

| | EXHIBIT NUMBER | EXHIBIT DESCRIPTION | Witness |
|----|-------------------------------|---|----------------|
| 1 | P-1 | Application | Scott Conrod |
| 2 | P-3 | Memorandum of Understanding November 10, 2014 | Scott Conrod |
| 3 | P-4 | Amending Agreement | Scott Conrod |
| 4 | P-6 | Consolidated Financial Statements for the Town of Pictou | Scott Conrod |
| 5 | P-9 | Letter from the Honourable Diana Whalen, Minister of Justice re policing | Scott Conrod |
| 6 | P-10 | Confirmation of service of Application | Scott Conrod |
| 7 | P-11 IR-2 a) | a) If a unit(s) withdraws, will others proceed with the Applications | Scott Conrod |
| 8 | P-11 IR-2 b) | b) subsequent amendments to the MOU | Scott Conrod |
| 9 | P-11 IR-3 | List members of Steering Committee | Scott Conrod |
| 10 | P-11 IR-4 a) | a) One plebiscite v. concurrent | Scott Conrod |
| 11 | P-11 IR-4 b) | b) All other aspects intent is to follow Municipal Elections Act | Scott Conrod |
| 12 | P-11 IR-4 c) | c) Earlier than May 14th plebiscite | Scott Conrod |
| 13 | P-11 IR-4 d) | d) Returning Officer determine registered groups v. the Board | Scott Conrod |
| 14 | P-11 IR-14 a) | a) Difficulties caused by wind-up prior to March 31, 2017 | Scott Conrod |
| 15 | P-11 IR-14 b) | b) Preference of a wind-up option | Scott Conrod |
| 16 | P-11 IR-21 | Large number of water quality tests in Pictou - impact on Application | Scott Conrod |
| 17 | P-11 IR-22 | New Glasgow Water treatment omission | Scott Conrod |
| 18 | P-11 IR-23 | Provincial analysis of road infrastructure | Scott Conrod |
| 19 | P-15 4. Financial | 4. Financial | Scott Conrod |
| 20 | P-15 6. Transitional | 6. Transitional issues | Scott Conrod |
| 21 | P-21 | Response to the Undertaking from the January 22nd preliminary hearing | Scott Conrod |
| 22 | P-28 | Letter of Intent | Scott Conrod |
| 23 | P-29 3. Capital investment | 3. Capital Investment Planning | Scott Conrod |
| 24 | P-29 4. Letter of Intent | 4. Letter of Intent | Scott Conrod |
| 25 | P-29 5. Commercial Assessment | 5. Commercial Assessment | Scott Conrod |
| 26 | P-29 8. Property taxation | 8. Property taxation | Scott Conrod |
| 27 | P-31 | Human Resources Report drafted by Frank Demont of Demont Law dated February 2, 2016 | Scott Conrod |

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| 28 | P-32(C) | Tab titled "TCA WP" of Exhibit N-32 | Scott Conrod |
| 29 | P-40 (a) | Pictou County Shared Services Financials for 2011 | Scott Conrod |
| 30 | P-40 (b) | Pictou County Shared Services Financials for 2012 | Scott Conrod |
| 31 | P-40 (c) | Pictou County Shared Services Financials for 2013 | Scott Conrod |
| 32 | P-41 (a) | Shared Services Letter to Dennis James and Greg MacDonald from Robert Grant dated November 14, 2015 | Scott Conrod |
| 33 | P-41 (b) | Shared Services Letter to Robert Grant from Dennis James dated December 14, 2015 | Scott Conrod |
| 34 | P-41 (c) | Shared Services Letter to Robert Grant from Greg MacDonald dated December 18, 2015 | Scott Conrod |
| 35 | P-41 (d) | Shared Services Letter to Robert Grant from Dennis James dated January 8, 2016 | Scott Conrod |
| 36 | P-41 (e) | Shared Services Letter to Robert Grant from Dennis James dated January 11, 2016 | Scott Conrod |
| 37 | P-41 (f) | Shared Services Letter to Dennis James and Greg MacDonald from Robert Grant dated February 11, 2016 | Scott Conrod |
| 38 | P-42 | Town of Westville (RIR-1 and 2) issued by the Applicants | Scott Conrod |
| 39 | P-43 | Summary Statement by Brian White | Scott Conrod |
| 40 | P-44 | Town of Trenton (RIR-1 and 2) issued the Applicants | Scott Conrod |
| 41 | P-45 | Summary Statement by Mayor Glen MacKinnon | Scott Conrod |
| 42 | P-46 | Applicants (RIR-1 to 5) issued by NSGEU | Scott Conrod |
| 43 | P-50 (C) | CBCL estimate for the Pictou Roundabout and Road Alignment Projects | Scott Conrod |
| 44 | P-52 (C) | CBCL Pre-Design Report and Internal Review - Water Treatment and Zoning | Scott Conrod |
| 45 | P-53 IR-4 | Who prepared Exhibit P-29 | Scott Conrod |
| 46 | P-53 IR-5 | Independent review of final report | Scott Conrod |
| 47 | P-53 IR-6 | Source of data for final report | Scott Conrod |
| 48 | P-53 IR-9 | Basis of funds committed under the Provincial Letter of Intent | Scott Conrod |
| 49 | P-53 IR-10 a) | a) How does the \$69.2M in investments compare to status quo | Scott Conrod |
| 50 | P-53 IR-10 b) | b) have Letter of Intent funds been included in the \$69.2M investments | Scott Conrod |
| 51 | P-53 IR-12 b) | b) Existing status quo investment budgets | Scott Conrod |
| 52 | P-53 IR-12 e) | e) March 31, 2016 year to date figures of the Applicants | Scott Conrod |
| 53 | P-53 IR-14 a) | a) National and Regional Project funding | Scott Conrod |
| 54 | P-53 IR-14 b) | b) Relationship of Letter of Intent funds to National and Regional Project funding | Scott Conrod |

