1 Q. [Life] – Regarding the statement on page 19 of Mr. Wiedmayer's rebuttal testimony 2 that there is an accepted rule of thumb regarding excluding data points where the 3 level of exposures become insufficient or in cases where data points prior to the 1% 4 threshold should not be considered, please provide the criteria relied upon in order 5 not to consider data points prior to the 1% threshold, along with a clear 6 identification of each instance for the accounts at issue in rebuttal where such 7 information was not considered, along with all support and justification, including 8 all analyses performed to substantiate such exclusions.

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A. As discussed in the response to Request for Information CA-NP-645, the charts set forth in Volume 3, Expert Evidence and Studies, Depreciation Study: Gannett Fleming Inc. provide the data points considered to be most representative for each account, although these points may not have been given equal consideration in the analysis.

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For Accounts 361.12 and 365.1, the points presented are the same as those meeting the 1% threshold. For Accounts 355.1, 355.2, 362.1 and 362.2 the points presented are the same as those meeting the 1% threshold as well as the next data point beyond this threshold.

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- 20 The only account at issue in rebuttal for which points meeting the 1% threshold were not considered is Account 361.2. For this account, points beyond age 38.5 were not 21 22 considered due to the fact that there have been almost no retirements beyond this age. 23 There are zero retirements for each age from age 38.5 through age 52.5 with the 24 exception of age 40.5, which only has \$1,097 in retirements. The experience of almost no retirements for later ages is not considered to be indicative of future life expectations.
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