

Coalition Exhibit _____

Selected Results

EXHIBITS FOR HEARING

**SUMMARY COMPARISON OF MH11-2 AND MH14
CUMULATIVE RESULTS (STARTING WITH 2011/12)**

Item (\$M)	2013/14		2016/17		2023/24		2026/27	
	MH11-2	MH14	MH11-2	MH14	MH11-2	MH14	MH11-2	MH14
Cumul. Rate Incr	8.2%	8.1%	19.9%	20.0%	52.6%	57.4%	61.9%	76.8%
Cumul. Dom. Rev.	3,921	3,958	8,499	8,484	22,065	21,854	29,206	29,051
Cumul. Exp Rev.	1,067	1,155	2,432	2,448	7,739	7,603	11,797	10,472
Cumul. OM&A	1,377	1,356	3,021	2,935	7,280	7,106	9,313	9,076
Cumul. Fin. Exp & Depr	2,384	2,429	5,115	5,210	15,408	16,891	21,554	23,266
Cumul. Fuel & PP	487	456	1,071	912	2,859	2,547	3,721	3,383
Cumul. Water Rentals	337	363	676	722	1,524	1,575	1,960	1,973
Net Export Revenue	243	336	685	814	3,356	3,482	6,116	5,116
Cumul. Net Income	152	286	497	563	1,266	(274)	2,533	(267)
Total Assets	14,780	14,950	19,631	21,801	28,752	27,965	30,609	28,316
Net Plant I/S	10,142	10,240	11,355	12,735	19,267	24,741	26,951	24,878
Equity Ratio (Corp.)	18	24	15	16	13	11	16	12

Notes:

- 1) Cumulative values include 2011/12 and onwards.
- 2) For MH14, the values for 2011/12 to 2013/14 are based on actual results per COALITION/MH I-13 b) & c) and Tab 5, Schedule 5.1.0 from current GRA. Forecast values for 2014/15 and after are based on Appendix 3.4 from current GRA.
- 2) MH11-2 based on Appendix 4.2, page 31 from 2012/13 & 2013/14 GRA.
- 3) Equity ratio based on consolidated results. Actual values from current GRA Appendix 5.1, page 106
- 4) Actual rate increases for 2012/13 and 2013/14 from current GRA – Appendix 11.9. Forecast rate increases from relevant IFF.

**COMPARISON OF MH11-2 vs ACTUAL FINANCIAL RESULTS
FOR 2011/12 TO 2013/14**

<u>Year</u>	<u>MH11-2 (000's \$)</u>				<u>Cumul. Total</u>	<u>Year</u>	<u>ACTUAL (000's \$)</u>				<u>Cumul. Total</u>
	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>				<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>		
Revenue					Revenue						
General Consumer						1,192,797	1,341,011	1,424,126		3,957,934	
- At Approved Rates	1,186,000	1290000	1294000	3,770,000						-	
- Proposed Rate Incr	-	45000	106000	151,000						-	
BP III Reserve	-	-	-	-				- 18,826		- 18,826	
Extra Provincial	363,000	341,167	362,920	1,067,087		363,044	352,633	439,182		1,154,859	
Other	7,000	15,706	16,078	38,784		13,848	29,854	21,758		65,460	
Total	1,556,000	1,692,445	1,778,086	5,026,531		1,569,689	1,723,497	1,866,241		5,159,427	
Expenses					Expenses						
OM&A	398,000	446,966	531,825	1,376,791		412,035	462,952	480,717		1,355,704	
Finance	385,000	439,641	451,643	1,276,284		385,044	452,367	435,402		1,272,813	
Depr & Amort.	353,000	400,846	354,307	1,108,153		353,376	391,923	410,834		1,156,133	
Water Rentals	119,000	105,900	112,470	337,370		119,300	117,864	125,517		362,681	
Fuel and Power Pur.	146,000	182,478	158,040	486,518		145,632	133,292	177,113		456,037	
Capital/Other Taxes	82,000	87,197	92,056	261,253		82,888	86,399	96,750		266,037	
Corporate Allocation	9,000	8,835	8,336	26,171		8,880	9,074	9,074		27,028	
Other Expenses	-	-	-	-		1,180	4,750	6,294		12,224	
Total	1,492,000	1,671,863	1,708,677	4,872,540		1,508,334	1,658,621	1,741,701		4,908,656	
Non-Controlling Interest	-	979	949	1,928		-	13,160	22,005		35,165	
Net Income	64,000	19,603	68,460	152,063		61,354	78,036	146,545		285,935	
Net Export Revenue	98,000	52,789	92,410	243,199		98,112	101,477	136,552		336,141	
Rate Increases	-	4.50%	3.50%			0	4.45%	3.50%			
Cumulative Rate Incr.	-	4.50%	8.16%			0	4.45%	8.10%			
Net Plant In Service	8,878,000	9,947,000	10,142,000			8,234,000	10,112,000	10,240,000			
Total Assets	13,648,000	14,426,000	14,780,000			13,203,000	13,928,000	14,950,000			
Equity Ratio-Corp.	25	24	18			26	25	24			

