In reference to Schedule "B", page 20 of 82 – replacement and spare substation equipment – at a project cost of \$1,107,000:

Q. In reference to the project justification, the company states that it has 137 substations. Please advise how these projects are priorized among the 137 substations and please provide a priority list in reference to these substations.

A. Projects are not prioritized based on substation, but rather are selected based upon engineering judgement with due consideration to safety, the environment, the requirement to provide reliable service and improving the efficiency of the electrical system.