

1 **Reference: Pages 37 through 39, discusses the use of a peer group in forming the**
2 **depreciation parameter recommendations.**

3
4 **Q. Please provide a list of regulated Canadian Companies that Mr. Pous would view as**
5 **being relevant peers.**

6
7 A. Given Hydro's unique categorization of plant, it would be unlikely that any other regulated
8 Canadian utility would have the same plant asset categorization. Therefore, as broad a
9 group of utilities, not just limited to Canadian utilities, might provide a better statistical basis
10 for industry comparative purposes, recognizing that the resulting range still may be broad
11 and that such range might be narrowed based on other specific facts and information
12 available associated with Hydro's assets.