	3,871	AS	Lam	74,502
BL	Konkin	115,097	10,871	BC	Lam	55,681
AL	Koochin	98,498	3,331	J	Lam	107,061
H	Koohbor	52,097	736	JC	Lam	133,763
LM	Koopman	53,159	33	LY	Lam	89,258
JK	Korcynski	97,650	347	M	Lam	74,944
PE	Korner	57,053	1,296	MY	Lam	61,194
M	Koski	76,311	180	P	Lam	70,337
CS	Kosolowsky	82,675	7,275	T	Lam	62,790
D	Kotaras	61,413	76	TN	Lam	65,942
N	Kovacevic	51,796	2,762	DF	LaMarre	68,037
DM	Kovacevich	58,483	2,162	LG	Lamarre	59,071
DJ	Kovacs	54,618	1,258	GD	Lambe	67,484
CA	Kowak	122,925	5,697	V	Lambert	148,183
WB	Kowalski	62,128	272	DC	Lammimg	64,796
G	Koyanagi	132,711		CA	Lamont	72,216
BM	Kozak	81,381	3,679	S	Lancashire	53,228
JA	Kozak	70,769	11,933	BR	Lane	57,668
B	Kozdras	84,418	1,178	JG	Lang	85,436
M	Kozina	129,241	4,904	DJ	Lange	86,965
K	Kraft	83,481	428	DL	Lange	61,043
F	Kramer	64,890	2,403	DR	Langlois	76,585
PA	Kramer	99,328	3,829	AR	Langston	72,009
JA	Krebs	70,606	3,465	JA	Langston	64,606
K	Kreye	83,163	5,051	R	Lansink	56,757
CK	Krienke	75,934	171	BC	Lapointe	57,305
JC	Kristofferson	62,092	2,528	RL	Lapointe	77,043
M	Kroeker	100,899	11,728	JE	Lardizabal	67,995
RH	Kroeker	110,035	4,900	P	Larga	62,069
SF	Kronebusch	150,321	22,421	AC	Lariviere	62,442
D	Kropp	78,143	9,783	S	Larke	57,106
DJ	Kruger	70,608	1,114	BR	Larsen	84,259
DA	Krys	69,772	3,691	C	Larsen	63,658
CT	Krytenburg	67,807	1,797	DG	Larsen	65,069
CL	Kucharski	109,344	1,475	I	Larsen	77,681
ML	Kuhle	86,336	966	ET	Larson	50,848
DN	Kuhn	51,226		RW	Larson	76,841
RD	Kuhn	86,875	2,767	S	Laschuk	61,026
A	Kuiper	128,346	1,170	KW	Lau	124,478
A	Kumar	97,095	4,879	KL	Lau	76,758
E	Kung	62,589		K	Lau	106,492
J	Kurczab	51,168	48	M	Lau	113,027
R	Kurschner	140,744	14,473	PW	Lau	60,246
R	Kuthar	56,688	307	RS	Lau	65,620
VR	Kwallek	75,740	220	WN	Lau	81,084

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
S	Lauridsen	86,874	5,765	D	LeRose	57,381
JE	Laursen	57,513	1,148	A	Leroux	54,810
JC	Lavallee	77,116	11,889	JS	Leslie	69,077
D	Lavigne	87,532	15,218	ME	Leslie	74,423
LT	Lavigne	61,179		NE	Leslie	63,348
VJ	Lavoie	58,565	174	P	Lester	51,658
BP	Lavrinoff	85,691	13,693	LJ	Letourneau	98,954
N	Law	69,865	1,692	C	Leung	57,709
CA	Lawrence	72,444	754	E	Leung	61,137
HM	Lawrence	91,061	677	EY	Leung	104,596
J	Lawrence	72,285		M	Leung	80,863
M	Lawrence	89,162	2,971	OK	Leung	72,411
GP	Lawson	68,813	8,356	P	Leung	58,792
VW	Le Blanc	54,553	236	S	Leung	95,433
T	Le Couteur	60,395	8,921	SK	Leung	97,465
J	Le Flock	93,329	5,011	W	Leung	55,010
JG	Le Lievre	72,341	1,601	V	Levan	51,249
R	Lea	95,544	1,784	RJ	Leveridge	76,564
K	Leach	114,203	2,244	D	Levesque	99,624
AC	Leake	68,207	6,786	KB	Levine	130,944
AL	Leake	97,316	30,981	RM	Levy	50,340
HM	Leake	59,845	4,756	K	Lew	95,481
DB	Leaney	82,595	15,854	PB	Lew	66,963
BD	Leavitt	61,411	450	R	Lew	63,328
R	LeBlanc	82,202	1,244	G	Lewis	50,976
JJ	Lecours	67,804	7,253	MR	Lewis	125,164
CE	Ledding	96,011	201	V	Lewynsky	87,728
WB	Ledger	94,336	8,504	CY	Li	65,062
K	Ledgerwood	75,360	1,884	C	Li	100,576
AM	Lee	111,474	4,399	J	Li	55,737
AY	Lee	129,332	1,513	S	Li	83,270
BC	Lee	119,303	6,990	W	Li	104,783
C	Lee	89,427	2,064	WW	Li	99,655
DP	Lee	71,868	148	YF	Liang	82,888
E	Lee	87,633	9,748	FM	Lidster	95,068
E	Lee	60,611	993	RB	Lidstone	95,979
H	Lee	91,327	541	FE	Liebich	101,853
HB	Lee	50,371		E	Liedke	73,889
KC	Lee	101,306	25	RG	Lihou	97,140
K	Lee	57,932	319	NJ	Lim	66,612
MJ	Lee	113,886	356	FC	Lin	86,981
MC	Lee	174,531	18,229	D	Lind	70,145
MW	Lee	106,598	80	T	Ling	92,502
NJ	Lee	51,440	305	AJ	Lintunen	111,839
PG	Lee	63,454		M	Lioce	52,327
PC	Lee	70,106	433	BA	Lipscombe	74,995
RK	Lee	60,038		RB	L'Italian	65,402
RC	Lee	89,529	14,835	DJ	Little	267,421
S	Lee	64,320	824	TE	Little	115,017
T	Lee	70,947	8,413	WJ	Littlejohn	84,255
VF	Lee	94,992	23,698	H	Litz	70,531
WL	Lee	60,680	573	C	Liu	71,065
WL	Lee	71,889	2,447	JC	Liu	71,500
WB	Lee	65,298	506	K	Liu	54,832
NA	Leeming	67,735		N	Liu	104,324
R	Lefaive	64,943		RC	Liu	69,681
RD	Legge	115,251	9,564	GB	Livesey	62,415
WB	Leggett	70,029	1,289	PG	Lloyd	69,401
D	Leier	80,458	2,161	A	Lo	59,937
BW	Leinbach	64,196	118	DK	Lo	87,168
L	Leinbach	66,327	518	K	Lo	104,561
DA	Leiske	99,119	2,216	W	Lo	75,969
CM	Leitch	62,295	2,121	BL	Lochhead	54,143
JR	Lemieux	88,904		PD	Lochhead	67,563
F	Lenk	66,715	115	D	Lockhart	83,200
H	Lennox	92,964	37,790	ER	Lockhart	129,472
E	Lenzen	75,375		A	Loewen	177,901
KJ	Leon	102,355	1,734	BW	Loewen	129,752
A	Leonard	123,489	9,697	DG	Lofting	96,388
AR	Leonard	86,121	19,045	E	Loftus	50,813
D	Leong	50,012	20	BJ	Logan	70,274
JK	Leong	95,351		JY	Loh	107,219

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
GK	Lohbrunner	60,605	12,984	SE	MacDougall	50,829
DJ	Loiselle	55,388	202	DG	MacGillivray	89,801
TJ	Lollar	123,681	16,916	A	MacGregor	65,382
JR	Lomax	65,650	280	LA	MacGregor	79,314
JN	London	94,633	3,625	RD	MacGregor	63,088
LM	Long	55,607	155	B	MacInnis	108,551
G	Longworth	71,208	5,290	JA	MacIntosh	64,529
AF	Lopes	53,933	80	J	MacIsaac	66,557
ME	Lorentzen	73,758	1,711	K	Mackenzie	87,927
B	Loseth	96,443	1,385	JE	Mackinnon	96,132
DE	Lotina	56,394	501	B	MacLaren	78,093
GB	Lott	87,461	2,405	IF	MacLean	144,627
JK	Lou	107,004	5,203	LL	MacLean	53,676
H	Louie	100,626	2,955	AD	MacLennan	94,927
P	Louko	61,569	1,037	DN	MacLeod	69,263
AM	Low	98,631	1,898	NM	MacLeod	91,926
L	Low	52,382		J	MacMillan	80,690
R	Low	132,622	1,044	WD	MacMillan	108,938
WT	Lowe	96,408	2,519	R	MacNeill	83,310
BA	Lowery	50,292		JR	MacNicoll	74,432
R	Lowery	67,648	1,726	MD	MacNiven	59,672
GA	Loxam	76,961	2,986	GA	MacPhail	119,095
ED	Lucas	78,860	3,699	CJ	MacPheat	91,737
R	Lucas	60,419	2,140	J	MacPherson	60,009
T	Lucas	66,498	1,464	K	MacPherson	61,777
LM	Luchinski	75,619	754	C	Macrae	63,593
K	Luciak	80,478	435	R	MacRae	66,946
D	Luciuk	152,915	4,206	EA	MacRitchie	69,306
AJ	Luck	78,931	1,927	J	Maderyc	71,235
RF	Luck	55,606	41,631	MT	Madokoro	56,018
HH	Luk	108,369	10,074	GP	Madsen	88,375
CD	Lukey	56,147	1,320	MC	Madsen	52,815
JL	Lukianchuk	59,999	290	PD	Magdanz	83,035
DP	Lukoni	70,484	13,240	GC	Magel	142,397
MJ	Lukoni	54,268	5,878	A	Mah	83,388
AG	Lum	60,966	941	D	Mah	75,592
DY	Lum	101,688	3,969	JV	Mah	73,913
KY	Lum	110,960	5,062	LM	Mah	76,320
KE	Lum	53,800	732	RN	Mah	100,363
KM	Lum	143,677	36,680	TK	Mah	73,722
BD	Lundy	68,264	161	BH	Mahalek	52,410
DW	Luney	97,893	1,475	SB	Maharaj	60,167
W	Luo	82,546	523	A	Mahay	60,476
B	Lush	83,069		J	Maher	96,718
DL	Lussier	79,014	808	R	Mahon	62,787
RJ	Lust	58,479	615	D	Mahowich	75,087
C	Lusztig	99,998	2,639	DN	Mahy	114,463
BC	Lutz	55,279	21,089	RJ	Maier	146,414
BM	Lutz	70,764	2,742	R	Maingot	54,793
DJ	Lyder	78,639	496	JC	Mair	53,734
CD	Lynch	64,867	4,828	N	Majdanac	69,021
W	Lyons	80,227	1,534	R	Major	61,069
GP	Lysyk	124,609	20,873	WR	Major	93,540
L	Lysyk	63,746	2,066	BC	Mak	101,565
D	Lytte	100,582	1,341	HC	Mak	116,831
CM	Ma	132,474	11,592	NC	Malubag	76,544
J	Ma	56,524	289	HJ	Manchuk	78,261
RY	Ma	57,460	511	P	Mancor	69,943
S	Ma	71,986	1,356	H	Manering	114,864
T	Ma	89,305	5,781	HS	Mangat	63,353
YF	Ma	63,741	165	NG	Manhard	83,548
D	MacAree	66,937	10,105	DJ	Maniago	152,680
F	Macario	92,522	3,621	HJ	Manson	64,798
RI	MacArthur	68,094	11,074	Y	Mansour	216,819
AD	MacDonald	65,955	2,433	DP	Manzo	54,107
DE	MacDonald	51,485		ET	Marbella	74,235
GA	Macdonald	111,587	1,624	DG	March	57,019
JA	Macdonald	70,206	2,890	RW	March	63,180
SB	Macdonald	73,434	268	RE	Marchant	136,660
SE	MacDonald	81,655	5,419	MH	Margolis	371,994
TF	MacDonald	108,121	11,601	RB	Marini	90,658
MW	MacDougall	126,136	43,439	K	Mark	58,971

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
TP	Mark	78,989	2,231	RC	McCreesh	52,751
TJ	Marlowe	80,968		IB	McCrirk	94,612
C	Marney	62,786	2,519	KE	McCullough	51,165
RS	Marsh	73,225	2,847	PT	McCullough	107,284
VP	Marsh	61,022	350	AW	McDonald	60,516
AE	Marshall	50,799	3,594	BK	McDonald	81,516
AR	Marshall	76,841	11,528	HH	McDonald	70,715
GL	Marshall	64,898	2,530	KL	McDonald	53,511
RI	Marshall	54,568	10,723	KM	McDonald	111,197
RG	Marshall	123,399	11,062	KJ	McDonald	127,727
RS	Marshall	85,939	7,640	CP	McDougall	61,494
WD	Martell	109,233	11,098	RD	McDougall	92,696
AW	Martin	59,831	1,979	RJ	McDougall	94,520
DJ	Martin	64,157	7,875	AM	McDowall	64,488
D	Martin	63,222	1,028	BP	McDowell	108,235
TG	Martinich	95,173	1,129	DB	McEachern	83,822
J	Marusenko	102,180	276	J	McEwan	55,558
DJ	Marzocco	55,389	14,460	EF	McEwen	64,570
AM	Masaites	111,823	5,308	LM	McGinn	86,779
V	Masek	120,730	1,520	MK	McGough	81,679
V	Mashinsky	64,032	354	F	McGowan	68,862
S	Mason	50,331	223	FS	McGowan	67,780
BA	Masse	59,348	943	R	McGratten	111,315
R	Masse	113,326	11,076	N	McGraw	63,266
AM	Massey	54,135	572	M	McGuire	50,294
RE	Masson	96,883	9,576	DS	McIlroy	50,185
J	Mastena	99,678		AM	McIlwain	52,707
BH	Masterson	84,646		HF	McIlwain	57,381
R	Mastromonaco	97,467	9,817	C	McIntire	73,497
A	Matas	83,856	367	LS	McIntyre	66,531
JR	Matches	81,741	5,365	AB	McIver	220,596
DJ	Mathers	98,619	4,304	DW	McIver	60,298
C	Matheson	90,666	5,311	D	McKay	82,621
DW	Matheson	84,480	100	JB	McKay	71,336
F	Matheson	52,821	1,126	JC	McKay	90,920
SE	Matheson	119,422	5,167	D	McKeeman	59,895
GD	Mathews	58,085	180	M	McKenna	76,342
P	Mathot	58,657	4,724	BK	McKenzie	93,976
T	Matsuno	64,640	176	BG	McKenzie	94,605
C	Matthews	77,439	1,177	CL	McKenzie	85,685
HM	Matthews	61,497	90	KR	McKenzie	122,306
JG	Matthews	110,054	3,193	KR	McKillop	122,425
SC	Matthews	77,191	170	CF	McKinley	107,838
RG	Mattioli	51,317	506	GJ	McKinnon	114,736
K	Mauro	53,866	4,429	JG	McKinnon	80,601
JF	Mavety	236,430	1,124	DH	McKinstry	62,444
R	Maxwell	52,202	1,404	LJ	McKintuck	51,195
R	May	107,103	7,215	DB	McLaren	50,809
SW	May	52,395		HE	McLaren	104,719
DR	Mayer	65,166		S	McLarty	50,230
K	Mayert	59,848	4,189	D	McLatchie	130,110
SJ	Mayfield	67,535	5,885	TM	McLay	78,721
RC	Mayo	54,456	22	AG	McLean	81,069
WJ	Mazepa	106,469	319	CB	McLean	84,763
D	McArthur	84,583	634	SB	McLean	53,337
JH	McArthur	124,303	8,160	S	McLean	68,609
C	McAstocker	86,394	11,026	DJ	McLellan	113,029
JH	McAstocker	52,407	760	DW	McLellan	70,492
L	McBride	52,915	8,414	DW	McLennan	108,764
JL	McCabe	97,181	8,533	M	McLennan	105,022
PM	McCann	50,384	1,608	TJ	McLennan	78,167
P	McCann	53,115	705	V	McLennan	98,999
W	McCaveney	121,583	18,398	GD	McLeod	106,713
LA	McClelland	112,349	3,644	RW	McLeod	93,331
D	McCollor	71,251	122	JL	McMahon	51,420
C	McComb	73,065	4,622	LJ	McMahon	65,045
KO	McCondach	55,261		ME	McMahon	76,323
DA	McCormick	141,856	64	JA	McMillan	80,406
K	McCormick	141,730	4,352	JD	McMinn	112,774
B	McCoy	67,018	6,585	M	McMinn	93,982
SL	McCracken	75,517	7,437	TR	McMinn	98,433
WA	McCracken	59,098	9,671	EC	McMurray	5,830

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES	
G	McNab	50,028	54	BM	Milne	114,939	1,253
KW	McNab	79,698	11,298	GW	Milne	72,697	2,068
DR	McNabb	90,926	3,103	V	Milne	78,101	197
KN	McNabb	50,454	175	R	Milone	73,267	2,201
D	McNamara	127,625	29,330	TJ	Minter	62,530	8,438
MG	McNamara	53,892	486	K	Mirus	54,225	14,762
JD	McNaughton	89,238	1,301	B	Misewich	133,044	8,691
DA	McNeil	50,725	260	PG	Misko	78,207	442
P	McNeil	51,944		SL	Mistal	63,276	6,149
N	McNeill	125,090	23,497	B	Mitchell	61,007	52
CA	McPherson	61,312	21	DB	Mitchell	61,446	6,575
CD	McPherson	65,424	1,519	JL	Mitchell	54,019	9,777
D	McPherson	72,772	9,043	P	Mitchell	73,358	1,895
NH	McPhie	71,524	1,741	A	Mithani	72,031	3,036
RA	McPhie	61,782	391	CA	Mitton	71,657	1,607
C	McRae	50,564	1,085	RD	Mitton	124,419	9,270
DL	McRae	71,174	1,332	K	Miyazaki	112,697	1,047
JD	McRae	76,067	21,991	DL	Mochinski	52,379	13,008
RJ	McRae	105,099	2,687	TI	Mochoruk	73,854	1,608
T	McSorley	76,945	100	BA	Mockford	81,507	4,193
BD	McStay	67,559	399	R	Moein Taghavi	65,999	3,311
R	McTaggart	53,381	4,559	AG	Moen	64,062	4,613
M	McWilliams	104,103	8,410	B	Moghadam	142,794	30,926
TW	McWilliams	61,312	1,952	S	Mohamed	64,001	207
KS	Meade	63,123	3,130	B	Mohammady	54,875	162
CR	Meades	52,638	489	MC	Moher	90,432	249
KA	Meadows	83,910	4,967	SF	Moir	101,653	7,818
SJ	Meanwell	52,464		JT	Mojelski	60,238	13,141
DL	Meashaw	67,740	24,830	A	Mol	92,200	507
WM	Mechin	63,355	155	DP	Moleschi	61,675	4
DR	Megale	88,316		T	Molstad	144,538	27,976
B	Meger	56,952	16,994	LM	Moniz	88,792	101
M	Mehrayin	62,923	2,600	J	Monk	55,216	1,561
KM	Meidal	80,644	3,327	RJ	Monk	120,002	7,949
GF	Meilicke	94,382	5,657	B	Montgomery	98,937	
RJ	Meiner	96,426	17,245	K	Montrichard	54,702	17,344
JK	Mellis	83,207	277	V	Moo	117,353	4,286
DN	Mengering	78,367	10,155	RD	Mooney	67,224	3,403
C	Menu	121,057	3,416	DP	Moore	122,020	4,003
C	Mercereau	54,472	8,752	RG	Moore	94,224	4,909
RD	Meredith	96,731	6,966	LM	Moorman	84,923	22
BA	Merkley	74,061	740	TP	Moran	65,189	1,490
AM	Merola	54,154		KE	More	50,363	575
AC	Merrill	91,450	1,841	M	Morelli	95,780	
BP	Merriman	52,933	40	HW	Morgan	95,110	17,647
P	Merryweather	63,398	1,462	MR	Morgan	194,779	1,302
AP	Mertens	58,394	2,755	T	Morin	57,376	191
C	Messer	54,157	11,779	A	Morris	141,314	5,596
TA	Messinger	90,194	13,415	PD	Morris	72,626	3,310
FC	Metcalfe	116,590	3,652	PL	Morris	53,317	74
RW	Mexter	67,743	2,494	SS	Morris	73,685	2,232
LS	Meyer	84,809	178	A	Morrison	64,181	3,932
RD	Meyer	104,149	5,850	CM	Morrison	65,130	1,235
KR	Michener	58,800	443	DG	Morrison	68,613	1,255
F	Micholuk	103,697	22,078	E	Morrison	100,608	827
S	Micovic	54,203		KA	Morrison	67,384	2,329
Z	Micovic	77,754	4,705	PE	Morrison	79,261	4,986
J	Miki	58,486	2,734	RC	Morrison	77,482	404
TG	Milburn	126,113	5,254	WG	Morrow	83,266	397
E	Millar	80,786	1,237	WC	Morse	70,220	5,280
WL	Millar	112,261	393	JH	Morton	83,653	2,122
AR	Miller	82,280	280	LF	Morton	61,800	8,706
BJ	Miller	91,475	2,039	RE	Morton	61,336	1,271
BS	Miller	100,729	1,642	A	Motamedi-Sedeh	73,441	1,348
DP	Miller	83,370	791	LM	Mott	62,942	3,867
HB	Miller	57,913	466	A	Mousa	116,926	481
JL	Miller	64,258	1,083	DJ	Mowat	63,624	1,551
N	Miller	92,813	919	I	Moxon	100,150	23,522
S	Miller	80,798	133	RE	Mugford	82,654	480
SA	Miller	61,521	2,183	AB	Muhamed	97,900	2,715
B	Mills	108,885		F	Muhic	70,594	7,367
B	Milne	71,125	22,263	ID	Muir	98,286	200

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
PA	Muir	67,923		S	Nezil	82,678
MP	Mullaley	77,183	184	TG	Nezil	71,790
HJ	Mullan	98,448	7,746	HK	Ng	96,885
M	Muller	58,953	300	PH	Ng	77,845
M	Mulligan	63,074		PC	Ng	63,775
A	Mullin	71,346	2,805	PF	Ng	105,775
AF	Mullin	101,040	28,549	Y	Ng	52,107
HE	Mulzet	107,838	571	R	Ngan	94,559
D	Mumford	76,978	569	KP	Nguyen	73,698
JS	Mumick	103,063	9,941	KV	Nguyen	66,044
CA	Munro	67,203	7,852	K	Nguyen	64,396
F	Munro	66,136	1,316	TD	Nguyen	60,687
GB	Munro	139,612	5,184	TM	Nguyen	96,346
H	Munro	63,510	1,032	TH	Nguyen	80,317
KW	Munro	80,566	496	G	Nichele	72,716
M	Munro	82,239	338	LD	Nichol	106,764
G	Munroe	95,306	12,479	CR	Nichols	124,181
LB	Munson	65,227	5,042	WP	Nicholson	98,545
A	Murao	69,118	1,132	SA	Nicolls	92,878
TR	Murphy	70,327	5,744	LS	Niedjalski	87,938
BC	Murray	56,330	293	F	Nielsen	55,667
DU	Murray	69,565	547	G	Nielsen	79,693
GL	Murray	78,901	4,478	NM	Nielsen	119,568
JL	Murray	209,849	19,943	RE	Nielsen	104,523
T	Murray	78,764	3,901	LF	Niemetz	75,449
PJ	Mussell	110,847	2,079	AG	Nightingale	98,530
CR	Muters	64,605	4,283	MK	Nijjar	61,100
DE	Mutschke	70,557	27,126	J	Nilsson	87,530
A	Myers	138,756	6,586	M	Nishimoto	93,895
D	Myles	57,386	187	RS	Nitchie	60,478
GC	Myre	68,017	1,066	MJ	Niver	60,282
E	Nadin	79,006	10,699	DJ	Nixon	95,083
M	Nagpal	95,835	1,518	R	Nixon	104,798
Z	Nagy-Gyorgy	75,080	316	B	Noble	78,145
T	Nakashima	77,388	5,317	DJ	Nolin	63,325
SG	Nalliah	76,373	223	K	Noll	60,257
DJ	Naples	61,204	575	Z	Noorani	61,418
T	Naran	54,683	1,050	D	Norris	67,733
T	Narzt	77,040	1,559	TJ	Norris	78,719
GA	Nash	70,983	3,458	DR	North	50,944
JP	Nash	88,466	4,735	RR	North	100,296
L	Nash	58,372	215	P	Northcott	121,609
RE	Nash	75,548	6,599	DA	Norton	53,280
MZ	Natavio	63,337	1,112	RS	Norum	70,240
T	Neary	89,448	1,398	TW	Nugent	65,192
CA	Needham	57,704	1,335	SE	Nuhn	55,995
D	Needham	90,756	1,734	A	Nunes	52,960
G	Neis	74,802	2,513	A	Nunn	130,340
D	Nelson	121,262	3,687	W	Nustad	54,727
GC	Nelson	137,627	17,985	M	Nygren	53,422
HE	Nelson	119,941	5,281	TF	Nylund	50,228
LE	Nelson	87,836	2,750	MW	Oakden	65,601
ML	Nelson	57,923	364	JW	Oakey	68,101
MC	Nelson	68,213	50	K	O'Byrne	65,073
NR	Nelson	60,272	7,492	DJ	O'Connor	78,710
RK	Nelson	97,290	1,746	L	O'Donaghey	68,914
RE	Nelson	102,475	7,404	E	Odowichuk	82,101
Z	Nemethy	100,567	1,493	G	Oesterle	69,387
T	Ness	53,868	1,838	RJ	Ogilvie	62,317
CA	Neto	91,229		L	O'Hara	76,903
GC	Nettles	81,062	4,471	RG	O'Hara	79,884
LD	Nettleton	188,395	18,411	DW	O'Hearn	260,349
D	Neubeck	56,247	7,688	DJ	Olan	66,879
J	Neufeld	75,056	5,091	JT	O'Laney	89,614
GC	Nevills	84,935	1,186	A	Oldroyd	64,149
SJ	Newcomb	52,879	11,056	PK	Olenick	69,422
AG	Newell	68,933	2,799	JK	Olischesfski	73,910
J	Newell	82,853	1,672	JT	Oliver	73,413
S	Newell	52,760	1,213	A	Olivier	86,233
E	Newholm	91,464	9,805	HL	Olson	62,109
S	Newlands	98,401	3,967	TD	Olynyk	93,029
G	Newson	66,358	2,922	DK	Omae	65,164

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
DF	Omae	60,341		A	Pattinson	76,758
TE	O'Malley	57,748		N	Patton	88,236
SA	Ondrik	56,641	10,719	ML	Pau	66,815
D	O'Neill	51,569	223	RE	Paulhus	102,149
LA	Opatri	73,757		GF	Paulsen	76,567
K	Orchard	68,978	5,362	PE	Paulsen	56,313
GG	O'Reilly	128,689	2,371	DE	Pavlik	81,986
CK	O'Riley	230,080	9,879	GA	Payne	56,987
BE	Orr	92,282	992	KJ	Peace	110,013
VC	Orr	55,073	563	GR	Peachey	72,970
WJ	Orser	87,818	1,163	RG	Peachey	98,434
AH	Osborne	88,381	12,662	M	Pearce	74,419
JR	Ostrinski	92,503	4,767	RK	Pearn	88,846
M	Oswell	60,151	10,205	A	Pearson	50,089
J	O'Toole	59,987		D	Pearson	50,068
L	Ouellet	99,970	4,908	DW	Pearson	50,325
GJ	Oughton	50,921	50	G	Pearson	86,818
AL	Owen	70,651		RJ	Pearson	13,679
AL	Owen	70,098	914	B	Peck	59,293
DJ	Owen	83,322	16,172	K	Peck	64,522
JH	Owen	67,444	150	CB	Pedersen	130,452
SD	Oxendale	50,829	955	CA	Pedersen	92,445
R	Pacheco	56,305	19,021	MM	Pedersen	70,876
ST	Pacowski	58,008	944	BG	Pederson	71,469
D	Paddock	91,119	11,410	GW	Pederson	63,822
K	Pae	53,009	43	MA	Pederson	85,771
Y	Pae	53,009		SA	Peebles	50,878
DT	Page	58,808	3,526	DF	Peelo	82,926
R	Page	65,065	280	MD	Pelletier	83,605
HW	Pagels	85,202	3,890	MH	Pellicano	2,813
SC	Pai	80,834	9,626	SG	Pelloi	77,374
BL	Paiement	111,027	9,535	JS	Peng	3,834
AT	Pavio	50,875	5,757	SF	Penn	51,374
M	Palliardi	71,700	14,031	A	Penner	66,458
HM	Palm	62,225	11,911	R	Penner	70,558
JL	Palmer	70,212	1,178	GJ	Penneway	250
LA	Palmer	58,583		RP	Penneway	68,675
MB	Palmer	58,004	84	RT	Penney	61,826
RJ	Palmer	53,968		W	Penno	109,520
BS	Pancho	78,052	536	KA	Penny	5,746
MH	Pang	65,520		L	Penny	80,572
W	Pang	58,412	7	SG	Perry	61,399
JS	Pannu	91,647	5,069	R	Perrose	57,680
RJ	Panzo	80,136	1,287	DP	Percell	67,771
LA	Paradon	69,917	221	I	Pereira	107,936
PW	Park	67,477	1,111	TA	Peressini	63,639
AR	Parker	134,805	40,982	L	Perfanick	113,229
JE	Parker	95,970	128	VA	Perfinian	52,160
LS	Parker	84,838	2,107	ES	Perkins	66,097
GG	Parkes	61,670	1,391	BC	Perry	94,013
G	Parmar	95,820	1,374	D	Perry	58,415
JS	Parmar	68,983	168	SE	Perry	76,941
SS	Parmar	66,719	3,686	CJ	Peskett	73,228
DA	Parminter	74,425	2,823	E	Peters	59,544
DL	Parr	56,050	5,354	FF	Peters	52,114
JJ	Parrish	56,212	55	G	Peters	84,497
DL	Parry	54,979	832	MO	Peters	99,903
TW	Parsons	93,418	3,309	TL	Peters	83,563
J	Partridge	108,610	3,671	CB	Petersen	60,029
LL	Partridge	66,202	5,650	LR	Petersen	58,613
RD	Pascoe	65,843	741	DG	Peterson	71,757
AD	Pasowisty	74,077	180	KG	Peterson	80,216
T	Pataky	100,625	13,259	WM	Peterson	117,089
Z	Pataky	111,280	844	Z	Petricevic	269,824
D	Paterson	75,777	5,324	T	Petrie	137,061
JC	Paterson	90,192	1,050	SE	Petterson	92,895
MJ	Paterson	74,492	2,167	D	Pettet	51,814
SJ	Paterson	66,710	18,375	JG	Pettigrew	50,003
CW	Patterson	69,145	191	L	Phan	95,663
DA	Patterson	70,383	5,646	IJ	Philip	87,472
ML	Patterson	55,310	299	JM	Phillips	88,778
PM	Patterson	67,558		J	Phillips	55,032
	Patterson	65,275				70,166
	Patterson					348
	Patterson					64,132
	Patterson					642

