

1 Q. Please confirm that Hydro's costs for participation in a comprehensive IRP have not
2 been included in the 2007 test year.

3 A. Mr. Bowman has not seen evidence that would suggest that Hydro's costs of
4 participation in an IRP have been included in the 2007 test year, but defers to Hydro
5 as the authority on what has or has not been included in its 2007 test year costs.