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- Table 1 below summarizes legal fees for the period 1996 to forecast 2004. A.

forecast and the percentage of increase/decrease, as the case may be.

Table 1 **Legal Fees** 1996 - 2004F (\$000s)

In reference to the services of outside law firms, please advise as to the cost incurred

by Newfoundland Power for outside legal services for the years 1996 to current and

Year	Legal Fees Expensed	Increase (Decrease)	Per Cent Increase (Decrease)
1996	127	_	
1997	94	(33)	(26.0%)
1998	549	456	484.0%
1999	264^{-1}	(285)	(51.9%)
2000	162 ¹	(102)	(38.6%)
2001	750^{-2}	588	363.0%
2002	421^{-3}	(329)	(43.9)
2003F	841 4	420	100.0%
2004F	319 ⁵	(522)	(62.1%)

The fees expensed in 1999 include \$150,000 in relation to legal fees pertaining to the Company's income tax reassessment case. The Grant Thornton review of Company operations for 2000 refers to these costs as part of \$268,000 incurred in relation to this case in 2000.

Includes legal fees of approximately \$293,000 incurred pertaining to the Company's intervention in Newfoundland and Labrador Hydro's 2001 General Rate Proceeding.

5 Includes legal fees forecast in the amount of \$66,000 pertaining to the Company's intervention in Newfoundland and Labrador Hydro's 2004 General Rate Proceeding.

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Includes legal fees of approximately \$155,000 incurred pertaining to the Company's intervention in Newfoundland and Labrador Hydro's 2001 General Rate Proceeding and the Company's 2003 General Rate Application.

Includes legal fees forecast in the amount of \$440,000 pertaining to the Company's 2003 General Rate Proceeding and the Company's intervention in Newfoundland and Labrador Hydro's 2004 General Rate Proceeding.