

**DEMANDE DE RENSEIGNEMENTS N<sup>o</sup> 1 DE L'AQCIE-CIFQ (PEG) À  
HYDRO-QUÉBEC DANS SES ACTIVITÉS DE TRANSPORT D'ÉLECTRICITÉ  
(LE TRANSPORTEUR) RELATIVE À LA DEMANDE R-4058-2018 PHASE 2,  
ÉTUDES DE PMF ET STATISTIQUES COMPARATIVES**

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**1. Référence :        Décision D-2020-028**

**Préambule :**

The Régie de l'énergie ("Régie") has been engaged for several years in the development of a *mécanisme de réglementation incitative* ("MRI") for Hydro-Québec TransÉnergie ("HQT"). In D-2018-001 (January 5, 2018), the Régie chose the broad outlines of an MRI which featured a four-year term and a *formule d'indexation* to escalate HQT's revenue for *charges nettes d'exploitation* ("CNE") and some other costs net of certain revenues. A provisional X factor of 0.57% was chosen for this formula in D-2019-060. A 0% *dividende de client* (*facteur S*) was chosen "en l'absence de données d'études comparatives".<sup>1</sup>

The Régie also requested that a multifactor productivity [*productivité multifactorielle* ("PMF")] study be submitted in the first three years of this MRI which can be used to reset X in year four.<sup>2</sup> In D-2019-047, the Régie opted for the preparation of two PMF studies, one by HQT and another by an expert chosen by intervenors.<sup>3</sup> In D-2020-028, the Régie made some decisions on the framework for this research.

- The PMF study should focus on power transmission productivity and include results for North American transmitters.
- The PMF study should be accompanied by a statistical benchmarking study (*étude statistique comparative*) which can be used to set the S factor. This study may use econometric methods and publicly-available data on HQT's operations. The experts can request specific additional data from HQT.<sup>4</sup>
- Efficiency in the use of capital as well as operation, maintenance, and administrative ("OM&A") inputs should be considered in both the productivity and the benchmarking studies.<sup>5</sup> The best way to model capital cost in such studies should be addressed.<sup>6</sup>
- The studies should be useful for setting HQT's tariffs.

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<sup>1</sup> *Décision* D-2019-060, p. 36, paragraphe 152.

<sup>2</sup> *Décision* D-2018-001, p. 32, paragraphe 111.

<sup>3</sup> *Décision* D-2019-047, p. 149, paragraphe 648.

<sup>4</sup> *Décision* D-2020-028 p. 23, paragraphes 88-89 and p. 26, paragraphe 98.

<sup>5</sup> *Décision* D-2020-028, p. 25-26. Paragraphes 95-96.

<sup>6</sup> *ibid*, p. 26, paragraphe 96.

PEG would like to undertake a benchmarking study of the cost of HQT. In pursuit of this goal, PEG has undertaken a preliminary review of public documents (e.g., annual reports, *dossiers tarifaires* documents, and 18K reports) to learn more about HQT's operations and the data that are publicly available for use in benchmarking. While their review has identified some data that may be useful in the study, it has also identified some additional data needs and raised a number of questions. Multiple rounds of questions may be needed.

**Demandes:**

**HQT Operations**

- 1.1 Which tasks commonly performed by US **regional transmission organizations** (e.g., ISO New England) are also performed by HQT and which are not performed or substantially reduced?
- 1.2 Please discuss HQT's *modele de gestion des actifs* ("MGA") or provide a good background discussion of this program.
- 1.3 How does HQT's **reliability** compare to that of other North American transmission providers?
- 1.4 Why does HQT have such a large investment in **telecommunications** assets? Why are the charges for *services de teleconduite* to Hydro-Québec Production so large? To what degree is this system used to provide telecom services, to customers outside of Hydro-Québec, which are unrelated to grid operations?
- 1.5 Please discuss any costs that HQT incurs or avoids by virtue of its status as a **crown corporation**.
- 1.6 Please discuss any differences between the costs associated with **DC and AC** lines.
- 1.7 Please discuss any areas that have not yet been mentioned in which HQT differs from US power transmitters and which would have a material impact on cost comparisons if they are not addressed.
- 1.8 Please discuss **special operating conditions** HQT faces, in the provision of transmission services, which affect its cost, addressing cost advantages as well as disadvantages.

