

1   **Reference: Page 37, lines 20 to 21.**

2

3   **Q.     Please provide the Canadian standard used by the other Canadian utilities to which**  
4       **Mr. Pous refers.**

5

6   **A.     Mr. Pous' statement is based on information presented on pages III-6 through III-8 of the**  
7       **2009 Gannett Fleming depreciation study.**