

1 Q. Reference: IR-PUB-NLH-32

2 Do the returns listed in the revised response to IR-PUB-NLH-32 include revenue
3 from an RSP adjustment on industrial customer rates based on 2007 cost of service
4 factors?

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7 A. The revenue from RSP adjustments on Industrial Customer and Utility customer
8 rates are recorded in the balance sheet as in increase or decrease to the RSP
9 balance. As a result, excluding financing differences, there would be no impact to
10 revenue by calculating the RSP adjustment using the 2007 or 2013 cost of service
11 factors.