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**Demande d’approbation du plan d’approvisionnement et demandes de modification des tarifs de Gazifère inc. à compter du 1er janvier 2023 et du 1er janvier 2024.**

**Dossier R-4194-2022**

**Phase 3B**

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**MÉTHODOLOGIE**

**Question 1 :**

**Références:**

- (i) B-0282, p. 7, note 1
- (ii) B-0282, p. 9, section 1.4
- (iii) B-0282, p. 12, section 3.1
- (iv) R-3924-2015, B-0073 (Rapport MNP 2015)
- (v) B-0282, p. 20
- (vi) B-0282, p. 22, tableau 11

**Préambule :**

(iii)

« MNP consolidated the cost pool line items from Appendix B: Cost Pool Items into 20 Service Categories that were provided by Gazifère and CF FP&A for use throughout the remaining tests of the RCAM. »

(v)

« In this test, the cost pool line items were analyzed against their Service Category and allocation basis. MNP assessed whether each cost pool line item in each Service Category used an appropriate cost driver that established a direct casual relationship. MNP did not find any cost pool items that were inappropriately allocated. »

**Questions :**

1.1 Veuillez déposer le document *2021 Approach for Allocation of Centralized Functions Costs* cité à la référence (i).

*Traduction : Please submit document 2021 Approach for Allocation of Centralized Functions Costs cited in reference (i).*

**Réponse 1.1 :**

**Please refer to answer 1.1 of exhibit GI-82, document 2.2.**

1.2 Veuillez indiquer si la méthodologie définie dans ce document a fait l'objet d'une approbation réglementaire. Le cas échéant, veuillez fournir les références appropriées.

*Traduction : Please indicate whether the methodology described in this document has received regulatory approval. If applicable, please provide the appropriate references.*

**Réponse 1.2 :**

**Please refer to answer 1.2 of exhibit GI-82, document 2.2.**

1.3 Veuillez produire les documents suivants parmi ceux consultés par MNP LLP (« MNP ») (ii) :

- Gazifère Organizational Chart Detailing Personnel – PDF Document – Contains the hierarchy and roles of each staff member of Gazifère, does not contain names or salary information;
- Gazifère Organizational Chart Detailing Legal Entities and Relationships – PDF Document – Contains the hierarchy of Enbridge inc. and its affiliates;
- 2022 Actuals Gazifère Summary Avec Comptes et Drivers – Excel Document – Contains the Allocated Indirect and Direct Costs from EI to Gazifère;

*Traduction : Please provide the following documents included among those consulted by MNP LLP (“MNP”) (ii):*

- *Gazifère Organizational Chart Detailing Personnel – PDF Document – Contains the hierarchy and roles of each staff member of Gazifère, does not contain names or salary information;*
- *Gazifère Organizational Chart Detailing Legal Entities and Relationships – PDF Document – Contains the hierarchy of Enbridge Inc. and its affiliates;*
- *2022 Actuals Gazifère Summary with Accounts and Drivers – Excel Document – Contains the Allocated Indirect and Direct Costs from EI to Gazifère;*

**Réponse 1.3 :**

**Please refer to answer 1.3 of exhibit GI-82, document 2.2.**

- 1.4 Relativement à la référence (iii), veuillez expliquer que les catégories de service (Service categories) aient été définies par Enbridge, mais que ce soit MNP qui ait déterminé quels items de coût (Cost Pool Items) devaient être associés à chaque catégorie.

*Traduction : Regarding Reference (iii), please explain how the Service Categories were defined by Enbridge, but MNP determined which cost pool items should be associated with each category.*

**Réponse 1.4 :**

**Please refer to answer 1.4 of exhibit GI-82, document 2.2.**

- 1.5 Veuillez confirmer que pour le rapport MNP 2015 (iv), MNP avait défini elle-même les catégories de service.

*Traduction : Please confirm that for the 2015 MNP report, MNP defined the Service Categories.*

**Réponse 1.5 :**

**MNP developed the Service Categories in the MNP 2015 report from information provided by Enbridge entities.**

- 1.6 Veuillez indiquer si selon MNP les catégories de service telles que définies par EI et Gazifère permettent une comparabilité optimale des coûts avec les entreprises comparables (vi) ou si des catégories différentes auraient permis une meilleure comparaison.

