

1 **Q. [Life] – Regarding the statement on the bottom of page 16 of Mr. Wiedmayer’s**
2 **rebuttal testimony that he used a combination of mathematical and visual curve**
3 **matching to fit Iowa Survivor curves, please provide where in the depreciation**
4 **study or responses to information requests the actual mathematical matchings and**
5 **the weighting applied to mathematical versus visual curve-fitting are identified and**
6 **presented for each account and the weighting applied to mathematical versus visual**
7 **curve-fitting.**

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9 A. Gannett Fleming’s depreciation software has the capability to perform both mathematical
10 and visual curve fittings for each individual curve. Both are considered in selecting the
11 most reasonable service life estimate, but there is no quantifiable weighting between the
12 two.

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14 The life estimates and the information supporting these estimates have been provided in
15 the Depreciation Study, as well as in the responses to Requests for Information.