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May 3, 2021

## *Via Electronic Filing*

Public Utility Commission of Oregon  
Attn: Filing Center  
201 High St. SE, Suite 100  
Salem OR 97301

Re: In the Matter of PORTLAND GENERAL ELECTRIC COMPANY,  
Detailed Depreciation Study of Electric Utility Properties.  
**Docket No. UM 2152**

Dear Filing Center:

Please find enclosed the Motion to Compel Discovery of the Alliance of Western Energy Consumers in the above-referenced docket.

Thank you for your assistance. If you have any questions, please do not hesitate to call.

Sincerely,

/s/ Jesse O. Gorsuch  
Jesse O. Gorsuch

Enclosure

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UM 2152**

In the Matter of	)	
	)	
PORTLAND GENERAL ELECTRIC	)	MOTION TO COMPEL DISCOVERY
COMPANY,	)	OF THE ALLIANCE OF WESTERN
	)	ENERGY CONSUMERS
Detailed Depreciation Study of Electric Utility	)	
Properties.	)	
_____	)	

**I. INTRODUCTION**

Pursuant to OAR § 860-001-0420 and OAR § 860-001-0500(7), the Alliance of Western Energy Consumers (“AWEC”) respectfully moves to compel discovery by Portland General Electric Company (“PGE” or “Company”). Specifically, AWEC requests that the Public Utility Commission of Oregon (“Commission”) compel PGE to produce the depreciation data as requested in AWEC’s Data Request No. 002 in a native format as machine readable files. As an alternative, AWEC recommends that the Commission open an investigation to establish minimum filing requirements for utilities in depreciation cases filed with the Commission. AWEC has conferred with PGE on this issue and the parties have been unable to reach an agreement.

**II. BACKGROUND**

On January 15, 2021, PGE filed for Commission approval of new depreciation rates in the above-referenced docket. These rates are supported by a depreciation study performed by Gannett Fleming, Inc. (“Gannett Fleming”) of PGE’s electric properties as of

December 31, 2019 (“Depreciation Study”). The Depreciation Study “presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.”<sup>1/</sup> The Depreciation Study contains several parts, including Part VII pertaining to Service Life Statistics, Part VIII pertaining to Net Salvage Statistics, and Part IX containing the Detailed Depreciation Calculations.<sup>2/</sup> As AWEC consultant Lance Kaufman states in his Affidavit, included as Attachment A to this Motion, collectively, these three parts comprise the bulk of the Depreciation Study – 463 pages of tables and graphs that provide statistical support for Gannett Fleming’s recommendations on each category of plant.<sup>3/</sup>

On February 2, 2021, AWEC was granted intervention in this docket. On March 23, 2021, AWEC submitted Data Request Nos. 001-005. Per Data Request (“DR”) No. 002, attached hereto as Attachment B, in reference to the Depreciation Study Parts VII, VIII, and IX, AWEC requested PGE “provide these data as a comma-delimited or tab-delimited text file.”<sup>4/</sup>

On April 6, 2021 PGE responded to AWEC’s Data Request No. 002 as follows:

The depreciation amounts provided in the 2019 Depreciation Study, Parts VII, VIII, and IX, are outputs from the depreciation software utilized by the external specialist contracted by PGE to provide depreciation analysis. The depreciation software provides the data output in word format as provided in the response to AWEC Data Request No. 001. Attempting to convert the data to the format requested by AWEC could distort the data and provide inaccurate results.<sup>5/</sup>

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<sup>1/</sup> Gannett Fleming, 2019 Depreciation Study (Jan. 6, 2021).

<sup>2/</sup> Id.

<sup>3/</sup> Attachment A (Kauffman Aff.) ¶¶ 4, 5, 7.

<sup>4/</sup> Attachment B (AWEC DR No. 002).

<sup>5/</sup> Attachment B (PGE Response to AWEC DR No. 002).

