

1 **Q. [ELG] – For each account or subaccount, please identify the number of years into**
2 **the future that the ELG calculation procedure has assumed plant will last for**
3 **calculating the resulting ELG depreciation rate for each account or subaccount.**
4 **Further, provide the underlying support for such response.**
5

6 A. The number of years into the future that plant will last is based on the age of the property
7 and the estimated survivor curve. The survivor curve estimates for each account can be
8 found on pages III-4 through III-14 of the Depreciation Study and are shown graphically
9 in Appendix B of the Study. These are the same survivor curves that are used for the
10 ALG calculations provided in the response to Request for Information CA-NP-003.
11 Thus, both the ELG and ALG calculation procedures assume plant will last the same
12 number of years into the future. Attachment A presents the maximum life for each of the
13 22 Iowa curve types.

**Summary of the 22 Iowa Curve Types
Showing Maximum Life**

Summary of the 22 Iowa curve types showing the maximum life.
Maximum Life is expressed as a percent of average life.

Modal Index	Modal Location			
	L	S	R	0
0	408	200	-	-
1	315	200	201	200
2	281	198	186	309
3	238	192	169	386
4	215	174	153	440
5	192	155	137	-
6	-	138	-	-