

- 1 **Q. Please provide Mr. Pous' understanding of the differences in system architecture**  
2 **between a J.D. Edwards system, a Powerplan system and a SAP system. Please**  
3 **provide comment on the manner in which the differing system architecture may**  
4 **impact the life estimates of each of the three systems identified above.**  
5  
6 **A. Mr. Pous has not performed the requested analyses.**