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

	REMUNERATION	EXPENSES		REMUNERATION	EXPENSES		
L	Piccolo	75,077	3,273	M	Prpic	98,776	3,041
JL	Pickerell	52,886		J	Psutka	91,564	9,166
LM	Pickerell	56,081	619	JA	Pugh	64,975	
RB	Pidcock	78,891	558	JC	Pun	59,883	611
JR	Piderman	61,750	1,436	KJ	Punch	117,456	3,118
W	Pidman	50,792		JM	Pynn	92,122	4,217
BD	Pighin	93,312	2,267	RG	Quakenbush	65,181	626
WM	Pijanka	75,164	498	R	Quakenbush	67,103	396
BJ	Pilkington	93,150	4,187	LM	Qually	62,451	322
VS	Pillai	99,839	6,622	G	Quan	81,587	5,059
J	Pilling	106,665	3,797	WJ	Quan	98,040	795
R	Pimer	83,058	1,935	WJ	Quan	79,724	14,748
D	Pinchin	71,730	5,621	PS	Quanstrom	68,315	297
K	Pinchin	64,021	174	DP	Quiazon	111,344	
CL	Pinder	55,801	1,615	BW	Quibell	69,223	802
RA	Pineau	86,747	8,005	RW	Quibell	88,958	380
W	Pinkenburg	80,080	1,112	HD	Quinn	73,691	3,274
M	Piotrowicz	110,913	17,201	M	Quinn	79,010	1,178
G	Pisoni	50,887	284	BC	Quist	62,349	291
I	Pitcher	87,814	298	JC	Quon	58,232	3,037
KL	Pittam	51,291		D	Raagner	71,368	4,498
RA	Planinshek	65,788	1,001	A	Radcliffe	79,810	108
H	Planje	88,112	1,460	GL	Radmacker	56,287	6,642
RM	Platt	103,183	1,076	E	Radu	112,493	18,135
TA	Playfair	58,034	570	J	Rae	68,109	2,784
V	Plesa	97,155	124	J	Rahier	50,627	75
P	Plesner	79,501	82	DB	Rahn	82,570	5,353
FP	Plumptre	111,425	3,186	HS	Rai	59,511	1,457
JR	Pogson	80,816	4,276	L	Rainko	61,442	782
DA	Poisson	90,544	1,869	R	Raja	75,718	2,228
K	Polack	60,629	13,844	SA	Raja	99,748	
ZJ	Polak	78,641		G	Rajamahendran	70,720	
HL	Polkinghorne	53,131	5,511	S	Rakkar	53,722	
BG	Pollard	68,216	739	JJ	Ralla	54,584	
DL	Pollard	70,671	389	LM	Ralla	52,810	
BF	Pollock	77,061	2,033	KD	Ramsey	72,337	1,694
BC	Pollock	92,542	28,514	D	Randall	87,513	480
LE	Pollen	69,278	1,197	MJ	Rapin	78,044	333
D	Polman Tuin	55,515	668	TW	Rapin	65,039	8,146
AF	Polok	88,614	2,581	PA	Rapp	94,667	9,524
GA	Polok	75,923	1,132	GL	Rash	94,301	665
GS	Polovick	120,545	11,667	CB	Raska	92,838	2,522
C	Pooli	55,953	4,477	G	Rasmussen	78,832	23,255
KP	Poon	96,891	751	ME	Ratelle	59,755	7,425
GR	Pope	91,854	19,334	BJ	Rathwell	73,955	
G	Pope	77,014	1,508	D	Ratzlaff	86,587	1,283
GF	Pope	111,032	2,667	W	Rauch	77,130	291
LE	Pope	102,531	6,236	AK	Raven	79,963	120
M	Popp	53,494	10,569	W	Rawcliffe	83,258	2,585
KL	Porter	70,609	233	BW	Rawling	74,950	10,076
AM	Posoukh	69,486	1,794	GP	Rawlings	150,925	2,133
BG	Potten	92,630	345	AS	Rayan	66,497	330
G	Poulin	67,722	628	MT	Raymer	74,971	86
N	Pountney	66,281	5,174	R	Read	82,752	12,759
C	Powell	64,059	4,342	TA	Read	82,374	637
RG	Powell	70,817	5,452	LA	Reavley	73,717	7,469
JW	Powers	110,337	1,294	T	Receveur	118,658	28,022
M	Poweska	101,615	11,733	KB	Redding	51,022	6,961
D	Prain	79,032	2,048	GK	Redmond	69,547	873
W	Presslauer	67,438	51	RA	Reed	74,387	993
V	Preston	72,331	4,207	RJ	Reed	73,462	971
MA	Prestwich	100,481	9,416	D	Rees	56,128	319
MF	Prettejohn	75,494	265	PE	Reese	92,420	1,731
DA	Pretty	52,409	186	KR	Reich	50,163	1,469
MD	Price	84,040	1,506	A	Reid	50,675	561
PJ	Prigione	63,881	5,930	BK	Reid	78,056	1,772
DL	Pringle	90,733	1,339	DS	Reid	94,440	1,582
ND	Prior	63,412	144	JD	Reid	89,410	6,994
R	Proch	85,395	1,589	JD	Reid	67,109	1,302
M	Prosperi-Porta	90,270	1,495	KG	Reid	52,071	2,145
KD	Proudlove	54,644	874	RG	Reid	123,428	8,288
ML	Prouse	53,121	10,986	RL	Reid	100,465	3,121

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

	REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
DE	Reilly	54,913	JG	Romas	69,960
RG	Reimann	115,571	S	Romeo-Gilbert	535
B	Reinders	80,617	W	Romuld	61,356
HJ	Reinhardt	73,245	CA	Roome	67,146
H	Reis	59,344	A	Rooney	113,433
GD	Remfert	57,983	JR	Root	63,198
TJ	Remfert	76,452	GP	Rose	86,114
G	Rempel	51,950	N	Rosenow	50,951
K	Rempel	51,101	E	Rosin	112,225
ML	Rempel	67,433	AJ	Ross	95,786
VH	Rempel	67,162	BE	Ross	72,844
SJ	Ren	56,941	C	Ross	59,574
MJ	Renaud	50,005	DA	Ross	50,322
JD	Rennie	84,661	GH	Ross	87,599
AA	Renwick	78,223	RA	Roth	74,144
M	Repin	91,362	PD	Rowat	51,083
S	Reynolds	66,356	A	Rowe	73,069
AV	Rice	98,648	D	Rowe	67,072
JD	Rich	108,105	K	Rowe	98,851
ME	Richard	66,362	Q	Rowe	55,396
PW	Richards	69,990	EG	Roy	65,515
FG	Richardson	58,489	D	Rozenboom	53,806
G	Richardson	59,761	JW	Rozzano	54,368
J	Richardson	93,815	LG	Rudd	61,380
PR	Richardson	54,806	IL	Ruel	63,891
LJ	Richkum-Chung	62,974	R	Rugge	77,241
D	Richter	59,041	WI	Ruks	189,625
M	Richter	70,099	WO	Rusak	58,530
S	Rifayee	50,687	R	Rusk	84,063
GA	Rigby	56,862	L	Russel	122,317
K	Riggs	75,092	AJ	Russell	122,103
RS	Riggs	91,375	P	Russell	64,754
FJ	Riis	74,104	RW	Russell	87,694
F	Rilcoff	55,054	R	Russell	50,195
D	Riley	106,644	S	Russell	72,418
L	Rilkoff	116,243	WD	Russell	112,243
JE	Rinehart	62,526	W	Russell	65,865
BD	Ripley	119,447	NJ	Rutherford	65,638
MD	Rispin	52,341	LW	Rutledge	68,449
CM	Ristock	63,735	AD	Ruttan	56,993
R	Rivera	63,087	DL	Ryan	98,446
K	Robb	75,184	LM	Ryan	59,942
D	Roberge	57,894	K	Ryu	81,412
HJ	Roberge	65,298	R	Saari	92,678
ET	Roberts	65,298	N	Sadain	83,024
H	Roberts	67,535	EL	Sadee	50,827
RD	Roberts	64,468	H	Sadra	53,105
DG	Robertson	58,638	A	Sagan	52,169
J	Robertson	56,021	R	Sahota	67,642
CW	Robinson	118,956	LN	Saiki	52,430
DA	Robinson	54,011	DK	Sakamoto	69,303
DD	Robinson	107,371	A	Salehi Parast	65,389
DR	Robinson	97,574	S	Salh	18,741
DV	Robinson	56,200	PA	Saliken	64,589
KE	Robinson	84,386	L	Salley	78,619
PJ	Rochford	63,081	B	Salter	50,394
BJ	Rock	66,331	DL	Salter	139,138
RJ	Rockliff	67,199	P	Salter	56,172
RG	Roddick	119,182	M	Sam	83,043
JG	Rodford	85,958	M	Samadi Bahrami	82,528
GP	Rodrigue	330,909	J	Sampson	53,055
MA	Roe	58,764	WB	Sampson	64,920
J	Rogan	87,517	G	Samra	257,688
DM	Rogers	57,595	BR	Samson	67,857
EP	Rogers	69,123	LD	Samson	75,789
RC	Rogers	65,214	RM	Samson	52,681
LA	Rogers	147,578	JW	Sanders	57,397
J	Rohrig	89,600	L	Sandferd	70,625
LR	Rolin	58,398	M	Sandferd	101,708
RL	Rollins	138,064	JS	Sandhu	64,905
HJ	Rollinson	2,973	NS	Sandhu	50,646
ML	Rollo	61,426			57,666
		57,697			50
		58,930			30

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES	
VK	Sandu	74,380	276	AJ	Seper	94,650	13,749
D	Sandulescu	89,990	9,421	LM	Seppala	110,626	4,781
D	Sangha	58,583	7,710	LM	Sargent	82,094	
H	Sangha	50,041		JK	Seto	67,845	150
S	Sangha	50,723	175	J	Seto	57,502	4,297
H	Sanghara	55,102		RJ	Sevenhuijsen	110,358	14,492
A	Santos	54,591	1,650	S	Severinson	52,093	7,333
JJ	Sarai	98,088	9,597	WC	Seyers	106,416	25,702
S	Sarang	59,660	243	LG	Seymour	73,657	3,442
JM	Sarginson	57,338	2,198	BC	Shaffer	142,104	6,999
MN	Sariman	69,061	2,463	K	Shah	82,850	1,851
PN	Sarling	83,614	1,186	O	Shahi	84,940	232
LJ	Sartorio	85,011	10,193	GE	Shak	54,772	
GK	Satte	62,514	357	WP	Shamley	54,697	
JD	Saunders	90,350	7,552	GA	Shanks	71,956	
RA	Saunders	88,424	629	EM	Shantz	135,677	20,502
TR	Savarimuthu	58,201	380	WL	Sharp	52,905	3,418
JH	Sawada	113,404	442	NR	Sharpe	139,992	22,015
GM	Sawatsky	63,597	197	GH	Shaw	93,436	1,691
KR	Sawatsky	56,467	384	KA	Shaw	57,270	94
G	Sawers	54,736		RJ	Shaw	69,909	871
GM	Sawka	61,923	1,115	WM	Shaw	55,196	72
DR	Sawkins	92,354	2,014	RG	Shendruk	86,514	3,689
BJ	Sayers	56,414	2,537	JM	Sheppard	51,186	
G	Scarborough	67,794	17,518	DJ	Sherbot	79,262	14,180
TM	Scheck	50,729	17,904	G	Sherlock	199,456	13,800
MK	Schemenauer	61,618	1,551	RB	Shewfelt	74,297	2,583
JC	Scherer	72,705	517	J	Shimek	69,786	3,149
DG	Schiller	88,187	182	D	Shimizu	77,299	4,967
A	Schimpel	54,694	7,712	WC	Shin	77,522	18,989
DN	Schmidt	60,074	1,786	M	Shore	53,961	1,578
D	Schmidt	105,806	9,648	DG	Short	87,128	2,575
D	Schmidt	64,960	2,110	G	Short	86,980	3,502
J	Schmidt	51,507		RJ	Short	102,312	678
W	Schmidt	50,481	43	GM	Shrimpton	88,031	9,467
J	Schneider	51,102	74	G	Shtokalko	101,979	4,921
RH	Schneider	76,208	2,387	PL	Shtokalko	109,319	350
HR	Schnell	56,585	250	CC	Shum	53,250	22
D	Schonewille	62,226	5,115	DL	Shum	59,009	2,530
J	Schoock	55,954	18,108	D	Shum	64,722	107
BM	Schorrn	80,000	8,096	W	Shum	95,684	2,968
VP	Schulkowsky	72,466		E	Shuster	105,364	823
D	Schultz	60,566	14	A	Shwetz	98,891	16,246
DT	Schultz	77,600	1,492	WJ	Shwydky	83,762	80
F	Schulz	105,465	22,610	RP	Shymanski	83,491	2,521
P	Schulz	81,836	658	R	Shymanski	60,455	681
T	Schumaker	84,795	1,193	RD	Sicotte	52,340	363
SM	Schummer	73,325	729	SJ	Siddoo	94,259	193
E	Schwab	57,743	4,439	A	Sidhu	85,642	2,028
T	Schwartz	54,239	11,694	DJ	Sidney	88,647	236
KL	Schweitzer	52,406	796	G	Sidney	94,185	3,473
DL	Scott	113,085	9,855	SJ	Siega	58,096	638
EY	Scott	51,398	426	JC	Siemens	76,817	2,449
HW	Scott	59,413		CK	Siew	92,203	2,298
MJ	Scott	55,999	195	KJ	Sikora	54,025	
RS	Scott	59,022		O	Siksik	62,525	100
RE	Scott	69,763	4,069	GR	Sills	85,251	2,546
JG	Scouras	91,120	385	JJ	Silsbe	74,144	22,383
M	Searle	53,153	686	I	Silva	50,054	46
RW	Searle	74,716	5,431	GJ	Simmons	56,265	136
RA	Sebastian	103,451	6,781	MJ	Simpkins	56,194	239
JR	Secord	58,593	2,756	C	Simpson	65,403	477
R	Seidelmann	97,796	8,838	GJ	Simpson	88,440	5,870
F	Seki	77,024	13,693	GL	Simpson	107,837	1,046
M	Selak	92,301		L	Simpson	59,762	59
G	Selcer	60,507	904	RB	Simpson	73,641	180
A	Selnes	80,787	2,543	LM	Sims	59,605	130
EF	Semancik	54,458		SR	Sinclair	61,572	647
V	Semenov	57,373	35	BE	Singbeil	64,984	397
D	Semenyna	64,962	1,945	C	Singh	92,597	3,889
D	Senger	82,614	1,630	R	Singh	54,520	1,657
M	Senior	89,106	6,500	GA	Singleton	116,309	3,764

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
FM	Sinosich	82,112	1,134	FU	Sorensen	57,875
AR	Siopongco	55,744	529	JS	Sorenson	87,288
LE	Sisson	104,955	1,277	WW	Soroka	74,417
JK	Siu	106,290	5,591	RD	Soulsby	127,371
TK	Siu	118,204	6,325	KR	Spafford	137,242
JC	Skabeikis	85,174	2,289	T	Spanuolo	58,272
R	Skapski	89,804	625	DA	Spanza	101,501
LG	Skarra	67,415	14,282	RL	Sparks	115,802
L	Skelcher	82,542	1,284	SM	Sparrow	91,156
KJ	Skelton	74,673	1,862	T	Speerbrecker	105,675
PG	Skinner	112,383	1,501	J	Spence	69,563
W	Skrinnikoff	65,588	4,078	DS	Spencer	64,788
A	Skyler	90,402		M	Spencer	80,255
MG	Sladen	53,825	10,117	RW	Spinks	99,299
J	Slader	93,652	290	MH	Spinney	77,327
DR	Slater	60,732	1,780	PA	Spitzer	84,789
DB	Sloan	79,784	37	RG	Spohr	59,035
S	Sloan	53,707	104	PD	Springer	70,728
WV	Slonowski	80,111	2,773	V	Spurging	59,882
BW	Smando	65,440	496	G	Sreckovic	80,602
JN	Smeets	71,293	2,592	BM	St Germain	76,206
B	Smiley	52,948	1,872	P	St Pierre	95,459
H	Smiley	168,509	3,052	IH	Stacey	92,463
DL	Smith	60,718	767	GK	Stack	86,805
DR	Smith	107,316	315	PJ	Staff	63,437
DH	Smith	62,754	380	PD	Stafford	65,004
DL	Smith	57,877	94	W	Stairs	58,464
DI	Smith	109,143	8,293	E	Stamelias	60,648
F	Smith	61,212	3,600	A	Stan	57,478
FG	Smith	97,731	6,054	JS	Stangl	86,494
GA	Smith	81,301	580	KD	Stanley	110,054
GH	Smith	69,459	53	JM	Starchuk	54,922
GB	Smith	66,349	642	GI	Stark	82,239
GC	Smith	67,514	140	JR	Stark	98,114
HA	Smith	107,322	16,368	H	Stasiuk	51,226
JS	Smith	71,878	2,033	BM	Statler	56,314
JA	Smith	64,464	3,438	L	Stauber	107,609
J	Smith	58,298	172	PM	Ste-Croix	51,119
LY	Smith	51,524	572	A	Steed	57,990
M	Smith	52,033	2,103	RJ	Steele	185,761
MG	Smith	98,387	3,467	MW	Steemon	142,025
MJ	Smith	77,230	714	MG	Steenssens	51,785
MC	Smith	96,308	3,133	AJ	Steer	78,319
NK	Smith	61,752	20,271	K	Steffens	80,577
PR	Smith	65,363	27,310	BJ	Steffensen	54,150
PJ	Smith	85,691	2,624	D	Stefiuk	73,266
R	Smith	63,693	547	AB	Steidle	55,827
SE	Smith	71,903	2,493	DM	Stein	58,882
SB	Smith	71,369	4,748	WA	Stein	86,186
TD	Smith	73,339	4,528	K	Steine	67,222
TN	Smith	55,556		JE	Steinson	56,507
WF	Smith	69,613	10,208	M	Stender	81,507
WL	Smith	75,029		J	Stennett	62,498
G	Smyrl	167,337	31,095	RB	Stenson	61,104
HD	Smyth	58,085	4,175	FC	Stephens	95,761
CP	Snell	73,265	916	H	Stephens	50,312
D	Snow	102,308	3,485	RC	Stephens	62,689
NM	Snowdon	90,026	4,716	BA	Stephenson	60,312
J	Sochor	105,020	3,079	NG	Stephenson	94,778
BD	Sohn	106,385	9,574	DC	Stevens	94,830
JM	Sokoloski	74,156		DM	Stevens	99,003
K	Solari	66,880	3,954	JC	Stevens	67,926
TA	Soloshy	94,687	4,217	F	Stevenson	81,663
T	Soltys	113,141	12,715	P	Stevenson	80,909
RJ	Somers	59,912	3,007	RD	Stevenson	110,386
DS	Somerville	50,076	317	DL	Stewart	54,573
D	Somerville	50,820		GB	Stewart	88,530
TO	Somerville	93,801	2,521	GL	Stewart	204,387
TY	Soo	60,326	234	M	Stewart	247,704
BM	Sopko	68,082		R	Stewart	139,456
CE	Sorace	58,594	2,468	RL	Stewart	94,508
DL	Sorensen	75,977	7,574	RP	Stewart	125,535

**Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002**

Run Date: 9/25/02

Run Time: 10:50:24AM

		<b>REMUNERATION</b>	<b>EXPENSES</b>			<b>REMUNERATION</b>	<b>EXPENSES</b>
RG	Stewart	65,950	7,118	HX	Tang	62,152	50
TG	Stewart	81,262	5,641	M	Tang	57,412	121
CG	Stewart-Burton	59,352	2,504	RP	Tang	121,699	6,893
TS	Stiemer	64,292	754	SY	Tang	50,615	
DC	Stimson	55,404	125	S	Tang	61,630	263
A	Stocks	89,972	2,386	XS	Tang	56,726	7,474
MD	Stokes	70,874	1,458	M	Tannenbaum	91,624	459
RC	Stone	105,995	2,197	MT	Tanner	115,906	1,594
N	Story	87,799	7,311	T	Tanner	86,234	2,446
DM	Storteboom	51,946	3,374	JY	Tao	93,242	5,431
L	Stott	73,506		DG	Tarampi	99,996	8,314
M	Stovell	56,484		J	Tartaglia	52,893	441
MK	Strachan	136,057	9,453	RG	Tasker	55,805	92
HD	Straforelli	64,702	21	A	Taykandy	57,726	3,934
C	Strain	80,108	2,421	D	Taylor	74,551	30,428
JA	Strain	64,531	42	J	Taylor	51,411	200
DG	Stranaghan	84,213	7,413	JW	Taylor	104,297	3,098
JL	Strandt	53,293	45	JL	Taylor	95,128	
RM	Stretch	51,730	99	LK	Taylor	55,281	1,739
KN	Stricker	57,790	14,617	LD	Taylor	50,751	571
JD	Strobl	73,234	269	RM	Taylor	73,201	2,270
E	Struyk	104,227	2,451	R	Taylor	70,845	4,813
RK	Stuber	67,733	1,553	MG	Temple	50,401	2,815
B	Stumborg	81,824	11,452	P	Tennent	90,928	9,008
B	Stutt	54,024	3,108	D	Tesolin	58,754	1,150
HM	Sue	99,017	1,298	T	Teufel	50,658	100
LC	Suen	94,875	273	S	Thackray	51,754	2,646
I	Sulyma	91,788	4,443	S	Theriault	72,392	2,962
LA	Sumpter	88,402	2,331	KM	Thielmann	76,066	738
J	Sun	97,537	1,656	N	Thiem	54,749	80
P	Sun	58,951	3,597	JR	Thiessen	50,481	3,571
R	Sun	60,589	345	A	Thomas	129,293	5,809
RC	Sundstrom	56,864	1,544	C	Thomas	227,309	12,944
S	Sung	87,523	5,133	D	Thomas	50,721	8,371
BR	Sunga	86,985	4,929	DH	Thomas	117,699	8,341
W	Sutherland	52,201	91	DP	Thomas	93,429	1,883
BT	Suttie	63,992	12	DR	Thomas	102,722	12,319
J	Sutton	86,445	17,646	SA	Thomas	50,151	61
C	Suvagau	74,523	4,080	T	Thomas	51,255	4,663
P	Swain	88,128	1,438	BT	Thompson	89,067	1,581
RL	Swanson	86,418	893	D	Thompson	104,223	10,074
B	Swift	101,591	12,293	K	Thompson	60,053	17,392
FJ	Switzer	66,635		LL	Thompson	56,067	
RK	Switzer	95,183	269	TW	Thompson	71,776	2,984
S	Swoboda	64,669	91	TM	Thompson	64,394	22,157
WD	Swoboda	64,537	4,495	T	Thompson	50,124	530
JH	Sy	73,379	978	WR	Thompson	62,232	168
K	Symington	70,669	9,834	LC	Thoms	50,709	14,041
JM	Surette	51,787	1,320	DA	Thomson	90,455	4,734
BY	Szeto	102,738	1,885	DC	Thomson	98,290	15,836
S	Szeto	94,657	2,754	DA	Thomson	50,631	1,539
P	Szumik	50,105	1,940	JP	Thomson	103,806	1,841
J	Taaffe	62,602	4,628	K	Thomson	51,785	14,190
A	Tabacug Jr	53,959	2,340	KN	Thorhaug	90,370	585
AR	Tabrizi	68,723	1,264	L	Thorsell	61,168	563
CE	Tagseth	59,874	1,858	RJ	Threlkeld	264,940	85,788
IW	Tait	105,930	11,885	G	Throop	84,135	409
HH	Takai	66,615	319	GR	Tigg	110,904	1,581
R	Takeno	62,342	171	L	Tinckler	80,688	
P	Talas	109,847	10,685	MG	Tinsley	70,477	7,072
WG	Tallon	96,204	26,473	J	Tng	103,643	1,079
D	Tam	51,834	160	P	To	77,579	4,718
E	Tam	83,918	1,330	DJ	Tobin	102,241	2,614
KK	Tam	55,787	60	SO	Tobin	68,812	1,071
MW	Tam	62,591	38	JG	Tolentino	55,766	2,761
SK	Tam	73,666		JE	Tonn	59,452	230
SK	Tam	104,304	3,043	R	Toole	78,128	1,258
SM	Tam	50,615	24	PO	Toom	120,064	3,540
DM	Tammen	71,568	16,230	S	Toop	51,558	2,195
CS	Tan	76,289		BN	Tooze	78,896	1,012
CS	Tan	101,745	3,653	R	Toscani	88,254	3,967
S	Tan	81,859	313	CR	Tottle	74,994	24

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

	REMUNERATION	EXPENSES		REMUNERATION	EXPENSES		
E	Tower	82,723	500	EC	Van Den Born	93,353	1,674
K	Tower	64,114		MG	Van Dijk	74,509	3,000
K	Townie	96,177	2,563	GR	Van Horne	59,715	930
FE	Townsend	56,457	61	JC	Van Horne	123,203	11,356
I	Toy	85,800	10,610	JM	Van Nieuwland	84,824	709
AF	Trafton	65,447	2,591	W	Van Noortwyk	72,660	4,900
SQ	Tran	102,021	992	JC	Van Roode	59,450	2,948
D	Trapp	64,281	18,496	B	Van Ruyven	174,721	13,204
DK	Trapp	68,554	4,051	MD	Van Slageren	71,402	1,074
P	Trarup	89,076	1,115	M	Vande Guchte	53,818	700
MJ	Traves	61,745	1,387	G	Vandenberg	120,394	2,078
A	Travis	83,882	646	NJ	Vanderkwaak	103,668	15,976
TR	Treasure	101,002	5,970	WT	Vandeenter	90,124	4,093
MM	Trelenberg	59,612	1,316	T	Vanger	97,453	2,014
DL	Tremblay	53,330	43	JJ	Vanjoff	79,562	2,902
RK	Trenkler	50,289		PA	Vanson	56,501	
B	Trevitt	71,184	7,873	LW	Varhanik	53,455	51
DG	Trider	91,104	5,745	JL	Vasarhely	56,826	3,637
MP	Trigardi	95,814	11,855	EF	Vasquez	108,653	8,116
GR	Trofananko	58,599	5,208	RA	Vasquez	73,501	411
G	Trono	69,503	97	P	Vassilev	121,307	2,101
RB	Trousell	176,164	3,037	HJ	Vatne	94,067	1,892
GR	Trudeau	68,190	1,632	C	Veary	71,879	11,077
J	Trudel	85,793	27,067	TA	Veary	134,948	9,353
H	Tsan	86,524	5,038	J	Veitch	50,352	370
TS	Tsang	112,123	108	RS	Venable	84,407	5,304
EK	Tse	90,457	2,434	MA	Venneman	71,404	4,740
CC	Tsou	101,148	2,904	A	Vennesland	62,364	144
RM	Tsukishima	93,179	95	RG	Verhoeve	65,872	1,900
M	Tugade	56,130	2,624	TW	Vickers	59,183	376
B	Tully	93,498	207	LM	Vike	101,932	6,142
GJ	Tully	74,737	4,978	LM	Villena	91,107	1,849
RA	Turnbull	55,728	344	JE	Vince	62,932	220
BJ	Turner	61,540	6,047	F	Vincent	61,352	4,421
D	Turner	71,487	1,924	T	Vine	68,673	26
DR	Turner	68,205	280	JW	Vink	80,359	2,352
DL	Turner	50,945	2,493	V	Vinnakota	79,341	
FA	Turner	117,126	4,926	N	Vipond	69,310	1,308
G	Turner	70,577	780	AA	Virani	59,568	
JD	Turner	67,506	236	S	Virjee	89,963	469
R	Turner	57,557	3,575	BL	Von Alkier	101,723	13,095
W	Turner	95,251	1,734	LC	Voo	69,947	4,357
DB	Tutt	117,638	5,513	JM	Vos	67,648	8,652
AW	Twamley	74,067	319	L	Vose	63,177	4,153
PA	Twidle	117,663	25,008	JC	Voss	115,391	20,039
JK	Tyau	62,976	9,316	LW	Voth	100,025	5,021
RJ	Tyler	98,354		R	Vranesic	67,055	1,583
B	Tyre	78,687	2,032	D	Vukota	62,086	5
GW	Udell	129,815	5,887	BF	Vye	67,866	7,291
I	Uede	58,365	100	GH	Wadsworth	66,802	2,309
BR	Underhill	61,067	4,183	RB	Waechter	53,242	9,391
R	Unger	83,681	12,965	BL	Wagner	76,104	11,841
RJ	Unger	73,144	7,191	FT	Wagner	51,788	
RF	Ungless	97,711	981	HG	Wagner	75,838	16,113
MS	Upritchard	90,964	3,092	J	Wagner	55,775	6,872
B	Urquhart	86,383	2,925	K	Wagner	182,328	15,452
VC	Utgaren	67,665	6,327	PG	Wagner	92,640	14,063
D	Uyesugi	50,070	2,235	K	Wakahara	66,431	1,117
PM	Vadgama	54,383	555	C	Waldmann	57,826	1,011
P	Vadgama	58,350	375	MA	Waldrone	54,334	100
M	Vahasalo	67,296	4,105	C	Wale	58,363	1,384
V	Vaisivila	53,558	54	H	Walk	117,446	1,533
LJ	Vaksdal	145,925	3,962	CF	Walker	62,999	1,355
MA	Valiquette	59,479		JM	Walker	53,973	5,124
RI	Vallance	57,698	9,159	JR	Walker	105,208	85
LW	Vallee	68,016	1,090	TD	Walker	84,416	3,776
GF	Valli	105,038	7,978	WG	Walker	63,712	11,782
LA	Vallor	67,066	303	M	Walkowski	120,941	431
EJ	Valois	104,348	7,478	D	Wallace	86,246	5,414
MJ	Valuck	57,529	2,454	KJ	Wallace	68,468	5,058
R	Van	55,553		MA	Wallace	96,214	182
C	Van Camp	63,404	6,824	R	Waller	91,757	1,525

