

- 1 **Q. [Fully Accrued] – Please identify each account or subaccount that became fully**
2 **accrued since the end of the test year in the last rate case. Specifically identify the**
3 **depreciation related treatment that transpired once the account or subaccount**
4 **became fully accrued. Further, provide the plant balance corresponding to each**
5 **such account, by month, beginning with the first month each such account or**
6 **subaccount became fully accrued. Also, provide the depreciation rate applied to**
7 **each account or subaccount prior to and immediately after the account or**
8 **subaccount became fully accrued. The information should be provided both in hard**
9 **copy and on electronic medium in Excel readable format.**
10
11 **A. There were no accounts that became fully accrued since the end of the test year in the last**
12 **rate case.**