

	EXHIBIT NUMBER	EXHIBIT DESCRIPTION	Witness
1	P-5	Consolidated Financial Statements for the Municipality of the County of Pictou	Heather Murphy
2	P-7	Consolidated Financial Statements for the Town of Stellarton	Heather Murphy
3	P-8	Consolidated Financial Statements for the Town of New Glasgow	Heather Murphy
4	P-53 IR-21	Inventory for resale	Heather Murphy
5	P-53 IR-22	Reconciliation of capital financing	Heather Murphy
6	P-55	Town of Stellarton - Consolidated Financial Statements - March 31, 2015 filed in response to IR 12(d)	Heather Murphy
7	P-57	Municipality of the County of Pictou Consolidated Financial Statements, 2014-2015 (filed in response to IR 12(d))	Heather Murphy
8	P-58	Town of New Glasgow Consolidated Financial Statements 2014-2015-filed in response to IR 12(d)	Heather Murphy
9	P-59	Year to Date Actual Figures of the Applicants - filed in response to IR 12 (e)	Heather Murphy
10	P-61	Financial Statements of the Town of Stellarton Water Utility - filed in response to IR 28	Heather Murphy
11	P-53 IR-23 Note 6	Note 6. One time valuation allowance	Heather Murphy/Brian Cullen
12	P-53 IR-23 Note 8	Note 8. Interfund Elimination	Heather Murphy/Brian Cullen
13	P-16	Municipality of the Co. of Pictou - Amalgamation Analysis - Status Quo	Scott Conrod/Heather Murphy
14	P-17	Town of New Glasgow - Amalgamation Analysis - Status Quo	Scott Conrod/Heather Murphy
15	P-18	Town of Pictou - Amalgamation Analysis - Status Quo	Scott Conrod/Heather Murphy
16	P-19	Town of Stellarton - Amalgamation Analysis - Status Quo	Scott Conrod/Heather Murphy
17	P-29 7. Financial Projections	7. Financial Projections	Scott Conrod/Heather Murphy
18	P-29 Appendix 2: Pro forma Statements	Appendix 2. Pro forma Financial Statements	Scott Conrod/Heather Murphy
19	P-32	Pro-forma financial statements for the new municipality	Scott Conrod/Heather Murphy
20	P-33	Pictou County status quo financial model	Scott Conrod/Heather Murphy
21	P-34	Town of Pictou status quo financial model	Scott Conrod/Heather Murphy
22	P-35	New Glasgow status quo financial model	Scott Conrod/Heather Murphy
23	P-36	Stellarton status quo financial model	Scott Conrod/Heather Murphy
24	P-37	Report prepared by Levy Casey Carter MacLean dated February 19, 2016	Scott Conrod/Heather Murphy
25	P-40 (d)	Pictou County Shared Services Financials for 2014	Scott Conrod/Heather Murphy
26	P-40 (e)	Pictou County Shared Services Financials for 2015	Scott Conrod/Heather Murphy

	EXHIBIT NUMBER	EXHIBIT DESCRIPTION	Witness
27	P-53 IR-11 b)	b) Specific list of assumptions employed in projected financial statements	Scott Conrod/Heather Murphy
28	P-53 IR-12 d)	d) Audited financial statements for year ended March 31, 2015	Scott Conrod/Heather Murphy
29	P-53 IR-18	Growth assumptions	Scott Conrod/Heather Murphy
30	P-53 IR-20	Reconciliation of long term debt schedule	Scott Conrod/Heather Murphy
31	P-56	Town of Pictou Consolidated Financial Statements 2014-15 - filed in response IR 12 (d)	Scott Conrod/Heather Murphy