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:24AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
CM	Walls	65,349	18,562	W	Wheeler	78,897
BT	Walsh	87,215	100	BL	White	81,077
DR	Walsh	87,606	18,679	BA	White	64,568
KD	Walsh	100,143		DF	White	57,146
JG	Walter	63,514	75	DA	White	58,887
KH	Walters	81,814	1,505	GW	White	60,228
RH	Walters	123,902	1,962	RT	White	141,480
CH	Wang	109,112		RA	White	79,723
G	Wang	88,055	1,101	SD	White	62,324
JS	Wang	59,398	55	WJ	Whitehead	70,222
Q	Wang	61,637	556	FR	Whiteman	65,738
AT	Ward	55,304	8,948	R	Whittaker	64,269
BE	Ward	126,996	403	I	Whyte	53,009
WA	Ward	66,100	4,992	J	Wiegand	78,678
WR	Ward	53,671	351	LJ	Wiens	71,227
DM	Warne	59,515	10	MV	Wiens	50,440
A	Warner	58,919	283	I	Wightman	51,249
RG	Warren	77,905	10,562	K	Wilby	57,542
BW	Washbern	74,649	139	L	Wilchek	60,345
RW	Washbern	96,021	16,291	DR	Wildeman	55,053
JC	Wassing	77,794	1,686	R	Wile	69,406
JM	Wasyluk	53,175		JG	Wilkie	82,335
PA	Wasyliw	50,251	1,717	JD	Wilkins	82,808
LV	Watrich	111,979	5,103	JB	Wilkinson	82,307
DK	Watson	55,047	614	LA	Will	230,730
J	Watson	56,114	10,558	FC	Wille	111,497
MM	Watson	97,583	2,693	AR	Williams	79,573
TI	Watson	57,204	5,086	AJ	Williams	81,816
GG	Watt	143,407	305	D	Williams	85,810
LJ	Watt	62,133	825	DK	Williams	73,792
MM	Watt	65,647	3,474	DL	Williams	53,007
DA	Watts	92,975	2,206	DG	Williams	78,101
GL	Watts	64,421	235	DO	Williams	86,269
ED	Waugh	94,503	11,025	JL	Williams	91,365
SE	Waugh	58,166	1,508	KA	Williams	73,792
S	Way	57,887	2,681	RE	Williams	71,417
KC	Weaver	54,335	6,817	RB	Williams	113,751
KF	Webb	148,886	9,484	RG	Williams	84,408
E	Webber	75,029		T	Williams	79,670
FA	Weber	64,734	6,330	BE	Williamsen	52,496
B	Webster	87,617	7,736	JE	Williamson	51,778
J	Webster	57,975	16,162	KC	Williamson	59,418
M	Webster	68,178	176	SM	Williamson	90,566
T	Webster	56,494		S	Williamson	50,298
EK	Weclaw	83,812	1,205	WR	Williamson	57,843
E	Weiss	103,815	4,150	KM	Willis	81,819
K	Welburn	82,624	8,371	TM	Willis	86,052
SR	Welch	90,603	1,939	PL	Williscroft	59,012
WG	Wellbelove	54,857	8	RJ	Willmot	120,357
JT	Wellman	51,793	1,034	AM	Willoughby	70,934
D	Wells	65,682	4,231	BG	Willson	52,459
KJ	Wells	62,244	6,423	A	Wilson	74,939
TC	Wells	78,986	4,533	A	Wilson	55,047
G	Welsh	76,844	3,420	D	Wilson	62,801
R	Welsh	67,274	22,223	DJ	Wilson	88,692
K	Wensauer	111,699	772	DE	Wilson	75,405
MJ	Wenzlaff	52,404	352	DJ	Wilson	79,354
AW	Werk	94,901	2,391	GD	Wilson	145,953
EG	Weslowski	70,308	2,443	KA	Wilson	61,664
TG	Weslowski	63,322	494	K	Wilson	51,158
JD	Wesson	59,905	5,709	N	Wilson	105,229
BA	West	111,512	1,265	J	Wingert	76,739
DW	Westbrook	124,430	11,281	SE	Winkelmann	61,563
R	Westcott	72,193	15,999	DM	Winram	54,384
NR	Westmacott	76,335		K	Winston	52,555
C	Weston	54,683	4,031	P	Winter	66,716
JE	Weston	81,067	708	PG	Winter	61,091
AS	Weststeyn	82,814	1,577	D	Winters	56,552
C	Weyell	90,252	1,812	H	Winters	60,278
J	Whale	71,543	2,568	KA	Wiseman	92,471
VL	Wheater	61,264	257	CJ	Wisheart	66,189
I	Wheeler	51,105	2,705	J	Wisniewski	81,877

**Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002**

Run Date: 9/25/02

Run Time: 10:50:24AM

		<b>REMUNERATION</b>	<b>EXPENSES</b>			<b>REMUNERATION</b>	<b>EXPENSES</b>
AW	Withers	80,450	2,507	W	Yetman	70,402	12,801
MD	Wittman	115,888	3,542	KK	Yeung	119,844	19,844
RA	Wohl	92,948	7,002	LH	Yeung	65,394	926
HJ	Woiken	92,944	2,111	GS	Yim	81,890	519
MP	Wold	72,833	1,347	ML	Yip	94,827	2,226
R	Wolfe	91,391	7,921	C	Yoo	116,802	4,009
PS	Wolford	116,269	11,258	BC	Young	73,994	76
A	Wolowidnyk	82,425	7,685	DL	Young	51,428	163
HM	Wolter	88,913	3,695	DA	Young	94,166	208
A	Wong	59,334	166	GH	Young	127,772	15,450
AY	Wong	58,697	700	J	Young	72,023	15,094
AS	Wong	63,871	29	SJ	Young	71,423	67
A	Wong	50,548	411	DD	Youngson	61,913	1,728
BE	Wong	81,066	1,668	DK	Yu	92,990	1,735
BS	Wong	76,904	66	JN	Yu	77,059	
CL	Wong	51,766	62	VC	Yuen	69,584	
C	Wong	62,633	3,751	BW	Zacharias	101,403	3,829
CK	Wong	101,897	4,158	JN	Zarin	173,032	1,489
C	Wong	65,113	851	ED	Zaruk	75,840	1,572
D	Wong	50,196	276	WM	Zatlyny	64,664	
DW	Wong	137,948	5,495	D	Zavoral	106,130	1,198
J	Wong	67,242	1,845	W	Zeilstra	110,522	247
J	Wong	108,632	1,992	RK	Zellman	87,846	15,088
M	Wong	64,770	524	RJ	Zemlak	71,526	10,796
PK	Wong	85,969	5,691	PM	Zerbe	82,941	4,228
R	Wong	100,866	410	GW	Zeron	84,826	76
RW	Wong	59,501	333	MG	Zeron	186,800	1,235
SF	Wong	100,877	173	J	Zhang	57,370	
TY	Wong	94,224	100	S	Zhang	50,544	
T	Wong	56,499	200	QK	Zhu	65,887	2,270
TL	Wong	71,847	281	M	Zieske	72,167	1,640
WK	Wong	55,250		RE	Zieske	67,068	2,846
A	Woo	107,643	6,852	V	Zilberman	54,310	129
BW	Woo	100,112	150	KL	Zimmerman	95,640	3,138
BH	Wood	53,431	176	B	Ziola	140,913	12,736
LA	Wood	76,162	973	DW	Zizzy	85,235	156
MD	Wood	77,449	9,002	A	Zolotoochin	116,826	7,548
V	Wood	70,589		S	Zoritch	84,542	8,907
GW	Woodbury	95,980	2,904	RG	Zucker	120,150	15,185
TJ	Woodcock	69,131	6,078	DM	Zutter	51,055	599
S	Woodford	50,554	639	CB	Zynger	97,173	2,722
TR	Woodlock	74,784	9,806	<b>Employees Under \$50,000:</b>		<b>82,165,082</b>	<b>2,277,081</b>
RR	Woodman	70,671	808	<b>Grand Total:</b>		<b>401,095,058</b>	<b>20,519,554</b>
AS	Woodruff	123,488	9,695				
JL	Woodward	50,907					
CE	Woolfries	79,799	180				
T	Worker	74,397	1,542				
DR	Worthington	66,649					
RW	Wotten	92,121	797				
G	Wright	59,833	4,860				
JC	Wright	58,267	1,472				
ON	Wright	88,317	318				
J	Wu	60,607	275				
ZH	Wu	54,806	7,753				
W	Wuensche	56,053	1,969				
OP	Wulf	78,194					
CM	Wurtz	79,193	17,596				
L	Wutschnik	83,906	2,911				
DJ	Wyant	71,618	1,731				
JN	Wyatt	51,173	468				
SE	Wylie	115,024	1,506				
M	Wynne	85,453	8,558				
J	Yam	55,700	75				
L	Yan	87,525	2,873				
N	Yan	57,468	1,048				
SL	Yan	68,058	194				
X	Yan	86,512	350				
JZ	Yang	72,593	1,937				
Z	Yao	101,502	2,313				
A	Yazdi	264,665	17,524				
C	Ye	114,371	180				
MD	Yeoman	58,502	345				

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

112792 CDA Inc.	60,035	Accuscan Infrared Serv. Inc.	57,181
392343 B.C. Ltd.	12,006	Ace Flagging	13,530
3Di/Nadir Mapping Corporation	517,465	Ace Manufacturing Metals Ltd.	53,800
3M Canada Company	235,385	Ace Metal Enterprise Inc.	23,459
3S Printers Inc.	116,264	Ace Vegetation Control Serv Ltd	270,836
415972 B.C. Ltd.	94,585	Acklands-Grainger Inc.	1,158,100
4167 Investments Ltd.	189,018	Ackroyd, Piasta, Roth & Day LLP	60,297
419994 Alta Ltd.	77,205	Acres International Ltd.	187,802
469206 BC Ltd.	10,629	Acro Aerospace Inc.	12,540
505715 B.C. Ltd.	38,331	Active Components Sales Corp.	11,004
517244 B.C. Ltd.	37,903	Active Concepts	48,969
525183 B.C. Ltd.	39,655	Active Pass Auto & Marine Ltd.	19,669
563297 B.C. Ltd.	10,272	Acton Super-Save Gas Stations	89,159
585562 BC Ltd.	37,362	Ad-Print Markings Ltd.	25,064
594274 B.C. Ltd.	40,072	Adama Consulting	94,359
615129 BC Ltd.	61,600	Adams Lake Indian Band	44,052
618024 Ontario Inc.	10,783	Adcentives	22,624
A Cage	12,861	Adcom Inc.	14,292
A E Electronics Corp.	17,693	Addy Power Ltd.	731,316
A-1 Industrial Propane Ltd.	17,225	Adec Systems Inc.	17,779
A-1 Machine & Welding 1986 Ltd.	33,627	Adecco Employment Services Ltd.	121,633
A-Power Line Contracting Ltd.	426,622	Adp Distributors Inc.	56,449
A-R Printer Solutions Inc.	23,250	Advanced Backhoe Ltd.	61,480
A-Z Wordsmith Services	15,217	Advanced Corrosion Repairs Ltd.	12,794
A. Lanfranco & Associates Inc.	19,046	Advanced Powerlines Ltd.	410,051
A. Turner Sales Ltd.	27,407	Advanced System For Power Eng. Inc.	54,180
A.E. Concrete Precast Prod.Ltd.	1,490,816	Adventure Paving Ltd.	16,853
A.G. Forest Silviculture Ltd.	133,321	Aerial Contractors Ltd.	577,689
A.J. Forsyth & Co. Limited	30,718	Aero Star Power	36,110
A.J. Nickerson Excavating	484,399	Aero West Photo Lab Inc.	120,907
A.R. Thomson Group	101,999	Aerotek Contract Engineering	51,918
A.S.T.C. Science World	20,000	Aerotek Inc.	713,341
A.T. Kearney	93,613	Aggressive Pump & Supply Inc.	16,122
A.T. Maintenance Plus Contracting Ltd.	60,035	Aggressive Roadbuilders Ltd.	33,705
ABB Inc.	4,214,130	Agri Power Inc.	25,332
ACL Services Ltd.	24,162	Agrium Inc.	666,464
ADT Security Services Canada Inc.	138,870	Aim Ecological Consultants Ltd.	42,189
AEP Pro Serv Inc.	29,077	Ainsworth Inc.	16,212
AMA Management Ltd.	37,364	Air Canada	39,362
ASL Environmental Sciences	191,895	Air Canada Championship	100,450
AT&T Canada Inc.	131,385	Air Liquide Canada Inc.	173,617
AT&T Canada Long Distance	96,604	Air Products Canada Ltd.	53,033
AT&T Global Network Services	27,845	Airarms Industrial Ltd.	18,480
ATC Quality Services Ltd.	42,479	Airkol Engineering Co. Ltd.	35,445
Abb Power T & D Company Inc.	24,235	Aktiv Controls Ltd.	15,181
Abbing Reprographics Ltd.	164,350	Alan A. Kay Associates Inc.	146,242
Abbotsford Chrysler Limited	12,017	Alan Buchanan	14,350
Aberdeen Helicopters Ltd.	86,970	Alan M. Walsh	39,286
Able Drafting Services Ltd.	35,650	Alberni Construction Ltd.	88,661
Absolute Traffic Control	12,903	Alberni Valley Times	42,457
Abstract Registry Services Ltd.	25,265	Alberni-Clayoquot Regional Dist	14,326
Accent Inns Inc.	14,720	Albrite Lighting Ltd.	18,716
Accenture Inc.	18,056,233	Alcan Inc.	41,235,265
Accountants On Call	70,882	Alcan Smelters & Chemicals Ltd.	21,794,769
Accountemps	11,125	Alcatel Canada Inc.	105,773
Accounts Recovery Corp.	143,362	Alcatel Networks Corporation	11,132
Accurate Bailiffs & Collection	179,875	Alchemy Consulting Inc.	11,235
Accurate Continental Rubber,Inc	20,588	Alfa-Laval Inc.	326,629
Accurate Glass Ltd.	16,886	Alford Lock & Safe Ltd.	32,484
		Alfred Bell	16,660
		Algo Communication Products	18,043

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

All Powerline Const. Ltd.	534,614	Aqualibrium Env Consultants Inc	27,970
All Seasons Display Inc.	12,920	Aquatech Services	31,514
All Tree Care	188,916	Aquatic Resources Limited	85,313
All-Clear Traffic Control	61,676	Aquent	33,664
All-Round Industries (1996) Ltd	41,149	Arbortech Consulting Ltd.	10,856
All-Tech Transmissions Ltd.	38,377	Arcas Consul. Archeologists Ltd	35,166
Allan Crawford Associates Ltd.	16,868	Archie Johnstone Plumbing &	17,938
Allan, de Guerre & Associates	29,781	Archie's Trucking Ltd.	153,631
Allegis Group Canada Corporation	12,479	Arctic Power Systems (BC) Ltd.	1,218,876
Allegra Print & Imaging	22,809	Arduini Helicopters Ltd.	24,358
Allen Systems Group Inc.	21,551	Arete Safety & Protection Inc.	15,549
Allied Agent	10,592	Argo Building Maintenance Ltd.	93,103
Allied Van Lines Ltd.	22,990	Argus Technologies Ltd.	10,771
Allied Wire & Cable Ltd.	11,385	Armature Electric Ltd.	74,130
Alloy Sales Inc.	12,044	Armstrong Laing Canada	26,283
Allright Ladder Co. Of Can. Ltd	11,643	Armstrong Sand & Gravel Ltd.	21,429
Allteck Line Contractors Inc.	3,146,801	Armstrong Van & Storage	13,547
Alouette River Mngrt. Society	11,456	Armtec Ltd.	131,677
Alpen Helicopters Ltd.	674,108	Arrow Electronics, Inc.	19,350
Alpine Fence & Gate	15,379	Arrow Installations Ltd.	202,163
Alpine Helicopters Ltd.	72,560	Arrow Radiators (N.W.) Ltd.	22,865
Alpine Pole Maintenance	216,217	Arrow Speed Controls Limited	61,634
Alpine Precision Machine	17,995	Arrowsmith Moving & Storage Ltd	14,433
Alpine Products Ltd.	134,317	Arcraft Advertising Ltd.	257,874
Alpine Windows & Doors Ltd.	10,131	Arthur Andersen & Co.	630,889
Alstom Canada Inc.	9,423,597	Arthur Andersen LLP	510,541
Alstom Power Canada Inc.	2,620,651	Artists For Kids Trust	10,000
Alta Lake Electric Ltd.	553,527	Artomas Contractors Ltd.	30,733
Altair Refrigeration Ltd.	23,443	Arts Umbrella	11,500
Altec Industries Ltd.	1,010,941	Ashcroft Indian Band	17,896
Altered Image Custom Tinting	51,255	Ashford Training Technologies	129,297
Altoft Helicopter Services Ltd.	81,210	Ashley-Pryce Interior	445,016
Alum-Tek Industries Ltd.	10,499	Aspen Communications Ltd.	13,073
Alyssa Polinsky	15,715	Aspen Traffic Control	17,921
Amac Contracting	146,111	Asplundh Canada Inc.	5,893,302
Ambar	17,035	Associated Condition Monitoring	68,375
Amco Auto Centre Ltd.	15,351	Associated Engineering(B.C.)Ltd	36,945
Amec E&C Services Ltd.	128,422	Associated Lock & Supply	22,460
Amec Earth & Environmental Ltd.	37,763	Associates Fleet Services	715,817
Amelia Edgar	37,011	Astrographic Industries Ltd.	69,449
Ametek Power Instruments	57,183	Atco Electric Ltd.	46,608
Amex Bank Of Canada	291,855	Atco Structures	74,732
Ams Management Syst. Can. Inc.	78,055	Atek Hydrographic Surveys Ltd.	18,986
Anahid Dewletian	17,105	Atelier A.H.R. Inc.	139,620
Andaco Projects Limited	654,147	Athabasca Chipewyan First	110,296
Andre M. Cordonier Trucking	83,211	Atlas Anchor Systems (B.C.) Ltd	22,060
Andrew S. Clark	103,088	Atlas Copco Compressors Canada	256,123
Andrew Sheret Ltd.	23,730	Atlas Ideal Metals	47,328
Angus Management	12,686	Atlas Van Lines (Canada) Ltd.	68,911
Angus One Ltd.	13,100	Atmospheric Dynamics Corp.	55,319
Anixter Canada Inc.	565,799	Aurora Laboratory Services Ltd.	15,071
Anna Olmsted	10,000	Aurora Resource Consulting	215,679
Anne Blaine	28,232	Auto Choice Mechanical	14,830
Anne Schretlen	114,339	Auto Magic	14,922
Ansan Industries Ltd.,	11,971	Autodesk Inc.	48,881
Answerplus Communications	24,733	Avnet Computer Int'L (Can) Ltd.	132,867
Anvil Interactive	27,285	Avo International	200,123
Aon Consulting Inc.	25,524	Avon-Leah Enterprises Ltd.	54,560
Aon Reed Stenhouse Inc.	115,350	Axton Manufacturing Ltd.	43,919
Apex Communications Inc.	90,638	Axys Environmental Consult. Ltd	76,778
Apt Industries Ltd.	43,740	Axys Technologies Inc.	26,727
Apt Power Technologies	53,634	Azon Canada Inc.	11,243

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

Azza Blue Print Ltd.	27,899	Banker's Dispatch Company Ltd.	589,152
B & B Contracting Ltd.	188,823	Banner Sea 'N' Ski	15,458
B & B Petroleum Dist Ltd.	23,587	Bannister Chevrolet Geo	46,290
B & B Valves & Fittings Ltd	60,050	Bantrel Inc.	49,869
B & D Lift Truck Service Ltd.	66,975	Barbara Broughton	39,030
B & H Equipment Ltd.	136,424	Bard To Broadway Theatre Society	10,000
B & T Line Equip. Testers Ltd.	107,777	Barnes Twining & Short	12,541
B G Power Systems Ltd.	332,287	Barry & Therese Macdonald	10,200
B. Chandra & Associates Ltd.	112,437	Barry Hamel Equipment Ltd.	25,966
B. Griffin Trucking	12,000	Bartle & Gibson Co. Ltd.	10,765
B.A. Blacktop Ltd.	16,850	Bartlett & Associates	71,665
B.C. Aboriginal Fisheries Commission	36,021	Basic Business Systems (1995) Ltd.	381,894
B.C. Air Filter Ltd.	10,014	Beak Corporate Services Inc.	101,576
B.C. Assessment	24,784	Beaver Foods Ltd.	287,335
B.C. Assets and Land Corporation	277,722	Beck Drilling & Environmental	20,672
B.C. Bearing Engineers Ltd.	18,303	Beckman's Crane Service Ltd.	11,076
B.C. Buildings Corporation	97,212	Bee-Safe Flagging	25,719
B.C. Children's Hospital Foundation	14,200	Beldon Sales Ltd.	86,315
B.C. Conservation Foundation	162,838	Bell & Howell Ltd.	53,768
B.C. Gas Inc.	97,996	Bell Bulldozing Ltd.	67,840
B.C. Gas Utility Ltd.	17,755,614	Bell Globemedia Publishing Inc.	11,268
B.C. Habitat Conservation	10,000	Bell Intrigna Inc.	1,345,758
B.C. Hydro & Power Authority	24,244,927	Bell Machinery Ltd.	44,780
B.C. Hydro Power Pioneers	116,267	Bell Pole Co. Ltd.	289,615
B.C. Newspaper Group	57,292	Bella Coola Air Ltd.	10,710
B.C. Pavilion Corporation	15,935	Benchmark Research Inc.	17,729
B.C. Pole Control	135,482	Bennecon Ltd.	98,560
B.C. Rail Ltd.	46,326	Benson Engineering Inc.	21,400
B.C. Research Inc.	19,105	Bentley Systems Inc.	85,428
B.C. Safety Council	24,480	Bently Nevada Canada Ltd.	89,090
B.C. Wood Recycling Ltd.	146,357	Benwell-Atkins Limited	913,828
B.C.I.T.	13,335	Bergevin Electrical Contracting Ltd	119,401
B.G. Controls Ltd.	54,972	Berk's Intertruck Limited	36,044
B.G.E. Service & Supply Ltd.	13,180	Berto Contractors Ltd.	50,665
B.L. Fletcher & Associates Inc.	117,436	Bertohn Farms Ltd.	55,000
B.R. Grossler Ltd.	292,543	Best Access Systems	35,747
BC Housing	18,565	Best Coil Ltd.	13,679
BC Online	281,064	Best Western	134,120
BC Technology Industries Association	15,589	Best Yet Traffic Control	10,688
BC Trail Co. Ltd.	11,984	Bevro Sales (BC) Ltd.	1,428,819
BCG Efuels Inc.	26,215	Beynon Engineering Ltd.	23,565
BCG Services Inc.	54,986	Beyond Basics	25,717
BCR Properties Ltd.	17,735	Bfi Canada Inc.	21,543
BEA Systems Ltd.	159,292	Bidinoff Marketing Inc.	16,120
BG Controls Ltd.	133,970	Bighorn Helicopters Inc.	160,496
BMC Software Distribution Inc.	57,643	Biogreen System (Pacific) Ltd.	36,977
BMC Software Services Inc.	23,941	Bird Management Ltd.	14,578
BMS Group (2000) Machining Services Ltd.	37,378	Birkendale Construction Ltd.	357,856
BOC Canada Limited	24,226	Black Box Canada Corporation	14,613
BP Global Special Products	62,463	Black Cat Repairs	10,237
BPIT Consulting	363,349	Black Tusk Helicopter Inc.	77,750
BWireless	10,814	Blackcomb Helicopters Ltd.	88,756
Babcock & Wilcox Canada Ltd.	4,296,498	Blackfish Silviculture	277,319
Bad Ventures Ltd.	175,705	Blaikie Tree Service Ltd.	479,504
Badger Daylighting Inc.	49,624	Blair Crosson Voyer	23,243
Bailey Electric Co. Ltd.	280,144	Blitz Direct & Promotion	504,921
Bailey Western Star Trucks Inc	14,625	Blok Printing Ltd.	37,418
Bajo Reef Helicopters Ltd.	12,670	Blue Mountain Technologies Inc.	38,303
Balanced Scorecard	121,080	Blue Spruce Resources Inc.	30,678
Ballard Power Systems Inc.	171,000	Bob Koran Welding & Mechanical	31,569
Bandstra Transp. Systems Ltd.	25,198	Bonaparte Indian Band	121,320
Bank Of Nova Scotia	11,204,828	Bonita J. Thompson, Q.C.	88,754

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

Bonneville Power Administration	133,433	CE Franklin Ltd.	78,384
Boothroyd Indian Band	55,096	CEA Technologies, Inc.	498,337
Borden Ladner Gervais LLP	1,838,682	CGIT Westboro, Inc.	23,793
Borderline Sign & Display Ltd.	110,729	CGL Industries Ltd.	139,824
Borgersen Enterprises Inc.	49,529	CGT Research International	22,965
Borland Canada Inc.	16,814	CGU Group Canada Ltd.	11,120
Boschman Excavating Ltd.	63,664	CIGB-ICOLD Montreal 2003	100,000
Boston Bar Ltd. Partnership	2,452,648	CIT Financial Ltd.	24,929
Bowdens Media Monitoring Ltd.	11,811	CMA Societies Of B.C. & Yukon	11,930
Bowen Island Municipality	37,558	CTH Systems Inc.	11,258
Braby Motors Ltd.	10,275	CWC Capital L.P.	64,200
Brace Industries Inc.	199,942	Cable Master Inc.	16,317
Bracewell & Patterson	2,707,888	Cac Computers & Commun. Inc.	122,989
Bramcon Project Consultants Ltd	74,683	Cail Consulting Group Inc.	73,175
Breathing Air Systems	11,907	Caliper Mach. & Hydraulics Ltd.	45,944
Brenntag Canada Inc.	485,813	Calmont Investments Ltd.	40,375
Brent Nelson	10,995	Calpine Island Cogeneration Ltd.	4,029,988
Bresco Industries Ltd.	14,852	Cam Tran Pacific Ltd.	5,258,521
Bri-Ann Enterprises	106,735	Cambridge Energy Research Assoc	262,338
Brian E. Troffe	21,649	Cambridge Lee Industries Inc.	65,376
Brian Earle	55,894	Campbell Scientific (Canada)	84,638
Brian Lea & Associates Ltd.	29,149	Campbell, Burton and McMullan,	166,000
Brian's Backhoe & Contracting	20,561	Can-Pro Diving Services Ltd.	59,257
Bridge Creek Power Ltd.	173,930	CanWel Distribution Ltd.	116,147
Bridge River Consortium	3,984,843	Canada Law Book Inc.	13,324
Bridge River Indian Band	69,218	Canada Metal (Pacific) Ltd.	38,299
Bridgestone/Firestone Canada Inc.	194,617	Canada Post Corp.	5,846,051
Briland Nanaimo Project Ltd.	987,172	Canada Safety Council	14,713
Brio Software	17,124	Canada Spring Mfg. (1988) Inc.	13,142
Brisco Wood Preservers Ltd.	1,604,170	Canada Wide Distributors	12,351
Brite-Lite Wholesale Lighting	142,197	Canadian Aerial Lift Co. Ltd	153,881
British Columbia Assoc. Of Broadcasters	11,000	Canadian Bonded Credits Ltd.	211,343
British Columbia Chamber Of	10,805	Canadian Brake Supply Ltd.	12,174
British Columbia Ferry Corp.	147,931	Canadian Cartographics Ltd.	43,941
British Columbia Public	14,276	Canadian Columbia River Inter-	88,927
Broadway Refrigeration & Air	21,893	Canadian Communication Products	19,063
Broadway Roofing Co. Ltd.	164,121	Canadian Dewatering Ltd.	13,489
Brookfield Management In Trust	40,469	Canadian Electricity Association	717,971
Bruce Gardiner & Associates Inc	63,849	Canadian Energy Efficiency Alliance	16,050
Bruin's Heating Services	20,300	Canadian Energy Research Inst.	15,980
Budget Rent A Car	21,049	Canadian Freightways Ltd.	105,797
Building Owners & Managers Association	15,425	Canadian Helicopters Ltd.	291,925
Bull, Housser & Tupper	236,226	Canadian Hydro Developers (BC) Inc.	34,944
Burgess Austin Cawley & Assoc.	12,679	Canadian Hydro Developers, Inc.	1,565,950
Burnaby Assoc. For The Mentally	26,045	Canadian Hydrogen Association	40,000
Business Council Of B.C.	19,311	Canadian Hydropower Association	49,638
Business For Soc.Responsibility	15,000	Canadian Imperial Bank Of	68,009
Business at the Summit	20,000	Canadian Linen Supply Co. Ltd.	81,073
Butterworth & Co. Canada Ltd.	18,630	Canadian National Railway Co.	73,931
Butz Dunn Desantis & Bingham	248,963	Canadian Pacific Ltd.	57,944
C & D Technologies Inc.	67,120	Canadian Partners Fund	63,433
C & L Supply (1988) Ltd.	19,493	Canadian Springs Water Company	79,124
C & M Consultants	27,415	Canadian Waste Services Inc.	49,955
C D Nova Ltd.	292,040	Candle Corporation	64,980
C. Cameron Contracting Ltd.	11,060	Canem West Operations Inc.	1,306,564
C. Tebulte Logging	243,177	Canmar Advanced Tech. Inc.	10,096
C.F.E. Equipment Inc.	10,045	Cannon Manufacturing Ltd.	15,162
C.J. Giesbrecht Enterprises	32,599	Canon Imaging Solutions Can Inc.	34,530
C.M. Baird Inc.	96,713	Canuck Place	10,000
CBV Collection Services Ltd.	170,648	Canuck Place Children's Hospice	10,005
CCEB Inc.	70,804	Canwest Wire Rope Inc.	16,857
CDI Corporate Education Svcs	207,566	Canyon Contracting	29,521