*Traduction : Please indicate whether, according to MNP, the Service Categories as defined by EI and Gazifère allow optimal comparability of costs among comparable businesses (vi) or whether different categories would have allowed a better comparison.*

**Réponse 1.6 :**

**MNP developed the Service Categories in the 2015 report to support peer comparison. MNP believes the Service Categories in the current report continue to support comparison along with continuity from the previous report.**

- 1.7 Relativement à la référence (v), veuillez présenter pour chaque item de coût la clé de répartition utilisée et la proportion des coûts attribuée à Gazifère. Veuillez de plus expliquer pourquoi MNP estime qu'il s'agit d'une clé de répartition appropriée.

*Traduction : Regarding Reference (v), for each cost pool item, please present the allocation key used and the proportion of costs attributed to Gazifère. Also, please explain why MNP believes it is an appropriate allocation key.*

**Réponse 1.7 :**

**Please refer to B-0282 Lines 341-355. Cost Drivers have increased in number since 2015 to improve allocation based on causality and the drivers are now applied in two steps for increased accuracy.**

**Please refer to B-0282 Lines 137-142 for the approach regarding Direct Costs.**

**COÛTS ALLOUÉS**

**Question 2 :**

**Références:**

- (i) B-0282, p. 18, tableau 7
- (ii) B-0282, pp. 43 à 62, Annexe C
- (iii) B-0282, p. 25, tableau 13

**Questions :**

- 2.1 Relativement à la référence (i), veuillez indiquer pour chacune des catégories de service si MNP a validé que les services rendus à Gazifère justifiaient les coûts indirects provenant d'Enbridge inc. (« EI »). Le cas échéant, veuillez décrire les démarches effectuées.

*Traduction : Regarding Reference (i), please indicate, for each Service Category, whether MNP validated that the services rendered to Gazifère justified the indirect costs from Enbridge Inc. ("EI"). If applicable, please describe the steps followed.*

**Réponse 2.1 :**

**Please refer to B-0282 Lines 83-91 and Lines 211-221 for the purpose and limitations of the MNP engagement.**

- 2.2 Veuillez décrire, au-delà des descriptions générales produites à l'Annexe C (ii), les services rendus par EI à Gazifère pour chacune des catégories de service concernées (allocation indirecte). Veuillez également expliquer comment ces services complètent le travail des ressources internes de Gazifère.

*Traduction : Please describe, beyond the general descriptions provided in Annex C (ii), the services rendered to Gazifère by EI for each Service Category concerned (indirect allocation). Also, please explain how these services complement the work done by Gazifère's internal resources.*

**Réponse 2.2 :**

**MNP does not have descriptions beyond what has been provided in Appendix C. MNP does not comment upon the decisions with respect to methods and locations of service provision by corporate entities in Regulatory Cost Allocation Reports.**

- 2.3 Veuillez de manière plus spécifique décrire les services rendus à Gazifère en 2022 pour les catégories de services « Real Estate Workplace Services », « Supply Chain Management », « Public Affairs and Communications » et « Corporate Development Office ».

*Traduction : Please describe more specifically the services rendered to Gazifère in 2022 for the following Service Categories: "Real Estate Workplace Services", "Supply Chain Management", "Public Affairs and Communications" and "Corporate Development Office".*

**Réponse 2.3 :**

**MNP does not have descriptions beyond the Service Category definitions provided in Appendix C of the report. Please refer to the following Lines in B-0282:**

- **Real Estate Workplace Services – Lines 610-614**
- **Supply Chain Management – Lines 586-591**
- **Public Affairs and Communications – Lines 593-598**
- **Corporate Development Office – Lines 616-619**

- 2.4 Relativement à la référence (iii), veuillez expliquer les analyses effectuées par MNP ayant permis de conclure qu'il est plus efficace en termes de coût de recourir aux ressources de EI pour la catégorie de service « Public Affairs and Communications ».

