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5 Q: Concerning Dr. Cannon's flotation cost and financing flexibility adjustment described
6 at pages 53 and 56 of his direct testimony, please identify all Canadian jurisdictions
7 where he proposed such an adjustment to the return on equity estimate and include:
8 jurisdiction, utility, docket number and date of commission order. Please state explicitly
9 whether the commissions have approved such an adjustment to the return on equity as
10 proposed by Dr. Cannon.

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12 A: The jurisdictions are Canada (NEB), Ontario (OEB), and British Columbia (BCUC). In
13 the list below, Dr. Cannon has omitted any NEB and OEB hearings prior to 1989, to
14 avoid unnecessary repetition.

Jurisdiction and Board	Utility Applicant	Docket Number	Date of Board Decision	Board Approval of Flotation Cost and Financial Flex. Adjustment
Ontario OEB	Enbridge Gas & Union Gas	EB-2002-0158	16 Jan. 2004	Accepted by OEB
Ontario OEB	Ontario Hydro Services Co.	RP-1998-0001	1 April 1999	Accepted by OEB
Ontario OEB	Union Gas	E.B.R.O. 499	16 Nov. 1999	ADR Settlement - no mention
Ontario OEB	Union Gas	E.B.R.O. 493/494	20 March 1997	Implied acceptance, but no explicit mention
Ontario OEB	Consumers' Gas	E.B.R.O. 487	Nov. 1994 (?)	Cannot find copy of Decision
Canada NEB	Canadian gas pipelines	RH-2-94	March 1995	Accepted by NEB
Ontario OEB	Consumers' Gas	E.B.R.O. 485	23 Dec. 1993	Implied acceptance, but no explicit mention
Canada NEB	TransCanada PipeLines	RH-1-91	Sept. 1991	Not mentioned in Decision
Ontario OEB	Consumers' Gas	E.B.R.O. 473	14 Feb. 1992	Implied acceptance, but no explicit mention
Ontario OEB	Consumers' Gas	E.B.R.O. 464	March 1990	Cannot find copy of Decision
Canada NEB	Westcoast Energy	RH-1-90	Jan. 1991	Not mentioned in Decision
Ontario OEB	Tecumseh Gas Storage	E.B.R.O. 455	Jan. 1990 (?)	Accepted by OEB
Canada NEB	Westcoast Energy	RH-2-89	Jan. 1990	Not mentioned in Decision
British Columbia BCUC	Pacific Northern Gas	G-5-86	29 Jan. 1986	Not mentioned in Decision