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

Canyon Development Co. Ltd.	16,995	Chrysalis Consulting	153,402
Cap Gemini Ernst & Young (Canada) Inc.	1,722,574	Chubb Security Systems	16,615
Capital Regional District	90,661	Chuck's Automotive	12,161
Capital Works Inc.	21,251	Churchill Armoured Car Serv Inc	15,501
Carbone Of America (Lcl) Ltd.	185,864	Cicuto & Sons Contractors Ltd	24,041
Cariboo Central Interior Radio	11,612	Cintas Corporation	24,483
Cariboo Chilcotin Helicopters	227,415	Cities Plus	25,000
Carleton Cycle & Outdoor	91,907	City Of Burnaby	5,576,112
Carlson & Lynch Products Inc.	22,820	City Of Castlegar	87,736
Carmichael Engineering Ltd.	31,602	City Of Chilliwack	966,067
Carney's Waste Systems	10,586	City Of Coquitlam	1,787,548
Carolyn Tribe	27,500	City Of Courtenay	443,440
Carpet Care Plus Janitorial Services	15,909	City Of Dawson Creek	183,430
Carr Environmental Consultants	133,680	City Of Fort St. John	148,017
Carte International Inc.	546,143	City Of Kamloops	1,154,237
Cartel Communications Sys. Inc.	27,057	City Of Kimberley	82,787
Carter Dodge Chrysler Ltd.	154,933	City Of Langley	179,767
Carter Plymouth,Chrysler,Jeep,	10,328	City Of Merritt	125,072
Cascade Distributors Ltd.	17,940	City Of Nanaimo	1,019,802
Cascade Industries Ltd.	20,974	City Of Parksville	92,754
Cascadia Biological Services	43,647	City Of Port Alberni	633,211
Cass Information Systems, Inc.	67,703	City Of Port Moody	1,515,705
Casso Corporation	33,000	City Of Prince George	1,458,872
Catamount Contracting Ltd.	10,699	City Of Prince Rupert	310,229
Cayoose Creek Indian Band	40,883	City Of Quesnel	710,615
Cayoosh Contracting Ltd.	13,019	City Of Revelstoke	2,000,779
Cb Engineering Ltd.	38,076	City Of Richmond	2,267,210
Cdn Water Management	152,990	City Of Surrey	7,988,561
Ceda-Reactor Ltd.	49,350	City Of Terrace	316,705
Cel-Com Systems Ltd.	44,888	City Of Vancouver	9,148,304
Cellular Mobile Services	10,603	City Of Victoria	1,141,780
Centennial Tree Services	332,291	City Of Williams Lake	239,844
Centra Gas British Columbia Inc	14,332,201	City Transfer Inc.	20,848
Centra Software Inc.	14,775	City of Armstrong	66,569
Central Coast Power Corp.	2,138,796	City of Colwood	83,821
Central Heat Distribution Ltd.	115,939	Citytel	25,278
Central Interior Excavating	40,348	Civic Consultants Ltd.	14,992
Central Island Powerline Ltd.	340,656	Clarica Life Insurance Company	146,514
Central Moloney Inc.	5,870,879	Clarity Development Consulting	247,045
Central Park Developments Inc.	1,929,060	Clarity.ca Solutions Inc.	26,822
Centre Consulting Inc.	73,239	Clean Power Operating Trust	2,529,273
Century Plastics Ltd.	17,042	Clear View Tree Service	24,542
Century Plumbing & Heating Ltd.	22,665	Cleartech Industries Inc.	52,674
Cesco Electrical Supply Ltd.	20,245	Cliff Jackman	19,671
Cesco Industries Ltd.	25,321	Clifftop Contracting Ltd.	10,547
Cg Industrial Specialties Ltd.	22,700	Cloudburst Transport Ltd.	21,723
Cga Association Of B.C.	25,114	Cloudraker Guiding Ltd.	31,569
Chaltis Technologies Ltd.	42,496	Clyde H. Coates	39,444
Cham Road Building Contractors	52,965	Co-Van International Trucks Inc	275,919
Chamco Industries Ltd.	60,769	Coast Crane Ltd.	37,792
Chant Construction Co.	89,595	Coast Hotels Ltd.	36,314
Chany Building Maintenance	12,638	Coast Powerline Ltd.	824,577
Charles Marketing & Promo. Inc.	29,154	Coast Powertrain Limited	17,594
Cheam Indian Band	226,392	Coast Tractor & Equipment Ltd.	593,422
Chemainus First Nation	12,000	Coast Wholesale Appliances Ltd.	29,656
Cherokee Construction	149,151	Cobra Electric Ltd.	70,572
Cheryl Lee	32,613	Cognetics Inter. Research Inc.	38,054
Chevron Canada Ltd.	1,885,926	Cognos Inc.	725,291
Chevron Canada Ltd.	130,600	Cokely Wire Rope Ltd.	11,421
Chew Excavating Limited	443,217	Colliers Macaulay Nicolls Inc.	40,079
Chi-Ho Yeung	13,950	Collins Manufacturing Co. Ltd.	49,913
Christopher Yee	91,557	Colonial Seal Co.	14,848

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

Columbia Hydro Constructors Ltd	641,647	Corp Of Dist Of North Cowichan	1,475,552
Columbia Interntnl Trucks Ltd.	17,661	Corp Of Dist Of North Vancouver	1,649,392
Columbia Lake First Nation	13,140	Corp Of The City Of Cranbrook	305,529
Columbia Place/Columbia Square	58,343	Corp Of The City Of Duncan	41,216
Columbia Power Corporation	35,303	Corp Of The City Of Fernie	67,977
Columbia Shuswap Regional Dist.	621,496	Corp Of The City Port Coquitlam	305,967
Columbia Valve & Fitting Co.Ltd	103,899	Corp Of The Dist Of Maple Ridge	1,116,719
Columbia Wood Maintenance Ltd.	475,458	Corp Of The Dist Of Saanich	1,801,973
Comdisco Inc.	17,532	Corp Of The Town Of Esquimalt	382,805
Comdisco Services (Canada) Ltd.	111,152	Corp Of The Village Of Hazelton	11,931
Comfort Graphics Inc.	17,334	Corp. Of The City Of Enderby	22,772
Commander Warehouse Equip. Ltd.	32,068	Corp. Of The Dist. Of Oak Bay	113,238
Commercial Body Builders Ltd.	23,825	Corp. of the District of Pitt Meadows	132,351
Commercial Electronics Ltd.	41,319	Corp. of the Township of Spallumcheen	193,065
Commercial Lighting Prod. Ltd.	11,561	Corp. of the Village of Cumberland	20,023
Commercial Telecom Group	25,131	Corporate Executive Board	74,445
Commonwealth Historic Resource	70,669	Corporate Express Canada Inc.	2,024,607
Comox First Nation	10,000	Corporate Mentoring Solutions Inc.	10,805
Comox Moving & Storage	20,676	Corus Premium Television Ltd.	17,334
Compaq Canada Inc.	565,576	Corus Ventures Corp.	36,209
Compass Analysis Canada Ltd.	143,186	Cosmic Catering Ltd.	13,412
Compass Group Canada	777,661	Costa Lessa Motel (1997) Ltd.	28,978
Compass Management Consulting Ltd.	40,740	Coueffin Construction Ltd.	152,333
Compass Resource Mngt. Ltd.	343,080	Coulson Hydrotech Inc.	28,377
Compugen Logistics Ltd.	224,498	Counter Quake Services Inc.	18,740
Compuplan Computer Systems Corp.	667,229	Counterspil Research Inc.	26,570
Computer Associates Canada Ltd.	370,850	Country Tree Service Ltd.	388,901
Computershare Trust Company Of	24,630	Courtenay & District Museum	20,000
Compuware Corporation Of Canada	167,945	Cowichan Tribes	145,398
Compuwork Pacific Inc.	58,601	Cowichan Tribes Superintendents	13,725
Comstock Canada Ltd.	16,830	Coyle & Greer Awards Canada Ltd	17,998
Comtex Micro Systems Inc.	568,018	Craftsman Collision Ltd.	20,493
Con-Force Structures Ltd.	137,830	Craig Strachan	34,925
Concentrix Solutions Inc.	126,020	Crane Creek Enterprises	104,057
Conestoga-Rovers and Associates	15,274	Crane Force Ltd.	10,174
Conetec Investigations Ltd.	25,401	Cranemaster Sales Ltd.	28,991
Confer Consulting Ltd.	170,966	Cratex Container Sales	22,196
Conlin Personnel	42,177	Creative Door Services Ltd.	10,022
Conroy Electric Ltd.	18,565	Creative Promotions Group Ltd.	18,465
Consolidated Freightways Ltd.	38,119	Creekside Resources Inc.	16,659
Consolidated Mngt. Consult. Ltd	57,601	Creston Valley Beef Grow. Association	16,536
Consumer-Response Marketing Ltd	62,429	Creston Valley Wildlife Mngt.	325,030
Contemporary Off. Interiors Ltd	87,492	Crosstown Carriers Ltd.	49,710
Context Research Ltd.	21,968	Crown Corporation Employers'	30,304
Conti Computer Systems	21,303	Cummins British Columbia	188,240
Continental Imaging Products	108,596	Curtis Personal. Health Mgt Ltd	209,620
Cooley/Olson, Inc.	59,194	Custom Gaskets Ltd.	38,775
Cooper Industries (Canada) Inc.	1,459,874	Custom Plate & Profiles	14,793
Copcan Contracting Ltd.	1,467,657	Custom Protect Ear Inc.	17,509
Copper & Brass Sales Inc.	13,173	Custom Truck Products Inc.	16,033
Copperleaf Consulting Group Inc	370,520	Cutler-Hammer Canada Ltd.	1,072,467
Coral Engineering Ltd.	206,636	Cybermation Inc.	60,480
Corbett Office Equipment Ltd.	13,794	Cynthia Haapanen	78,332
Corbilt Welding & Fab. Ltd.	42,487	D & D Delivery Service Ltd.	11,134
Corimpex International Inc.	27,820	D & G Agri-Chem Ltd.	99,763
Cormier Communicators Inc.	281,143	D & G Construction Ltd.	18,125
Cormier Vegetation Control Ltd.	37,348	D. Bauer Mechanical Ltd.	21,472
Cornell Chevrolet Oldsmobile	15,633	D. Burt & Associates	61,472
Cornerstone Planning Group Ltd.	234,611	D. Hilton Consulting Ltd.	78,626
Corp Of City Of New Westminster	339,590	D. Jensen & Associates Ltd.	114,265
Corp Of City Of North Vancouver	640,176	D. Keith Murray and Associates Inc.	17,632
Corp Of Dist Of Central Saanich	320,556	D. Kelly Env. Consulting Ltd.	18,121

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

D. Loewen Enterprises Ltd.	68,337	Delta Electricity	14,022
D.A. Townley & Associates	181,673	Delta Helicopters Ltd.	104,584
D.C. Coastal Marine Services Ltd.	14,705	Delta Hotels Limited	18,495
D.E. Gyton & Associates Ltd.	21,698	Delta Infrared Services	10,302
D.G. Technologies	78,255	Denis Francoeur Backhoeing Ltd.	16,277
D.H.L. International Express	32,382	Dennis D. Kiselbach Ltd.	16,242
D.J. Johnston	53,114	Dennis Phye Bulldozing Ltd.	10,709
D.J. Macadam & Associates	82,154	Design & Marketing Assoc. Ltd.	13,774
D.J. Silviculture Ent. Ltd.	99,456	Detroit Diesel Allison B.C. Ltd	38,570
D.J.'s Auto Parts Ltd.	61,975	Developmental Disabilities Association	32,250
D.L. Tree Service Ltd.	40,286	Devin's Traffic Control	19,164
D.S. Cunliffe, P. Eng.	19,941	Devtec Management Inc.	26,153
DB Microware Inc.	137,000	Dexsil Corporation	24,216
DC Welding & Fabrication Ltd.	22,800	Dgs Astro Paving Ltd.	17,013
DG Technologies Ltd.	74,748	Di Canada, Inc.	11,139
DHI Inc.	16,408	Diamond Head Motors	18,654
DJ & J Enterprises	16,582	Dianne & Don's Building Mntce	18,692
DMG World Media (Canada) Inc.	29,981	Diazotech Services Ltd.	18,315
DNA Data Networking and Assemblies Ltd.	22,274	Dibco Underground Ltd.	1,576,653
DR DAS	10,519	Dickson Murray	126,214
DTM Systems Corporation	2,635,883	Diesel Equipment Limited	57,647
DVH Consulting	30,518	Dig Right Enterprises Ltd.	241,219
Daimlerchrysler Canada Inc.	3,627,009	Digitech Industries Ltd.	42,985
Dairyland Electrical Ind. Inc.	36,551	Dillon Consulting Ltd.	39,374
Dams Ford Lincoln Sales Ltd.	59,507	Dilo Co. Inc.	25,693
Danco Equipment Ltd.	46,036	Dinamac Holdings Ltd.	16,854
Daniel Ernest Schulz	25,000	Discount Mac Club	12,597
Daniels Electronics Ltd.	25,590	Discovery Crane Rental Ltd.	10,490
Danka Canada Inc.	18,454	Discovery Specialty Adv.	18,363
Danusia Dolecki	33,948	District Of 100 Mile House	129,330
Darcy Allan Groves & Glenda Ethel Groves	12,000	District Of Abbotsford	1,795,643
Darrell Perreault	13,415	District Of Campbell River	2,466,118
Darren Morgans	31,945	District Of Chetwynd	222,316
Darwin Const. (Western) Ltd.	2,079,840	District Of Coldstream	119,701
Datamark Systems	335,025	District Of Elkford	137,627
Dave Kennedy Consulting Inc.	78,713	District Of Fort St. James	61,311
Dave Lewis	59,757	District Of Highlands	78,179
Dave Semchuk Consulting	11,838	District Of Hope	90,543
Dave Steeves & Associates Inc.	136,662	District Of Houston	182,608
Dave Whalley & Sons Contracting Ltd.	31,268	District Of Hudson's Hope	2,288,624
Davey Cartage Co. (1973) Ltd.	16,026	District Of Invermere	36,840
Davey Tree Services Ltd.	2,902,289	District Of Kitimat	362,016
David Ligget	11,395	District Of Lillooet	534,510
Davidson Bros. Construction Ltd	14,024	District Of Mackenzie	865,560
Davies Sand & Gravel Ltd.	11,683	District Of Mission	2,062,063
Davis & Company	103,875	District Of New Hazelton	55,362
Davis Controls Ltd.	10,773	District Of North Saanich	246,509
Dawson Construction Ltd.	56,824	District Of Port Edward	188,384
Dawson Creek Moving&Storage Ltd	21,658	District Of Port Hardy	103,316
De Leeuw Managerial & Technical	71,285	District Of Salmon Arm	358,678
Dean K. Cardno	97,664	District Of Sooke	138,200
Dean's Heavy Duty Repairs Ltd.	20,900	District Of Squamish	980,582
Deanna Gooden	32,090	District Of Stewart	52,877
Deb's Flagging Company	14,518	District Of Taylor	261,468
Deborah Soo Lum	78,412	District Of Tofino	26,243
Decisionone Corporation	34,426	District Of Tumbler Ridge	236,738
Decker Lake Forest Products Ltd	3,482,463	District Of Vanderhoof	105,019
Deer Run Excavating Ltd.	22,161	District of Lake Country	148,636
Delco Exteriors & Renovations Ltd.	11,609	District of Langford	247,202
Dell Computer Corporation	1,318,568	District of Logan Lake	229,924
Delmar International Inc.	472,494	District of Metchosin	52,371
Deloitte & Touche	147,423	District of Sechelt	125,506

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

District of Sicamous	56,787	EPRI	2,175,207
District of Sparwood	317,391	ESC Energated Systems	20,749
District of Ucluelet	24,310	EVS Environment Consultants	124,441
Diversified Environmental Serv.	33,075	Eagle Eye Signs & Designs	14,993
Diversified Ova Tech Limited	11,877	Eagle Mountain Consulting	80,360
Diversity Services	30,346	Eagle View Security Ltd.	20,095
Doall Vancouver Inc.	11,105	Eagle West Truck & Crane Inc.	33,170
Doble Engineering Co.	445,962	Earth Resource Mapping	10,992
Dobney Foundry Co. Limited	78,632	Earth Tech Canada Inc.	10,321
Dobson, Sayer & Associates	18,592	East Twin Creek Hydro Ltd.	265,881
Docucom Limited Partnership	11,943	Eastview Contracting Dba	19,247
Dogwood Transport Ltd.	89,899	Eba Engineering Consultants Ltd	155,700
Dolphin Trading Ltd.	137,101	Ebco Industries Ltd.	193,407
Dominion Blue Reprographics	78,952	Ebco Metal Finishing L.P.	21,256
Dominion Information Services Inc.	11,213	Ebsco Canada Ltd.	63,674
Dominion Steel Ltd.	18,016	Echelon Environmental Energy	115,905
Don Charlton Ltd.	34,502	Eco-Logic Ltd.	86,062
Don Folk Chev Oldsmobile Inc	20,232	Ecofish Research Ltd.	86,656
Don MacDonald	15,000	Ecolink Forest Services Ltd.	272,783
Don's Backhoe Service	10,978	Ecolochem Inc.	60,000
Donco Solutions	61,616	Ecologic Research	12,665
Doran Taylor Power Partnership	1,377,217	Econometric Research Inc.	111,923
Dotco Inc.	18,151	Economic Development Association Of BC	77,991
Doug Peters Excavating	11,005	Ecowaste Industries Ltd.	86,445
Douglas & McIntyre Ltd.	53,075	Ed Fourchalk Safety Associates	12,057
Douglas Band	15,240	Ed Klassen Pontiac Buick	30,924
Douglas Property Management	65,527	Edgar Logging	39,007
Dow Jones Canada, Inc.	59,574	Edge Training & Consulting Ltd.	318,785
Dr. Dharma Wijewickreme	15,600	Edgewood Foundation	10,250
Dr. P.M. Mclean	25,771	Edison Electric Institute	37,577
Dr. Parveen P. Gupta	24,836	Edison Esi	5,886,067
Dr. R.J. Fannin	15,000	Edmond Yu	34,561
Drivepower Solutions	14,418	Edward Beardsworth	15,000
Ducks Unlimited Canada	61,900	Edward Payne	28,064
Dun & Bradstreet Canada Ltd.	12,550	Edward R. Willis	83,354
Dunamis Engineering Services	19,324	Edwards Powerline	213,105
Duncan Electric Motor Ltd.	107,659	Eecol Electric (Sask) Ltd.	193,128
Duncan Industrial Eng. Inc.	11,099	Effective Negotiation Services	74,520
Duncan Kent & Associates Ltd.	141,240	Elaine Hassell	16,017
Dunn Helicopters Services Ltd.	91,084	Elcon Management Inc.	19,327
Dunowen Properties Ltd.	37,026	Electric Power Equipment	18,834
Duo Commun. Of Canada Ltd.	81,625	Electric Power Research Institute	38,056
Duperon Corporation	106,109	Electric Vehicle Association Of Canada	10,700
Dupont Canada Inc.	552,697	Electrical Ind. Training Inst.	1,514,936
Dupont Safety Resources	102,386	Electricity Today	10,696
Dupuis Mobile Electric	20,453	Electro Composites Inc.	166,778
Dye & Durham Company Inc.	16,812	Electro Sonic Inc.	73,268
Dyer Equipment Sales Ltd.	14,038	Electromechanical Engineering Assoc Inc.	17,173
Dykstra Industries	742,686	Electromega Ltd.	17,887
Dyna Engineering Ltd.	45,099	Eleven Stars Enterprises Inc.	14,124
Dynami Consulting	13,616	Elite Engineering Ltd.	16,238
Dynex Facility Services Inc.	523,532	Emco Limited	24,828
Dywidag Systems Intl Canada Ltd	286,314	Emcon Services Inc.	13,859
E-Max Incorporated	11,059	Emergency Response Management	27,409
E.B. Horsman & Son Ltd.	75,068	Emobile Data International Inc.	29,079
EBC Software Distribution Inc.	18,190	Enable Performance Inc.	74,774
ECS Electrical Cable Supply Ltd	159,825	Enerfin Inc.	54,201
EHV Power Corp.	51,319	Energy & Environmental Economics Inc.	608,901
EMC Corporation Of Canada	1,374,682	Energy Council Of Canada	22,684
EMG Marketing Group Inc.	71,906	Energy For Kids	25,000
ENRG	18,725	Energy X Systems Ltd.	140,525
EPFL-IMHEF-LMH	156,472	Enermax Fabricators Ltd.	21,005

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

Enersys Analytics Inc.	258,106	First Aid & Survival Tech. Ltd.	95,315
Enervac Corporation	67,724	First Canadian Logistics Ltd.	12,155
Enhance Systems Inc.	22,738	First Nations Education	36,775
Enhanced Systems Consulting	36,268	Fisher Scientific Ltd.	62,911
Enigma Interconnect Inc.	14,462	Fisheries Renewal B.C.	90,000
Enmax Energy Trade Corporation	151,564	Fitness Depot Commercial Inc.	48,262
Entek Ird International Corp.	28,147	Flag Chevrolet Oldsmobile Ltd.	2,393,024
Envinta Corp.	462,810	Flash Flagging	16,402
Enviro Asbestos Services Ltd.	78,229	Flavour Design Co.	11,119
Enviro-Guard Products Ltd.	20,853	Flir Systems Ltd.	10,260
Envirochem Services Inc.	63,174	Flow Engineering Inc.	12,560
Envirotest Canada	14,400	Flowcare Engineering Inc.	12,541
Envirovest Energy Ventures Inc.	140,598	Flowserve Inc.	386,048
Envision Telephony Inc.	54,129	Fluke Electronics Canada Inc.	33,742
Epcor Power Holdings Corp.	3,358,584	Focus Agency	20,110
Epcor Water Services Inc.	412,552	Focused Management Inc.	18,731
Epi Ecoplan International, Inc.	121,173	Force Engineering Group Inc.	11,961
Epis Inc.	45,000	Fording Coal Ltd.	12,931
Equifax Canada Inc.	11,171	Foreshore Technologies Inc.	92,282
Equinox Software Design Corp.	271,529	Formula Pile & Bridge	37,678
Equity Consulting Services Inc.	37,587	Formula Tank Service	28,557
Eric Doherty	10,244	Formula Technical Services Ltd.	11,235
Erik Jensen Ltd.	28,653	Forster's Restaurant & Catering	23,856
Ernst & Young International Ltd	1,024,517	Fort Nelson First Nation	12,000
Esbi Alberta Ltd.	1,832,458	Fort Ware Store Construction	1,450,000
Esc Electrical Service	545,526	Foto Flight Surveys Ltd.	11,517
Esketemc First Nation	239,214	Foundex Explorations Ltd.	510,898
Essa Technologies Ltd.	251,521	Fountain Indian Band	195,501
Etho Power Corp.	250,000	Fountain Valley Enterprises Ltd	53,721
Evert Hoek Consulting Eng. Inc.	23,074	Four Seasons Hotels Limited	21,533
Evolution Safety Inc.	24,180	Four Seasons Tree Service	85,272
Exfo Electro-Optical Eng. Inc.	10,541	Foxboro Canada Inc.	3,097,680
Exhibitree Display Services Inc	224,515	Frank Bradford Filmer&Janine Inez Filmer	26,963
Exide Canada Inc.	11,727	Franklin Covey Canada Ltd.	35,538
Express Custom Trailers Mfg Inc	12,703	Frano B. Bruk Ltd.	125,249
Extreme Excavating Ltd.	37,124	Fransen Engineering Ltd.	225,907
Eyelevel Bobcat Service	11,931	Franz Environmental Inc.	32,036
F & G Delivery Ltd.	13,021	Fraser River Port Authority	14,533
F & M Installations Ltd.	5,379,084	Fraser Valley Equipment Ltd.	11,637
FCI Canada Inc.	211,649	Fraser Valley Regional District	32,331
FMEA Technical Services Ltd.	14,955	Fraserview Electric Ltd.	221,319
FP Construction Ltd.	20,571	Fred Thompson Contractors 1991	794,422
Fab-Co	14,881	Fred Welsh Ltd.	14,219
Facilitation Training Inc.	16,332	Freeman Smyth Canada Ltd.	108,767
Fairbank Engineering Ltd.	19,260	Freeway Plymouth Chrysler Ltd.,	14,120
Fairmont Chateau Whistler	48,750	Freightliner Of Vancouver Ltd.	13,609
Fairmont Waterfront	55,814	Friends Of Mount Revelstoke and Glacier	32,918
Falcon Equipment Ltd.	37,716	Frontier Geosciences Inc.	139,566
Farrell's Vehicle Refinishing	26,350	Fuel Cells Canada	32,100
Farris, Vaughan, Wills & Murphy	97,570	Fujikura America, Inc.	7,432,253
Farrish Marketing Services	29,529	Full Line Specialities Inc.	24,293
Fas Gas Oil Ltd.	168,756	Full Spectrum Enterprises Ltd.	129,722
Fast-Track Floors Ltd.	82,673	Future Forest Services	156,870
Faucher Industries Inc.	18,594	G & C Contracting	91,062
Federal Express Canada Ltd.	30,179	G & S Truck Repair Ltd.	20,682
Federal Pacific Company	47,473	G. & P. Ventures Ltd.	155,453
Federated Co-Operatives Ltd.	126,218	G. Trasolini Business Prod. Inc	11,508
Ference Weicker & Co.	54,035	G. Veale Holdings Ltd.	76,242
Ferngully Resources	25,589	G.A.S. Analytical Sys. (BC) Ltd	17,284
Fetherstonhaugh	28,563	G.F. Enterprises	15,421
Financial Times Energy Co.	111,764	G.G. Hudson Consulting Inc.	15,429
Finning International Inc.	586,697	G.G. Oliver & Assoc. Environment	10,700