By providing the information requested only in Microsoft Word format, or in PDF format as included with the Depreciation Study, a party seeking to review and audit the data must manually convert the data for each individual table from this format to a computer-readable format, which is both time-intensive, error prone, and, as noted by PGE in its response to AWEC's Data Request No. 002, could provide inaccurate results.<sup>6/</sup>

By contrast, with minimal additional programming and computer resources, Gannett Fleming can modify its software to produce a computer-readable output that will eliminate the potential for errors associated with manual conversion and not waste other parties' time and resources.<sup>7/</sup> The dispute underlying this Motion is particularly important because Gannett Fleming performs all of the depreciation studies for the electric and natural gas utilities the Commission regulates with the exception of Cascade Natural Gas.<sup>8/</sup> Accordingly, by granting AWEC's requested relief in this motion either to compel PGE to provide the data requested in AWEC DR 002, or to open an investigation to establish minimum filings requirements for utilities in depreciations cases filed with the Commission, the Commission will provide clarity to parties in, and improve the review of, each subsequent depreciation study sponsored by each utility, as well as the evidentiary records on which the Commission issues its

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<sup>6/</sup> Attachment A (Kauffman Aff.) ¶ 7; Attachment B (PGE Response to AWEC DR No. 002).

<sup>7/</sup> Attachment A (Kauffman Aff.) ¶ 9.

<sup>8/</sup> Re Northwest Natural Gas Updated Depreciation Study, Docket No. UM 1808; Re PacifiCorp Application for Authority to Implement Revised Depreciation Rates, Docket No. UM 1968; Re Avista Corporation Application to Revise Book Depreciation Rates and Request Deferred Accounting, Docket No. UM 1933; Re Idaho Power Company Application for Authority to Implement Revised Depreciation Rates for Electric Plant-In-Service; Docket No. UM 1801. Cascade Natural Gas' most recent depreciation study was performed by Concentric Consultants. Re Cascade Natural Gas Corporation Petition to File Depreciation Study, Docket No. UM 2073.

decisions.

### III. LEGAL STANDARD

In accordance with Commission precedent, Commission rules, and the Oregon Rules of Civil Procedure, discovery is a matter of right.<sup>9/</sup> Discovery must be “commensurate with the needs of the case, the resources available to the parties, and the importance of the issues to which the discovery relates.”<sup>10/</sup> Further, “[m]atter is discoverable if it appears reasonably calculated to lead to the discovery of admissible evidence, whether or not it would itself be inadmissible.”<sup>11/</sup>

The Oregon Rules of Civil Procedure (“ORCP”) apply in contested cases and declaratory ruling proceedings before the Commission “unless inconsistent with [Oregon Administrative Rules], a Commission order, or an [ALJ] ruling.”<sup>12/</sup> The Commission “has adopted the...ORCP...as its own procedure.”<sup>13/</sup> Thus, “the Commission's administrative rules in conjunction with the...ORCP...govern all practice and procedure before the Commission.”<sup>14/</sup>

Pursuant to ORCP 36(B), parties may engage in discovery that relates to any non-privileged matter “relevant to the claim or defense of the party seeking discovery.” Relevant evidence tends to “make the existence of any fact at issue in the proceedings more or less probable than it would be without the evidence;” and is “admissible if it is of a type commonly

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<sup>9/</sup> In re Pacific Power & Light, dba PacifiCorp, Docket No. UE 177, Order No. 08-003 at 2 (Jan. 4, 2008) quoting Order No. 98-294 at 3 (“Discovery is a right afforded to parties in a legal proceeding by our rules and by the Oregon Rules of Civil Procedure, which we follow except where our rules differ.”).

<sup>10/</sup> OAR § 860-001-0500(1).

<sup>11/</sup> In re Portland EAS, Order No. 91-958 at 5. See also ORCP 36(B)(1).

<sup>12/</sup> OAR 860-001-0000(1).

<sup>13/</sup> Citizens' Util. Bd. v. Or. Pub. Util. Comm'n, 128 Or. App. 650, 655, 877 P.2d 116, 120 (1994).

<sup>14/</sup> Docket No. UCB 57, Order No. 12-100, at 3 (March 27, 2012) citing OAR 860-001-0000(1).

relied upon by reasonably prudent persons in the conduct of their serious affairs.”<sup>15/</sup> Relevant evidence “[m]ay be excluded if the probative value is substantially outweighed by the danger of unfair prejudice, confusion of the issues, or undue delay.”<sup>16/</sup> ORCP 46 and OAR 860-001-0500(7) allow for a party to move to compel discovery if the opposing party fails to answer. Notably, “an evasive or incomplete answer is to be treated as a failure to answer.”<sup>17/</sup>

#### IV. ARGUMENT

It is reasonable that PGE be required to provide the information in the format requested in AWEC DR 002. AWEC’s request is commensurate with the needs of the case and the importance of the issues to which the discovery relates. AWEC’s request is further proportionate to the resources available to PGE in comparison to the non-utility parties. AWEC’s request clearly constitutes relevant evidence.

