

1 **Q. [Life span] – To the extent the Company has previously relied upon longer life spans**  
2 **for its generating facilities or buildings than reflected in the current depreciation**  
3 **study, please provide all support and justification for the change in life spans in**  
4 **those instances where the Company now proposes a shorter life span than has**  
5 **previously been recognized by the Company. The explanation for a shorter life span**  
6 **should include all workpapers, assumptions, considerations, and material reviewed**  
7 **and/or relied upon in sufficient detail to permit verification of the reasonableness of**  
8 **the Company’s response.**  
9

10 A. The current depreciation study has not introduced any change in life span for buildings  
11 and structures associated with the Company’s generating facilities.  
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13 The life span for buildings and structures at the Company’s hydro generating facilities  
14 has remained at 75 years since the original Gannet Fleming study undertaken in 1995.  
15 This would include depreciation studies completed for the years 1995, 2000 and 2005, as  
16 well as the 2010 study included with this Application.  
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18 The life span used in the 2010 depreciation study for buildings and structures associated  
19 with the Company’s other generating facilities is 60 years. The same 60 year life span  
20 was used in the 2005 depreciation study filed with the Company’s 2008 General Rate  
21 Application.