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

G.M. Backhoe Services Ltd.	12,948	Glenn Power Contractors Ltd.	354,833
G.N. Johnston Equipment Co. Ltd	16,964	Glentel Inc.	37,423
G.O. Excavating	13,368	Global Financial Studies	56,039
GBC Canada Inc.	13,418	Global Fisheries Consult. Ltd.	60,611
GE APS	15,018	Global Knowledge Network	11,082
GE Capital Fleet Services	38,585	Global Rental Canada, Ulc	94,077
GE Capital IT Solutions Inc.	135,420	Global Utilities Institute	205,103
GE Capital Information	127,985	Globalstar Canada Satelite Co.	60,542
GE Capital Modular Space	30,902	Globe Foundation Of Canada	62,844
GE Energy Products, Inc.	26,286	Gnb Industrial Battery Co.	192,517
GE Engine Services	295,321	Go Direct Marketing Inc.	122,379
GE Engine Services-Miami Inc.	1,018,693	Godolphin Tree Service	29,160
GE Glegg Water Technologies Inc	815,226	Gold Bridge Hotel	10,295
GE Global Control Services	32,294	Gold Key Pontiac Buick 1984 Ltd	14,068
GE Packaged Power Inc.	404,090	Golden Spike Days Society	10,000
GE Syptec Inc.	15,442	Golden Touch Detail Centre	18,998
GE VFS Canada Limited Partner	13,645	Golder Associates Ltd.	691,046
GS T & D Products Ltd.	312,319	Goldwing Flyte Inc.	349,787
Gabriella Szabo	15,020	Goodbye Graffiti Inc.	20,537
Gage Form Rentals Ltd.	11,176	Goodin,MacBride,Squeri,Ritchie & Day LLP	29,050
Gage-Babcock & Assoc. Ltd.	17,343	Gordon Crane & Hoist Inc.	16,059
Galbraith Powerline Contr. Ltd.	1,611,541	Gordon Latham Ltd.	18,189
Gara Construction Ltd.	101,723	Gordon Noel Log & Tree Service	21,845
Garden Escapes	22,883	Gordon Russell Limited	18,469
Garlock Of Canada Ltd.	151,325	Governor Control Sales &	27,023
Garth's Electric Co. Ltd.	85,514	Gowling Lafleur Henderson Llp	19,720
Gartner Group Canada, Co.	115,221	Grand & Toy Ltd.	38,347
Gartner Group Inc.	217,383	Grant Grobman	92,752
Gartner Lee Ltd.	14,165	Graphic Controls Canada Ltd.	10,262
Gary Richmond	27,638	Graphic Office Interiors Ltd.	92,574
Gary Zappone	21,012	Gravitec Systems Inc.	335,670
Gasfield Plumbing & Heating Ltd	38,933	Great Bear Forest Management	278,647
Gastops Ltd.	107,414	Great Canadian Van Lines Ltd.	16,389
Gateway Excavating Ltd.	24,551	Greatbatch Enterprises Ltd.	154,203
Ge Harris Energy Control Syst.	62,124	Greater Vancouver	5,140,158
Ge-Multilin Canada Inc.	18,550	Greater Vancouver Economic Partnership	14,045
Gear-O-Rama Supply Ltd.	25,090	Greater Vancouver Regional District	197,323
General Cable	140,680	Green Line Sales Ltd.	15,831
General Electric Canada Inc.	33,121,260	Greg Cummings Truck and Equip. Sales Ltd	63,130
General Waste Disposal(1998)Ltd	27,695	Greg Hassell	13,964
Generative Leadership Group	12,594	Greg Wilson	63,990
Generatortech Inc.	12,000	Gregg Distributors (B.C.) Ltd.	85,162
Genesis Systems Corporation	17,227	Greif Bros. Canada Inc.	13,300
Genesys Learning Group	10,700	Greig, Skagan & Wilson, "In Trust"	153,250
Genesys Learning Group Corp.	18,056	Grosvenor Canada Ltd.	25,647
Genics Inc.	79,448	Ground-It.Com Consulting Ltd.	16,994
Genistar Development Co.	14,192	Groundhogs Construction Ltd.	48,230
Geo Scientific Ltd.	14,398	Guardian Angels Traffic Control	25,452
Geographic Air Survey Ltd.	35,832	Guillevin International Inc.	985,006
Geomation Inc.	63,385	Gulf Islands Window Cleaners Lt	16,483
George M. Fraser & Assoc. Ltd.	217,955	Gunn Industries Ltd.	11,861
George M. Fraser Ltd.	53,492	Gustafson's Auto Service Ltd.	10,935
Georgia Strait Industries Ltd.	13,615	Gwa'sala-hakwaxda'xw Council	12,000
Georgian Court Hotel	13,853	Gwil Industries Inc.	163,018
Geoviro Engineering Ltd.	74,829	H. & B. Holdings (1982) Ltd.	17,608
Geowest Environmental	14,366	H. & H. Weld. Fab. & Rental Ltd	1,104,201
Ghilarducci & Company "In Trust"	25,000	H. & J. Ready Mix Ltd.	125,195
Giasson Contracting Ltd.	131,531	H.R.D. Haulrite Disposal Inc.	59,986
Gilbert Smith Forest Products	12,765	HCI Canada Inc.	232,246
Gilnockie Inspection Ltd.	165,856	HCI Publications	14,344
Gitsegukla Band	12,000	HCN Publications Co.	54,671
Glen's Backhoe Service	69,591	HD Tree Service	541,463

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

HDW Electronics Inc.	45,000	Horizon Engineering Inc.	164,932
HE Consultants Ltd.	22,353	Horizon Fiberglass Prod. Ltd.	24,547
HMD Engineering Inc.	125,810	Horseshoe Press Inc.	54,628
HMD Engineering Ltd.	28,505	Horst Communications	19,660
Habart & Assoc. Consulting Inc.	150,267	Horton Automation Inc.	117,579
Haddon Jackson Assoc.	26,000	Horton Trading Ltd.	155,640
Hahn & Hessen, LLP	54,674	Hoskin Scientific Ltd.	50,671
Haida Installations Ltd.	343,878	Hotcuisine Fine Catering	11,753
Hailstorm Ridge Environmental	15,649	Houle Electric Limited	409,124
Hall & Co. Big Horn Mfg. Ltd.	50,118	Hubbell Canada Inc.	1,218,080
Hamatla Treaty Society	10,500	Huber Printing Ltd.	15,934
Hangar 18	67,864	Hupacasath First Nation	96,218
Hanlon Consulting	123,193	Husky Equipment Limited	144,266
Hannscripts, Etc.	11,833	Husky Oil Ltd.	435,036
Hansen Industries Ltd.	40,804	Hutton Communications	46,792
Harbour Air Ltd.	49,607	Hyatt Industries Ltd.	27,957
Harbour Door Services Ltd.	12,233	Hydraulic Technologies Inc.	11,663
Harbour Machining	11,418	Hydrecs	99,431
Harold D. Stolovitch & Assoc. Ltd.	34,923	Hydro Emp. Multicultural Soc.	13,270
Harris Canada, Inc.	13,895	Hydro One Networks Inc.	185,486
Harry D. Giroux	11,023	Hydro Tasmania	135,873
Hay & Co. Consultants Inc.	44,914	Hyland Excavating Ltd.	1,280,050
Hay Group Limited	58,913	Hyseco Fluid Systems Ltd.	18,596
Hay Management Consultants Ltd.	192,309	Hytorc Sales & Service	42,245
Hazard Control Systems Inc.	12,636	I.C. Ramsay & Associates	26,796
Hazco Environmental Serv. Ltd.	4,651,570	I.R. Wilson Consultants Ltd.	40,340
Hazmasters Environmental	128,370	IBM Canada Ltd.	5,400,437
Helijet International Inc.	40,517	ICG Propane Inc.	15,033
Hemmera Envirochem Inc.	41,493	ICH Services Ltd.	12,270
Henry Birks & Sons Inc.	51,194	ICI Canada Inc.	16,245
Henwood Energy Services Inc.	65,581	IDC Technologies	16,710
Hercules Canada C3104	19,020	IEEE	19,551
Heritage Office Furnishings Ltd	3,957,839	IEX	61,180
Herzog Rope Ltd.	34,871	IML-Instrument Mechanic	19,996
Hewitt Associates	328,483	IMO Industries (Canada) Inc.	183,517
Hewlett Packard (Canada) Ltd.	427,453	IPAC Chemicals Ltd.	12,499
Hi-Cube Storage Products	21,982	IPEX Inc.	778,214
Hi-Pro Sportswear	26,080	ITT Industries Inc.	52,293
High Line Utilities Inc.	127,549	Ian Hayward International Ltd.	70,664
High Noon Enterprises Ltd.	128,245	Ice Metal Works	50,115
High Terrain Helicopters Ltd.	39,155	Icron Systems Inc.	60,154
High Voltage Services Ltd.	171,392	Ideal Door Ltd.	20,679
Highland Helicopters Ltd.,	365,529	Ideal Security Inc	23,506
Highland Powerlines Ltd.,	749,721	Ideal-Standard Trane Inc.	28,818
Highland Valley Copper	882,000	Ignas Contracting	10,734
Hildebrand Mgmt. Ltd., Div. Of	715,808	Ikon Office Solutions Inc.	520,455
Hill & Knowlton Inc.	59,268	Ilog Inc.	17,866
Hill O'Connor & Company Inc.	46,126	Image Group Inc.	509,310
Hilti (Canada) Ltd.	77,163	Impact Reforestation Ltd.	70,460
Hilton Vancouver Metrotown	86,833	Imperial Oil Limited	4,869,353
Hodgson King & Marble Ltd.	3,909,724	Imperial Parking Ltd.	386,648
Hohn Construction	49,123	Imperial Utility Contractors	451,600
Hole-N-One Sports Catering Inc.	24,894	In Marketing	14,009
Holecats Contracting Ltd.	27,502	Indachem	17,808
Holiday Inns Inc.	47,740	Indian Isle Const. (1982) Ltd.	18,626
Hollander Analytical Services Ltd.	16,649	Indian Taxation Advisory Board	20,355
Home Hardware Stores Ltd.	35,416	Indufast Ind. Fasteners Ltd.	13,147
Honeywell Limited	671,192	Indus Int'L. Canada, Inc.	6,609,786
Hooker Carmichael Property Consultants	15,039	Industrial Compressor Services	20,709
Hooker Umlah Craig Lum	13,519	Industrial Equipment Co. Ltd.	12,312
Hope Traffic Control	18,808	Infomart Dialog Limited	17,382
Horizon Developments Ltd.	1,010,450	Infomart Ltd.	12,433

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

Inforbiz Consulting Services	157,571	J.H. Reed & Associates Ltd.	88,375
Informatica Corporation	25,216	J.K. Mitchell	10,556
Infosat Telecommunications	31,505	J.L. Rotzien	66,105
Infrascan Infrared Services Ltd	24,091	J.R. Bulldozing Ltd.	32,896
Ingersoll-Rand Canada Inc.	21,046	J.R. Industrial Supplies Ltd.	39,401
Inland Kenworth Ltd.	14,509	J.S. Select First Aid	10,108
Inn At Westminster Quay	80,199	JB Sales	10,930
Innova Envelope Inc	268,484	JDG Construction Management Ltd	16,596
Innovative Interfaces Canada Inc.	19,812	JFM Consulting Group	53,972
Innovest Strat. Value Advisors	12,500	JNC Consulting	86,039
Insights North America	18,217	JTM Consulting Ltd.	153,358
Insights Vancouver	181,454	Jack Cewe Ltd.	22,052
Institute Of Chartered	38,612	Jack Funk Electric Ltd.	12,295
Instream Fisheries Consultants	105,612	Jaco Environmental Systems Company	158,929
Insurance Corporation Of B.C.	1,872,062	Jaco Powerlines Ltd.	1,413,668
Integra Technologies Ltd.	28,633	Jacoby Office Innovations Inc.	117,762
Integrated Cadastral Information Society	159,995	Jacques Desbaillets Foundation	12,000
Intelect Marketing Systems	21,817	Jacques Whitford Environment	104,872
Inter-Coast Consultants Ltd.	26,033	James Baxter	94,736
Intercontinental Truck Body	31,451	James D. Spencer	22,000
Interdynamix Systems Corp.	645,115	James L. Gordon	23,533
Interfax Systems Inc.	112,879	James Laurence Group Inc.	162,587
Interfor	14,293	Jane E. Bene	11,438
Intergold Ltd.	23,106	Jane Finn & Associates, Inc.	25,142
Intergraph Canada Ltd.	46,727	Janet Benjamin	32,457
Interior Electronics Ltd.	43,159	Janet Rayner-Thorn	50,635
Interior Equipment Rentals	13,675	Jani-King	15,890
Interior Fire & Safety Ltd.	12,936	Janis Southam	60,380
Interior Helicopters Ltd.	46,759	Janox Fluid Power Ltd.	85,448
Interior Lift Truck Serv. Inc.	59,077	Japan Inspection Co. Ltd.	17,728
Interior Plumbing & Heating Ltd	11,620	Jardine Lloyd Thompson Can. Inc	3,385,704
Interior Roads Ltd.	16,326	Jas, Stewart & Associates	11,456
Interior Traffic Control	10,558	Jason's Backhoe	78,842
Interior Warehousing Ltd.	80,409	Java Cat Catering	48,608
Interlock Crane Services	22,734	Jeff Ankenman/Sue Mcmurtrie	51,311
Intermedia Press Limited	111,367	Jeff Sneep	32,625
International Switchgear	80,181	Jeffrey D. Steiner	18,785
Interprovincial Traffic Services Ltd.	14,819	Jericho Promotions	33,864
Intertechology Inc.	14,919	Jerry Mattu's Excavating Ltd.	16,500
Interwrap Industries Inc.	12,403	Jessop Enterprises Inc.	18,725
Iota Construction Ltd.	205,966	Jill Harriman	41,641
Ipsos-Reid Corporation	271,866	Jim Dent Construction Ltd.	9,826,014
Iris Power Engineering Inc.	64,789	Jim Nichol Contracting	15,413
Irl Truck Center Ltd.	79,877	Jim Oakes	16,050
Iron Mountain Canada Corp.	189,243	Jim Pattison Industries Ltd.	40,583
Ise Consulting Group	415,903	Jobshark.Com	11,770
Island Cogeneration Limited	63,580,877	Jobworks Consulting Ltd.	88,478
Island Overhead Door (1979) Ltd	20,213	Jock's Excavating Ltd.	185,462
Island Traffic Services Ltd.	106,909	John D. Foley	14,793
Island Tree Consulting	52,822	John Daniel Wilcox & Lynda Anne Wilcox	18,375
Island Truck & Auto Collision	13,120	John Hunter Co. Ltd.	62,807
Island Tug & Barge Ltd.	117,592	John M. Baak	90,495
Itron Inc.	1,167,411	John Sherman Agencies Limited	11,876
Ivanhoe Cambridge II Inc.	106,898	John W. Mattice	56,382
J & R Services	79,238	John Watson Ltd.	49,312
J. Cat Holdings Ltd.	31,883	Johnson Controls Ltd.	20,910
J. Edwin Van Der Spuy	34,216	Jordair Compressors Inc.	16,681
J. Hansen Mechanical	15,912	Julie Beer	27,364
J. Jarvis & Associates	47,080	Justice Institute Of B.C.	96,188
J. Mandryk Associates Inc.	29,031	K & S Heating	17,727
J.D. Mollard & Assoc. Ltd.	125,591	K-Dax Holdings Ltd.	240,344
J.F. Finch	11,984	K-Line Insulators Limited	13,739

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

K. & W. Trucking Ltd.	32,616	Kingston Construction Ltd.	2,489,930
K. S. White And Associates	66,407	Kinross Silviculture	23,909
K.E.A. Bakr & Associates Ltd.	75,043	Kispiox Band Council	12,141
K.G. Farquharson, P.Eng.	179,382	Kitamaat Indian Band	12,000
K.H. Engelhardt	33,530	Klm Mechanical Services Ltd.	72,982
K.Z. Tree Service	122,295	Klohn-Crippen Consultants Ltd.	1,434,104
KB Industrial Mechanics Ltd.	2,492,538	Knight Piesold Ltd.	10,670
KBC Tools Inc.	15,551	Knightsbridge Career Management	44,726
KDL Consulting Services	35,182	Knowlan Consulting Group Inc.	18,552
KPB Industries	12,477	Knowledge Network	115,000
KPMG	90,902	Kodiak Measurement Inc.	23,094
KPMG LLP	135,084	Kodiak Powerline Contractors Ltd	289,611
Kab Properties Inc.	251,384	Kokanee Helicopters	37,725
Kabar Industries Ltd.	70,879	Kone Inc.	611,775
Kal Tire	601,949	Kootenay Communications Ltd.	12,595
Kamloops Communications Inc.	15,131	Kootenay Livestock Association	14,759
Kamloops Ford Lincoln Ltd.	16,457	Kootenay Wildlife Services Ltd.	94,397
Kamloops Indian Band	171,162	Krista Hennebury	21,575
Kamloops Truck Crane Service	10,358	Krogh Holdings Ltd.	59,248
Kamma & Blake Industries Ltd.	43,810	Ktunaxa Kinbasket Tribal Cncl.	32,059
Kanaka Bar Indian Band	56,736	Kwakiutl Laich-Kwil-Tach	19,498
Kanlift Design Inc.	37,076	Kwantlen First Nation	17,124
Karma Midnight Ventures Ltd.	167,101	Kwik Kopy Printing	13,431
Kaska Tribal Council	432,000	Kwikwetlem First Nation	55,552
Kathleen Cooper	25,000	L & K International Training	33,194
Kathyryne R. Maxon Contracting	13,124	L & L Contracting	15,090
Kator Research Services	38,553	L & L Hanson Construction Ltd.	20,892
Katzie First Nation	23,722	L. & M. Gross Holdings Ltd.	39,954
Kaverit Steel & Crane Ltd.	13,640	L.A. Hanson & Associates Ltd.	78,320
Kawdy Ventures	112,949	L.C. Industries Ltd.	11,128
Kedco Constructors Ltd.	78,458	L.C. Line Contractors Association	137,091
Keen Engineering Co. Ltd.	34,084	L.E.J. International Trucks Ltd	54,223
Kel-Ex Agencies Ltd.	23,262	L.P. Bloomberg	59,230
Keller Equipment Supply Ltd.	115,722	L.R.S. Consulting	10,561
Kellogg Brown & Root, Inc.	206,608	LGS Group Inc.	23,524
Kelly Services (Canada), Ltd.	48,610	LP Engineered Wood Products Ltd	93,646
Kelowna Helicopter Charters Corp.	148,408	LW Professional Consult. Ltd.	342,691
Kema-ECC Canada Ltd.	28,880	Labatt Breweries Of B.C.	20,125
Ken Byron Excavating	39,438	Laca Design Services	27,378
Ken Goltz	37,982	Lacuna Communications Group	152,245
Ken Heit Creative Comm. Service	28,437	Ladner Lawntec Ltd.	10,604
Ken Matheson	18,174	Lakahmen First Nation	16,000
Ken Meyrink	48,645	Lakeland Plumbing, Heating And	62,654
Ken Olynyk	35,469	Land and Water British Columbia Inc.	11,799
Ken Summers Biological Services	29,994	Landtec Ground Experts Ltd.	98,212
Ken Wright & Associates Inc	53,160	Language Line Services	179,124
Kennedy Counselling Inc.	46,610	Lanier Canada Inc.	154,711
Kenneth Roberts	22,565	Lanyon Phillips Comm. Inc.	1,845,979
Kerfoot, Cameron & Company, In Trust	50,100	Lapp Insulator Company	1,508,235
Kerik's Excavating Ltd.	28,820	Laprairie Inc.	763,143
Kerr Wood Leidal Assoc. Ltd.	62,843	Larry Noble	33,133
Key Equipment Fin. Canada Ltd.	484,660	Laser Valley Technologies Corp.	14,268
Key Food Equipment Services Ltd	13,909	Lason	158,188
Keystone Environmental Ltd.	38,970	Lasrnorth Holdings Ltd.	25,359
Kicking Horse Mountain Resort	50,000	Latina Investments Ltd.	16,328
Kilborn Engineering Pacific Ltd	153,211	Latitude Geographics Group Ltd.	61,956
Kilowatt Powerline Ltd.	48,482	Laura Hooper	45,500
Kim S. White	27,087	Law Society Of B.C.	36,665
Kimco Controls Ltd.	35,576	Lawson Lundell	3,583,239
Kinemetrics Inc.	13,062	Lawson Lundell "in Trust"	10,542
Kinetic Construction Ltd.	141,210	Lawson Products Inc. (Ontario)	11,580
King's Electric Motors Ltd.	12,119	Lax Kwalaams Indian Band	31,575

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

Layfield Environmental Systems Ltd.	18,458	M P Electrical Contracting Ltd.	40,875
Lc Line Contractors Assoc.	394,616	M&I Materials Ltd.	16,120
LeaderShift	10,700	M. Duggan Trucking Ltd.	21,861
Leadership Vancouver	17,500	M. J. Lough Environmental Consult.	60,052
Leading-Tech Systems Corp.	40,347	M.A. Stewart & Sons Ltd.	20,508
Learnix Ltd.	31,895	M.G.O. Cad Drafting	29,656
Leavitt Machinery Inc.	33,232	MCI Worldcom Communications Inc.	13,023
Lee Jay Motel	15,721	MCSI Canada Inc.	72,473
Lee Wong & Associates	56,311	MPR Associates, Inc.	19,240
Lehoczky Engineering & Cons.Inc	44,225	MRO Software Inc.	13,200
Leica Geosystems Ltd.	151,140	MTI Systems	75,501
Lemay-Yates Associates Inc.	187,266	Mabc Epc	12,500
Lennart Enstrom	46,605	Macleod Dixon LLP	87,540
Les Hall Filter Service Ltd.	36,317	Macrae Parsons Golf Tournament	10,000
Leslie Westervelt	68,402	Macro Manageering, Inc.	98,451
Levelton Engineering Ltd.	506,434	Madeira Marina (1980) Ltd.	16,584
Levi, Ray & Shoup, Inc.	15,842	Maglio Building Centre (Trail) Ltd.	15,679
Levitt-Safety Ltd.	71,743	Magna IV Engineering (BC) Ltd.	81,507
Lewy's Lawncare & Landscaping	24,248	Magnetrol International Ltd.	37,008
Lexsys Networks Inc.	230,067	Maibach Ind. Ltd.	15,731
Lheidli T'enneh Band	104,980	Mailis Valenius	41,975
Liard Consulting Ltd.	151,362	Mainland Elevator Co. Ltd.	10,367
Libra Tree Service	132,068	Mainland Hard Chrome &	11,458
Liebert Corporation	17,893	Mainland Information Systems Ltd.	453,259
Life-Line Safety Services Inc.	10,861	Majestic Resource Consulting	22,805
Lifestyles Coaching	37,738	Making Change Work Ltd.	105,222
Lighting Design Lab	10,000	Maks General Service	17,711
Lillooet Contracting Ltd.	64,750	Makyco Excavating Ltd.	12,924
Limar Industries Inc.	43,032	Management Strategy Arch. Inc.	162,439
Limnotek Research & Dev. Inc.	157,454	Manhattan Caterers'	16,603
Lina Rose	18,953	Manitoba HVDC Research Center	21,531
Lincoln Electric Cooperative	13,358	Manitoba Hydro	19,404
Lindsay Models & Design Consultants Ltd.	15,071	Manning, Cooper & Associates	59,292
Lions Gate Consulting	54,036	Manus Abrasive Systems Inc.	23,500
Itemor Distributors (Western) Ltd.	111,989	MapInfo Canada Inc.	25,041
Little Shuswap Indian Band	34,694	Marc-Andre Beaucher	32,484
Lo-Ke Services	64,139	Margaret A. Birch	28,977
Lockerbie & Hole Industrial Inc.	592,697	Margaret J. Livingstone & Assoc	10,887
Lockerbie Industra Inc.	149,182	Margaret M. Jones	48,787
Lodestar Corporation	66,932	Marina Zeas Taverna	16,966
Logs Unlimited	29,729	Marisol Marine Center	10,789
London Drugs Ltd.	28,683	Mark Stevens	72,821
London Life	173,314	Mark's Work Wearhouse Ltd.	64,358
Long Beach Helicopters Ltd.	54,712	MarkTrend Research	15,840
Longstaff Land Surveying Ltd.	29,469	Market Facts Marktrend	76,354
Loomis Courier Service	96,887	Marmon Keystone Canada Inc.	28,862
Lordco Parts Ltd.	150,280	Marshik & Associates	10,263
Lorna A. Pawluk	10,987	Martech Electrical Systems Ltd.	1,079,357
Lotek Engineering Inc.	32,312	Martin J. Polz	59,225
Lotek Wireless Inc.	58,125	Marwest Industries Ltd.	288,894
Lotus Development Canada Ltd.	11,166	Marwin Industries Inc.	97,971
Lower Kootenay Band	23,152	Mary Ferguson	36,836
Lower Nicola Backhoe Service	14,265	Maryse Monfette	14,025
Lower Nicola Indian Band	60,452	Mass Construction	90,236
Ltk Automation & Controls	95,912	Matson Peck And Topliss	21,275
Lundine Backhoe Service Ltd.,	24,836	Matthews Equipment Ltd.	33,154
Lups Contractor Ltd.	734,661	Maureen Knowles	22,036
Lurhq Corporation	32,231	Maxim Chemical Int'L. Corp.	26,088
Lynda Ritchie	14,849	Maxlite SK America, Inc.	102,088
Lynn S. Maynard Consulting Ltd.	53,644	Mayne Logistics Loomis	109,352
Lytton First Nation	210,777	McCallan Construction Survey	14,410
M C Mechanical	23,189	McCarthy Tetrault "In Trust"	184,109

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

McDonald's Restaurants	11,065	Mildred Wootton	45,047
McElhanney Consulting Services Ltd.	87,976	Miles Fenton	86,630
McFarland Cascade Pole Ltd.	221,548	Milham Industries Ltd.	49,929
McGregor Hardware Dist. Ltd.	38,708	Millenium Sport Faculty Society	50,000
McRae's Environmental Srvc Ltd.	41,953	Millennium Ford Sales Ltd.	12,533
Mccann's Caterers Ltd.	14,830	Miller Instruments Ltd.	47,833
Mccarthy Tetrault	58,450	Millkleen Inc.	58,650
Mccoy Lake Excavating	18,330	Minister Of Finance	837,513,450
McDonald & Ross Constr. Ltd.	142,980	Ministry Of Forests	25,488
Mcdonald Ranch & Timber Co. Ltd	16,104	Minolta Business Equipment	154,980
Mcgregor & Thompson Hardware	29,604	Misco Canada Inc.	20,181
Mcgregor Van & Storage Ltd.	10,791	Mission Contractors Ltd.	177,901
Mcintyre & Mustel Research	64,414	Mitech Business Systems	14,311
Mcleay Environmental Ltd.	14,175	Mitek Designs Inc.	38,522
Mcleod Lake Indian Band	34,212	Mitsubishi Electric Power Products Inc.	753,746
Mcmahon Cogeneration Plant	43,734,078	Mobile Data Solutions Inc.	73,512
Mcon Industries Inc.	375,878	Mobilecom Radio Company	69,512
Mcpherson Management Ltd.	83,898	Mobility Canada	1,290,421
Mcrae's Septic Tank Services	148,637	Modeltech International	11,262
Mcrae's Sewer & Drain Cleaning	16,095	Modern Grounds Maintenance Ltd.	16,050
Media Tools Inc.	35,232	Modern Systems Management Ltd.	20,400
MediaMosaic	25,857	Mohawk Oil Company Ltd.	81,963
Mediaedge Communications Inc.	17,647	Mole Hole Hand Digging	16,785
Medical Services Plan Of B.C.	5,831,810	Monashee Mfg. Corp. Ltd.	22,823
Medisys Corporate Health Serv.	23,493	Monday Tourism Publications	11,957
Megan R. McCusker	19,971	Moore Corporation Limited	155,337
Melron Sales And Service	69,912	Moore Syndication	31,618
Merant Canada Ltd.	14,631	Morgan Stewart & Co.	14,932
Mercury Interactive	175,825	Morguard Investments Ltd.	32,562
Meridian Energy Ltd.	32,127	Morneau Sobeco Inc.	434,919
Meridian Impex	72,090	Morris J. Wosk Centre For Dialogue	47,986
Meridian Specialties Inc.	72,624	Morrison & Foerster LLP	130,230
Merle's Mechanical	117,835	Morrison Hershfield Ltd.	22,393
Merrill Lynch Canada Inc.	174,289	Morrow Environmental Cons. Inc.	502,588
Met One Instruments Inc.	11,916	Morrow's Mov. & Stor.(1976)Ltd.	10,783
Meta Group (Canada)	28,540	Motorola Canada Ltd.	59,229
Metavante Corp.	29,280	Mott Electric Ltd.	1,190,955
Metro Motors Ltd.	2,087,261	Mott Electric Motor Repair Ltd.	66,795
Metro Roofing & Sheet Metal Ltd	122,151	Mottlab Inc.	16,441
Mgmt Alliances Inc.	23,012	Mount Currie Indian Band	118,596
Mica Creek Community Club	19,800	Mountain Top Construction Ltd.	250,860
Mica Management Resources	82,621	Mr. Adrian Williams	10,005
Michael A. Talbot & Associates	21,123	Mt. View Tree Service Ltd.	736,934
Michael Abel	11,077	Mueller Canada Inc.	26,101
Michael Cameron	25,000	Multi Mind Productions	13,580
Michael Castle	92,554	Murray Axmith Pacific Ltd.	17,032
Michael Gunns	44,475	Murray-Latta Machine Co. (1988)	63,072
Michelin Canada Ltd.	18,168	Musqueam Indian Band	39,081
Michelin North America (Canada)	28,694	Mutual Construction (2000) Ltd.	160,837
Micro Com Systems Ltd.	10,355	Mwa Consultants	15,906
Microcell Solutions Inc.	54,345	Myron's Door Service Ltd.	21,116
Microgram Systems (Canada) Ltd.	304,279	N' Quatqua Band	16,179
Microserve Bus. Computer Svcs.	833,386	N.A.T.S. Nurseries	22,129
Mid Island Rentals & Sales Ltd.	14,797	N.R. Morgenstern	12,778
Midas Muffler Shops	39,747	N.S.K. Contracting Ltd.	10,370
Midlyn Advertising Inc.	630,693	NGK Insulators Of Canada Ltd.	561,030
Midnight Express Enterprises	352,138	NL Broadcasting Ltd.	11,978
Midway Power Line Services Ltd	611,780	NLK Consultants Inc.	21,400
Midwest Detroit Diesel-Allison	183,260	NRG Technologies Inc.	35,000
Mike Pearson Drilling &	27,625	Nak'azdli Band Council	14,142
Mike Stamford	90,441	Namgis First Nation	14,400
Mikron Instrument Co. Inc.	65,880	Nathen Printing Services Ltd.	57,242

