

1   **Q.     Please provide a summary of the professional education of Mr. Pous with respect to**  
2   **International Financial Reporting Standards (IFRS). Please specifically identify any**  
3   **courses taken by Mr. Pous on the topic of IFRS.**

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5   A.     Mr. Pous has not taken any specific courses on the topic of IFRS. Mr. Pous has reviewed  
6     numerous components of IFRS and has numerous discussions with individuals who have  
7     experience regarding IFRS. For example, in a recent case in Alberta, Mr. Pious was on a  
8     panel with a C.P.A. who was sponsored as an IFRS expert. Mr. Pous had numerous  
9     discussions with the expert regarding the regulatory application of IFRS in the rate  
10    proceeding.