

1 Q. How many depreciation studies has Mr. Pous performed in his career with Diversified  
2 Utility Consultants, Inc. ("DUC")? In how many of these studies did Mr. Pous  
3 recommend the ELG procedure?  
4

5 A. Mr. Pous does not keep track of the specific number of studies he has performed in his  
6 career with Diversified Utility Consultants. However, Mr. Pous estimates that the number is  
7 in excess of 200. Mr. Pous does not recall ever recommending ELG-based depreciation.  
8 However, in certain instances where regulatory bodies mandate the use of ELG  
9 depreciation (e.g., Alberta), Mr. Pous presented his testimony in the format requested by  
10 the regulatory authority (i.e., ELG). In those cases, Mr. Pous specifically notes that to the  
11 extent he is not addressing a particular issue, method, approach, etc. it should not be taken  
12 that he is in agreement with the utility proposed position on issues, methods, approaches,  
13 etc.