

1 **Q. Please provide a copy of DUC's 3 most recent depreciation study reports for**
2 **regulatory proceedings in which Mr. Pous has recommended the use of the ELG**
3 **procedure.**

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5 **A. As noted in response to NP-CA-32, Mr. Pous has never recommended the use of ELG**
6 **procedure. Mr. Pous' position regarding the inappropriateness of the ELG procedure is**
7 **unlike Gannett Fleming who often relies on and supports the ALG procedure. It must be**
8 **noted that Gannett Fleming has sponsored contemporaneous testimonies in the same**
9 **jurisdiction recommending ELG and ALG.**