

1 **Reference: Page 21, lines 12 to 14.**

2

3 **Q. Please confirm that the nation referred to in “National Association of Regulatory**
4 **Commissioners” is the United States, and that the US has not yet implemented IFRS.**

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6 A. Mr. Pous cannot confirm the request, given that the National Association of Regulatory
7 Commissioners’ website identifies affiliates, one of which is the Canadian Energy and Utility
8 Regulators.