**Accounting Practices**

- 1.9 For how many years has **US GAAP accounting** been used to calculate HQT's reported costs? Please discuss any notable changes in the accounting for Hydro-Québec's transmission costs over the years which could have bearing on a cost benchmarking study.
- 1.10 Please confirm that HQT pays no **income taxes** and that its *base de tarification* is not reduced by tax benefits from **accelerating depreciation** for tax purposes.
- 1.11 What was the *taxe sur le capital* that HQT included in its *revenus requis* up to 2010? Why did it end?

- 1.12 Please discuss HQT's policy concerning **capitalization of charges d'exploitation**.
- 1.13 Does the cost of operating and maintaining HQT's assets tend to rise as they age? If yes, please provide some examples of where HQT has discussed this in prior proceedings.
- 1.14 Please explain how the cost of **buildings** that Hydro-Québec owns is handled in calculating HQT's *revenus requis*. The value of some buildings is evidently included in HQT's *actifs de soutien*. Are some buildings that HQT occupies owned by Hydro-Québec and treated, for purposes of cost accounting, as rental space with costs included in *charges de services partagés*? Are some costs of buildings assigned via Frais Corporatifs? What is the rough breakdown of the recent cost of Hydro-Québec's buildings that HQT uses between these three treatments?
- 1.15 Please discuss how the cost of **land** is handled in calculating HQT's *revenus requis*. In transmission corridors and the sites of *postes* how common is it for HQT to 1) own the land, 2) own limited rights to use land, or 3) gain access to the land by other means? Please clarify in this regard what *servitude* assets are. Do they include land that the Company owns? If not, where is such land addressed in the Company's cost accounts?
- 1.16 Please discuss the role that the provincial and federal governments play in funding the **health insurance** of HQT workers.
- 1.17 What is the difference between *facturation interne émise* and *autres revenus de facturation interne*?
- 1.18 Is a portion of the charges for *avantages sociaux* capitalized?
- 1.19 Please clarify the *gestion de matériel* component of *coûts capitalisés*.
- 1.20 Please discuss any **other features** of HQT's accounting that should be considered in a benchmarking study.

### HQT Data

- 1.21 PEG has already gathered data on some of the variables needed for the benchmarking study. These are provided in the attached spreadsheet. Data in boxes are likely to be used in their study. HQT is invited to comment on whether the boxed data are accurate and appropriate for use in studies of HQT's cost performance.
- 1.22 Please provide data on HQT's total **substation capacity** in MVA back to 2007, or for as many years as practicable after that year.
- 1.23 Please provide data on the Company's *pointes coincidentes a la pointe du reseau de transport* in MW back to 2007, or for as many years as practicable after that year.
- 1.24 Please confirm that HQT generally does not own *postes de depart* near generation facilities of independent power distributors. Are these substations nonetheless included in the Company's

substation counts or reported costs? Has the recent transfer of some *postes de departs* to Hydro-Québec Production affected the reporting of HQT's costs and quantities?

- 1.25 Has HQT calculated how many of its most important transmission assets (e.g., lines, pylons, and substations) are of particular **ages** or lie in certain age ranges (e.g., 20-30 years old)? If so, please present these data for the earliest year for which they were calculated.
- 1.26 Please break down the gross value of HQT's **transmission line** (inclusive of pylons) between overhead and underground since 2007, or for as many years afterwards as is practicable.

**2. Références : Hydro-Québec's Annual Reports and 18-K Reports to US Securities and Exchange Commission**

**Préambule :**

PEG has reviewed various potential data sources for its benchmarking study. In Hydro-Québec's annual 18-K filings with the US Securities and Exchange Commission, the Company provides some data on its network. For example, the Company filed the following data in its 2019 18-K.

Voltage	Substations	Lines (miles) <sup>a</sup>
765 kV and 735 kV	41	7,655
450 kV DC	2	757
315 kV	81	3,416
230 kV	53	2,021
161 kV	43	1,330
120 kV	220	4,354
69 kV or less	94 <sup>b</sup>	2,092 <sup>c</sup>
<b>TOTAL</b>	<b>534</b>	<b>21,625</b>

- a) Miles covered by the transmission system. Many facilities carry two circuits on the same infrastructure.
- b) 83 substations operated by Hydro-Québec TransÉnergie and 11 by Hydro-Québec Distribution.
- c) 1,923 miles of lines operated by Hydro-Québec TransÉnergie and 169 miles by Hydro-Québec Distribution.

