

- 1   **Q.     Further to the reply to CA-NP-96, please fully describe the Company’s methodology**  
2       **and process for forecasting of expenses for 2009. As part of the answer, please**  
3       **address whether and if so how NP’s methodology and process has changed relative**  
4       **to the methodology and process used to forecast test year expenses for 2010.**  
5  
6   **A.     The methodology and process used for forecasting 2009 operating expenses is broadly**  
7       consistent with the process used for forecasting operating expenses in the 2010 Test Year.  
8       This process is described in the response to Request for Information CA-NP-96.