

1    **NLH-IC-4    Please file any professional papers authored, or copies of presentation**  
2                    **made by Ms. Lee on the topic of the impact of implementation of IFRS on**  
3                    **rate regulated entities.**

4    **RESPONSE:** Ms. Lee has not authored or made any presentations on the topic of the impact  
5                    of implementation of IFRS on rate regulated entities.

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