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3 (a) **In terms of Karen Taylor's remarks please confirm that these were made**
4 **after TransCanada took a request for review and variance of the NEB's**
5 **confirmation of its ROE formula in 2001 to the Appeals Court and were**
6 **rejected.**

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8 A. Confirmed. Ms. Taylor's comments were made in late 2006. The Appeals Court
9 decision was in 2004.