AWEC’s alternative recommendation, that the Commission open an investigation to establish minimum filing requirements for utilities in depreciation cases, is similarly reasonable. As explained above, nearly all the electric and natural gas utilities the Commission regulates utilize Gannett Fleming to perform depreciation studies. Opening an investigation with the purpose of establishing minimum filing requirements for utilities in depreciation cases will ensure that disputes similar to this instance will not arise in the future, will provide a uniform, clear standard by which utilities may meet minimum filing requirements, and will provide non-

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<sup>15/</sup> OAR 860-001-0450(a)-(b).

<sup>16/</sup> Id. at (c).

<sup>17/</sup> ORCP 46(A)(3).

utility parties with the necessary information to perform an accurate and thorough review of utility depreciation filings.

Fundamentally, AWEC seeks to audit the statistical analysis that relies on Sections VII and VIII of the Depreciation Study. AWEC also seeks to audit the depreciation rates calculated in Section IX. Combined, these sections include 463 pages of tables and graphs related to life tables, salvage, and accrual calculations.<sup>18/</sup> Gannett Fleming relies on these tables when proposing smoothed retirement curves, net salvage rates, and depreciation accrual rates.<sup>19/</sup> Gannett Fleming performs statistical analysis of the data presented in these tables.<sup>20/</sup> Gannett Fleming's statistical analysis forms the basis for average service lives and net salvage used in Table IX.<sup>21/</sup> Table IX provides the calculations used to propose depreciation rates.<sup>22/</sup> In other words, these tables are the primary driver of Gannett Fleming's recommendations on depreciation rates for each category of utility plant.<sup>23/</sup>

To determine the reasonableness of the depreciation rates Gannett Fleming recommends, AWEC – and, indeed, all parties to this case – must, among other things, identify when the statistical analysis supports the recommended depreciation rates and when it does not.<sup>24/</sup> This will ensure that the Commission has a record on which to base an informed decision and that PGE has carried its burden to demonstrate the reasonableness of its depreciation rates.

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<sup>18/</sup> Attachment A (Kauffman Aff.) ¶ 7.

<sup>19/</sup> Id. at ¶¶ 5, 6.

<sup>20/</sup> Id. at ¶ 5.

<sup>21/</sup> Id. at ¶ 6.

<sup>22/</sup> Id. at ¶ 4.

<sup>23/</sup> Id.

<sup>24/</sup> Id. at ¶ 5.

It is simply not possible to fully review the reasonableness of PGE’s proposed depreciation rates without access to the statistical analysis underlying Gannett Fleming’s recommendations.

The Depreciation Study, however, does not contain any of the statistical analysis supporting the proposed depreciation rates.<sup>25/</sup> The Depreciation Study only provides the tables used as inputs to the statistical analysis.<sup>26/</sup> Moreover, these tables have only been provided in PDF and Microsoft Word format.<sup>27/</sup> PGE claims that this format is the standard output format from the software and that “[a]ttempting to convert the data to the format requested by AWEC could distort the data and provide inaccurate results.”<sup>28/</sup>

Consequently, to do a complete and accurate review of the Depreciation Study, the 463 pages of data in PDF or Word format must be converted into a computer readable format for statistical analysis and confirmation of accrual calculations.<sup>29/</sup> However, as PGE itself acknowledges, this risks distorting the data and providing inaccurate results.<sup>30/</sup> It is also inordinately time-consuming.<sup>31/</sup> This is because the conversion process must be done manually for each table.<sup>32/</sup> It requires up to ten hours of work to transform and error check the transfer.<sup>33/</sup> Notably, even with this level of review, the end product may continue to have errors, which may

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<sup>25/</sup> Id. at 6.

<sup>26/</sup> Id.

<sup>27/</sup> Id.

<sup>28/</sup> Attachment B (PGE Response to AWEC DR No. 002).

<sup>29/</sup> Attachment A (Kauffman Aff.) ¶ 7.

<sup>30/</sup> Attachment B (PGE Response to AWEC DR No. 002).

<sup>31/</sup> Attachment A (Kauffman Aff.) ¶ 7.

<sup>32/</sup> Id.

