

1 Q. Has Hydro reviewed other jurisdictions where DSM costs are capitalized and
2 amortized rather than expensed in the year they arise? Over what period
3 does Hydro expect that its investments in DSM programs will continue to
4 provide value to the utility and ratepayers?

5

6

7 A. Hydro has not formally reviewed the accounting treatment of expenses for
8 Demand Side Management in other jurisdictions.

9

10 Currently, Hydro is exploring and evaluating a variety of potential DSM
11 initiatives. Each initiative will have a specific timeline of value dependent on
12 the durability of the savings resulting from the initiative.