

1 Q. Has Hydro reviewed how DSM costs are treated by other regulated utilities
2 for Cost-of-Service purposes? If so, please provide a summary of Hydro's
3 understanding of how other utilities treat these costs for COSS purposes and
4 indicate whether Hydro's proposed treatment is consistent with the treatment
5 in other jurisdictions.

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8 A. Hydro has not recently reviewed the treatment of DSM costs by other
9 regulated utilities. As programs are developed, the appropriate treatment will
10 be addressed. In particular, issues related to amortizing versus expensing
11 the costs will be reviewed leading to recommendations being made to the
12 Board for approval.