1   Q.   Please list any difference in the basis of functional classification between

2   schedule 2.2 (A, B, C, D & E) and schedule 2.5 (A, B, C, D & E) of Exhibit

3   RDG- 1. For each of these differences, please provide the justification.

4

5

6   A.   Within each system, the functional classification of plant average original cost

7   (Schedules 2.2 A, B, C, D, and E) and the functional classification of

8   depreciation (Schedules 2.5 A, B, C, D and E) are the same.