*Traduction : Regarding Reference (iii), please explain the analyses done by MNP that led to the conclusion that cost-wise it is more efficient to use EI's resources for the "Public Affairs and Communications" Service Category.*

#### **Réponse 2.4 :**

**Please refer to Test 3: Cost Benefit in Appendix E of the report (B-0282 Lines 651-658). MNP reviewed the nature of the services using the Service Category descriptions provided by Gazifère and EI as well as feedback from Gazifère and EI representatives. MNP concluded that both the Replacement benefits and Synergistic or linkage benefits from Test 3 applied for this Service Category.**

### **ÉVOLUTION ET COMPARAISON DES COÛTS**

#### **Question 3 :**

##### **Références:**

- (i) B-0282, p. 28, tableau 15
- (ii) B-0282, p. 22, tableau 11
- (iii) R-3924-2015, B-0073, p. 14
- (iv) B-0282, p. 22
- (v) B-0282, p. 30
- (vi) R-3924-2015, B-0073, p. 13
- (vii) B-0282, p. 21
- (viii) B-0282, p. 29
- (ix) B-0282, p. 30

##### **Préambule :**

(iv)

« A low, high, and average price range for each of the utilities was derived based on the comparability measure, which was used for the analysis of whether the costs incurred by Gazifère fall within the range of comparable utilities. The results of this analysis are provided in Table 11. »

(v)

« While the fundamental types of services have remained relatively consistent, it's important to acknowledge that the landscape of IT operations has evolved and continues to evolve. For example, the increased complexities and risks associated with IT require a corresponding response and expenditure. Moreover, the rapid advancements in technology have introduced new avenues of service delivery, e.g., in the realm of cloud-based solutions.

Furthermore, the shift in global dynamics, such as the impact of COVID-19, has substantially amplified the reliance on IT services, especially in facilitating remote work arrangements. This surge in demand has consequently influenced the overall utilization of IT resources. Additionally, some of the benefits related to IT personnel are reported under IT Human Cost Centres (HCCs) starting 2022.

Additionally, some of the benefits related to IT personnel are reported under IT Human Cost Centres (HCCs) starting 2022.” (Nous soulignons)

(vi)

“Similar utilities were selected for Test #3 from the OEB’s Utility Yearbooks on the basis of comparability of customer base and employee size to that of Gazifère, as well as from the utilities used in the EGD’s RCAM from its 2013 rates proceeding”

(vii)

“MNP reviewed its 2015 Gazifère Corporate Services Cost Allocation Methodology Review and used the same comparable utilities to ensure consistency in our analysis.”

(viii)

“In 2017, after the merger with Spectra Energy, Enbridge introduced the concept of Centralized Functions. Following centralization in 2018, services are provided by CFs which represent a combination of CF employees that previously reported up through the organizational structure of various Business Units and/or CF employees of Enbridge. This has resulted in the shifting of costs from a combination of departmental O&M costs and corporate cost allocations received in 2017 to CF costs received from 2018 to 2024. As a result a comparison for costs prior to 2018 is difficult and not a straight-line comparison.”

(ix)

“CF FP&A provided an explanation that 2018-2020 numbers required some corrections to be made to the Supply Chain Management Service Category. These corrections would have brought the SCM allocations into similar in range as the following years (2021-2022), adjusted for inflation. However, since these corrections were deemed immaterial at EI level, they were not processed in the system and hence cannot be provided by CF FP&A.”

### **Questions :**

Original : 2024-01-18

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Document 2.1  
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Requête 4194-2022

- 3.1 Relativement à la référence (i), veuillez confirmer la compréhension de la FCEI à l'effet que les données de l'année 2022 ne sont pas comparables à celles des années 2015 à 2021 étant donné que la colonne 2022 ne reflète pas la réallocation des bénéfiques et de la réallocation. Sinon veuillez expliquer.

*Traduction : Regarding Reference (i), please confirm CFIB's understanding that data for 2022 is not always comparable to data from 2015 to 2021 given that the 2022 column does not reflect the reallocation of benefits and reallocation. If this is not correct, please explain.*

**Réponse 3.1 :**

**All years within B-0282 Table 15 do not have a reallocation of indirect benefits or depreciation. Prior to 2022, the costs within HR-CA Benefits Allocation were included in the HR- CA Central Functions Allocation.**

- 3.2 Veuillez confirmer que les données se trouvant à la dernière colonne du tableau 7 seraient davantage appropriées pour établir une comparaison avec les données antérieures.

*Traduction : Please confirm that the data in the last column of Table 7 would be more appropriate for comparisons with previous years.*

**Réponse 3.2 :**

**Table 7 of the report includes Direct and Indirect Costs. MNP does not believe it would be appropriate to compare Allocated Indirect and Direct Costs to only Allocated Indirect Costs.**

- 3.3 Veuillez identifier pour chacune des années 2015 à 2021 une donnée comparable à celle de 2022 pour la catégorie de service « HR-CA benefits » allocation ou au besoin fournir une mesure comparable alternative pour toutes les années de 2015 à 2022 qui permette d'apprécier l'évolution des « Bénéfices » dans le temps.