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

National Electric Coil Company	405,318	Northern Registry Services Ltd.	11,213
National Electrical Carbon	72,264	Northern Thunderbird Air Ltd.	12,847
National Instruments	11,894	Northern Utilities Inc.	13,324,859
National Training Centre	10,914	Northwest Hydraulic Consultant	215,523
Nechako Lumber Co. Ltd.	105,577	Northwest Regional Transmission	28,144
Nedco	71,608	Northwest Scientific Supply Ltd	54,011
Neid Enterprises Ltd.	25,484	Northwest Tree Service	127,594
Nelson Daily News	19,227	Northwestel Inc.	72,782
Nelson's Forest Management	40,732	Norwegian Geotechnical	13,551
Nepcan Engineering Ltd.	74,121	Nova Link Enterprises Ltd.	13,937
Neskonlith Indian Band	30,952	Nova Pacific Environmental	13,694
Netopia Inc.	21,395	Nova Quality Research Ltd.	46,276
Network Technology	14,575	Novadigm Inc.	99,000
New Forest Opportunities Ltd.	81,290	Novell Canada Ltd.	65,058
New South Wales Dept. Of Public	23,589	Nu-Westech Engineering Ltd.	19,381
New World Technologies, Inc.	18,913	Nutec Training Ltd.	15,686
New-Line Products Ltd.	11,081	Nuytco Research Ltd.	269,710
Newalta Corporation	79,058	Nw Energy (Williams Lake) Ltd.	45,395,252
Newco Glass Tinting Ltd.	49,558	O&Y Properties Inc.	2,720,678
Newera Graphic Solutions Inc.	10,407	O'Brien Brothers Enterprise	209,885
Nexacor Realty Management Inc.	38,284	O'max Business Systems Inc.	13,983
Nexans Canada Inc.	10,670,083	O.E.M. Battery Systems Ltd.	23,496
Nexans Switzerland Ltd.	122,400	O.T.I. Performance Inc.	32,421
Nexinnovations Inc.	2,565,656	Oak Bay Marine Group	16,651
Next Environmental Inc.	96,023	Obrien Road & Bridge Maintenance Ltd.	14,024
Nexus Consulting Ltd.	19,083	Occupational First Aid	26,623
Nick Di Palma	36,253	Ocean Carbon Science Inc.	103,000
Nickoli Cartage Ltd.	46,699	Odd W. Andersen	20,718
Nicland Filter Service Ltd.	39,210	Ogilvy Renault	187,682
Nik-Nik Drafting Services	229,213	Oikos Ecological Services Ltd.	28,580
Nilex Construction Inc.	56,731	Oil Casualty Insurance Ltd.	37,400
Nobility Environmental	145,648	Ok Tire Store	24,789
Nobility Inc.	13,061	Okanagan Indian Band	93,330
Noel Keith Ent. Inc.	24,746	Okanagan Test Rite Safety Shop	47,910
Nokian Capacitors Ltd.	1,115,782	Oklahoma State University	39,419
Nolin Branding & Design	12,507	Old Massett Village Council	12,000
Nolte Contracting	15,300	Olympic Int'L Agencies Ltd.	10,169
Nomadic Industries Ltd.	39,633	Olympic Resource Management	36,428
Nor-Val Rentals 1998 Inc.	12,955	Omega Aviation Corp.	116,750
Nor-Van Landscape Design	10,335	Omega Environmental Inc.	19,985
Noramco Wire & Cable Co. Ltd.	125,342	Ontime Sales and Rentals	104,175
Norco Trailer Manufacturing Ltd	17,015	Open Access Tech. Int'L., Inc.	43,723
Norelco Industries Ltd.	86,494	Operations Training Solutions	19,000
Norm Pighin Trucking	32,608	Oracle Corporation Canada Inc.	986,064
Norpac Controls Ltd.	407,629	Orca Bay Arena Ltd. Partnership	171,200
Norske Canada	231,250	Organizational Health Inc.	28,262
Norske Skog Canada Limited	143,086	Osram Sylvania Ltd./Ltee	148,438
Nortel Networks Corporation	18,050	Otis Canada, Inc.	96,641
North 60 Petro Ltd.	653,234	Outdoor Rec. Foundation Of B.C.	10,547
North American Pipe & Steel Ltd	47,849	Outlaw Marine Fabrication Ltd.	39,911
North Cariboo Air	12,346	Overland Freight Lines Ltd.	162,992
North Fraser Harbour Commission	10,556	Owen Bird	19,208
North Fraser Salmon Assistance Program	65,004	Oyen Wiggs Green & Mutala	27,560
North Island College	17,109	P & D Berfelo Properties Ltd.	99,814
North Island Communications	24,459	P & E Environmental Consulting	117,775
North Island Engineering Ltd.	12,165	P G Office Equipment Ltd.	82,160
North Of Fifty Inc.	483,010	P. & R. Western Star Trucks	48,524
North Sky Consulting Ltd.	11,450	P.A. Building Maintenance	37,647
North Vancouver Airlines Ltd.	85,587	P.S.I. Fluid Power Ltd.	45,244
North Vancouver Arts Council	20,000	PV Scientific Instruments	10,909
Northern Lights College	27,340	Pace Chemicals Ltd.	37,957
Northern Metalic Sales Ltd.	11,462	Pacific Air Filter	17,133

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

Pacific Alliance Technologies	16,053	Percussion Software Inc	136,698
Pacific Blue Cross	12,991,211	Peregrine Systems of Canada Inc.	376,472
Pacific Bolt Mfg. (1988) Ltd.	22,722	Performance Solutions Intl.	62,262
Pacific Coast Pole Services	25,747	Peter Lenger	91,494
Pacific Coastcom Comm. Inc.	30,482	Peter M. Byrne Eng. Ltd.	22,676
Pacific Controls Ltd.	26,600	Peter McCullagh	19,890
Pacific Cove Environmental Services Inc.	43,542	Peter Mylechreest	16,107
Pacific Dielectric Testing Inc.	21,179	Peter N. Nemetz	18,825
Pacific Electrical Install. Ltd	1,061,365	Peter Warburton	55,739
Pacific Energy Innovation Assoc	27,544	Peters Indian Band	14,746
Pacific Fasteners Ltd.	38,311	Petro-Canada	4,544,642
Pacific Habitat Techniques Ltd.	39,268	Petron Communications Ltd.	11,986
Pacific Newspaper Group Inc.	28,681	Pharmasave	59,935
Pacific Northern Gas Ltd.	2,998,287	Phil Ho	45,381
Pacific Northwest Technologies	73,575	Phil Williams Construction	16,772
Pacific Opera	25,000	Philip Analytical Serv. Corp.	42,171
Pacific Parts Ltd.	30,068	Philtek Electronics Ltd.,	374,391
Pacific Power Consultants	3,412,620	Phoenix Contact Ltd.	59,665
Pacific Press Limited	35,734	Pickering Safety	41,547
Pacific Ram Distribution Corp.	10,069	Pickseed Canada Inc.	20,122
Pacific Slope Consulting	44,085	Pika Pump & Compressor Svsc Ltd	131,164
Pacific Trailers Ltd.	27,550	Pillar Treat Inc.	46,652
Pacific Western Helicopters Ltd	12,200	Pimm's Production Equip. Ltd.	18,881
Pacific-Surrey Construction Ltd	79,948	Pineridge Trailer & Equip. Ltd.	13,153
Pacifica Papers Inc..	379,936	Pink Elephant Inc.	116,195
Pacificorp	31,310	Pinton Forrest & Madden	76,123
Paisley Products Of Canada Inc	11,568	Pioneer Envelopes Ltd.	79,039
Paladin Security Group Ltd.	943,046	Pioneer Precast Products Ltd.	34,189
Paladin Security Systems Ltd.	166,491	Pipkins Inc.	11,783
Panasonic Canada Inc.	125,901	Pirelli Cables & Systems Inc.	1,165,347
Pandion Ecological Research Ltd	11,624	Piteau Assoc. Engineering Ltd.	101,510
Paradise Bldg. Maintenance Ltd.	31,437	Pitney Bowes Of Canada Ltd.	194,718
Parklane Ventures Ltd.	45,850	Plad Equipment Ltd.	15,237
Parks West Enterprise	201,312	Planit Management	14,684
Parsons Brinckerhoff Ltd.	226,513	Platts	30,605
Parsons Scrap Metals Inc.	15,311	Point Four Systems Inc.	14,154
Partner Technologies Inc.	44,614	Pokiak Enterprises	34,154
Patricia Taylor	73,555	Polar Battery Vancouver Ltd.	202,143
Patricio Lopez	63,387	Polar Bear Corporate Education Solutions	25,752
Patrick L. Byrne Ltd.	31,388	Polaris Inflatable Boats Canada	28,767
Pattern Recognition Tech. Inc.	11,000	Pole-Tec Services	733,687
Patton & Cooke Limited	848,037	Polestar Communications Inc.	23,127
Paula Butler	22,612	Poltec Industries Ltd.	19,786
Paulus Mau	13,764	Poly-Chlor Plastics Ind. Ltd.	189,152
Pauwels Canada Inc.	5,769,694	Polycast International	45,339
Pavillion Lake Contracting Ltd.	13,349	Polyrama Plastics Ltd.	109,328
Pazmac Enterprises Ltd.	16,655	Pomeroy & Neil Consulting Inc.	19,917
Pbsc Computer Training	124,383	Ponte Bros Contracting Ltd.	869,505
Pco Services Inc.	21,272	Pope & Talbot Ltd.	21,500
Peace Country Rentals Chetwynd	26,375	Popkum Indian Band	27,460
Peace Moving & Storage Ltd.	69,763	Popular Landscaping &	64,670
Peace River Regional District	425,217	Port Coquitlam Bldg. Supp. Ltd.	24,749
Peace View Enterprises Ltd.	90,373	Port Coquitlam Hunt & Fish Club	10,000
Peacock Inc.	958,373	Port Hardy Bulldozing Ltd.	18,691
Pedre Contractors Ltd.	38,398	Port Machine Works Ltd.	31,703
Peerless Limited	11,294	Port Metal Products Ltd.	17,425
Peitzman, Glassman & Weg LLP	780,189	Portfolio West	12,474
Pem Brand	15,236	Positron Industries Inc.	103,502
Pembina Institute For	195,470	Postage By Phone	607,783
Penny Thompson	52,725	Pottinger Gaherty Environmental	166,610
Peoplesoft Canada Co.	2,966,021	Powell Research (1995) Ltd.	44,419
Peoplesoft, Inc.	308,563	Power Cable Accessories Ltd.	121,787

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

Power Measurement Ltd.	531,612	R L & L Environmental Serv Ltd	697,597
Power Softech International Inc	44,383	R. Essery	32,438
PowerWorld Corporation	36,000	R.A. Malatest & Associates Ltd.	40,446
Powerplay Electric Ltd.	13,392	R.D. Lewis & Associates Ltd.	11,444
Powertech Labs Inc.	4,404,873	R.F. Klein & Sons Limited	15,008
Praxair Canada Inc.	125,759	R.G. Dunn Electrical Serv. Kamloops Ltd.	14,691
Praxis Inc.	12,867	R.P. Painting	12,018
Pre-Cam Rentals (1998) Ltd.	51,901	R.R. Interior Power & Electric	251,353
Prechel Tree Services	84,998	R.S. Technical Instruments Ltd	10,501
Precise Cleaning Services	35,829	R.T. Banting Engineering Ltd.	18,021
Precision Camera Inc.	39,175	R.W. Campbell	16,311
Precision Crane And Parts Ltd.	14,594	RA Haack	21,827
Premier Farnell Canada Ltd.	79,853	RBC Capital Markets	43,986
Premier Fastener Ltd.	92,607	RBC Dominion Securities Inc.	98,468
Prestige Inn	18,231	RCC Electronics	172,752
Prestige Roofing & Sheet Metal	18,725	RDG Consulting, Inc.	199,598
Preston Gates Ellis LLP	31,523	RHI Management Resources	147,317
Pricewaterhousecoopers LLP	3,630,083	RNG Group Inc.	19,240
Prince Arthur Advertising	12,894	RSL Com Canada Inc.	72,621
Prince George Motors Ltd.	14,569	RTO West	327,597
Prince Rupert Public Library	10,000	Radulovich Ent.	23,441
Priority One	11,250	Raeside Equipment Ltd.	12,155
Prism Engineering	191,203	Rai-Tec Industries Ltd.	22,511
Pro Hardware & Bldg Supplies	16,962	Rainbow Marine and Recreation Ltd.	24,909
Pro Modelbuilders Inc.	10,100	Rainforest Industries Ltd.	19,062
Pro Truck	15,327	Ralph's Radio Ltd.	12,131
Pro-Con Electrical Testing	30,262	Ram Computer Group Inc.	145,138
Proactive Business Solutions	180,693	Ram Management Service Ltd.	18,190
Process Design Inc.	63,377	Ramada Ltd.	12,963
Process Software Corporation	12,721	Randall Olson & Associates	71,682
Professional Window Washer	20,009	Rapid-Span Structures Ltd.	96,930
Progressive Fence Installations Ltd.	191,200	Rasco Enterprises Ltd.	14,729
Progressive Power Products, LLC	22,054	Ratcliffe & Company In Trust	251,500
Promaster Security Group Inc.	14,176	Ratel Mobile Communications Ltd	52,687
Protective Barriers Inc.	28,329	Rational Software Corporation	37,640
Proximity Canada	87,446	Ray Edgar	122,266
Public Policy Forum	20,000	Re-Lynn Trucking Ltd.	24,599
Pulsar Electronics Ltd.	15,155	Read Jones Christoffersen Ltd.	111,225
Purcell Services Ltd.	53,274	Rebecca Murdoch	26,666
Purity Casting Alloys Ltd.	21,795	Rebel Contracting Ltd	83,904
Purolator Courier Ltd.	12,143	Reboot BC Communications Ltd.	30,000
Pye Construction Ltd.	738,264	Receiver General For Canada	17,246,088
Q-Media Services Corp.	22,208	Red Carpet Food Services Ltd.	41,893
Quadra Island Harbour Authority	14,950	Redmans Sandblasting Inc.	12,974
Quadra Planning Consultants Ltd	38,036	Reflections Paint & Body	13,362
Qualichem Industrial Prod. Ltd.	14,084	Reg Dist Of Central Kootenay	375,513
Qualified Tree Services	128,787	Reg Dist Of Kootenay Boundary	325,167
Qualitrol Corporation	53,808	Reg Norman Trucking Ltd.	10,532
Quality Auditing Institute Ltd.	31,992	Regional District Of Fraser -	302,465
Quality Management Institute	17,097	Regional Power Inc.	4,888,190
Quality Sales & Service Ltd.	13,093	Regional Tree Service	73,006
Quality Vegetation Control Ltd.	67,838	Regnl District Of Comox-Strathcona	50,906
Quantum Lighting Inc.	582,807	Reliable Equipment Rentals Ltd.	80,402
Quantum Remediation Svcs. Ltd.	199,310	Reliable Tube Inc.	15,840
Queen Charlotte Power Corp.	3,567,143	Reliance Office Services Ltd.	19,362
Queen Charlotte Trading Post	12,189	Renaissance Vancouver Hotel	10,319
Queen's School Of Business	29,500	Rene J. Hueppi	10,000
Queen's University	73,079	Rental Service Corporation Of	11,632
Queensborough Trucking	21,533	Replay Message Centre Inc.	19,541
Quesnel Traffic Control And	10,833	Repmarketing	82,759
Quintry Management Consult Inc	83,395	Rescue Canada Resource Grp. Inc	28,844
R & L Parker Contracting Ltd.	86,059	Resolution Reprographics Ltd.	127,617

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

Resort Municipality Of Whistler	517,284	SEL Enterprises Ltd.	31,645
Response Productions Inc.	34,954	SKF Canada Ltd.	47,611
Revelstoke Rod & Gun Club	25,339	SP Surveys	55,935
Revelstoke Tire Service Limited	11,056	SPM Landscape Contractors Ltd.	26,692
Ric Electronics Ltd.	20,766	SVS Design & Advertising	21,678
Rich-Tek Industries Ltd.	16,532	Safe Software Inc.	23,198
Richard A. Aylard	313,376	Safelight Communication Ltd.	49,917
Richards Mfg Company Sales Inc.	12,198	Safety Net Security Ltd.	19,932
Ricoh Canada Inc.	74,425	Safety On Site Traffic	24,654
Ridge Express Co. Ltd.	57,159	Sagem Sa	179,116
Ridpest Service Ltd.	58,790	Sahali Holdings Ltd.	135,486
Rite-Way Fencing Inc.	49,722	Sajr Holdings	60,449
Riteway Tree Service Ltd.	440,345	Salish Disposal Inc.	30,120
Rittmeyer Inc.	23,410	Sally C. Rusby	21,703
Ritz Instrument Trans. Inc.	696,047	Salmon Arm Tree Toppers	345,487
Riverside Forest Products Ltd.	200,000	Sam-Tee Holdings Ltd.	15,420
Riverview Chevrolet Oldsmobile	18,839	Samahquam Band	26,322
Rmx Recycling Ltd.	35,580	Samek Fabrication & Marine	86,768
Robert Glenn Native Plant	77,936	Samson Rope Technologies	16,311
Robertson Environmental Serv.	70,293	Samuel Manu-Tech Inc.	24,455
Robertson, Kolbeins, Teevan, Gallaher	56,750	Sanders & Co. Contracting Ltd.	80,578
Robin Longe	40,422	Sandman Inns Ltd.	20,682
Robson Valley Power Corp.	963,552	Sandor Crane Service Ltd.	12,719
Robyn Skobalski	14,100	Sandpiper Contracting Ltd.	12,072
Roche Power	98,877	Sandwell Eng. Services Ltd.	72,103
Rockwell Pacific Financial Inc.	14,546	Sandy Giroux	216,740
Rocky Mountain Environmental	10,608	Sanlaing Communications Ltd.	17,602
Rocky Mountain Tree Service	48,386	Sargent & Vaughn Engineering Ltd.	38,639
Rocky Mountain Tree Service Ltd	17,843	Savage & Johnston Constr. Ltd.	14,745
Roger Barnes Marketing Planning	13,750	Sawyer Tree Service	118,276
Rogers Wireless Inc.	122,468	Scaffold Connection Corp.	17,497
Rohe International Inc.	123,649	Schaffer's Equip. Repairs Ltd.	22,196
Rohm And Haas Canada Inc.	49,614	Schlumberger Resource Mngmt.	1,749,774
Rolls Wood Group (Repair &	314,902	Schneider Canada Inc.	561,256
Rolston Crane & Freight Ltd.	22,580	School District - 38 (Richmond)	210,000
Ron Einblau & Associates	43,112	Schulich School Of Business	24,140
Rootsfest Music Festival	10,000	Schultz Pontiac Buick Gmc Ltd.	14,102
Ross & Terry's Equipment Ltd.	21,706	Schwabe Williamson & Wyatt P.C.	23,814
Ross Clarke Environmental &	69,337	Schweitzer Engineering Lab Inc.	1,300,469
Ross Fitzgerald Consulting &	19,750	Science Fair Foundation Of BC	10,000
Ross Morrison Electrical Ltd.	365,985	Science World	107,011
Rossi Holdings Ltd.	12,958	Score Construction Ltd.	49,692
Round Table Technologies Inc.	127,929	Scott Decker	28,500
Roy Lanaway	69,337	Scott Plastics Ltd.	55,160
Royal Lepage Relocation Service	402,424	Scott Plastics Ltd.	70,999
Royal Oak Automotive (1989) Ltd	18,442	Scott Spring Ltd.	56,387
Royal Roads University	24,848	Scott Wills Contracting	1,099,800
Royal Trust	113,199	Sea-Tech Environmental Services	37,255
Rst Instruments Ltd.	159,504	Seabird Island	222,094
Ruckle Navigation Ltd.	202,355	Seacor Environmental Eng. Inc.	73,258
Running Horse Consulting	10,200	Seanix Technology (Canada) Inc.	2,064,836
Rush Electric Limited	294,532	Seaspan Coastal Intermodal Co.	69,779
Russel Metals Inc.	12,110	Seaward Construction Ltd.	71,180
Rutland Auto Repair Ltd.	18,204	Seaway Diving Ltd.	82,928
S & C Electric Canada Ltd.	2,010,619	Sechelt Indian Band	32,535
S & T Industries	16,233	Securicor Canada Limited	19,195
S-511 Holdings Ltd.	53,510	Securiguard Services Ltd.	29,810
S.G. Peardon & Assoc. Inc.	167,544	Sediver Canada Inc.	244,011
S.I. Services	10,739	SeeBeyond Technology Corporation	671,006
S.J. Wilson Environmental Serv.	18,662	Selcom Industries Inc.	26,352
SAP Canada Inc.	354,388	Selkirk College	10,485
SAS Institute (Canada) Inc.	188,719	Selkirk Mtnn. Helicopters Ltd.	61,779

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

Selkirk Remote Sensing Ltd.	286,347	Sliammon First Nation	16,000
Semiahmoo Bulldozing & Tkg Ltd	32,841	Slo-Pitch 2002	29,000
Sencot'en Alliance	105,211	Slope Indicator	20,412
Sensor Environmental Svcs. Ltd.	333,193	Smallworld Systems Inc	1,728,949
Sentes Chevrolet Oldsmobile Cadillac Ltd	602,233	Smart & Biggar	30,512
Sentry Equipment Corp.	68,724	Smed International	35,314
Sequoia Engineering	117,075	Smith Chevrolet Oldsmobile Ltd.	23,939
Serge Leroueil	11,400	Smith-Cameron Industrial Inc.	54,900
Service Quality Measurement Group Inc.	97,408	Snap-On-Tools Of Canada Ltd.	31,759
Service de Verification Difference Plus	13,169	Snaring River	112,677
Seton Lake Indian Band	339,134	Snc-Integ Inc.	25,064
Seton Portage Motel	14,491	Snc-Lavalin Inc.	1,241,343
Sew Eurodrive Canada	28,104	Snowy Mountain Consulting Ltd.	118,995
Seymour Salmonid Society	12,078	Snuneymuxw First Nation	19,944
Shanti Ang	16,340	Softcare EC Inc.	182,465
Sharon Pilkey	33,611	Softchoice Corp.	521,991
Sharp's Audio-Visual Ltd.	47,062	Solander Ecological Research	70,008
Shaw Cable Services Ltd.	19,221	Solstice Consulting	31,424
Sheila Boyce	18,058	Somass Tree Services	62,249
Sheldon Stoilen Consulting Inc.	12,439	Sonepar Distribution Inc.	161,866
Shell Canada Products Ltd.	1,681,812	Songhees First Nation	32,000
Shelter Industries Inc.	129,572	Soo River Hydro	4,183,318
Shelter Point Ent. Ltd.	10,199	Source Test Limited	14,210
Sheraton Wall Centre	65,164	Southam Inc.	17,225
Sherine Industries Ltd.	104,839	Southbend Construction Co. Ltd./	1,014,042
Sheung-Mo Sin	107,872	Southern Railway Of B.C. Ltd.	71,698
Shortcuts Tree Service Ltd.	11,834	Southern States Inc.	47,649
Shuswap Band	11,328	Southwest Contracting Ltd.	23,994
Shuswap Nation Fisheries Commission	34,004	Spall Machine and Welding	43,749
Shxw'ow'hamel First Nation	76,424	Spallumcheen Band	17,546
Siemens Building Tech. Ltd.	260,735	Spallumcheen Indian Band	461,331
Siemens Canada Ltd.	3,555,306	Spartan Controls Ltd.	18,765
Sierra Safety Services Inc.	21,663	Spatial Vision Group Inc.	265,067
Sigma Data Systems	148,480	Specialty Holdings Ltd.	11,014
Sigma Engineering Ltd.	92,482	Specialty Tree Care	74,231
Silicon Graphics Canada Inc.	15,167	Spectrum Engineering Inc.	31,960
Silicon Power Corporation	34,707	Spectrum Graphics	15,979
Silver City Galvanizing Inc.	17,427	Spectrum Infrared Ltd.	13,767
Silver City Pressure Wash	24,055	Speedpro Signs Plus	33,920
Silver Security	20,301	Speedy Auto & Window Glass	184,320
Silverline Safety Systems	28,910	Spider Creek Contracting Serv	21,613
Silvertip Aviation Ltd.	41,843	Spilsbury & Reid Inc.	55,762
Silverton Transport Ltd.	21,417	Spirit Prospecting	38,000
Simon Fraser University	290,054	Spolyn Corporation	105,991
Simply Computing	17,606	Sportsmans Motel	45,479
Simpson Power Products Ltd.	905,580	Sprint Canada Inc.	180,004
Simson-Maxwell	20,295	Spuzzum First Nation	84,588
Singleton Associated Engineering Ltd.	262,593	Squamish Indian Band	191,932
Singleton Urquhart "In Trust"	250,000	Squamish Lillooet Regional Dist	317,058
Singleton Urquhart Scott	294,146	Squamish Nation	57,881
Sir Charles Tupper Sec. School	10,000	Srp Control Systems Ltd.	12,456
Siska Indian Band	70,660	Srs Vocational Services Society	22,195
Skagit Environmental Endowment	15,962	St. John Ambulance	29,343
Skeetchestn Indian Band	116,072	Stan Baker Trucking Ltd.	46,350
Skidegate Band Council	13,000	Stan Krogh	44,504
Skuppah Indian Band	35,848	Stan-Mac Line Construction Ltd.	432,199
Sky-Hi Scaffolding Ltd.	12,043	Stantec Consulting Ltd.	28,889
Skylin Contracting Ltd.	43,866	Status Electrical Corp.	688,249
Skyline Power Ltd.	87,872	Stella-Jones Inc.	2,007,469
Skyreach	16,361	Stellat'en First Nation	42,552
Skyreach Equipment Ltd.	40,755	Stephanie S. Jang	15,997
Slaney Safety Services	170,393	Stephen Brydon	23,555

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

Stephens Equipment Inc.	118,612	TD Securities Inc.	144,226
Sterling Fence Co. Ltd.	13,261	TMG Consulting	41,839
Steve Emery Contracting	70,467	Tab	273,284
Stewart & Stevenson	12,250	Taberner Consulting Services	44,568
Stl'Atl'Imx Nation Hydro	591,515	Tac Mobility	11,131
Sto:Lo Awards	10,000	Take A Break Coffee Service Ltd	12,647
Sto:Lo Nation	20,668	Taktak Industries	15,765
Stone & Webster Consultants Inc.	58,000	Tall Timber Tree Services	336,503
Stordor Investments Ltd.	11,000	Tamara Grand	13,918
Stothert Engineering Ltd.	32,671	Tap Ventures Inc.	670,805
Strategic Concepts Group	13,406	Taurus Equipment Ltd.	225,324
Strategic Corporate Assessment	32,208	Team Sales Vancouver Island Ltd	63,440
Strategic Initiatives Inc.	35,674	Tec-Or Trades Training	123,954
Strategic Silviculture Ltd.	21,350	Technogym Usa Corp.	12,860
Strohmaier's Excavating Ltd.	395,286	Technology Resource Inc.	17,146
Strongco Inc.	37,050	Techtrain Consultants Ltd.	45,100
Structural Integrity Associates	62,100	Techworks Consulting Inc.	918,341
Stuart Gale & Associates	110,485	Teco-Westinghouse Motors	16,799
Stuntz, Davis & Staffier, P.C.	37,500	Ted Conley	13,540
Stylecraft Fiberglass Mfg. Inc.	151,676	Tek Truck Services	10,040
Sudden Service Tech. Corp.	79,521	Tekara Organizational	575,972
Sugden, Mcfee & Roos	12,141	Telav Audio Visual Services Inc	44,797
Sulzer Canada Inc.	52,372	Teldon Press	60,230
Sumas Environmental Svc's. Inc.	197,601	Telecom Leasing Canada Tlc Ltd.	41,265
Sumas First Nation	68,823	Telecom Solutions Inc.	15,903
Sumitomo Canada Ltd.	1,280,183	Telegyr Systems Inc.	78,450
Summit Blasting Ltd.	23,983	Telus Advanced Comm. Inc.	49,065
Summit Clothing Company	86,034	Telus Communications Inc.	6,007,365
Summit Engineering	63,184	Telus Mobile Inc.	126,875
Summit Environmental	113,290	Telus Mobility	42,996
Sun International Marketing Ltd.	21,631	Telus Mobility Cellular Inc.	37,641
Sun Life Assurance Co. Of	2,867,743	Tembec	21,507
Sun Valley Mechanical Ltd.	11,940	Tembec Industries Inc.	3,460,702
Suncoast Trails Society	23,000	Temporarily Yours	386,007
Sunique	24,339	Tencrows.Com Technologies Inc.	15,150
Sunrise Trailer Sales	84,923	Tenold Transportation Inc.	16,596
Sunshine Coast Regional Dist.	16,509	Teresa Marshall	48,866
Sunshine Gm	10,302	Terra MacLeod Engineering Ltd.	14,683
Super 8 Motel	38,656	Terra Remote Sensing Inc.	56,143
Superior Propane Inc.	28,155	Terrace Tree Trimming	28,885
Superior Safety Supplies Ltd.	36,505	Terry Berg	167,791
Superior Tree Service Ltd.	335,795	Terry Eaton Eafab Electric	17,011
Surespan Construction Ltd.	119,365	Terry Kwok	22,589
Surrey Car Care	17,939	Teshmont Consultants Inc.	40,258
Surrey Wire Rope Ltd.	26,551	Tetra Tech Canada	23,156
Surtek Industries Inc.	513,731	Tetra Tech Inc.	45,753
Susan A. Tarbit	23,916	The Answer Company	122,750
Susan Prins	23,369	The Arbitrators Group	83,860
Suzanne Bolton	17,934	The Association Of Professional	110,030
Sylvan Consulting Ltd.	35,364	The Banff Centre For Management	24,860
Synchrotel Communications Ltd.	16,392	The Benchmarking Network Inc.	12,420
Syndicated Technologies Ltd.	22,231	The Boeing Company	12,220
Synergistic Systems	274,547	The Butler Did It Catering Co.	16,885
Systematic Fire Control Ltd.	12,578	The Caldwell Partners International	89,609
Systems Approach Strategies	18,613	The Cat Rental Store	18,972
TSou:Ke Nation	12,500	The Conference Board Of Canada	27,210
T'itq'et Administration	132,144	The Corp Of The City Of Vernon	455,245
T. Lipp	41,747	The Corp. Of The City Of White Rock	240,356
T.E.A.M. Design Ltd.	94,865	The Corp. Of The Dist. of Powell River	409,556
T.J. Glass Odyssey Inc.	49,250	The Corp. Of The District Of Kent	326,122
T.O.P. Landscaping	11,159	The Corp. Of The Township of Langley	971,461
T.W. Mackay & Son Ltd.	75,747	The Corp. Of The Village Of Lumby	21,281

