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examined after the Settlement Agreement has been filed. Accordingly, it will not require Manitoba Hydro to answer the IRs at this time.

COALITION/MH I-81: Answer required. This question seeks relevant information regarding to capital expenditures, and must be answered.

COALITION/MH I-82, I-83(a)-(b), I-84(a)-(c), I-85(b)-(g), I-86(a), I-87(a), I-88(a), I-89(b), I-90, I-91, 93(b)-(e), 97(a)-(d), and I-100(a)-(e): Modified answer to be provided. At this time, the Board will not require Manitoba Hydro to file electronic models or spreadsheets with formulae intact. However, the Board recognizes that there may be valid reasons for Interveners to request electronic models and spreadsheets for purposes of testing the evidence of a regulated utility in a hearing before the Board. The Board notes the Coalition's submission that in the Lake Winnipeg Regulation hearing before the Clean Environment Commission, an electronic model is currently being shared by Manitoba Hydro and made available to Interveners. The Coalition further submitted that other jurisdictions currently require regulated utilities to share models.

In the Board's opinion, this issue cannot be adequately canvassed in the Information Request process. It is the Board's intention to hold a separate hearing in due course to develop principles and guidelines for the filing of electronic documentation, which would apply to all utilities regulated by the Board. Until that time, the Board will follow its past practice not to require electronic models.

The Board finds that to the extent specific information or data is requested by these IRs, such information and data is relevant. Accordingly, the Board directs Manitoba Hydro to respond to the IRs. However, the Board recognizes that there are compelling reasons to share data in a manner that can be manipulated by Interveners and their consultants as required and will not place unnecessary strain on parties' resources as a result of manual data entry being required. Accordingly, where the IRs request data, the Board directs Manitoba Hydro to:

Provide any requested data in native spreadsheet format wherever possible;
and