*Traduction : Please identify, for every year from 2015 to 2021, data comparable to that for 2022 for the "HR-CA benefits" Service Category allocation or, if applicable, provide a comparable measure for every year from 2015 (sic) to 2022 that would explain the change in "Benefits" over time.*

**Réponse 3.3 :**

**Please refer to answer 3.3 of exhibit GI-82, document 2.2.**



- 3.4 Relativement à la référence (vi), veuillez indiquer si les entreprises comparables retenues délèguent une part significative de leurs activités à un large groupe corporatif de manière similaire à Gazifère et des économies d'échelle que cela implique. Sinon, comment cette distinction devrait-elle être prise en compte dans l'exercice de comparaison réalisé par MNP?

*Traduction : Regarding Reference (vi), please indicate whether the selected comparable businesses delegate a significant portion of their activities to a large corporate group as Gazifère does, and the economies of scale that involves. If not, how should that distinction be taken into consideration in the comparison done by MNP?*

**Réponse 3.4 :**

**Utilities were not selected for comparison on portion of activities provided by specific corporate entities. All utilities have different service provision methods, and the information is not reported or public. MNP has used other comparison measures which have been outlined in the separate sections of the report as utilized.**

- 3.5 Veuillez indiquer si selon MNP, le fait de maintenir le même groupe d'entreprises comparables assure une bonne comparabilité indépendamment de l'évolution de celles-ci en termes de nombre de clients et d'employés.

*Traduction : Please indicate whether, according to MNP, maintaining the same group of comparable businesses ensures good comparability independently of the change they underwent in terms of the number of customers and employees.*

**Réponse 3.5 :**

**MNP believes that the companies used for comparison are still valid and continuity with previous reports is valuable in regulatory proceedings. MNP has not used the number of customers for comparison and FTE changes are accounted for by using per FTE comparisons.**

- 3.6 Relativement aux références (ii) et (iii), veuillez identifier les principaux déterminants de la croissance des coûts unitaires de Gazifère pour la catégorie de service Ressource humaine par FTE entre 2015 (2 454\$/FTE) et 2022 (7 121\$/FTE) et en identifier l'impact respectif.

*Traduction : Regarding References (ii) and (iii), please identify the key determinants of the increase in Gazifère's unit costs for the Human Resource Service Category by FTE between 2015 (\$2,454/FTE) and 2022 (\$7,121/FTE), and identify the applicable impact*

**Réponse 3.6 :**

**MNP was asked to document the evolution of costs provided in Section 6 – Evolution of Costs. Please see B-0282 Lines 451-453 and 460-463. The scope of this work did not include the reasons or impacts of this increase and for this reason MNP does not have the information to respond to this question.**

3.7 Veuillez commenter sur ce qui pourrait expliquer le haut de la fourchette de la mesure comparable pour les ressources humaines passe de 14 673\$/FTE en 2015 à 8 302\$/FTE en 2022.

*Traduction : Please comment on what could explain the upper range of the comparable measurement for human resources going from \$14,673/FTE in 2015 to \$8,302/FTE in 2022.*

**Réponse 3.7 :**

**MNP did not do a comparison of ranges utilized for Service Categories with respect to the 2015 and 2022 reports. Comparators may have changed, delivery methods may have changed, FTE counts will fluctuate, and definitions of service categories may have changed within the comparator group. Changes in any of these elements would affect the ranges.**

3.8 Veuillez commenter sur ce qui pourrait expliquer pourquoi le haut de la fourchette de la mesure comparable pour les TIS diminue de 46 728\$/FTE en 2015 à 40 192\$/FTE en 2022 considérant les circonstances évoquées en (v).

