

1 **Q. Vander Weide Evidence – In its reason for decision in Order No. P.U. 43 (2009) the**
2 **Board stated,**

3
4 **“The Board believes that, in this type of analysis, it is not enough that the chosen**
5 **comparables are the best available. If the data is to be relied on it must be shown to**
6 **be a reasonable proxy or that reasonable adjustments can be made to account for**
7 **differences.”**

8
9 **Does Dr. Vander Weide agree with this statement?**

10
11 **A. Yes.**