PEG seeks to better understand the data that are available in these filings.

**Demandes:**

- 2.1 In its review of 18-K filings made by Hydro-Québec over several years PEG found that, beginning in 2012, the Company included notes indicating that some assets in the listed transmission asset counts were operated by HQ Distribution. How are these assets treated in HQT's cost accounts? Is it reasonable to assume for simplicity that, from (say) 2007 to 2012, HQD operated roughly the same quantities of the reported assets?
- 2.2 Are the reported transmission miles structure miles, circuit miles, or some other measure of line length? If the data are not in structure miles, please provide these data by voltage category. Please also provide circuit miles for undergrounded lines.

**3. Références : Hydro-Québec's Annual Reports and 18-K Reports to US Securities and Exchange Commission**

**Préambule :**

Hydro-Québec filed the following information on its property, plant, and equipment in its 2019 18-K.

Note 7		Property, Plant and Equipment		
				2019
	In service	Accumulated depreciation	Under construction	Net carrying amount
<b>Generation</b>				
Hydraulic	48,522	19,611	1,952	30,863
Other	1,175	809	137	503
	49,697	20,420	2,089	31,366
<b>Transmission</b>				
Substations and lines	34,654	13,417	1,068	22,305
Other	2,678	1,581	135	1,232
	37,332	14,998	1,203	23,537
<b>Distribution</b>				
Substations and lines	15,462	7,298	454	8,618
Other	3,613	1,974	99	1,738
	19,075	9,272	553	10,356
<b>Other</b>	1,546	921	108	733
	107,650 <sup>a</sup>	45,611 <sup>a</sup>	3,953	65,992
				2018
	In service	Accumulated depreciation	Under construction	Net carrying amount
<b>Generation</b>				
Hydraulic	48,254	18,894	1,329	30,689
Other	1,180	835	41	386
	49,434	19,729	1,370	31,075
<b>Transmission</b>				
Substations and lines	32,761	12,718	1,828	21,871
Other	2,636	1,553	127	1,210
	35,397	14,271	1,955	23,081
<b>Distribution</b>				
Substations and lines	15,039	7,044	366	8,361
Other	3,563	1,916	113	1,760
	18,602	8,960	479	10,121
<b>Other</b>	1,455	870	104	689
	104,888 <sup>a</sup>	43,830 <sup>a</sup>	3,908	64,966

a) As at December 31, 2019, the cost and accumulated depreciation of property, plant and equipment in service under finance leases amounted to \$1,029 million and \$297 million, respectively (\$1,034 million and \$250 million as at December 31, 2018).

**Demande:**

- 3.1 Please explain what is meant by a “finance lease” and how this arrangement affects the costs and system data reported by HQT.

**4. Référence: FERC Form 1**

**Préambule :**

Costs of dispatching and regional market management which U.S. investor-owned electric utilities report on FERC Form 1 vary greatly. One reason is that some are members of ISOs or RTOs while others are not. On FERC Form 1, here is the latest requested itemization of operation and maintenance expenses for power transmission and related activities. It can be seen that utilities are asked to itemize their load dispatching, and regional transmission and market O&M expenses.

81	2. TRANSMISSION EXPENSES
82	Operation
83	(560) Operation Supervision and Engineering
84	(561) Load Dispatching
85	(561.1) Load Dispatch-Reliability
86	(561.2) Load Dispatch-Monitor and Operate Transmission System
87	(561.3) Load Dispatch-Transmission Service and Scheduling
88	(561.4) Scheduling, System Control and Dispatch Services
89	(561.5) Reliability, Planning and Standards Development
90	(561.6) Transmission Service Studies
91	(561.7) Generation Interconnection Studies
92	(561.8) Reliability, Planning and Standards Development Services
93	(562) Station Expenses
94	(563) Overhead Lines Expenses
95	(564) Underground Lines Expenses
96	(565) Transmission of Electricity by Others
97	(566) Miscellaneous Transmission Expenses
98	(567) Rents
99	TOTAL Operation (Enter Total of lines 83 thru 98)
100	Maintenance
101	(568) Maintenance Supervision and Engineering
102	(569) Maintenance of Structures
103	(569.1) Maintenance of Computer Hardware
104	(569.2) Maintenance of Computer Software
105	(569.3) Maintenance of Communication Equipment
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant
107	(570) Maintenance of Station Equipment
108	(571) Maintenance of Overhead Lines
109	(572) Maintenance of Underground Lines
110	(573) Maintenance of Miscellaneous Transmission Plant
111	TOTAL Maintenance (Total of lines 101 thru 110)
112	TOTAL Transmission Expenses (Total of lines 99 and 111)

