

ICNU Data Request 26.49

Please refer to GND-5T, page 22, lines 8-11. Please refer to Mr. Duvall's initial testimony in OPUC Docket No. UE 207, Exhibit PPL/103 Duvall/13. Does the Company agree that in that testimony, Mr. Duvall proposed to include incremental start up O&M expenses in the test year, and that in that particular instance they increased costs.

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While Mr. Duvall did initially propose to include incremental O&M expenses in the test year in Oregon Docket UE 207, these expenses were removed prior to the final update. In that particular instance they increased costs.

PREPARER: Hui Shu

SPONSOR: Gregory N. Duvall