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(Section 3); • The Appropriate 'base' Cost Of Capital For The Industry Over The 2025-30 Period (Section 4); And • How To Test If Risk And Reward Are Aligned Through Return On Regulatory Equity (RoRE) Analysis And Financeability Testing (Section 5). Our Work Has Taken Into Account Ofwat's PR19 Methodology Decision (December 2017) And May 4th, 2024

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