*Traduction : Please comment what could explain why the upper range of the comparable measurement for IT fell from \$46,728/FTE in 2015 to \$40,192/FTE in 2022 given the circumstances discussed in (v).*

**Réponse 3.8 :**

**The upper range is a result of a calculation of comparators in 2022. Comparators make choices of service delivery methods based on their specific circumstances. Individual comparator delivery choices affect cost of per FTE but do not invalidate the circumstances discussed in (v).**

**Please refer to Response 3.7 for further discussion on range comparison.**

3.9 Relativement au tableau 11 de la référence (ii), veuillez :

3.9.1 fournir la liste des entreprises comparables retenues de même que le nombre de clients et le nombre d'employés de chacune de ces entreprises;

*Traduction* : Regarding Table 11 of Reference (ii), please:

3.9.1 provide the list of selected comparable businesses, as well as the number of customers and the number of employees in each of those businesses;

### Réponse 3.9.1

**MNP did not perform an analysis using the number of customers as this information was not readily available for each comparator utility. Comparable companies selected and FTE count is provided in the table below:**

Comparator	FTE Count
Hydro One Total	8,467
Toronto Hydro	1,639
Enbridge Gas Inc.	3,909
Fortis BC	1,742
Hydro Ottawa	616

3.9.2 fournir la méthodologie utilisée pour établir les « low, high, and average price range for each of the utilities »;

*Traduction* : provide the methodology used to establish the “low, high, and average price range for each of the utilities”;

### Réponse 3.9.2 :

**Please refer to [B-0282](#) Line 370 (Table 9) for the Comparability Measures and the explanations below for Low, High, and Average:**

- **Low:** Refers to the lowest (or minimum) 2022 Comparability Measure by Service Category among the comparator utilities.
- **High:** Refers to the highest (or maximum) 2022 Comparability Measure by Service Category among the comparator utilities.
- **Average:** Refers to the arithmetic mean of 2022 Comparability Measure by Service Category among the comparator utilities.

**The Low and High values determine the range for a given Material Service Category among the comparators. The Average values indicate the mean within the range of a given material Service Category among the comparators.**

3.9.3 fournir les « low, high, and average price » pour chacune des utilités.

*Traduction : provide the “low, high, and average price” for each of the utilities.*

**Réponse 3.9.3 :**

**Please refer to tables below:**

## Réponses de MNP à la demande de renseignements #4 de la FCEI

Technology & Information Services	Cost Per FTE
Hydro One Total	\$15,932
Toronto Hydro	\$29,623
Enbridge Gas Inc.	\$39,435
Fortis BC	\$14,189
Hydro Ottawa	\$16,574
<b>Low</b>	<b>\$14,189</b>
<b>Average</b>	<b>\$23,151</b>
<b>High</b>	<b>\$39,435</b>

Finance	Cost Per FTE
Hydro One Total	\$4,866
Toronto Hydro	\$9,909
Enbridge Gas Inc.	\$11,229
Fortis BC	\$7,707
Hydro Ottawa	\$5,434
<b>Low</b>	<b>\$4,866</b>
<b>Average</b>	<b>\$7,829</b>
<b>High</b>	<b>\$11,229</b>

Real Estate Workplace Services	Cost Per FTE
Hydro One Total	\$7,913
Toronto Hydro	\$13,887
Enbridge Gas Inc.	\$9,084
Fortis BC	\$6,457
Hydro Ottawa	\$12,595
<b>Low</b>	<b>\$6,457</b>
<b>Average</b>	<b>\$9,987</b>
<b>High</b>	<b>\$13,887</b>

## Réponses de MNP à la demande de renseignements #4 de la FCEI

Human Resources	Cost Per FTE
Hydro One Total	\$2,775
Toronto Hydro	\$8,302
Enbridge Gas Inc.	\$7,902
Fortis BC	\$5,783
Hydro Ottawa	\$6,417
Low	\$2,775
Average	\$6,236
High	\$8,302

Supply Chain Management	Cost Per FTE
Hydro One Total	\$3,626
Toronto Hydro	\$8,301
Enbridge Gas Inc.	\$3,743
Fortis BC	\$2,500
Hydro Ottawa	\$3,652
Low	\$2,500
Average	\$4,364
High	\$8,301

Legal	Cost Per FTE
Hydro One Total	\$1,169
Toronto Hydro	\$10,821
Enbridge Gas Inc.	\$4,703
Fortis BC	\$770
Low	\$770
Average	\$4,366
High	\$10,821

Insurance	Total Spend
Bluewater Power Distribution Corp.	\$219,800
Brantford Power Inc.	\$185,700
Burlington Hydro Inc.	\$170,331
Entegrus Powerlines Inc.	\$105,011
Low	\$105,011
Average	\$170,211
High	\$219,800

3.10 Veuillez indiquer si MNP applique un traitement aux valeurs extrêmes dans l'établissement de la borne supérieure des mesures comparables.

