

1 **Q. [Account 361] – Please explain the recording of cost of removal in the years 2003**
2 **through 2009 for Account 361.2 and 361.40 – Distribution Underground Cables as**
3 **set forth on page B-14 of the Gannett Fleming study given that the last retirement**
4 **reported was in the year 2002.**

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6 A. The Company has reviewed the recording of regular retirements and cost of removal in
7 the years 2003 through 2009 for Account 361.2 – Distribution Underground Cables as set
8 forth on page B-14 of the Gannett Fleming study. During those years the Company
9 recorded regular retirements of underground cables against the Account 361 depreciable
10 groups.

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12 The Company has identified the quantity of new cable used in both underground and
13 aerial cable replacement projects. The amount of new cable installed on a cable
14 replacement project would reasonably approximate the quantity of old cable being
15 removed. Based upon this, the Company was reasonably able to estimate the amount of
16 underground cable removed during the 2003 through 2009 period.

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18 Please refer to response to Request for Information CA-NP-070 for additional
19 information.