113	3. REGIONAL MARKET EXPENSES
114	Operation
115	(575.1) Operation Supervision
116	(575.2) Day-Ahead and Real-Time Market Facilitation
117	(575.3) Transmission Rights Market Facilitation
118	(575.4) Capacity Market Facilitation
119	(575.5) Ancillary Services Market Facilitation
120	(575.6) Market Monitoring and Compliance
121	(575.7) Market Facilitation, Monitoring and Compliance Services
122	(575.8) Rents
123	Total Operation (Lines 115 thru 122)
124	Maintenance
125	(576.1) Maintenance of Structures and Improvements
126	(576.2) Maintenance of Computer Hardware
127	(576.3) Maintenance of Computer Software
128	(576.4) Maintenance of Communication Equipment
129	(576.5) Maintenance of Miscellaneous Market Operation Plant
130	Total Maintenance (Lines 125 thru 129)
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)

Utilities are also asked to itemize the value of their regional transmission and market operation plant.

76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT
77	(380) Land and Land Rights
78	(381) Structures and Improvements
79	(382) Computer Hardware
80	(383) Computer Software
81	(384) Communication Equipment
82	(385) Miscellaneous Regional Transmission and Market Operation Plant
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)

PEG is considering the removal of dispatching and market operation costs from their benchmarking study.

**Demandes:**

- 4.1 Please provide HQT's TOTAL dispatch *CNE* and regional market *CNE* (or the corresponding *charges brutes directes*) as these are requested for FERC Form 1, for at least the most recent years. If it is more practical to do so HQT can, in the alternative, provide the annual *CNE* (or

the corresponding *charges brutes directes*) of its *Direction principale – Contrôle des mouvements d'énergie et exploitation du réseau* (“DPCMEER”) and predecessor departments or provide some other pertinent itemization.

- 4.2 Is the value of dispatching software reported as an *actif incorporel* in the Company’s accounts?
- 4.3 For as many years ending in 2019 as is practicable, please itemize HQT’s *mises en services*, *retraits*, and *contributions internes et autres* for telecommunications assets (along with the gross and net plant value at the end of the year prior to the first year for which these data are provided) so that PEG has the option to remove these costs from its study. If practicable, please do the same for *centres de conduite du reseau* and *centres de teleconduite*.

**5. Références : Hydro Quebec’s Annual Reports to the Regie and dossiers tarifaires PEG, Incentive Regulation for Hydro One Transmission, September 2019.**

**Préambule :**

Pacific Economics Group Research LLC (“PEG”) recently prepared power transmission productivity and benchmarking studies for Ontario Energy Board staff. These studies were based primarily on US FERC Form 1 data and were used to design a revenue cap index for transmission services of Hydro One Networks. A monetary approach to calculating capital prices and quantities was used in both studies. A copy of our final report on this work is attached. As explained on page 53 of this report, the accuracy of a monetary approach is enhanced to the extent that it is based on many years of data on gross plant additions (*mises en service*) [and sometimes also retirements (*retraits*)]. Benchmarking and PMF calculations are then undertaken for more recent years.

PEG would like to use one or more monetary capital cost specifications in their benchmarking study. To be consistent with the U.S. data, they want to reduce gross plant additions by any contributions in aid of construction.

PEG has examined data from annual reports and *demandes tarifaires* and found that HQT’s reporting of its plant in service evolved from 2003 to 2019. Here are some examples. In its most recent Annual Report, HQT presented the following table which showed the change in its rate base during 2019.



