

1 Q. Reconcile the \$4,458,000 forecast miscellaneous expenses for 2002 (JCR,
2 Schedule I, line 27) with the \$4,133,000 miscellaneous expenses for 2002
3 (JCR, Schedule V).

4

5 A. The \$4,458,000 forecast miscellaneous expense for 2002 shown on JCR,
6 Schedule 1, line 27 includes \$325,000 of customer costs which are shown as
7 a separate item on JCR, Schedule V.