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

The Corp. Of The Village of Burns Lake	71,837	Tomac Electric (1983) Ltd.	101,901
The Corp. Of The Village of Pemberton	79,180	Top Line Roofing Ltd.	21,582
The Corp. Of The Village of Valemount	143,594	Topaz Management Services	19,260
The Corp. of the District of Peachland	46,264	Toshiba Of Canada Limited	12,764
The Corp. of the Village of	19,967	Toucan Pro Traffic Control	11,551
The Corp. of the Village of Ashcroft	16,310	Touchdown Enterprises Ltd.	28,842
The Corp. of the Village of McBride	11,310	Tourism British Columbia	12,064
The Corporation Of Delta	2,379,783	Tower Fence Products Ltd.	13,288
The Corporation Of The District of	460,687	Towers Perrin	52,289
The Corporation Of The Village of Masset	67,875	Town & Country Tree	46,915
The Current Sales Corporation	29,502	Town Of Fort Nelson	130,616
The Dance Society	11,500	Town Of Gibsons	71,828
The Dialog Corporation	20,235	Town Of Golden	115,787
The Eyes Multimedia Prod. Inc.	17,052	Town Of Ladysmith	122,936
The Fairmont Hotel Vancouver	46,910	Town Of Qualicum Beach	139,023
The Howden Fan Company	95,543	Town Of Smithers	186,447
The Kuhl Consulting Group	33,752	Town Of View Royal	155,224
The Logistics Institute	11,732	Town of Comox	65,642
The Mathworks Inc.	15,746	Town of Lake Cowichan	43,720
The Owners, Lms 1866	16,692	Town of Port McNeil	32,240
The Pace Group	55,714	Town of Sidney	83,296
The Pacific Palisades Hotel	32,722	Tractel Ltd.	12,256
The Royal Bank Of Canada	112,750	Traction Heavy Duty Parts	14,755
The Salvation Army	75,000	Tracy Penner	12,617
The Signal Group	126,870	Trade Business Forms & Labels	35,542
The Simon Fraser Society For	62,329	Trail Times	11,444
The Spectra Group Of Great	15,780	Trans Power Constr. (1999) Ltd.	602,528
The University College Of The Cariboo	13,882	Trans-Cycle Industries, Inc.	12,928
The University Of Alberta	71,244	Transalta Energy Corporation	47,180,389
The University Of B.C.	1,044,696	Transcat	17,720
The Vancouver Board Of Trade	111,569	Transenergie Services Inc.	368,787
The Vancouver Museum	10,000	Transinor As	11,540
The Westin Bayshore	11,308	Translink	28,611
Thiessen Equipment Ltd.,	10,234	Trayer Excavating Inc.	48,406
Thinapse Corporation	112,880	Treat Rite Services	72,616
Thomas & Betts Ltd.	909,272	Treeline Holdings Inc.	55,107
Thomas Dent	36,059	Trench Ltd	2,167,213
Thomas Glynn	85,128	Tri-Metal Fabricators Ltd.	12,160
Thomas Hart Contracting	39,295	Trico Excavating Inc.	47,410
Thomas M. Cremer	25,000	Tridem Manufactured Prod. Inc.	52,568
Thomas Nevin	64,313	Trimseal Plastics Ltd.	30,584
Thomas Skinner & Son Ltd.	74,357	Tristar Industries Ltd.	81,927
Thompson Nicola Noxious Weed	32,740	Triton Consultants Ltd.	43,813
Thomson Canada Ltd.	40,557	Troy Purmal Contracting	34,272
Three E's Enterprises Ltd.	273,256	True Colours Graphic	13,256
Three Points Ltd.	42,404	True Form Fiberglass Ltd.	26,401
Thurber Engineering Ltd.	120,940	Truewind Solutions Inc.	24,315
Thyssen Elevator Ltd.	144,552	Trydor Industries (Canada) Ltd.	1,662,456
ThyssenKrupp Elevator Ltd.	10,223	Ts'kw'aylaxw First Nation	310,368
Tidy Steel-Fab Ltd./	149,921	Tsartlip First Nation	16,889
Tidy Tanks Ltd.	20,982	Tsawout First Nation	38,200
Timber Specialties Ltd.	137,016	Tsawassen First Nation	26,100
Timberline Tree Services Ltd.	27,889	Tsay Keh Dene	11,678
Times Colonist	14,416	Tseyecum First Nation	18,455
Timothy Bonham	39,155	Tsleil Waututh First Nation	29,940
Tippet-Richardson Ltd.	144,299	Tsolum River Restoration Society	26,020
Tisdale Environmental	54,908	Tti Market Explorers Inc.	88,074
Tl & T Electric Ltd.	15,515	Tucker Media	29,118
Tl'azt'en Nation	16,500	Tudor Williams Inc.	241,856
Tl'etingqoz-t'in Government Office	12,000	Turmac Utility Supply Corp.	1,962,792
Toby Russell Buckwell	109,437	Turner Designs	16,570
Tom Minor	12,798	Turners Tree Spraying & Garden	15,662

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

Twin River Power Ltd.	352,061	Vancouver Fireworks Society	702,500
Two Rivers Gallary	10,000	Vancouver Gear Works Ltd.	11,451
Two-Em Media Services Ltd	21,339	Vancouver Int'L Airport Auth.	172,208
Tyco Electronics Canada Ltd.	72,998	Vancouver International Children's	35,000
Tyco International Ltd. Co.	43,257	Vancouver Island Air & Sea	18,027
Tyco Valves & Controls Canada	11,386	Vancouver Island Helicopters Ltd.	205,536
Tzeachten First Nation	146,044	Vancouver Island Powerlines Ltd	1,631,365
U.S. Department Of Commerce	11,745	Vancouver Police Foundation	12,000
UCL Universal Commun. Ltd.	82,974	Vancouver Port Authority	166,894
UMA / B & V Ltd.	25,312	Vancouver Symphony	10,000
UMA Engineering Ltd.	45,396	Vanderhoof Flying Service Ltd.	35,678
URS Corporation	64,540	Vantech Inc.	18,412
URS-Norecol, Dames & Moore	92,510	Varian Vacuum Technologies	137,238
US Filter/Wallace & Tiernan	30,742	Vartech Displays	13,525
Uap Inc.	13,042	Vegetation Mgmt. Inc.	41,849
Uap/Napa Auto Parts	54,367	Velcon Canada Inc.	26,778
Uap/Napa-Burnaby Credit Office	20,375	Venture Mechanical Systems Ltd.	35,373
Ultima Technologies Inc.	33,916	Verigin Design	28,526
Ultra-Tech Cleaning Systems Ltd	50,055	Veritas Software (Canada) Inc.	372,481
Ultratech Printing Ltd.	17,806	Vernon Cycle City Ltd.	10,636
Underhill Geomatics Ltd.	58,443	Vernon Moving & Storage Ltd.	72,183
Uni-Prep Enterprises Ltd.	46,192	Veronica Dolenc	14,006
Uniglobe	499,283	Versatech Products Inc.	35,065
Unilogik Systems Inc.	99,727	Via-Sat Data Systems Inc.	550,152
Union Of B.C. Municipalities	74,116	Vic Froese Trucking Ltd.	12,117
Unisource Canada Inc.	131,774	Vic Van Isle Construction Ltd.	447,245
Unistrut Building Systems Ltd	43,337	Viceroy Rubber & Plastics Ltd.	13,042
Unitedech Graphics	11,299	Victaulic Company of Canada Ltd.	22,236
United Petroleum Products Inc.	13,762	Victoria Refrigeration Ltd.	10,229
United Rentals Of Canada, Inc.	180,430	Vijay Dhillon	35,000
United Van Lines (Canada) Ltd.	44,405	Viking Fire Protection Inc.	192,433
United Way Of The Lower Mainld	288,000	Village Of Anmore	369,235
Univar Canada Ltd.	63,800	Village Of Cache Creek	21,983
Universal Dynamics Ltd.	33,200	Village Of Chase	42,349
Universal Machining &	18,952	Village Of Fraser Lake	55,798
University Of Northern B.C.	12,000	Village Of Nakusp	50,646
University Of Victoria	15,747	Village Of Radium Hot Springs	30,909
University Of Waterloo	962,000	Village Of Tahsis	44,131
Unum Life Insurance Co. Of	235,550	Village of Belcarra	25,934
Upland Excavating Ltd.	105,656	Village of Gold River	29,410
Upper Valley Fire Protection	1,509,245	Village of Granisle	20,638
Urban Systems Ltd.	257,783	Village of Lions Bay	41,170
Ursus Environmental	15,214	Village of Port Alice	30,862
Utilicorp Networks Canada	458,356	Village of Port Clements	11,441
Utility Consulting Inter'l	13,514	Vince Zumbo	24,092
Utility Engineering Partnership	710,728	Virginia Transformer Corp.	78,407
V.A. Moore	22,851	Visual Computer Corporation	35,676
V.R.P. Services	15,328	Voith Siemens Hydro	19,152
VA Tech Voest Mce Corp	46,920	Volunteer Vancouver	10,095
VHB Industrial Batteries Ltd.	11,015	Von - BC	37,672
VMI Vegetation Management Inc.	80,834	Vopak Canada Ltd.	463,688
Valard Construction Ltd.	2,142,932	W.A. Brown	17,939
Valley Alarms & Commun. Ltd.	18,769	W.D. McIntosh Land Surveying Ltd.	12,025
Valley Helicopters Ltd.	18,940	W.S. Laidlaw Products Ltd.	33,311
Valley Traffic Systems Inc.	505,983	WJF Instrumentation (1990) Ltd.	21,151
Value Scope Research, Inc.	51,656	Wabash Pressure Fab. Inc.	10,569
Van Kam Freightways Ltd.	286,447	Waddell Electric Ltd.	780,771
Vancity Courier Service Inc.	128,550	Wainwright Marine Services Ltd.	11,583
Vancouver Aquarium	601,911	Wakeford Enterprises Ltd.	16,174
Vancouver Bookbinding Limited	14,538	Walden Power Partnership	1,675,519
Vancouver Convention &	38,215	Waltco & Association Ltd.	18,666
Vancouver East Cultural Centre	25,000	Walter A. Wawruck	20,694

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/25/02  
Run Time: 12:31:51PM

Wanda Corns	111,990	White Contracting	45,606
Water Pure & Simple	15,818	White Pine Environmental	194,656
Watkin Motors Ltd.	27,713	White River Helicopters Inc.	16,249
Watson Wyatt Worldwide	252,072	White Spruce Ent. (1981) Ltd.	11,186
Watt-Pearson Ltd.	12,229	Whitevale Trucking	15,146
Wayne Blackmore	46,167	Wiggins Adjustments Ltd.	172,333
Wayne Kondruk	20,710	Wildfire Enterprises	19,602
Wayne Morris Consulting	128,058	William Hall & Associates	63,069
Wayne Watson Construction Ltd.	183,299	Williams Lake Development Corp.	36,102
Weather Modification Inc.	60,962	Williams Machinery Ltd.	712,605
Webgain Inc.	35,660	Williams Moving & Storage (BC) Ltd.	216,225
Weldco	30,863	Williams Moving & Storage (Cranbrook)Ltd	11,216
Wellington Foundry Co. Ltd.	118,112	Willis Canada (1999) Inc.	184,847
Wendy Beauchamp	56,839	Willis Energy Services Ltd.	19,136
Werner Hahn	25,984	Willowbrook Motors Ltd.	10,767
Wescan Systems	16,376	Wilmount Eng. Products Ltd.	24,224
Wesco	114,712	Wilson Int'L Products Ltd.	20,694
Wesco Distribution Canada Inc.	851,475	Windon Ventures	30,764
Wesco Industries Ltd.	83,099	Winford Insulations Limited	13,895
West Coast Air	11,954	Wire Rope Industries Ltd. B4912	156,114
West Coast Corrosion Prevention Ltd.	14,773	Wise Solutions, Inc.	34,500
West Coast Helicopters	104,859	Wisalink Consultants Co. Ltd.	107,556
West Coast Tree Service	90,150	Wismer & Rawlings Electric Ltd.	356,249
West Coast Trim (1999) Ltd.	222,176	Wold Excavating	51,320
West Kootenay Power & Light Co.	521,007	Wolf River Contracting	50,330
West Rim Express Lines Ltd.	40,971	Wonderware Corporation	32,122
Westbank First Nation	64,000	Wood Wyant Inc.	19,415
Westburne Ind. Ent.(Wiel)Ltd.	224,895	Woods Associates Engineering	14,374
Westburne Supply (B.C.)	22,143	Workers' Compensation Board of BC	3,028,011
Westcam Consulting Services	56,982	World Business Council For	101,672
Westcoast Energy Inc.	177,189	World Economic Forum	66,752
Westcoast Gardening	23,561	Worrall Supply Ltd.	14,358
Westech Information Systems Inc	12,137,384	Wouter Postma	82,117
Western Canada Steel Build. Ltd	53,897	Wriason Seals Ltd.	18,853
Western Drum Recyclers	31,752	Wright Machine Works Ltd.	24,423
Western Equipment Ltd.	16,134	Wsi Corporation	24,156
Western Forest Products Ltd.	288,982	Wurth Canada Ltd.	10,964
Western Ind. Contractors Ltd.	213,655	XL Quality Industrial Services Inc.	18,693
Western Lawncare	17,602	Xaxli'P Fountain Band	10,000
Western Management Consultants	533,295	Xerox Canada Ltd.	660,001
Western Profile Instrumentation	282,943	Xwisten First Nation	32,695
Western Regional Trans. Assoc.	16,808	YMCA - Building Strong	200,000
Western Scale Co. Ltd.	10,162	Yaletown Technology Group	187,198
Western Syst. Coordinating Cncl	631,340	Yellowhead Helicopters Ltd.	59,957
Western Tank And Lining Ltd.	18,295	Yellowhead Road & Bridge	56,834
Western Tree Service	87,982	Yonder Wood Corporation	10,097
Westex Timber Mills Ltd.	138,610	York International Ltd.	54,268
Westguard Security Service	10,877	Yuba Heat Transfer Division	364,253
Westland Helicopters Inc.	44,198	Z/I Imaging Corporation	24,720
Westland Resource Group	272,934	ZE Power Group Inc.	35,853
Westland Tree Services Ltd.	196,769	Zed Data Systems Corp.	10,703
Westmar Consultants Inc.	11,226	Zenon Environmental Inc.	53,244
Westmount Canopies Plus	55,714	Zentra Computer Tech. Inc.	637,395
Westtower Communications Ltd.	177,812	Zoe's Lunch & Deli	19,587
Westslope Fisheries	51,208	Zsa Legal Recruitment	13,910
Westwater Mechanical Services Ltd.	17,923	<b>Sundry Accounts under \$10,000:</b>	<b>16,755,040</b>
Westworth Associates	268,127	<b>Grand Total:</b>	<b>1,951,325,582</b>
Weyerhaeuser Company Ltd.	257,520		
Wheaton Pacific Pontiac Buick GMC	105,878		
Whiskey Jack Logging Ltd.	47,679		
Whistler Excavations Ltd.	70,355		
White & Peters Limited	10,176		

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**BC Hydro  
Construction Business  
Unit**

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Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date:

9/30/02

Run Time:

10:47:41AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
AW	AKINS	51,180		FA	GILKES	59,945
NA	ALTMANNSHO	83,113	5,205	KW	GILKES	60,550
LV	AUSTIN	53,050	660	R	GOH	68,882
FR	BARDSLEY	70,373		JE	GOODMAN	56,129
NN	BARRETT	57,223		G	GOODRICH	56,930
KJ	BEDARD	52,496		BS	GREWAL	64,014
JK	BEEBE	72,165		DM	GRONSDAHL	64,186
BS	BELL	54,340		AP	HALL	74,244
RJ	BELL	103,895	4,618	TL	HALVERSON	60,791
CW	BELTON	53,812	7,910	S	HARDING	59,746
WD	BENNETT	53,889	7,962	TF	HARRIS	60,878
MJ	BERG	57,931		GF	HARTNEY	80,899
RM	BEVAN	69,289		GM	HARVEY	58,797
MD	BIGLER	70,360	1,364	PJ	HAUCK	86,395
J	BLADES	60,618	4,381	MW	HAWLEY	71,180
DW	BLAKE	57,593	5,222	MC	HAYDEN	70
TE	BLUNT	98,328	17	JA	HEINRICKS	72,517
VE	BOLEY	74,449	2,311	MV	HENAULT	59,346
ST	BRADY	78,332	2,042	RJ	HEWKO	87,736
RB	BRIDGES	63,070	222	DE	HICKS	88,231
WM	BROTHERS	58,500	2,287	D	HILLSDON	731
PW	BUCKLAND	59,276	13,961	JD	HOCKING	61,297
SP	BULL	57,058		E	HOFFMAN	788
LG	CEBULIAK	66,738	4,195	FJ	HOFFMAN	59,312
NV	CHALMERS	102,180	26,125	HG	HOFMAIER	62,867
ID	CHERRY	72,316		EL	HOLMES	58,046
ML	CLARK	53,230	889	TJ	HOSKINS	8,504
KL	CLEWORTH	74,697		GK	HOWARD	63,319
BM	COLLINS	55,446	90	MA	HOWE	1,154
MF	COLOMBO	69,700	375	DD	HUISMAN	55,855
DA	CROCKETT	81,746	210	WR	HUNCHAK	75,927
JW	CROSBY	56,157		CW	INGLIS	14,310
CJ	CSUKA	88,455		KV	JAKOBSSON	51,730
BM	CUTHBERT	95,568		RR	JENKINS	80,242
GR	CUTHBERT	115,939		JG	JOBE JR.	50,969
RR	DAHL	56,095	296	NA	JOHNSTON	62,161
WJ	DALLING	84,662	754	WM	JOHNSTON	97,118
RR	DALY	69,315	2,447	WA	JONES	11,888
NR	DAVIE	82,925	370	DW	JULSETH	99,991
KL	DAVIES	75,210	12,591	GH	KARENS	62,077
AA	DECARON	62,112	1,302	GP	KEMPTHORNE	71,317
WD	DEMAID	91,340	2,538	PE	KEMPTHORNE	56,675
PL	DESMET	71,646	2,900	J	KHAN	69,789
DC	DEY	53,353	203	DW	KNACKSTEDT	6,572
RA	DOIG	53,869	3,874	NA	KONRADSON	97,565
KF	DOUGLAS	81,704	8,400	P	KOZEVNIKOV	70,937
K	DUCHAK	67,414	58	MJ	KUZZ	71,355
TD	DUFLOTH	65,197		JE	LAWTON	72,596
RW	DUNCAN	87,198		JL	LONGAUER	77,444
AT	DUNNE	60,980	1,399	CS	LORENZ	5,898
S	DURRELL	67,359		DJ	LOYIE	94,167
TA	EDWARDS	60,020	5,598	GR	LUDLOW	60,915
MH	EEUWES	77,885	9,183	FA	LUNDQUIST	4,585
AJ	EGRESITS	64,250		LW	LUPUL	72,685
DA	EHALT	68,047	7,880	BA	MACKAY	65,176
DL	EIGEARD	53,163		IA	MACKAY	1,271
DK	ESAU	68,812		RG	MACKAY	56,920
FO	FEIGE	56,117		CJ	MARCIL	58,343
DA	FERGUSON	67,780	1,497	DA	MARSHALL	4,935
EG	FLORES	95,550		M	MARTINOW	75,023
PC	FORBERG	61,131	5,034	DW	MAXWELL	91,210
FG	FOWLER	71,993	7,493	GW	MCBURNIE	55,682
SA	FRANCIS	79,255	870	WE	MCCARTHY	60,754
B	FRIEND	64,245		JG	MCCLELLAND	90,591
GJ	FRIEND	66,155		CJ	MCDONALD	97,222
SA	FROMME	78,632		KG	MCDONALD	83,421
AA	GALE	55,690	3,204	SJ	MCDONALD	79,098
CA	GALLAGHER	59,580	1,416	CJ	MCMILLAN	170
RJ	GERRARD	111,214	483	MW	MCNEIL	71,181
				BB	MELISSEN	2,336
						56,399
						512
						56,859

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/30/02

Run Time: 10:47:41AM

		REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
JS	MURIE	65,488	2,042	M	VERBOEKET	78,813
WA	MURPHY	71,678	986	JJ	VESTERGAARD	69,951
BR	MUSKA	93,921	21	LJ	VISSER	67,714
LL	NADEAU	85,100	2,022	M	WAARDENBUR	74,297
BM	NADROZNY	69,174	592	P	WALLACE	52,252
FT	NASSACHUK	64,483	413	PT	WALSH	58,140
BP	NEAL	60,962	5,219	GG	WARDROP	72,505
VJ	NELSON	65,518		RA	WEBSTER	62,123
W	NEUBERG	63,969		PA	WILLIAMS	58,246
BK	NIELSEN	81,613	2,224	JS	WILLIAMSON	76,742
DB	NOEL	66,026		AA	WILSON	69,811
RP	NOGA	67,493	58	JA	WILSON	98,125
ES	OLDENBURG	58,055		GH	WINTER	63,836
SG	OLSSON	65,909		ED	WODINSKY	72,677
HH	OLUND	82,801	6,335	LJ	WOOD	79,772
AA	PALUDETTO	75,184		M	YEOMANS	61,377
CW	PANATTONI	52,668	910	BB	YOCHIM	74,203
GH	PAULSON	57,701	2,756	<b>Employees Under \$50,000:</b>		<b>4,617,005</b>
S	PAVLOV	84,071		<b>Grand Total:</b>		<b>20,433,182</b>
TJ	PERIGO	63,540				<b>640,661</b>
DG	PETERSON	50,395				
PA	PETERSON	56,957	1,986			
LW	PETRIE	77,212	307			
WJ	PORTER	90,083	1,524			
KC	PRESTON	95,953	6,992			
MJ	PRESTON	50,936	1,820			
TW	PRICE	52,581	812			
LB	PRIMUS	63,435	840			
M	PROCHOTSKY	64,781	175			
DG	PROCKNOW	68,705	1,160			
GW	QUAST	80,975	608			
TK	RAUTIALA	55,320				
DP	READING	83,528				
DR	REED	67,438				
WA	REEVES	53,255				
F	REIMER	71,860	145			
JG	REIMER	57,328	230			
JA	REITZ	59,120	115			
TH	RENYARD	59,058	6,341			
JO	RICHARDSON	87,531	10,057			
SI	ROBERTSON	61,026	9,843			
AE	ROGERS	54,702				
PE	SAWATSKY	92,632	1,445			
EJ	SERWATKEWIC	60,038				
HD	SHORT	122,184				
LJ	SHYKORA	90,677				
JW	SLOTTE	77,244	8,700			
RA	SMITH	68,975	86			
RJ	SMITH	60,422	5,162			
E	SOBCHAK	62,520	4,766			
TH	SOEHNER	66,714	3,316			
DA	SORENSEN	75,358	1,777			
TS	SPENCE	74,745	5,460			
KR	SPIDEL	76,045				
GR	ST GERMAIN	70,311	1,995			
T	STAwyCHNY	56,574	286			
F	STEPANIC	67,931				
M	SUTCLIFFE	62,790	1,334			
SV	SVENDSEN	81,991	16,727			
GM	SWANN	67,748				
KD	TAYLOR	76,229				
RG	TAYLOR	62,981	6,533			
RJ	TETRAULT	56,101	17			
TM	THOMAS	60,570	2,940			
GW	THOMPSON	71,211	2,107			
DV	TIMNEY	55,948	10,501			
MW	TRETHEWEY	69,654	4,670			
WR	TROUGHTON	50,555				
DW	TRUDEAU	91,965	443			
DF	UNRUH	54,573				
JM	VANDEN BRAN	52,584	140			
TA	VANLOON	56,820	6,051			

**CONSTRUCTION BUSINESS UNIT**  
**Statement of Accounts of \$10,000 or more paid**  
**during the year ended March 2002**

A-1 Machine & Welding	15,722	Cloudburst Transportat	10,807
A. J. Forsyth & Co.	18,190	Columbia Valve	34,250
A.E. Concrete Precast	78,620	Consolidated Freightwa	10,415
A.H. Lundberg Equipmen	209,990	Construction Aggregate	16,150
A.R. Thomson Ltd.	15,311	Convoy Supply Ltd	61,050
AFA Forest Products	30,148	Copper and Brass Sales	11,504
Acklands-Grainger Inc.	103,388	Corwest	11,436
Acom Solutions, Inc.	19,030	Costa-Lessa Motel	32,677
Action Bearings	16,112	Crane Force Ltd.	17,768
Aden Industries Inc.	27,004	Cronkhite Supply Ltd.	12,147
Adventure Paving Ltd.	12,784	Crossroads C & I Distr	114,226
Air Liquide Canada Inc	33,162	Curtis Lumber Co. Ltd.	28,701
Airarms Industrial Ltd	14,125	D & D Crane Rental Ltd	14,735
Alexander MacKenzie	20,117	D&D Masonry Ltd.	19,252
All Points Oilfield	15,238	D. Fisher Contracting	14,696
Alternate Enterprises	18,122	D.W.T. Excavating Ltd.	30,747
Armstrong Crane & Rigg	63,124	Danne & Sons (1984) Ltd	19,968
Armstrong Sand & Grave	21,717	Delmar International	22,166
Arrow Speed Controls	54,154	Dick's Lumber & Bldg	35,534
Atlas Anchor Systems	45,591	Direct Equipment West	10,867
August Jack Motor Inn	20,071	Dolan's Concrete Limit	56,346
Austin Insulation	16,915	Dupont Specialty Chemi	129,479
Austrian Chalet	10,494	Dust Collection COMPAN	151,938
B & T Line Equipt Test	20,385	Dynamic Signal Analysi	11,175
B. Kuse Hydroseeding	14,445	E&N Railway Company	16,462
B.G. Controls Ltd.	40,790	E.B. Horsman & Son	40,344
B.R. Grossler Ltd.	36,890	E.H. Price Limited	41,150
BC Hydro	33,433	EITI-Electrical Indust	26,506
BCA Industrial Control	121,270	Eagle View Security	12,452
BCG Services Inc.	47,450	Edwards, J.D. & Co.	61,836
Bartle & Gibson	15,553	Eecol Electric (Sask.)	23,266
Bay Industrial Instrum	16,577	Emco Limited	14,858
Bel Pacific Excavating	32,304	Empire Masonry Ltd.	71,908
Best Western Barclay	10,613	Enermax Fabricators Ltd	25,855
Best Western Wayside	24,342	Enviro-Guard Products	16,941
Better Concrete Drilli	57,210	Esko Industries Ltd.	16,427
Bevro Sales (BC) Ltd	41,661	F & M Installations Ltd	22,395
Black & McDonald Limit	11,062	FP Construction Ltd.	12,636
Bloom & Sigalet	25,626	Fabenco Inc.	79,102
Boley, Verne E.	10,309	Farrer Enterprises Ltd	17,691
Brand Scaffold Service	33,517	Fasteel Industries Ltd	104,834
Bridgecote Inc.	94,618	Fiedler Brothers	11,368
British Columbia Ferry	54,153	Finning International	10,289
Broadway Refrigeration	71,725	Fisher & Ludlow	12,699
Burnaby Insulation Sup	40,287	Fisher's Hardware Ltd.	20,390
CG Industrial Specialt	26,359	Flores, Enrique	10,000
CP Distributors Ltd	17,340	Fransen Engineering Ltd	166,054
Camelot Court Motel	11,804	G L D Bobcat Service	132,191
Cameron Enterprises	67,437	G.B. Bobcat & Excavati	40,198
Can Pro Diving Service	24,488	G.L.G. Services Ltd.	12,794
Canadian Engineered	14,701	GWIL Industries Inc.	17,074
Canadian Linen Supply	13,101	Gage-Babcock & Associa	11,361
Canadian Waste Service	47,966	General Paint Corp.	33,661
Carleton Rescue Equipm	28,052	Goldbridge Hotel	20,877
Century Fence Ltd	29,771	Goldwing Helicopters	19,836
Chapman Mechanical Ltd	21,331	Gordon Russell Limited	33,340
Cicuto & Sons Contract	17,686	Guillevin	174,497
Clara Ltd.	15,738	HTH Heatech Inc.	110,656
Clermont Crane & Riggi	50,609	Haulrite Disposal Inc	10,906
		Hazmasters Environment	174,144
		Hertz (Burnaby)	15,940

