

1 **Reference: Expert evidence of Mr. Pous, page 61 regarding Account S05 – Software.**
2

3 **Q. At page 61, lines 12 through 24, Mr. Pous provide three examples of SAP systems**
4 **that are being depreciated over a period of ten years or longer. Is it Mr. Pous' believe**
5 **that the accounting systems used by Hydro are the SAP systems?**
6

7 **A. No.**