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Notes:

- 1) Cumulative values include 2011/12 and onwards.
- 2) For MH14, the values for 2011/12 to 2013/14 are based on actual results per COALITION/MH I-13 b) and Tab 5, Schedule 5.1.0 from current GRA.
- 2) MH11-2 based on Appendix 4.2, page 31 from 2012/13 & 2013/14 GRA.
- 3) Equity ratio based on consolidated results. Actual values from current GRA, Appendix 5.1, page 106
- 4) Actual rate increases for 2012/13 and 2013/14 from current GRA – Appendix 11.9. Forecast rate increases from MH11-2

**2012/13 TO 2013/14 EXPORTS
MH11-2 vs ACTUAL RESULTS**

	2012/13		2013/14	
	MH11-2	Actual	MH11-2	Actual
Export Volume (GWh)	7,252	9,087	7,126	10,537
Average Unit Revenue (\$/MWh)	\$35.14	\$34.64	\$42.50	\$36.71
Hydraulic Output (GWh)	29,268	33,147	30,744	35,261

Notes

- 1) Actual – Appendix 11.19, page 2 and Appendix 11.22. However, actual reported export volumes and revenues do not reconcile with the reported unit revenues.
- 2) Forecast - IFF11-2 per COALITION/MH I-24 a)

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**2012/13 TO 2013/14 OM&A
MH11-2 vs ACTUAL RESULTS**

(M\$)	2012/13		2013/14	
	MH11-2	Actual	MH11-2	Actual
Total OM&A	447	463	532	481
- CGAPP adj.	61	78	62	91
- IFRS adj.	0	0	72	0
Net OM&A	386	385	398	390
Net OM&A per customer (\$/cust.)	703	701	716	701

- Notes :
- 1) MH11-2 – Last GRA, PUB/MH I-9 e)
 - 2) Actual - Current GRA, PUB/MH I- 31 c)
 - 3) Net OM&A values for MH11-2 determined by adding back the “reclassification changes” reported in PUB/MH I-9 e), as these adjustments were not included in the response to PUB/MH I-31 c).

**2012/12 TO 2013/14 OM&A ACTUAL RESULTS
YEAR OVER YEAR CHANGES**

Actual Results: 2012/13 vs. 2011/12

	2011/12	2012/13	% change
Total OM&A (\$M)	412	463	12.4%
OM&A excl Acctng Changes (\$M)	375	385	2.7%
OM&A/Cust. Excl. Acctng Changes	\$692	\$701	1.3%

Actual Results: 2013/14 vs. 2012/13

	2012/13	2013/14	% change
Total OM&A (\$M)	463	481	3.9%
OM&A excl Acctng Changes (\$M)	385	390	1.3%
OM&A/Cust. Excl. Acctng Changes	\$701	\$701	0%

Notes: 1) Based on PUB/MH I-31 c)