<sup>33/</sup> Id.



or may not be caught through later analysis.<sup>34/</sup> Such errors would not exist if Gannett Fleming’s software provided the information directly into a machine-readable format.

Doing so is not only possible, it is a straightforward exercise for a person with computer programming experience. Other depreciation models produce outputs in precisely the form AWEC has requested.<sup>35/</sup> AWEC’s expert would himself be able to reprogram the software to modify how it outputs data if he were provided the source code to Gannett Fleming’s model.<sup>36/</sup> However, because this model is proprietary to Gannett Fleming, a less intrusive solution is to require PGE to provide the information as requested in AWEC DR 002.

That the model in question is controlled by a third-party expert is of no consequence. The Commission has previously found that utilities “have a fundamental obligation to make essential elements of their model available to the Commission and other parties for review and analysis,” and that “retaining a third party to develop model inputs ... does not relieve [utilities] of their duty to produce data underlying their model.”<sup>37/</sup>

In Docket No. UM 1025, Qwest Corporation (“Qwest”) petitioned to open a cost docket to review costs and established prices for certain unbundled network elements provided by Qwest. Qwest filed a motion to compel discovery of certain information relating to a cost model (“HAI model”) prepared by a third party (“TNS”), and filed in the docket by AT&T Telecommunications of the Pacific Northwest, Inc., AT&T Local Services on behalf of TCG

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<sup>34/</sup>

Id.

<sup>35/</sup>

Id. at ¶ 10.

<sup>36/</sup>

Id.

<sup>37/</sup>

Docket No. UM 1025, Order No. 03-533, at 8 (Aug. 28, 2003).

Oregon, and WorldCom, Inc. (“AT&T and WorldCom”).<sup>38/</sup> Specifically, Qwest sought customer location information used in the HAI model.<sup>39/</sup> AT&T and WorldCom argued, among other things, that the data requested was “intellectual property of TNS and has never been in the possession, custody or control of AT&T and WorldCom....”<sup>40/</sup>

On certification from the Administrative Law Judge, the Commission granted Qwest’s motion to compel in part. The Commission rejected AT&T and WorldCom’s argument that, because the model was prepared by, and in the possession of, a third party, ORCP 43A prevents disclosure by limiting discovery to documents in the “possession, custody and control of the party upon whom the request is served.”<sup>41/</sup> The Commission held that:

AT&T and WorldCom have taken the illogical position that fundamental elements of their cost model should be shielded from discovery when the model itself is the focus of this docket .... [T]he Commission and other parties must be able to examine fully all of the formulas and algorithms essential to the operation of the model. Absent such information, the model is little more than a “black box,” and cannot be accorded substantial weight.<sup>42/</sup>

The Commission further held that “[t]he public is ill served by allowing a party to foreclose discovery of crucial information simply because another entity was used to develop that information. Such a policy would seriously constrain the fact finding ability of the Commission and prevent us from making decisions based upon a full and complete record.”<sup>43/</sup>

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<sup>38/</sup> Id. at 1.

<sup>39/</sup> Id. at 3.

<sup>40/</sup> Id. at 4, 7.

<sup>41/</sup> Id. at 7.

<sup>42/</sup> Id.

<sup>43/</sup> Id. at 8.

The situation here is similar. While PGE has provided the intermediate outputs from Gannett Fleming’s model, it has failed to provide those outputs in a usable form that ensures the Commission has “an adequate basis upon which to judge the merits of the model.”<sup>44/</sup> PGE itself admits that converting the data from Microsoft Word format “could distort the data and provide inaccurate results.”<sup>45/</sup> Moreover, AWEC’s request is far less intrusive than the information Qwest sought from AT&T and WorldCom. While Qwest sought customer-specific information, AWEC does not even seek confidential information, let alone proprietary or sensitive data. AWEC’s request is limited to the production of the same information Gannett Fleming has already publicly provided, but simply in a form that can actually be used to audit the Depreciation Study without undergoing hours of painstaking and error-prone manual conversion.

Therefore, AWEC respectfully requests that the Commission compel PGE to provide the data requested in AWEC DR 002 and in the format requested in that DR. PGE’s production of the data in a format that is useable for parties will eliminate the information loss that occurs when Gannett Fleming converts the data to PDF or Word; will remedy the time and error associated with manually converting back from PDF or Word to structured data; and is necessary to ensure a full and proper review of the Depreciation Study.

