Q. Provide the 2002 Forecast Cost of Service with the Bottom Brook to Doyles Port-aux-Basques 138 kV & 66 kV lines and associated terminal stations
treated as specifically allocated rather than common.

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See attached. Please note that this Cost of Service Study does not
incorporate any changes to revenues, or any related impacts associated with
interest and return on rate base, from those filed in Exhibit JAB-1.