COMPARISON OF MH11-2 vs MH14
FINANCIAL RESULTS FOR 2014/15 TO 2016/17

<u>Year</u>	<u>MH11-2 (000's \$)</u>			<u>Cumul. Total</u>	<u>Year</u>	<u>MH14 (000's \$)</u>			<u>Cumul. Total</u>
	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>			<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>	
Revenue					Revenue				
General Consumer					General Consumer				
- At Approved Rates	1,306,000	1,313,000	1,330,000	3,949,000	- At Approved Rates	1,436,742	1,454,388	1,460,247	4,351,377
- Proposed Rate Incr	156,000	208,000	265,000	629,000	- Proposed Rate Incr	0	57,377	117,638	175,015
BP III Reserve				-	BP III Reserve	-	29,997	32,360	-
Extra Provincial	394,000	469,000	502,000	1,365,000	Extra Provincial	408,892	434,157	449,738	1,292,787
Other	16,000	17,000	17,000	50,000	Other	15,223	13,870	13,999	43,092
Total	1,873,000	2,007,000	2,114,000	5,994,000	Total	1,830,860	1,927,432	2,007,849	5,766,141
Expenses					Expenses				
OM&A	542,000	548,000	554,000	1,644,000	OM&A	485,755	541,740	551,675	1,579,170
Finance	504,000	537,000	570,000	1,611,000	Finance	494,852	510,423	547,520	1,552,795
Depr & Amort.	358,000	375,000	387,000	1,120,000	Depr & Amort.	404,590	400,866	422,404	1,227,860
Water Rentals	113,000	113,000	113,000	339,000	Water Rentals	124,469	122,847	112,167	359,483
Fuel and Power Pur.	187,000	193,000	204,000	584,000	Fuel and Power Pur.	134,189	130,432	190,933	455,554
Capital/Other Taxes	99,000	107,000	116,000	322,000	Capital/Other Taxes	99,170	107,156	120,534	326,860
Corporate Allocation	8,000	8,000	8,000	24,000	Corporate Allocation	8,659	8,393	8,396	25,448
Other Expenses	-	-	-	-	Other Expenses	2,311	2,355	2,402	7,068
Total	1,810,000	1,881,000	1,952,000	5,643,000	Total	1,753,995	1,824,211	1,956,031	5,534,237
Non-Controlling Int.	- 1,000 -	2,000 -	2,000 -	5,000 -	Non-Controlling Int.	25,452	12,126	7,580	45,158
Net Income	62,000	124,000	159,000	345,000	Net Income	102,317	115,347	59,397	277,061
Net Export Revenue	94,000	163,000	185,000	442,000	Net Export Revenue	150,234	180,878	146,638	477,750
Rate Increases	3.50%	3.50%	3.50%		Rate Increases	2.75%	3.95%	3.95%	
Cumulative Rate Incr. From 2011/12	11.94%	15.86%	19.92%		Cumulative Rate Incr. From 2011/12	11.08%	15.46%	20.02%	
Net Plant In Service	10,574,000	11,138,000	11,355,000		Net Plant In-Service	11,487,000	11,900,000	12,735,000	
Total Assets	16,092,000	17,847,000	19,631,000		Total Assets	16,993,000	18,866,000	21,801,000	

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Notes:

- 1) Cumulative values include 2014/15 through 2016/17, with the exception of the Cumulative Rate Increases which are calculated from 2011/12.
- 2) For MH14, forecast values for 2014/15 to 2016/17 are based on Tab 5, Schedule 5.1.0 from current GRA.
- 2) MH11-2 based on Appendix 4.2, page 31 from 2012/13 & 2013/14 GRA.
- 3) Equity ratio based on consolidated results as reported in IFF14 and IFF11-2

COMPARISON OF MH11-2 vs. MH14
DOMESTIC REVENUES: 2014/15 TO 2016/17

	<u>MH11-2</u>				<u>MH14</u>			
	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>	<u>Cumul.</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>	<u>Cumul.</u>
Domestic Volume (GWh)	22,488	22,523	22,796	67,807	22,214	22,458	22,458	67,130
Domestic Revenue (M\$)	1,463	1,521	1,595	4,578	1,437	1,512	1,578	4,526
Domestic Unit Rev (\$/MWh)	65.04	67.55	69.95	67.52	64.68	67.32	70.26	67.43

Notes:

- 1) Based on Appendix 11.19 and COALITION/MH I-24 a)
- 2) Revenues include dollars allocated to the the BP III reserve

