Q. [Life] – Regarding the statement on page 19 of Mr. Wiedmayer's rebuttal testimony that there is an accepted rule of thumb regarding excluding data points where the level of exposures become insufficient or in cases where data points prior to the 1% threshold should not be considered, please provide each instance for the accounts at issue in rebuttal in this case that Gannett Fleming did not rely on the accepted rule of thumb, and all support and justification for each exception.

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A. The charts set forth in *Volume 3, Expert Evidence and Studies, Depreciation Study: Gannett Fleming Inc., Appendix A – Service Life Statistics*, provide the data points Mr.

Wiedmayer considered to be most representative for each account. However, this does not mean that Mr. Wiedmayer necessarily gave equal consideration to each data point.

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See response to Request for Information CA-NP-646.