

1 **Q. [Data] – For each change in average service or dispersion curve between the prior**
2 **depreciation study and the current depreciation study, provide a detailed narrative**
3 **explaining what changed between the two studies that resulted in modification to**
4 **either the average service life or dispersion curve. Finally, provide all workpapers,**
5 **assumptions, considerations, and material reviewed and relied upon in sufficient**
6 **detail to permit verification of the information provided.**

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8 A. The historical database used for the life analysis for the 2010 Depreciation Study includes
9 an additional 4 years of property accounting data since the prior study. Additionally, the
10 study has obtained additional information from more recent site visits and management
11 meetings.

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13 Please refer to Attachment A of the response to Request for Information CA-NP-084 for
14 a discussion of the life estimates for each account. Please refer to the responses to
15 Requests for Information CA-NP-039 and CA-NP-088 for site visit and management
16 meeting notes.