1 Q. Please list any difference in the basis of functional classification between schedule 2.2 (A, B, C, D & E) and schedule 2.3 (A, B, C, D & E) of Exhibit RDG- 1. For each of these differences, please provide the justification.

Within each system, the functional classification of plant average original cost (Schedules 2.2 A, B, C, D, and E) and the functional classification of average net book value (Schedules 2.3 A, B, C, D and E) are the same.