1		C. REBUTTAL TO TESTIMONY OF ROBERT DODRILL
2	Q.	Please turn now to the testimony of Commission
3		staff witness Dodrill. Do you have any responses to
4		his testimony?
5	Α.	Yes. I have responses to several of the exceptions
6		and disclosures in the audit report he is
7		sponsoring as Exhibit (RFD-1).
8		
9	Q.	Did PCUC file a formal response to the staff audit?
10	Α.	Yes. The company's response to the audit is
11		contained in Exhibit (FS-12).
12		
13	Q.	In Audit Exception No.1, summarized on page 2 of
14		his testimony, Mr. Dodrill proposes to reduce the
15		cost of 81.576 acres of land purchased for the RIB
16		site and an additional 4.601 acres for the buffer
17		strip adjacent to the RIB site. Do you agree with
18		his adjustment?
19	A.	No. His adjustment is based on two erroneous
20		premises. The first premise is that someone other
21		than PCUC first devoted the land to utility
22		service. His second premise is that the independent
23		appraisal upon which the purchase cost of 'the land

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is based is incorrect. I am not in a position to

argue the merits of the appraisal. Neither I nor