

1 Q. Re: Pre-filed Testimony of Mr. P. Bowman, page 15, line 26 to page 16 line 1:

2 "...the AUC retained Foster Associates to produce a report on depreciation
3 alternatives. Fosters noted in regards to ELG: "To the extent the objective of
4 this investigation is to identify and evaluate depreciation methods that will
5 delay capital recovery, it would appear counterproductive to use or retain a
6 procedure that inherently front loads depreciation accruals: While the
7 proceeding has not led as yet to changes in depreciation procedure, the
8 discussion has led to specific proposals regarding abandoning the ELG
9 procedure for major utilities such as Altalink and ATCO Electric, and the
10 potential for an AUC-led generic proceeding in the near future."

11 Please provide the date on which the Fosters report was presented to the
12 Alberta Utilities Commission.

13 A. The report is dated as "February 2014" per: Proceeding 2421, Exhibit X0002.

14 https://www2.auc.ab.ca/Proceeding2421/ProceedingDocuments/Fosterreport_01
15 [51.pdf](https://www2.auc.ab.ca/Proceeding2421/ProceedingDocuments/Fosterreport_01)