

Q. In reference to the evidence of Earl Ludlow, page 19, Table 11 – Operating Expenses – Customer Service, please provide the forecast versus actuals, year over year, from 1996 to current and the percent of increase/decrease, as the case may be, in forecast versus actuals.

A. Table 1 below provides a comparison of actual versus forecast Operating Expenses – Customer Service for the period 1996 to forecast 2004.

Table 1 Actual versus Forecast Operating Expenses – Customer Service 1996 – 2004F (\$000s)				
Year	Forecast	Actual	Variance – Over (Under)	
			\$	%
1996	- ¹	9,518	n/a	n/a
1997	- ¹	9,013	n/a	n/a
1998	8,830	8,700	(200)	(2.2)
1999	9,323	8,927	(28)	(0.3)
2000	7,344	8,366	1,022	13.9
2001	7,717	8,420	703	9.1
2002F	8,674	n/a	n/a	n/a
2003F	9,017	n/a	n/a	n/a
2004F	9,227	n/a	n/a	n/a

¹ Actual 1996 and 1997 expenses have been recategorized for comparative purposes in accordance with approved changes to the Company's System of Accounts. Forecast expenses for 1996 and 1997 are not readily available on the same comparative basis.