

**Reference: Evidence of Mr. Pous, pages 42 to 46 regarding Account F04 – Footings and Foundations.**

**Q. Please provide copies of all evidence of Mr. Pous entered into a regulatory proceeding over the past ten-year period relating to the life estimates of electric utility footings and foundations. Please include the life estimate of the Applicant, and identify any changes as proposed by Mr. Pous.**

**A. While Mr. Pous has not performed the requested analysis, he does not recall any instance where a utility has recommended a life expectation solely for footings and foundations.**