

1 **Q. Page 43, lines 10 - 12**

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3 **Please provide all information within Mr. Pous's knowledge regarding specific**
4 **factors used by electric utilities to allocate the cost of replacing services between**
5 **removal and replacement?**

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7 **A.** It is not clear what the Company is seeking. However, to the extent the information
8 requested corresponds to factors that other utilities have indicated they rely upon for
9 allocating costs between removal and replacement, some of the factors Mr. Pous can recall
10 are accountants' subjective estimates of mobilization activities, material cost, labor cost,
11 and overhead cost. Unfortunately, most utilities, when requested to provide the actual
12 calculations underlying the allocation percentages, have not retained such information.