

1    Q.    Table 7 on page 18 of the Rates and Customer Services Evidence provided  
2           by Sam D. Banfield refers to a CFB Goose Bay Secondary Revenue Credit.  
3           What is the source of this credit and how is the amount determined?

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6    A.    The CFB Goose Bay Secondary Revenue Credit arises from the provision of  
7           non-firm service under Rate Schedule 5.1H. Revenues for this rate class are  
8           based on a portion of the customer's avoided fuel cost. Since the rates  
9           charged recover more than the allocated cost of service, the excess gives  
10          rise to the revenue credit. Details of the calculation can be found on page 8  
11          of the COS Study, Exhibit RDG-1.