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Please refer to GND-5T, page 56, line 9-10 ("Moreover, ICNU provides no explanation of its adjustment or evidence to support it.") Does Mr. Duvall dispute the fact that in Oregon Docket No. UE 207 Mr. Duvall proposed an identical adjustment in his direct testimony which increased cost and which used the identical method as used by Mr. Falkenberg in this case?

Response to ICNU Data Request 27.21

No.

PREPARER: Hui Shu

SPONSOR: Gregory N. Duvall