

- 1   **Q.    [Account 362.1 and 361.2] – Please provide a detailed narrative along with all**  
2       **support and justification including documentation associated with the proposed**  
3       **48R1.5 life-curve combination for Distribution accounts 362.1 and 362.2 – Wood**  
4       **Poles. Further, explain why no actuarial analysis is presented in the Gannett**  
5       **Fleming depreciation study in support of the proposed average service life.**  
6  
7   **A.    Please refer to response to Request for Information CA-NP-084, Attachment A for a**  
8       discussion of the selection of the survivor curve estimate for this account. The actuarial  
9       analysis is presented on in *Volume 3, Expert Evidence and Studies, Tab 3, Depreciation*  
10      *Study*, page A-59 through A-61.