

1 **Q. Further to PUB-CA-3 have any of the Canadian regulated utilities changed**
2 **procedures from ELG to ALG? If the answer is yes, state which utilities and the**
3 **dates when the changes occurred..**

4
5 A. See the response to PUB-CA-3 as it applies to the reserve variance amortization
6 calculation in Alberta. In addition, Newfoundland and Labrador Hydro changed from a
7 proposed ELG procedure in its mid 2000s Gannett Fleming depreciation study to an ALG
8 procedure in the recent application before the Board of Commissioners. Mr. Pous has not
9 performed an investigation of other Canadian utilities.