**Tableau 13**  
**Évolution de la base de tarification en 2019 (M\$)**

	31 déc. 2018 (1)	Mises en service (2)	Amortissement (3)	Retraits (4)	Autres (5)	31 déc. 2019 (6) = (1) à (5)
1 Immobilisations corporelles en exploitation	20 915,5	2 241,3	(985,3)	(39,2)	Note 1 (6,5)	22 125,7
2 Actifs incorporels	479,6	31,5	(23,7)	-	Note 2 14,8	502,2
3 Autres actifs	(545,5)	4,3	18,0	-	(46,6)	(569,8)
4 Actifs réglementaires	14,3	6,1	(3,3)	-	-	17,2
5 Contributions internes et autres	(602,4)	(1,8)	21,2	-	(4,0)	(587,0)
6 Remboursement gouvernemental	42,6				Note 3 (42,6)	-
7 Fonds de roulement	233,3	-	-	-	22,1	255,4
8 Encaisse réglementaire	66,4				(1,8)	64,6
9 Matériaux, combustible et fournitures	133,6				Note 4 19,9	153,5
10 Actifs stratégiques	33,3				3,9	37,2
11 Total	21 082,9	2 277,1	(991,1)	(39,2)	(16,2)	22 313,4

Principaux éléments de variation des actifs autres que mises en service, amortissement et retraits :

Note 1: Reclassement aux actifs incorporels (15,1) M\$; Coûts et réévaluation des coûts pour le démantèlement, l'enlèvement et la remise en état de sites visés par la cessation prévue des activités de transformation sur leur site actuel 8,6M\$

Note 2: Reclassement provenant des immobilisations corporelles en exploitation 15,1 M\$; Retraits actifs non exploités retirés à la demande de la Régie (D2019-047)

Note 3: Montant remboursé en mars 2019

Note 4: Lié à la croissance des besoins et prenant en compte le moment d'achat et d'utilisation des matériaux.

Source: HQT 2019 Annual Report, HQT-2, Document 2, page 16.

The analogous table is provided below for 2011. It seems as if the *retraits* and *autres* categories were consolidated. There is a column for *mises en exploitations* instead of for *mises en service*. Additionally, there were lines in the *autres actifs* section for accrued benefit assets (*actifs au titre des prestations constituées*), liability for accrued benefits (*passif au titres des prestations constituées*), and deferred fees (*frais reportés*) but not for *contributions internes et autres*.

**Tableau 2**  
**Évolution de la base de tarification 2011 (M\$)**

	31 déc. 2010	Mises en exploitation	Amortissement	Autres	31 déc. 2011
<b>Immobilisations corporelles en exploitation</b>	<b>16 313,1</b>	<b>1 230,2</b>	<b>(920,8)</b>	<b>6,1</b> Note 1	<b>16 628,6</b>
<b>Actifs incorporels</b>	<b>385,5</b>	<b>35,2</b>	<b>(22,3)</b>	<b>9,3</b> Note 2	<b>407,7</b>
<b>Dépenses non amorties et autres actifs</b>	<b>196,5</b>	<b>(3,7)</b>	<b>3,3</b>	<b>58,1</b>	<b>254,2</b>
Actif au titre des prestations constituées	356,8			84,0	440,8
Passif au titre des prestations constituées	(115,1)			(5,4)	(120,5)
Actifs réglementaires	27,3		(1,1)	(16,2)Note 3	10,0
Frais reportés	(124,6)	(3,7)	4,4		(123,9)
Remboursement gouvernemental	52,1			(4,3)	47,8
<b>Fonds de roulement</b>	<b>159,3</b>			<b>(23,1)</b>	<b>136,2</b>
Encaisse réglementaire	56,1			1,3	57,4
Matériaux, combustible et fournitures	103,2			(24,4)	78,8
<b>Total</b>	<b>17 054,4</b>	<b>1 261,7</b>	<b>(939,8)</b>	<b>50,4</b>	<b>17 426,7</b>

Note 1: Reclassement aux actifs incorporels (9,3 M\$)

  Reclassement provenant des actifs réglementaires 16,4 M\$

Note 2: Reclassement provenant des immobilisations corporelles en exploitation 9,3 M\$

Note 3: Reclassement aux immobilisations corporelles en exploitation (16,4 M\$)

Source: *Demande* R-3823-2012, HQT-7, Document 1, page 6.

PEG understands, from Note 1 of the Tableau 3 below that a reclassification of *autres actifs* occurred around 2012.