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| 55 | P-53 IR-15 a) | a) Use of NSTIR rating system | Scott Conrod |
| 56 | P-53 IR-16 | Reconciliation of water and municipal investments within the \$69.2M | Scott Conrod |
| 57 | P-53 IR-17 | Letter of Intent funding release within fiscal year ending March 31, 2017 | Scott Conrod |
| 58 | P-53 IR-19 | Inclusion of severance related points with NSUARB Order | Scott Conrod |
| 59 | P-53 IR-23 Note 7 | Note 7. Reduction in Wellness Centre Deficit | Scott Conrod |
| 60 | P-53 IR-23 Note 9 | Note 9. Capital Reserve Funding | Scott Conrod |
| 61 | P-53 IR-23 Note 10 | Note 10. Capital out of Revenue | Scott Conrod |
| 62 | P-53 IR-26 | Anticipated area rates | Scott Conrod |
| 63 | P-53 IR-27 | Municipal service centres | Scott Conrod |
| 64 | P-53 IR-28 | Non-consolidated financial statements - water utilities | Scott Conrod |
| 65 | P-54 | Capital Investment Plan Comparisons (filed in response to IR 12 (b)) | Scott Conrod |
| 66 | P-60 | Financial Statements of the Town of Pictou Water Utility 2014-2015 - filed in response to IR 28 | Scott Conrod |
| 67 | P-63 | Regional Library Estimates generated by Design Consultant and Chief Librarian | Scott Conrod |
| 68 | P-66 | Information Technology Capital Costs | Scott Conrod |
| 69 | P-67 | Rebuttal Evidence of the Applicants in response to Evidence of the Towns of Trenton and Westville re Inter-municipal Service Agreement | Scott Conrod |
| 70 | P-53 IR-11 a) | a) List of studies and reports related to \$69.2M investment | Scott Conrod/Earl MacKenzie |
| 71 | P-53 IR-12 c) | c) Projected internal engineering reviews | Scott Conrod/Earl MacKenzie |
| 72 | P-16 | Municipality of the Co. of Pictou - Amalgamation Analysis - Status Quo | Scott Conrod/Heather Murphy |
| 73 | P-17 | Town of New Glasgow - Amalgamation Analysis - Status Quo | Scott Conrod/Heather Murphy |
| 74 | P-18 | Town of Pictou - Amalgamation Analysis - Status Quo | Scott Conrod/Heather Murphy |
| 75 | P-19 | Town of Stellarton - Amalgamation Analysis - Status Quo | Scott Conrod/Heather Murphy |
| 76 | P-29 7. Financial Projections | 7. Financial Projections | Scott Conrod/Heather Murphy |
| 77 | P-29 Appendix 2: Pro forma Statements | Appendix 2. Pro forma Financial Statements | Scott Conrod/Heather Murphy |
| 78 | P-32 | Pro-forma financial statements for the new municipality | Scott Conrod/Heather Murphy |
| 79 | P-33 | Pictou County status quo financial model | Scott Conrod/Heather Murphy |
| 80 | P-34 | Town of Pictou status quo financial model | Scott Conrod/Heather Murphy |
| 81 | P-35 | New Glasgow status quo financial model | Scott Conrod/Heather Murphy |

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| 82 | P-36 | Stellarton status quo financial model | Scott Conrod/Heather Murphy |
| 83 | P-37 | Report prepared by Levy Casey Carter MacLean dated February 19, 2016 | Scott Conrod/Heather Murphy |
| 84 | P-40 (d) | Pictou County Shared Services Financials for 2014 | Scott Conrod/Heather Murphy |
| 85 | P-40 (e) | Pictou County Shared Services Financials for 2015 | Scott Conrod/Heather Murphy |
| 86 | P-53 IR-11 b) | b) Specific list of assumptions employed in projected financial statements | Scott Conrod/Heather Murphy |
| 87 | P-53 IR-12 d) | d) Audited financial statements for year ended March 31, 2015 | Scott Conrod/Heather Murphy |
| 88 | P-53 IR-18 | Growth assumptions | Scott Conrod/Heather Murphy |
| 89 | P-53 IR-20 | Reconciliation of long term debt schedule | Scott Conrod/Heather Murphy |
| 90 | P-56 | Town of Pictou Consolidated Financial Statements 2014-15 - filed in response IR 12 (d) | Scott Conrod/Heather Murphy |