Alternatively, opening an investigation to establish minimum filing requirements for utilities in deprecation cases would provide a process by which the Commission may ensure the data provided by utilities is in a format that allows non-utility parties to analyze it without

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<sup>44/</sup> Id.  
<sup>45/</sup> Attachment B (PGE Resp. to AWEC DR 002).

needing to spend hours reformatting the data themselves and that ensures the accuracy of the data analyzed. Such an investigation would avoid potential future disputes of a similar nature.

## V. CONCLUSION

PGE's failure to provide the data contained in its Depreciation Study in a machine-readable format materially inhibits AWEC's ability to review and analyze data relevant to this proceeding, which in turn will inhibit the development of a complete and accurate record on which the Commission can base a decision on the just and reasonable depreciation rates for PGE. For the reasons set forth above, AWEC respectfully requests that the ALJ compel PGE to produce the depreciation data as requested in AWEC's Data Request No. 002 in a native format as machine readable files. Alternatively, AWEC recommends that the Commission open an investigation to establish minimum filing requirements for utilities in depreciation cases filed with the Commission.

Dated this 3rd day of May, 2021.

Respectfully submitted,

DAVISON VAN CLEVE, P.C.

/s/ Corinne O. Milinovich

Tyler C. Pepple

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Of Attorneys for the

Alliance of Western Energy Consumers

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UM 2152**

In the Matter of	)	
	)	AFFIDAVIT OF
PORTLAND GENERAL ELECTRIC	)	LANCE D. KAUFMAN
COMPANY,	)	
	)	
Detailed Depreciation Study of Electric Utility	)	
Properties.	)	
_____	)	

I, Lance D. Kaufman, being first duly sworn, on my oath state:

1. My statements below are true and accurate to the best of my knowledge.
2. My name is Lance D. Kaufman. I am a self-employed consultant representing the Alliance of the Western Energy Consumers (“AWEC”) to review Portland General Electric Company’s (“PGE”) 2019 Depreciation Study (“Depreciation Study”) in the above-captioned docket before the Public Utility Commission of Oregon.
3. PGE’s Depreciation Study was prepared by Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett Fleming”).
4. Gannett Fleming relies on the tables and graphs contained in Sections VII through IX of the Depreciation Study to prepare its recommendations for depreciable lives of each plant category.
5. Gannett Fleming performs statistical analysis of the data presented in these tables. This statistical analysis is performed using a software proprietary to Gannett Fleming. My review of the proposed depreciation rates includes confirming the statistical analysis of these data,

identifying Gannet Fleming's deviations from the statistical analysis, and evaluating the basis for these deviations.

6. The Depreciation Study reports the smoothed retirement curves and net salvage rates selected from its' statistical analysis. However, the Depreciation Study does not contain any of Gannet Fleming's statistical analysis. Instead, PGE has only provided the underlying data used in Gannet Fleming's model in either Microsoft Word or PDF format.

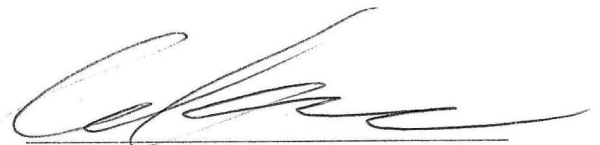
7. To validate the statistical analysis Gannet Fleming has performed on the depreciable lives of PGE's utility plant, it is necessary to reconstruct the underlying data from the format in which it has been provided in this case. This requires that the 463 pages of PDF or Word data included in Sections VII through IX of the Depreciation Study be converted into a computer readable format for statistical analysis. The format of the data results in a loss of information because PDF and Word data is not structured. Reconstructing the lost information requires using conversion tools to translate the PDF or Word pages into columns and rows, and to reshape the header and footer of each page to remove extraneous information and capture relevant information such as account number, placement and experience year bands, and other parameters. This is a manual, error prone, and time intensive process of information reconstruction. It requires up to ten hours of work to transform and error check the transfer. Even with this level of review the end product may continue to have errors, which may or may not be caught through later analysis.

8. Once the data is produced as a PDF, Word, or other unstructured format, the data structure has been lost and there is no way to reproduce it without the time intensive and error prone method described above.