**COMPARISON OF MH11-2 vs. MH14
EXPORT REVENUES: 2014/15 TO 2016/17**

	<u>MH11-2</u>				<u>MH14</u>			
	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>	<u>Cumul.</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>	<u>Cumul.</u>
Export Volume GWh	6,955	6,860	6,643	20,458	10,035	9,077	7,304	26,416
Export Revenue M \$	351	424	457	1,232	372	396	423	1,191
Export Unit Rev \$/MWh	50.44	61.85	68.78	60.22	37.045	43.642	57.932	45.09
Hydro Generation GWh	30,712	30,693	30,699	92,104	35,116	34,418	31,084	100,618

Notes: 1) Based on Appendix 11.19 and COALITION/MH I-24 a)
 2) There is an inconsistency between the export revenues reported for MH11-2 in Appendix 4.2, page 31 (from 2012/13 & 2013/14 GRA) and those in COALITION/MH I-24 a). For consistency, the revenues reported in the table for MH11-2 and MH14 are based only on export sales revenues from the noted references.

**2014/15 TO 2016/17 OM&A
MH11-2 vs MH14 FORECASTS**

(M\$)	2014/15		2015/16		2016/17	
	MH11-2	MH14	MH11-2	MH14	MH11-2	MH14
Total OM&A	542	486	548	542	554	552
- CGAPP adj.	63	94	65	95	66	95
- IFRS adj	67	0	72	51	71	56
Net OM&A	411	392	411	396	417	400
Net OM&A per customer (\$/cust.)	731	698	722	697	724	695

- Notes:
- 1) MH11-2 – Last GRA, PUB/MH I-9 e)
 - 2) MH14 - Current GRA, PUB/MH I- 31 c)
 - 3) Net OM&A values for MH11-2 determined by adding back the “reclassification changes” reported in PUB/MH I-9 e), as these adjustments were not included in the response to PUB/MH I-31 c).

**2013/14 TO 2016/17 MH14 OM&A FORECAST
YEAR OVER YEAR CHANGES**

	2013/14	2014/15	2015/16	2016/17
Total OM&A (\$M)	481	486	542	552
Growth		1.04%	11.52%	1.85%
OM&A excl Acctng Changes (\$M)	390	392	396	400
Growth		0.51%	1.02%	1.01%
OM&A/Cust. - excl Acctng Changes	\$701	\$698	\$697	\$695
Growth		-0.43%	-0.14%	-0.29%

Notes: 1) Based on PUB/MH I-31 c)

**2014/15 TO 2016/17 CAPITAL SPENDING
AND ASSETS PLACED IN-SERVICE
MH11-2 vs MH14 FORECASTS**

	2014/15		2015/16		2016/17	
(M\$)	IFF11-2	IFF14	IFF11-2	IFF14	IFF11-2	IFF14
Capital Spending	1611	2023	1931	2491	1983	3073
Assets Placed In-Service	1135	1700	539	833	583	1283

Source: COALITION/MH I-28 a) & c)

**2014/15 TO 2016/17 CAPITAL SPENDING
MH11-2 vs MH14 FORECASTS**

	2014/15		2015/16		2016/17	
(M\$)	MH11-2	MH14	MH11-2	MH14	MH11-2	MH14
Major G&T	1224	1452	1567	1914	1611	2463
Sustaining	387	571	364	577	372	610
Total	1611	2023	1931	2491	1983	3073

- Notes :
- 1) MH14 - Tab 4, page 4
 - 2) MH11-2 - PUB/MH I-18 f) and COALITION/MH II-33 a)
 - 3) Totals for MH11-2 in PUB/MH I-18 f) do not match totals in CEF11 due to IFRS OH adjustment (per COALITION/MH II-33 a)). MH11-2 Major G&T calculated as difference between Total from COALITION/MH II-33 a) and Sustaining expenditures from PUB/MH I-18 f).

