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Any jurisdictional COS methodology comparisons completed by Hydro or available to it from other utilities, e.g., in the form of Section 3 of the report Leidos prepared for BC Hydro, at pages 920-941 of this link:

 $http://www.bcuc.com/Documents/Proceedings/2015/DOC_44664_B-1-BCH-2015-Rate-Design-Appl.pdf$

Manitoba Hydro has not prepared the jurisdictional comparisons nor does it have available comparisons prepared by other utilities.

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