*Traduction : Please indicate whether MNP applies a treatment to the extreme values when setting the upper limit for comparable measures.*

**Réponse 3.10 :**

**MNP did not identify any outliers in the data available from the comparators.**

3.11 Relativement à la référence (viii), veuillez identifier pour chaque catégorie de service les items de coûts (Cost Pool Items) qui ont changé, ont été retirés ou se sont ajoutés entre 2015 et 2018.

*Traduction : Regarding Reference (viii), for each Service Category, please identify the cost pool items that have changed or were deleted or added between 2015 and 2018.*

**Réponse 3.11 :**

**Please refer to answer 3.5 of exhibit GI-82, document 2.2.**

3.12 Veuillez expliquer la croissance de la dépense de dépréciation entre 2015 et 2018.

*Traduction : Please explain the increase in the depreciation expense between 2015 and 2018.*

**Réponse 3.12 :**

**Please refer to answer 3.6 of exhibit GI-82, document 2.2.**

- 3.13 Veuillez expliquer la hausse du coût des services financier (Finance) entre 2015 et 2018 et entre 2018 et 2022. Dans chaque cas, veuillez indiquer si le volume de service financier fourni a augmenté et si oui pourquoi. Notamment, veuillez indiquer si la nature et le volume des services offerts à augmenter et le cas échéant pourquoi?

*Traduction : Please explain the increase in the cost of Finance services provided between 2015 and 2018, and between 2018 and 2022. In each case, please indicate whether the volume of those services increased, and if so, why. In particular, please indicate whether the nature and volume of services provided increased, and if so, why.*

**Réponse 3.13 :**

**Please refer to answer 3.7 of exhibit GI-82, document 2.2.**

- 3.14 Veuillez présenter l'évolution des coûts de la catégorie Finance pour EI dans son ensemble et la part de ces coûts alloués à Gazifère sur la période 2015-2022.

*Traduction : Please present the change in costs for the Finance category for EI overall, and the portion of those costs allocated to Gazifère over the 2015-2022 period.*

**Réponse 3.14 :**

**Please refer to answer 3.8 of exhibit GI-82, document 2.2**

- 3.15 Veuillez expliquer en quoi consiste les services légaux et réglementaires offerts par EI, comment ils complètent ceux offerts par EGD et expliquer la hausse entre 2015 et 2018.

*Traduction : Please explain what the legal and regulatory services offered by EI include, how they complement those offered by EGD, and what accounts for the increase between 2015 and 2018.*

**Réponse 3.15 :**

**Please refer to answer 3.9 of exhibit GI-82, document 2.2**

- 3.16 Relativement au passage souligné de la référence (v), veuillez indiquer si les coûts 2022 de la catégorie Information Technology sont comparables ceux des années précédentes. Sinon, veuillez fournir une donnée comparable.

*Traduction : Regarding the section underlined in Reference (v), please indicate whether the 2022 costs for the Information Technology category are comparable to those for the previous years. If not, please provide comparable data.*



**Réponse 3.16 :**

**Please refer to answer 3.10 of exhibit GI-82, document 2.2.**

3.17 Veuillez présenter l'évolution des coûts de la catégorie Information Technology pour EI dans son ensemble et la part de ces coûts allouée à Gazifère sur la période 2015-2022.

*Traduction : Please present the change in costs for the Information Technology category for EI overall, and the portion of those costs allocated to Gazifère over the 2015 to 2022 period.*

**Réponse 3.17 :**

**Please refer to answer 3.11 of exhibit GI-82, document 2.2**

3.18 Relativement à la référence (ix), veuillez expliquer comment CF FP&A peut affirmer que les ajustements auraient amené les coûts historiques à un niveau similaire au niveau de 2022 si elle n'est pas en mesure d'effectuer la correction. Veuillez expliquer en quoi consisteraient ces corrections.

*Traduction : Regarding Reference (ix), please explain how CF FP&A can affirm that the adjustments would have brought the historical costs to a level similar to that of 2022 if it is unable to make the correction. Please explain what those corrections would involve.*

**Réponse 3.18 :**

**Please refer to answer 3.12 of exhibit GI-82, document 2.2.**