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**COMPARISON OF MH11-2 vs MH14
FINANCIAL RESULTS FOR 2017/18 TO 2023/24 (M\$)**

<u>Item (M\$)</u>	MH11-2 2017/18-> 2023/24 <u>Cumul.</u>	MH14 2017/18-> 2023/24 <u>Cumul.</u>
<u>Revenue</u>		
General Consumer		
- At Approved Rates	9,819	10,556
- Proposed Rate Incr	3,747	2,814
BP III Reserve	-	47
Extra Provincial	5,307	5,156
Other	129	106
Total	19,003	18,587
<u>Expenses</u>		
OM&A	4,259	4,171
Finance	6,632	7,423
Depr & Amort.	3,661	4,258
Water Rentals	848	853
Fuel and Power Pur.	1,788	1,635
Capital/Other Taxes	944	1,028
Corporate Allocation	56	56
Other Expenses	-	19
Total	18,190	19,445
Non-Controlling Int.	- 42	22
Net Income	769 -	837
Cumulative Rate Incr. From 2011/12	52.57%	57.41%
Net Plant In Service	19,267	24,741
Total Assets	28,752	27,965
Equity Ratio (Corp.)	13%	11%

- Notes:
- 1) Cumulative values include 2017/18 through 2023/24, with the exception of the Cumulative Rate Increases which are calculated from 2011/12 and the Plant In Service and Total Assets which are as of the end of the period.
 - 2) For MH14, forecast values are based on Appendix 3.4 from current GRA.
 - 2) MH11-2 based on Appendix 4.2, page 31 from 2012/13 & 2013/14 GRA.
 - 3) Equity ratio based on consolidated results as reported in IFF14 and IFF11-2

COMPARISON OF MH11-2 vs. MH14
DOMESTIC REVENUES: 2017/18 TO 2023/24

	<u>DOMESTIC REVENUES</u>		<u>DOMESTIC VOLUMES</u>		<u>UNIT REVENUE</u>	
	<u>MH11-2</u>	<u>MH14</u>	<u>MH11-2</u>	<u>MH14</u>	<u>MH11-2</u>	<u>MH14</u>
	(\$M)		(GWh)		(\$/MWh)	
2017/18	1,675	1,665	23,173	22,881	72.29	72.78
2018/19	1,749	1,740	23,351	23,009	74.89	75.62
2019/20	1,837	1,822	23,728	23,250	77.43	78.38
2020/21	1,930	1,900	24,119	23,318	80.02	81.48
2021/22	2,025	1,985	24,468	23,458	82.75	84.61
2022/23	2,123	2,080	24,814	23,664	85.58	87.89
2023/24	2,227	2,179	25,161	23,868	88.51	91.29
Cumul.	13,566	13,371	168,814	163,448	80.36	81.81

Notes: 1) MH11-2 based on COALITION/MH I-24 a)
2) MH14 based on Appendix 11.19

**COMPARISON OF MH11-2 vs. MH14
LOAD FORECAST: 2014/15 TO 2023/24**

	<u>LOAD FORECAST (GWh)</u>	
	<u>MH11-2</u>	<u>MH14</u>
2014/15	22,902	22,452
2015/16	23,026	22,876
2016/17	23,377	23,138
2017/18	23,754	23,807
2018/19	23,998	24,249
2019/20	24,425	24,775
2020/21	24,862	25,071
2021/22	25,236	25,383
2022/23	25,610	25,688
2023/24	25,982	25,989
Cumul.		
2015-2017	69,305	68,466
2018-2024	173,867	174,962

Notes: 1) Based on General Consumer Sales, excluding Diesel from the 2011 and 2014 Load Forecasts.

**COMPARISON OF MH11-2 vs. MH14
DSM SAVINGS: 2014/15 TO 2023/24**

	<u>DSM SAVINGS (GWh)</u>	
	<u>MH11-2</u>	<u>MH14</u>
2014/15	97	283
2015/16	197	487
2016/17	285	780
2017/18	288	1,056
2018/19	363	1,407
2019/20	419	1,730
2020/21	471	1,988
2021/22	500	2,183
2022/23	533	2,296
2023/24	560	2,405
Cumul.		
2015-2017	579	1,550
2018-2024	3,134	13,065

- Notes:
- 1) Based on DSM reported in Power Resource Plan per Tab 9, page 6 of current and previous GRA – measured at point of generation
 - 2) For MH11-2, savings up to 2013/14 (411 GWh) have been subtracted in order to make the values comparable to MH14

