

1    **NP-IC-1        Please indicate whether Ms. Lee is a professional engineer.**

2    RESPONSE: As stated on page 1 of Ms. Lee's testimony, she has a degree in mathematics  
3                    and over 30 years of experience in the area of regulatory depreciation. She is  
4                    not a professional engineer but, in the natural course of business, has gained an  
5                    understanding of engineering and accounting as they relate to depreciation.

6