

1 **Q. [Data] – Regarding the statement in the Gannett Fleming study at page I-3 that the**
2 **service life and salvage estimates were based on judgment, which incorporate**
3 **various factors, please provide the following:**
4

5 **a. A listing of those accounts where available historical data review was the**
6 **primary basis for the proposed life or salvage value;**
7

8 **b. A listing of those accounts where a review of policies and outlook with**
9 **management was the primary basis for life or salvage values;**
10

11 **c. A listing of those accounts where the general knowledge of the electric utility**
12 **industry was the primary basis for the selection of life or salvage values;**
13

14 **d. A listing of accounts where comparison of service life and salvage estimates**
15 **from other studies of other electric utilities was the primary basis for the**
16 **selection of life or salvage values; and**
17

18 **e. A listing of accounts where the Company is not able to discern what the**
19 **primary basis for the proposed life or salvage values was.**
20

21 **A.** Please refer to *Volume 3, Expert Evidence and Studies, Tab 3*, pages II-24 and II-
22 25 for a listing of accounts in which the information external to the historical data
23 review led to no significant departure from the indicated survivor curves from the
24 statistical analysis.
25

26 Please refer to *Volume 3, Expert Evidence and Studies, Tab 3*, page II-32 for a
27 listing of accounts in which the historical net salvage analysis was representative
28 of expectations for future net salvage.
29

30 For all other accounts, the life and/or net salvage estimates were based on
31 informed judgment that incorporated the factors listed at *Volume 3, Expert*
32 *Evidence and Studies, Tab 3*, page I-3. For a further discussion of the estimates
33 for each account, please refer to the response to Request for Information CA-NP-
34 084 Attachment A.