

1 Q. **Reference: Finance**

2 Please confirm that Hydro has used the same financial reporting standards for all
3 years provided in Finance Schedule I. If not, please restate Finance Schedule I to
4 ensure all periods are prepared in accordance with Order P.U. 13 (2012).

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7 A. Hydro has prepared Finance Schedule I in accordance with Board approved
8 reporting practices for each of the historical years presented. Given the
9 complexities involved, Hydro is not in a position to restate all years in Finance
10 Schedule I in accordance with Order P.U. 13(2012).