**Tableau 3**  
**Évolution de la base de tarification 2012 (M\$)**

	1 <sup>er</sup> janvier 2012	Mises en exploitation	Amortissement	Autres	31 déc. 2012
<b>Immobilisations corporelles en exploitation</b>	<b>16 628,6</b>	<b>984,8</b>	<b>(934,1)</b>	<b>62,9</b> Note 2	<b>16 742,2</b>
<b>Actifs incorporels</b>	<b>407,7</b>	<b>26,4</b>	<b>(27,9)</b>	<b>10,8</b> Note 3	<b>417,0</b>
<b>Dépenses non amorties et autres actifs</b> Note 1	<b>(66,1)</b>	<b>30,4</b>	<b>3,8</b>	<b>(51,2)</b>	<b>(83,1)</b>
Actifs réglementaires	10,0		(1,0)		9,0
Frais reportés	(123,9)	30,4	4,8	(46,7)Note 4	(135,4)
Remboursement gouvernemental	47,8			(4,5)	43,3
<b>Fonds de roulement</b>	<b>136,2</b>			<b>(4,0)</b>	<b>132,2</b>
Encaisse réglementaire	57,4			(0,7)	56,7
Matériaux, combustible et fournitures	78,8			(3,3)	75,5
<b>Total</b>	<b>17 106,4</b>	<b>1 041,6</b>	<b>(958,2)</b>	<b>18,5</b>	<b>17 208,3</b>

Note 1: Retrait de l'actif au titre de prestations constituées et du passif au titre des prestations constituées au 1<sup>er</sup> janvier 2012 suite à la décision D2012-021, par. 137.

Note 2: Reclassement aux actifs incorporels (3,9 M\$)

  Reclassement aux frais reportés 46,7 M\$

  Transfert d'actifs provenant du Groupe Technologie 21,8 M\$

Note 3: Reclassement provenant des immobilisations corporelles en exploitation 3,9 M\$

  Transfert d'actifs provenant du Groupe Technologie 6,9 M\$

Note 4: Reclassement provenant des immobilisations corporelles en exploitation (46,7 M\$)

Source: *Demande R-3823-2012, HQT-7, Document 1, page 6.*

In HQT's 2018 *demande tarifaire* the following table is presented regarding contributions.

**Tableau 6**  
**Contributions inscrites à la base de tarification (M\$)**

	Année Historique 2017	2018		Année témoin 2019
		D-2018-035	Année de base	
Crédit - Contributions	132,2	132,9	132,5	135,7
Amortissement cumulé	16,7	18,9	18,9	21,0
<b>Crédit net</b>	<b>115,5</b>	<b>114,0</b>	<b>113,6</b>	<b>114,7</b>

Source: *Demande R-4058-2018, HQT-7, Document 1, page 8.*

Asset value data that PEG have gathered from such tables for possible use in the benchmarking study are presented in the attached spreadsheets.

**Demandes:**

- 5.1 Are *mises en exploitation* the same as *mises en service*?
- 5.2 PEG has compiled data on *mises en exploitation/service* from 2003 to 2019 and has also calculated HQT's net plant value at the end of 2002. PEG especially needs data for *mises en exploitation* with respect to *immobilisations corporelles en exploitation* but welcomes the analogous data for *actifs incorporels*. For the year ending just before the earliest year for which these data are provided, please provide the gross and net value of HQT's *immobilisations corporelles en exploitations* and, if readily available, *actifs incorporels* and *contributions internes et autres*.
- 5.3 Is it possible that HQT's consultant will use the **one hoss shay** capital cost specification in its PMF or benchmarking studies, as the Brattle Group has in a prior PMF study? Please also report the value of HQT's **retraits** associated with *immobilisations corporelles en exploitation* (and, if practicable, for *actifs incorporels*) for as many years as possible prior to 2009.
- 5.4 Are most or all of HQT's contributions in aid of construction listed as **contributions internes et autres**? Please explain in this regard *Tableau 6* above. Are there any noteworthy rules concerning these contributions?
- 5.5 Prior to 2013, where were *contributions internes et autres* reported?
- 5.6 Please provide *contributions internes et autres* for years prior to 2013 back to the first year for which additional *mises en service* data are provided.

Other

5.7 Are there other noteworthy considerations in benchmarking HQT's cost?