

1 Q. Page 31, lines 1 to 13.

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3 Did Mr. Pous review any accounts other than those for which he recommends
4 adjustments? If so, please provide the results of this review together with full
5 supporting documentation.
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7 A. Mr. Pous did not retain detailed analysis of all other accounts he analyzed for which he did
8 not recommend an adjustment at this time. An example of one such account is Account
9 R14 – Routers and LAN. As shown on page V-92 of the Gannett Fleming study, the 5SQ
10 life-curve combination proposed by Gannett Fleming fails to recognize that over half the
11 investment in the account is still in service yet exceeds the 5-year life expectation. Based
12 on historical presentation by the Company, a value greater than 5 years would be
13 appropriate. The same is true to Account C11- Computers, as set forth on page V-18. The
14 5SQ life-curve combination again captures less than half of the remaining investment in the
15 account as of 2009. Based on the actual historical data, an average service life greater than
16 5 years is warranted. Yet another account Mr. Pous recalls performing analyses on was
17 Account D01 – Dikes and Dams. A review of the type of assets and retirement patterns
18 exhibited by those types of assets could easily warrant a life longer than that proposed by
19 Gannett Fleming. A review of the discovery request by the Consumer Advocate indicates
20 other accounts where some level of analysis was also performed but no specific adjustment
21 fully developed.