

1 Q. **Reference: Page 3.28.**

2 Will Hydro use IFRS for the financial statements for the period ending December 31,  
3 2013? If the answer is it remains unknown, when will the final decision be made?

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6 A. For the year ended December 31, 2013 Hydro will report under Canadian Generally  
7 Accepted Accounting Principles. Under Canadian Generally Accepted Accounting  
8 Principles, Hydro will apply accounting policies as approved by the Board in Order  
9 No P.U. 13(2012) or other approved orders as applicable.