Q. In reference to the evidence of Earl Ludlow, page 26, Table 17 – Comparison of Gross Operating Expenses by Breakdown, please provide the actuals versus forecast, year over year, from 1996 to current and forecast, and the percent of increase/decrease, year over year, as the case may be.

A. Table 1 below provides a comparison of the Company's gross operating expenses by breakdown for the period 1996 to forecast 2004.

Table 1
Gross Operating Expenses by Breakdown [1]
1996 – 2004F
($000s)

Year			Labour	Other	Total
1996	Forecast		35,438	20,084	55,522
	Actual		33,657	21,024	54,681
	Variance	$	-1,781	940	-841
	Over (under)	%	(5.0)	4.7	(1.5)
1997	Forecast		35,273	18,966	54,239
	Actual		33,107	24,625	57,732
	Variance	$	-2,166	5,659	3,493
	Over (under)	%	(6.1)	29.8	6.4
1998	Forecast		32,331	20,748	53,079
	Actual		30,833	20,693	51,526
	Variance	$	-1,498	-55	-1,553
	Over (under)	%	(4.6)	(0.3)	(2.9)
1999	Forecast		31,691	21,471	53,162
	Actual		30,813	19,911	50,724
	Variance	$	-878	-1,560	-2,438
	Over (under)	%	(2.8)	(7.3)	(4.6)
2000	Forecast		28,509	20,979	49,488
	Actual		27,994	21,889	49,883
	Variance	$	-515	910	395
	Over (under)	%	(1.8)	4.3	0.8
2001	Forecast		29,031	21,570	50,601
	Actual		27,703	22,576	50,279
	Variance	$	-1,328	1,006	-322
	Over (under)	%	(4.6)	4.7	(0.6)
2002	Forecast		27,956	21,611	49,567
	Actual		28,410	20,394	48,804
	Variance	$	454	-1,217	-763
	Over (under)	%	1.6	(5.6)	(1.5)
2003	Forecast		28,148	21,628	49,776
2004	Forecast		28,992	21,287	50,279

[1] Excludes pension and deferred regulatory costs.