**CONSTRUCTION BUSINESS UNIT**  
**Statement of Accounts of \$10,000 or more paid**  
**during the year ended March 2002**

Run Date: 9/30/02  
 Run Time: 10:37:55AM

Hertz Equipment Rental	61,948	Okanagan North Growers	25,036
Hilti (Canada) Limited	106,995	Okanagan Test Rite Saf	12,871
Holiday Inn-Victoria	18,886	Olympic International	83,592
Hollyburn Lumber Compa	23,477	Omega Environmental	17,084
Howard Johnson Harbour	10,220	Omega Industries Inc.	17,730
Howe Sound Drilling	68,930	Ottens Landscaping Inc	21,366
Hyseco Fluid Systems	13,709	Overhead Door Company	17,992
ICI Paints (Canada)	40,170	P.J. White Hardwoods	27,102
Igon Financial	25,030	Permasteel Corporation	25,008
Imperial Oil (Edmonton	23,323	Petro-Canada (Toronto)	65,333
Industrial Specialties	15,618	Phoenix Enterprises Ltd	95,367
Industrial Trades Grou	47,808	Port Machine Works 197	25,528
Inproheat Industries	13,893	Powertech Labs Inc.	93,367
Integrис Metals Ltd.	32,574	Praxair	45,097
Interior Lift Truck	16,777	Procor LP Ltd.	11,534
Interloх Building Sys	91,699	Progressive Crane Serv	10,934
J.A. McKay Trucking Ltd	90,887	Progressive Fence Inst	26,037
JR Industrial Supplies	82,520	Quadro Coatings Inc.	10,891
Joe Kozek Sawmills Ltd	64,829	Quesnel Traffic Contro	14,485
KMR Industries, LLC	129,883	RMC Ready Mix Ltd	10,151
Kask Bros. Ready Mix	14,857	Ramada Limited (Quesne	25,100
Kerik's Excavating Ltd	20,766	Ramada Limited Hotel	20,999
Keystone Supplies Comp	15,408	Receiver General	924,998
Kuskanax Lodge	12,302	Reliable Tube Inc.	11,065
Lafarge Construction	13,812	Rempel Bros. Concrete	41,884
Lasko Automation	26,910	Reynolds Concrete Ltd.	15,612
Latoplast Ltd.	19,482	Rocky Mountain Transpo	93,966
Leavitt Machinery	42,637	Rogers AT&T (Vancouver)	26,837
Lower Mainland Steel	11,497	Rona Revy Inc.	27,382
Lower Nicola Backhoe	10,425	Rustic Motel	13,429
MCP Sheet Metal Ltd.	10,881	Safety Express Ltd.	32,292
Mainland Sand & Gravel	48,845	Samurai Express	11,902
Makin Metals Ltd.	20,895	Sandman Hotels & Inns	39,029
Maks General Service	31,856	Scaffold Connection	104,056
Malcolm Campbell	12,196	Selkirk Inn	13,106
Manus Abrasive Systems	136,133	Seton Portage Motel	12,620
Marine Roofing & Sheet	22,009	Shanahans Limited	16,801
McCallan Construction	12,909	Short, Horace	14,144
McGregor & Thompson	18,735	Sieken Engineering	279,365
McLellan Contracting	20,287	Silver City Galvanizin	11,283
Meridian Specialties	13,714	Sky-Hi Scaffolding	28,652
Mettler Toledo	10,836	Souther Construction	39,070
Mile "O" Motel	17,725	Specific Mechanical	33,394
Milkkleen Inc.	38,693	Sterling Fence Co. Ltd.	24,167
Millstone Heating	33,116	StonCor Group	20,685
Ministry of Health	89,060	Strongco Supplies	17,460
Mission Contractors	13,962	Sumas Environmental	14,084
Mobility Canada	15,161	Super 8 Hotel (Squami	35,063
Morrow Enviro Consulta	11,363	Surfwood Supply (1964)	20,097
Mueller Flow Control	56,620	Talisman Inn	12,486
Munters Incentive	10,623	Target Products Ltd.	32,848
Murray-Latta Machine	222,466	Team Glass Co. Ltd.	31,895
Nedco (Div of Rexel)	33,015	Teare Creek Cont. Ltd.	19,201
Newalta Corporation	19,009	Telus	12,003
Noga J. Wendy	11,262	Telus Mobility (BC)	31,722
Nor-Val Rentals 1998	80,383	Texcan Cables Ltd.	45,430
Norpac Controls Ltd.	43,032	The Coast Hospitality	17,482
North West Reinforcing	19,485	Travelodge - Nanaimo	14,991
North of Fifty Inc	23,510	Tri-City Plumbing & Heating	13,043
Northern Construction	10,373	Trimac Transportation	69,641
Northern Trailer Ltd.	16,712	Trowelex Equipment	12,388
OCL Industrial Materia	41,238	Trydor Industries	64,605

**CONSTRUCTION BUSINESS UNIT**  
**Statement of Accounts of \$10,000 or more paid**  
**during the year ended March 2002**

Run Date: 9/30/02  
Run Time: 10:37:55AM

Tundra Helicopters Ltd	373,458
Turmac Utility Supply	122,138
United Rentals	63,483
Universal Handling Equ	17,048
Upland Excavating Ltd.	11,462
Vernon Moving & Storag	351,293
Vision Crane Inc.	14,201
Vopak Canada Ltd.	30,058
Wayjo General Contract	89,053
Wesco Distribution-Can	57,988
Westhaul	21,724
Westlund (Head Office)	19,146
Wilson, John A.	10,702
Winford Insulations Ltd	16,151
Wire Rope Industries	20,815
Zesta Engineering Ltd.	11,944
<b>Sundry Accounts under \$10,000:</b>	<b>3,025,150</b>
<b>Grand Total:</b>	<b>14,232,676</b>

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**British Columbia  
Power Exchange  
Corporation**

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Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/30/02  
Run Time: 10:37:55AM

547495 Ontario Limited Park Pl		Colorado Springs Utilities	3,339,514
AEC Marketing	1,242,283	Columbia Power Corporation	514,895
ALCAN	21,890,103	Cominco Ltd.	116,663,442
APB Energy Inc.	5,739,233	Commercial Electronics Ltd.	23,777
Accenture Inc.	64,492	Compass Resource Management	41,616
Accountants On Call	366,931	Converse Infosys	13,331
Alcoa Power Marketing Inv.	45,524	Conoco Gas & Power Marketing	299,735
Algonquin Power Boston Bar Corp	1,345,176	Constellation Power Source, Inc.	5,378,374
Allegheny Energy Supply Company LLC	54,566	Contemporary Office Interiors	30,848
Alliant Energy Inc.	3,828,950	Coral Energy Canada Inc.	22,958,416
Ameren Energy Inc.	12,446	Coral Power, LLC	8,195,614
Amerex Power Ltd.	32,917	Corporate Impressions	14,431
American Electric Power Service	67,698	Creative Cyberworks Consult. I	37,031
Annesley Financial Inc.	10,638,482	D&Y Leasing	76,711
Aquila Inc	35,310	DTM Systems Corporation	993,423
Aquila Merchant Services - International	1,861,419	Dell Computer Corp.	141,615
Aquila Merchant Services Inc.	16,534,833	Deloitte & Touche LLP	477,489
Arizona Public Service Company	45,453,237	Department of Water and Power	39,162
Arthur Andersen LLP	157,597	Deseret Generation & Transmission Cooper	4,096,685
Ashley-Pryce Interior Designer	39,138	Display Solutions, Inc.	53,592
Avista Corporation	53,694	Don Holtz	32,154
Avista Energy Inc.	15,850,625	Duke Energy Marketing Ltd Partnership	74,657,850
Aylen & Associates	42,380,941	Duke Energy Trading and Marketing	110,147,513
BC Gas Utility Ltd.	82,050	Dynegy Canada Marketing and Trading	11,539,624
BC Hydro	18,597,026	Dynegy Power Marketing, Inc.	19,165,007
BEA Systems LTD	485,787	EDS Innovations Inc.	42,367
BP Canada Energy Company	28,486	EES Consulting Inc.	12,218
BP Energy Company	3,496,686	EPCOR Merchant and Capital LP	10,166,671
Bank of Montreal	52,131,224	ESBI Alberta Ltd	17,280,853
Basic Business Systems	12,585	Eagle Professional Resources	90,799
Benton Public Utility District	12,760	Earth Tech (Canada) Inc.	33,985
Bidinoff Marketing Inc.	94,946	Edelstein and Gilbert	59,949
Black Hill Power Inc.	25,421	Edison Mission Marketing and Trading Inc	2,832,920
Bloomberg L.P.	41,784	El Paso Electric Company	22,800
Bonneville Power Admin.	118,063	El Paso Merchant Energy LP	14,989,217
Bourke & Company	125,016,896	Electric Power Supply Assoc.	164,479
Burlington Resources Canada Ltd.	61,390	Electrical Industry Trng. Inst	31,833
Burntsand Inc.	5,264,589	Engage Energy America LLC	1,370,060
CB Richard Ellis Ltd.	160,860	Engage Energy Canada, L.P.	33,621,919
CSG-WEST	20,498	Enmax Energy Marketing Inc.	112,808
California Independent System Operations	23,497	Enron Canada Corp	27,387,287
Calpine Energy Services	2,812,208	Enron Power Marketing Inc.	208,455,740
Caminus LLC	730,598	Entergy-Koch Trading LP	15,332
Canadian Hydro Developers Inc.	289,049	Enventure Inc.	102,295
Canadian Natural Resources Limited	228,086	Equinox Software Design Corp	13,338
Cargill-Alliant LLC	5,164,042	Ernst & Young LLP	219,743
Carlson Wagonlit Travel	320,786	Etrali North America Inc.	421,455
Charles Marketing & Promotions	18,812	Eugene Water & Electric Board	6,369,419
Chelan County PUD	35,298	Exelon Generation Company LLC	3,772,978
City of Anaheim	15,585,515	Export Development Corp.	172,263
City of Burbank	4,869,609	FERC	339,541
City of Glendale	16,978,513	Farzin Investments	327,004
City of Klamath Falls	22,550,953	Franklin County PUD	167,442
City of Pasadena	370,854	Fried Wire Inc.	18,798
City of Redding	598,356	G.L. Booth Holdings Inc	54,371
City of Santa Clara	10,406,260	GE Capital Technology Mgmt	29,851
City of Vernon	6,527,768	GIO-TEC Contract Install. Ltd.	175,973
Colin Wong	619,742	Gina Raynard	22,575
Colorado River Commission of Nevada	69,933	Grant County PUD	23,005,316
	4,850,719	Grays Harbour PUD	52,429
		HA-LO Canada Inc.	41,882

**Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002**

Run Date: 9/30/02  
Run Time: 10:37:55AM

HHWPX	55,116	Natsource, Inc.	41,126
Henwood Energy Svc. Inc.	46,994	Natsource-Tullett (Alberta) Co	13,918
Heritage Office Furnishings	60,521	Nevada Power Company	5,308,003
Herman Miller Workplace	47,844	New York Merchantile Exchange	16,908
Hewitt Associates	58,024	Newsdata Corp	11,344
Hewlett-Packard (Canada) Ltd.	72,926	Northern California Power Agency	7,624,964
Hodgson King & Marble Ltd.	503,279	Northern States Power Company	86,121
Howe Sound Pulp & Paper Ltd	20,252,564	Numac Energy Inc	856,681
Husky Oil Operations Ltd.	11,216,450	OGE Energy Resources Inc.	59,343
IEEE SPM 2001	15,000	Omaha Public Power District	153,709
Idacorp Energy LP	9,335,341	Opatrny Consult. Inc.	428,331
Idaho Power Company	23,879,828	Open Access Technology Int'l	139,276
Image Group Inc.	46,608	Oracle Corporation Cda Inc.	68,023
Imperial Parking Limited	158,712	Otter Tail Power Company	268,292
JWAC Management Ltd	85,393	PECO Energy Company - Exelon Power Team	5,599,860
James D. Squeri LLP	35,573	PG&E Energy Trading Canada	6,014,814
James W. A. Crawford FCI	41,802	PG&E Engery Trading-Power LP	13,594,356
Java Cat Catering	16,090	PPL Montana, LLC	24,223,714
Justin Stitches	15,022	Pacific Northwest Generation Coop	445,677
KMV, LLC	79,548	Pacificorp	48,278,329
Kansas City Power and Light	25,951	Pacificorp Power Marketing Inc	11,340,238
Karyo Communications Inc.	45,907	Park Place Health Club Inc.	14,025
Ken Hum	41,195	Pattern Recognition Tech.	11,294
Kenyon and Edelstein	159,791	Perrin, Thorau & Associates Lt	15,629
Koch Energy Trading, Inc.	909,746	Pinnacle West Capital Corp- Marketing	13,356,278
Konings Wholesale	19,309	Pipe 2 Path Software	57,783
LP Canada Engineered Wood Products	83,840	Pira Energy Group	62,032
Lance Kaprielian Architect	36,059	Pitney Bowes	19,689
Lanier Canada, Inc.	11,581	Planit Management Inc.	46,295
Lawson Lundell Lawson	73,734	Platte River Power Authority	6,679,925
Lonsdale Quay Hotel	14,921	Portand General Electric	14,304,686
Los Angeles Department of Water Power	52,366,403	Power Pool of Alberta	66,704,004
MAPP	98,647	Powertech Labs Inc.	16,034
MCSi Canada Inc.	32,575	Prebon Energy Inc.	133,091
MITACS	10,000	PricewaterhouseCoopers LLP	1,417,535
Maclarens Energy Inc	296,764	Province of British Columbia	460,101,268
Manitoba Hydro Electric Board	38,788	Public Service Company of Colorado	33,678,775
Mappcor	53,099	Public Service Company of New Mexico	16,536,707
Marsh Canada Limited	35,524	Puget Sound Energy Inc	60,973,771
Marzena Piotrowicz	27,667	Quest Software	29,299
Maximilian Coreth	15,665	Quinn Gillespie & Assoc.LLC	158,213
McMinnville Water and Light Departmnet	379,595	RBC Dominion Securities Inc.	61,583
Metropolitan Hotel	11,441	RFP Power Ltd	327,040
Microgram Systems (Cda) Ltd.	99,814	RHI Consulting	20,305
Microserve	73,996	Ray & Berndtson	132,701
MidAmerican Energy Company	79,992	Receiver General for Cda	604,369
Mieco Inc.	261,841	Red Carpet Coffee Services	26,899
Minister of Finance	1,888,837	Reliant Energy Services Canada, Ltd.	3,419,953
Minnkota Power Coop	24,724	Reliant Energy Services, Inc.	21,923,178
Mirant Americas Energy Marketing	32,587,051	Renaissance Van. Hotel	10,307
Mirant Americas Energy Marketing Canada	11,841,923	Reuters Information Svcs. Cda.	61,790
Mirant Americas Energy Marketing LP	2,197,658	Risk Advisory	20,478
Missouri River Energy Services	13,169	Robert Half	17,388
Modesto Irrigation District	4,065,147	Rocky Mountain Generating Cooperation	23,329,962
Montana Power Company	12,342,941	SCD Energy Solutions	164,473
Montana Power Trading & Marketing	329,699	SYK Consulting Inc.	120,780
Montana-Dakota Utilities Co	26,280	Salt River Project	23,821,423
Morgan Stanley Capital Group, Inc.	17,325,477	San Diego Gas & Electric Co.	21,542,576
Morrison & Foerster LLP	126,628	Saskpower	125,916
Municipal Energy Agency of Nebraska	4,293,954	Seanix Technology (Canada) Inc	244,668
NW Reg'l. Transm. Assoc.	20,911	Seattle City Light	4,569,613
NY State World Trade Center	15,665	Sempra Energy Trading Corp	12,457,569

**Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002**

Run Date: 9/30/02

Run Time: 10:37:55AM

Seymour Golf & Country Club	10,643
Sierra Pacific Power Company	4,276,037
Simon Fraser University	12,398
Smed International Inc.	705,436
Snohomish County PUD	4,079,128
Split Rock Energy, LLC	108,032
Standard & Poor's	116,702
Stantec Consulting Ltd.	12,579
Steves and Assoc.	23,718
Stuntz, Davis & Staffier, P.C.	94,031
Summit Power Corp	531,366
TELUS Advanced Communications	51,749
TELUS Communications (BC) Inc.	154,752
Tabors Caramanis and Assoc.	1,783,349
Tacoma City Light (dba Tacoma Power)	1,535,804
Techworks Consulting	113,420
Tekara	12,736
Tembec Industries Inc.	224,514
Temporarily Yours	10,244
Tenaska Power Services Co.	279,533
The Energy Authority, Inc.	122,519
Thornquist Management	30,455
Towers Perrin	30,672
Tractabel Energy Marketing, Inc.	2,745,917
TransAlta Energy Marketing (US) Inc.	41,273,865
TransCanada Energy Financial	51,444
TransCanada Energy Ltd.	8,140,110
TransCanada Gas Services	11,194
TransCanada Power	2,196,186
Tri-State Generation & Transmission Asso	4,123,987
Tucson Electric Power	1,218,066
Turlock Irrigation District	33,603
UBC	15,000
Unocal Canada Ltd	403,619
Utah Municipal Power Administration	2,669,897
Victor de Buen & Assoc. Inc.	41,211
Wesco Distributions - Canada	32,507
Westech Inform. Systems Inc.	178,737
Western Area Power Admin	42,956,990
Western Governors' Association	31,329
Western Reg'l Transm Assoc	15,004
Western Syst. Co-ord. Council	21,382
Westcoast Energy	107,080
Williams Energy Marketing & Trading	43,608,557
Wisconsin Electric Power Company	74,025
Worldcom	34,140
Xerox Canada Ltd.	49,389
Yaletown Brewing Company	16,993
Ziff Energy Group	32,891
<b>Sundry Accounts under \$10,000:</b>	<b>683,007</b>
<b>Grand Total:</b>	<b>2,482,731,821</b>

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**Powertech Labs Inc.**

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**POWERTECH LABS INC**  
**STATEMENT OF SALARIES AND WAGES PAID**

**GENERAL**

The statement of salaries and wages paid to employees during the year ended 31 March 2002 lists gross remuneration which includes, besides regular salaries and wages, payments for overtime, premiums and other allowances and payout of earned entitlements.

**SEVERANCE GRANTS**

During the fiscal year ended 31 March 2002 there were no severance agreements made between Powertech Labs Inc. and its non-unionized employees.

Statement of Remuneration paid to employees and Expenses paid  
on behalf of employees during the year ended March 2002

Run Date: 9/25/02

Run Time: 10:50:55AM

	REMUNERATION	EXPENSES		REMUNERATION	EXPENSES
			W	ZARECKI	30,833
			J	ZAWADZKI	11,206
K	ABDOLALL	83,496	3,525		
T	ABEN	62,588	5,323		
A	AKHTAR	105,052	3,899		
S	ALLAN	53,165	5,155		
S	ARABI	114,904	10,351		
G	ASHBY	64,755	186		
N	AUSTIN	153,551	2,278		
M	BERRY	88,199	3,195		
G	BHUYAN	122,146	13,351		
V	BUCHHOLZ	116,037	10,754		
C	BUETTNER	57,608	845		
D	CARTLIDGE	76,605	41		
D	CASSON	78,287	939		
A	COLES	50,400	5,283		
M	COLWELL	70,662			
B	DERKSEN	73,511	12,958		
N	DOMINELLI	129,259	15,036		
Z	FENG	93,470	25,025		
B	FERGUSON	59,226			
L	GAMBONE	124,574	57,110		
C	GUNG	82,867	6,326		
E	HALL	74,313			
G	HALLDORSON	83,784	16,856		
H	HAMADANIZA	109,686	18,461		
S	HASSANALI	71,384	30		
F	HOWELL	73,181			
R	HOWELL	50,589	755		
G	ILIC	92,953	4,380		
K	JESSOP	50,440	16,074		
P	JONES	75,972	60,135		
B	KITSON	82,211	1,693		
M	KORIC	55,897	207		
E	KOROLENKO	61,631			
S	KOVACEVIC	60,532	105		
P	KUNDUR	244,453	28,707		
D	KUNG	75,160	31		
K	LEE	83,733	5,059		
R	LEW	59,816	1,453		
R	LEWKO	71,204	14,117		
H	LI	65,087	2,297		
C	MCDONALD	74,005	707		
T	MCMANUS	70,848	9,251		
K	MORISON	130,388	53,847		
C	MORTON	80,730	735		
A	MOSHREF	107,239	34,661		
JB	NEILSON	96,341	6,782		
N	NEUFELD	65,695	4,265		
R	PALYLYK	78,999	6,204		
R	PIDCOCK	55,879	37		
R	POLLOCK	81,675	5,857		
A	RAO	124,276	3,981		
W	RIGTER	100,536	2,642		
S	SASITHARAN	83,109	5,508		
H	SCHELLHASE	81,437	5,465		
T	STEFANSKI	125,920	6,595		
M	STEPHENNS	75,126	1,017		
K	TAKAHASHI	79,134	1,898		
M	TORRIJOS	50,533			
R	TRIP	52,612	3,023		
J	VANDERMAAR	119,980	8,907		
M	VASKO	96,816	1,213		
L	WANG	112,354	28,643		
M	WANG	79,955	9,142		
X	WANG	68,459	280		
C	WEBSTER	129,003	47,446		
J	WONG	111,837	34,573		
P	WUNTSCHEK	62,234			
I	WYLIE	68,125	1,762		
A	YOGENDRAN	125,195	17,294		

Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/30/02  
Run Time: 10:38:10AM

		Microcell	12,886
3S Acadia	12,450	Microwarehouse Canada Ltd.	16,994
A.C. Nelson Ltd.	14,985	NRG Technologies	31,400
ABB Automated Dist. Div.	15,447	National Instruments	28,878
ABC Customs Brokers Ltd.	150,014	Nissei Sangyo Canada Inc.	31,530
ACA Tmetrix	38,646	Norpac Controls Ltd.	18,167
ACG Systems	33,300	Pacific Blue Cross	152,459
AON Reed Stenhouse	54,028	Paladin Security Group	62,797
ASTM	12,820	Paul Obrovac	12,270
Acklands Grainger Inc.	20,778	Polar Industries Ltd.	41,789
Aggressive K9 Services	12,262	Praxair Products Ltd.	68,809
Agilent Technologies	69,063	Printer Solutions	17,293
Air Liquide Canada Inc.	10,378	Quartz Imaging Corp.	37,278
Alberta Research Council	91,138	Quick as a Wink Courier	10,927
Alicat Scientific	15,570	Rainbow Technologies	11,279
Alternate Energy	18,832	Rainer Dynamics Inc.	25,403
Alternative Inspection	13,551	Raymond Lee	10,739
Antenna Systems & Supplies	16,678	Russ Reeves Sales (2001)	11,117
Atelier A.H.R. Inc.	30,738	SP Surveys	12,560
B.C. Communications Inc.	10,735	Saskatchewan Research Council	164,604
BC Hydro	2,081,206	Seymour Mountain Telecom	18,141
BCG Efuels Inc.	27,532	Software House International	27,569
Black & McDonald Ltd.	49,202	Stasuk Testing	11,769
Charonic Canada Inc.	13,819	Sun Life of Canada	31,477
City of Surrey	17,062	Surrey Fluid Power Ltd.	22,603
Columbia Valve & Fitting	97,421	Tavlan Machine Shop	35,484
Compaq Canada Inc.	14,704	Telus	31,716
Corporate Express	24,766	Tisec Inc.	44,300
Crane Woodcraft Ind. Inc.	17,970	Trane British Columbia	13,418
Danne & Sons	12,482	Transmetrics	14,342
David McGlashen	45,513	Trillium PC Network Solutions	32,322
David R. Pugh	23,770	Uniserve Systems Inc.	82,721
Dell Computer Corporation	37,322	United Lock-Block Ltd.	10,352
Duocom	13,446	University of Alberta	13,438
Dynetek Industries Ltd.	168,357	University of BC	20,413
Dynex Facility Services	82,173	University of Quebec	16,050
ECS Sales	28,198	VWR International Ltd.	25,459
ESC Energated Systems	16,605	Wells Science & Tech Ltd.	26,081
Electrosonic	17,720	White Rock Iron Products	44,799
Emery Worldwide	11,255	Workers' Compensation	24,897
Esso Petroleum Canada	15,045	Xray Optics/AAT	15,048
Federal Express	35,462	<b>Sundry Accounts under \$10,000:</b>	
Fisher Scientific Limited	18,699	<b>1,082,610</b>	
H. Lorimer Corporation	13,894	<b>Grand Total:</b>	
Hodgson King & Marble Ltd.	14,061	<b>6,427,528</b>	
Hyatt Regency Vancouver	11,303		
Hydro Quebec	51,326		
Hydro-Pac Inc.	24,476		
Hysco Fluid Systems Ltd.	31,058		
Imagic Design ltd.	37,780		
Impco Technologies	38,269		
Interworld Electronics	12,248		
JJL Electrical Services	13,152		
Jean-Pierre Crine Ph.D.	41,373		
Justice Institute of BC	16,272		
Labour Ready Inc.	22,805		
Lincoln Composites	24,318		
MP Electrical	60,876		
Macinnis Engineering	52,394		
Metro Motors Ltd.	26,593		

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**Westech Information  
Systems Inc.**

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Statement of Accounts of \$10,000 or more paid  
during the year ended March 2002

Run Date: 9/30/02  
Run Time: 10:38:26AM

ADVANCED TECHNOLOGY PARTNERS	53,487	SOFTWARE PRODUCTIVITY CENTRE	72,657
AMEX BANK OF CANADA	92,941	SOVO COMPUTER CENTER	54,052
AON REED STENHOUSE INC.	23,362	TD VISA	191,732
BEA SYSTEMS LIMITED	27,531	TECHWORKS CONSULTING INC.	11,460
BORLAND SOFTWARE CORP	14,216	TEHL TECHNOLOGY INC	48,792
BREAKY, KENT	113,213	TEK SYSTEMS	22,101
CAIL CONSULTING GROUP INC.	16,328	TELUS MOBILITY	18,896
CDI CORPORATE EDUCATION SRVCS	19,768	TP SYSTEMS LTD	148,438
CHRYSALIS TECHNOLOGIES INC.	93,786	VALERY BLACK DRAPERIES LTD.	11,981
COGNOS INCORPORATED	93,537	WALID THABET	10,433
CORRIS SYSTEMS	143,920	WAYNE MORRIS CONSULTING	65,394
CREATE YOUR OWN EVENTS	15,074	WEST COAST AIR	15,149
DELL COMPUTER CORPORATION	237,744	WEST POINT INTEGRATED TECHNOLOGIE	19,232
DTM DATA TERMINAL MART	16,373	WESTIN GRAND VANCOUVER, THE	16,616
DUO COMMUNICATIONS OF CANADA LTD	18,149	WHITE PAPER CO.	28,092
EAGLE PROFESSIONAL RESOURCES	315,723	WORKERS' COMPENSATION BOARD	11,697
EDS INNOVATIONS INC	95,328	WOSKS COFFEE SERVICE	29,743
ELECTRICAL INDUSTRY TRAINING INSTI	10,994	YALETOWN TECHNOLOGY GROUP	119,024
EQUINOX SOFTWARE DESIGN CORP.	24,629	<b>Sundry Accounts under \$10,000:</b>	<b>344,521</b>
FRAMEWORKS MANAGEMENT CORP.	38,522	<b>Grand Total:</b>	<b>8,992,336</b>
FUNG CONSULTING ENTERPRISE	153,370		
GE SMALLWORLD (US) INC.	200,484		
HERITAGE OFFICE FURNISHINGS	11,278		
HOTCUISINE FINE CATERING	35,532		
HUNT TEMPORARILY YOURS	30,827		
IKON OFFICE SOLUTIONS, INC.	31,628		
IMAGE GROUP INC.	42,698		
IMPERIAL PARKING LTD.	36,021		
INGRAM MICRO INC. (CANADA)	84,374		
KWAN, SHERMAN	141,637		
LEARNIX LIMITED	168,603		
LEWCO CONSULTING INC.	17,120		
LYRECO CANADA INC.	48,997		
MAKI, RON	76,826		
MAXIM GROUP, DIVISION OF AEROTEK, I	102,336		
MICROSERVE, V8205	11,529		
MINISTER OF FINANCE	63,066		
NEXINNOVATIONS	33,185		
NORSKE SKOG CANADA	15,960		
ORACLE CORPORATION CANADA INC.	40,033		
OXFORD PROPERTIES GROUP INC.	1,581,114		
PAN PACIFIC HOTEL, THE	24,525		
PEOPLESOFIT CANADA COMPANY	2,117,341		
PERFORMAX SALES & MARKETING GROU	37,236		
PIONEER PRINTING	13,549		
PRINTING HOUSE, THE	19,035		
PROGRAMMERS PARADISE	47,360		
PROSIGHT INC	214,027		
QUARTECH SYSTEMS LTD.	58,623		
RAY & BERNDTSON TANTON MITCHELL	91,914		
RAY WALDRON & ASSOCIATES	11,727		
REBOOT BC COMMUNICATIONS LTD.	38,520		
S.I.SYSTEMS	62,169		
S2 CONSULTING CORPORATION	129,824		
SCI SOFTWARE CONSULTING INC.	154,880		
SEANIX TECHNOLOGY INC	177,907		
SEEBEYOND	48,261		
SIMON FRASER UNIVERSITY	100,707		
SMALLWORLD SYSTEMS INC.	13,479		