9. The PDF and Word tables are output from Gannett Fleming's depreciation software. I have programmed depreciation software and I am familiar with data structure requirements for such software to operate properly. Gannett Fleming's depreciation software is programmed in-house, and Gannett Fleming can modify the code of its program. I am also familiar with computer programming language. Gannett Fleming's software was programmed with the C# programming language.<sup>1/</sup> C# is an object-oriented programming language. This means that Gannett Fleming's program stores and manipulates data, such as the data in Tables VII, VIII, and IX within structured objects. C# has functions and libraries that allow data to be written to files in a structured format with minimal effort. These formats include comma space delimited, fixed width text files, database files, or other format that has a consistent, structured pattern that allows the data to be accessed for analysis. This would eliminate the information loss that occurs when Gannett Fleming converts the data to PDF.

10. I have analyzed the work of other depreciation experts that use other depreciation software. I have also developed my own depreciation software. Both my own software and that of other depreciation experts (e.g., NewGen Strategies & Solutions, Regulatory Commission of Alaska, Docket No. U-15-094.) produce tables in a structured format. I could reprogram Gannett Fleming's model to produce the relevant data in a structured format if given access to the model's source code.

DATED this 3<sup>rd</sup> day of may, 2021.

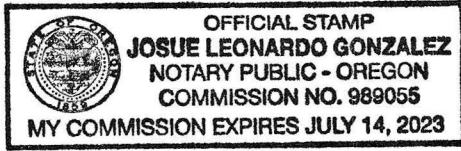


Lance D. Kaufman

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<sup>1/</sup> PGE Response to AWEC DR 006.

SUBSCRIBED AND SWORN TO before me on this 3<sup>rd</sup> day of <sup>May</sup>~~April~~, 2021.



*Josue Leonardo Gonzalez*  
Notary Public for Oregon  
My Commission Expires: July 14, 2023



April 6, 2021

TO: Jesse O. Gorsuch  
Alliance of Western Energy Consumers'

FROM: Jaki Ferchland  
Manager, Revenue Requirement

**PORTLAND GENERAL ELECTRIC  
UM 2152  
PGE Response to AWEC Data Request No. 002  
Dated March 23, 2021**

**Request:**

Please refer to the 2019 Depreciation Study, Part VII, VIII, and IX. Please provide these data as a comma-delimited or tab-delimited text file. If you refuse to provide the information in the format requested, please provide a detailed explanation of the basis for your refusal.

**Response:**

The depreciation amounts provided in the 2019 Depreciation Study, Parts VII, VIII, and IX, are outputs from the depreciation software utilized by the external specialist contracted by PGE to provide depreciation analysis. The depreciation software provides the data output in word format as provided in the response to AWEC Data Request No. 001. Attempting to convert the data to the format requested by AWEC could distort the data and provide inaccurate results.

April 22, 2021

TO: Jesse O. Gorsuch  
Alliance of Western Energy Consumers'

FROM: Jaki Ferchland  
Manager, Revenue Requirement

**PORTLAND GENERAL ELECTRIC  
UM 2152  
PGE Response to AWEC Data Request No. 006  
Dated April 8, 2021**

**Request:**

Please refer to the 2019 Depreciation Study, Part VII, VIII, and IX.

- a. Who maintains the source code for the programs that generated these tables?
- b. What programming languages were used for the programs that generated these tables?
- c. Please identify how these programs store data and results.
- d. Please identify all computer files generated or modified when producing this depreciation study. For each file, describe what the file contains, how the information is stored and structured, and what programs are capable of reading the file. Please include any interim or temporary files.
- e. If the depreciation report is produced over multiple work sessions, please explain how work is preserved across work sessions.

**Response:**

- a. The programs used to generate the tables in the Depreciation Study were created and are maintained by Gannett Fleming (GF).
- b. The depreciation software developed and owned by GF was programmed using Microsoft C#.
- c. The data used in GF's depreciation software and the results of its calculations are stored within the software.
- d. Output files generated for the Depreciation Study include the results presented in Parts VII (Service Life Statistics), VIII (Net Salvage Statistics), and IX (Depreciation Calculations) of the Depreciation Report as well as an Annual Statistics report provided as Attachment 006-A to this response. PGE has provided the output reports in their native format as imported from the GF depreciation software in our response to AWEC Data Request No. 001,

Attachment 001-A. All output files are in the Microsoft Word format which is the native format for output files produced from the software. These are most easily read in Microsoft Word and can be converted outside of the GF software to other programs within the Microsoft suite, such as Excel.

- e. The input data, which is in Microsoft Excel as well as any calculations performed within the program, are saved within the software between work sessions.