**COMPARISON OF MH11-2 vs. MH14
EXPORT REVENUES: 2017/18 TO 2023/24**

	<u>MH11-2</u>				<u>MH14</u>			
	<u>Export Volume</u> (GWh)	<u>Export Revenue</u> (\$M)	<u>Exp. Unit Revenue</u> (\$/MWh)	<u>Hydro Gener.</u> (GWh)	<u>Export Volume</u> (GWh)	<u>Export Revenue</u> (\$M)	<u>Exp. Unit Revenue</u> (\$/MWh)	<u>Hydro Gener.</u> (GWh)
2017/18	6,434	485	75.34	30,461	7,025	430	61.19	31,129
2018/19	6,243	507	81.14	30,375	6,999	451	64.44	30,907
2019/20	6,382	563	88.14	30,813	7,159	487	67.96	31,456
2020/21	8,184	772	94.29	33,223	10,217	788	77.16	34,535
2021/22	8,955	863	96.42	34,591	10,976	915	83.33	35,275
2022/23	8,819	880	99.78	34,813	10,809	929	85.96	35,251
2023/24	8,726	895	102.52	34,685	10,600	957	90.32	35,253
Cumul.	53,743	4,964	92.36	228,961	63,785	4,957	77.71	233,806

Notes:

- 1) MH11-2 based on COALITION/MH I-24 a)
- 2) MH14 based on Appendix 11.19
- 3) There is an inconsistency between the export revenues reported for MH11-2 in Appendix 4.2, page 31 (from the 2012/13 & 2013/14 GRA) and those in COALITION I-24 a). For consistency, the revenues shown in the table are based only on the export sales revenue as reported in the noted references.

**2017/18 TO 2023/24 OM&A
MH11-2 vs MH14 FORECASTS**

(\$M)	TOTAL OM&A		CGAPP ADJ.		IFRS ADJ		NET OM&A	
	MH11-2	MH14	MH11-2	MH14	MH11-2	MH14	MH11-2	MH14
2017/18	571	557	-67	-96	-69	-57	434	405
2018/19	580	571	-68	-97	-72	-58	440	417
2019/20	595	585	-70	-97	-72	-58	453	430
2020/21	611	601	-71	-98	-74	-59	466	444
2021/22	622	607	-73	-99	-76	-60	472	448
2022/23	634	619	-74	-100	-78	-61	483	458
2023/24	646	631	-76	-102	-80	-62	490	468

Notes:

- 1) MH11-2 from 2012/13 & 2013/14 GRA, PUB/MH I-9 e)
- 2) MH14 from PUB/MH I-31 c)
- 3) Net OM&A values for MH11-2 determined by adding back the "reclassification changes" reported in PUB/MH I-9 e), as these adjustments were not included in the response to PUB/MH I-31 c).

**2017/17 TO 2023/24 MH14 OM&A FORECAST
YEAR OVER YEAR CHANGES**

(\$M)	TOTAL OM&A		TOTAL OM&A, excl. Acct. Chg.		NET OM&A per Customer (\$/Cust.)	
	IFF14	Growth	IFF14	Growth	IFF14	Growth
2016/17	552	-	400	-	695	-
2017/18	557	0.91%	405	1.25%	694	-0.14%
2018/19	571	2.51%	417	2.96%	707	1.87%
2019/20	585	2.45%	430	3.12%	721	1.98%
2020/21	601	2.74%	444	3.26%	736	2.08%
2021/22	607	1.00%	448	0.90%	736	0%
2022/23	619	1.98%	458	2.23%	745	1.22%
2023/24	631	1.94%	468	2.18%	753	1.07%

Notes: 1) Based on PUB/MH I-31 c)

**2017/18 TO 2023/24 CAPITAL SPENDING
AND ASSETS PLACED IN-SERVICE
MH11-2 vs MH14 FORECASTS**

(\$M)	CAPITAL SPENDING		ASSETS PLACED IN-SERVICE	
	MH11-2	MH14	MH11-2	MH14
2017/18	2,333	3,125	3,392	901
2018/19	1,565	2,078	456	5,007
2019/20	1,808	1,432	3,725	3,527
2020/21	1,806	999	2,815	4,773
2021/22	1,692	751	323	731
2022/23	1,502	679	367	617
2023/24	1,396	681	526	723
Total	12,102	9,745	11,604	16,729

Notes: 1) Based on COALITION/MH I-28 a) and c)