Q. [Accounts 355.1 and 355.2] – As it relates to certain statements made in Mr. Wiedmayer's rebuttal testimony on pages 19 through 23 or in Appendix B pages 2 through 6, as it applies to Accounts 355.1 and 355.2 – Transmission Poles and Fixtures, please provide a detailed narrative, along with the step-by-step process identifying each item of input and the weighting given to each item of input that was utilized by Gannett Fleming for each additional item of information that Gannett Fleming claims it had already taken into account in proposing its 47R2 life-curve combination, as referenced on page 4 of Appendix B. The information should clearly demonstrate how each separate item of information along with the weighting given to each item resulted in the "proper weight" being given to the information claimed to already have been taken into account in the final proposal. The response should further clearly demonstrate why the same information will not also justify a 51-year average service life.

15 A. The justification for use of the 47-R2 life-curve is provided in (i) the 2010 Depreciation
16 Study, page 11-26; (ii) the Rebuttal Expert Evidence, pages 19 through 23, and Appendix
17 B, pages 2 through 6; (iii) Attachment A to the response to Request for Information
18 CA-NP-084, page 13; and (iv) Attachment A to the response to Request for Information
19 CA-NP-088 (notes on management meeting June 18, 2010).

A specific comparison of the 47-R2 life-curve and 51-S0.5 life-curve can be found at pages 19 through 23 of the *Rebuttal Expert Evidence*.

24 The evidence referred to supports the use of a 47-R2 life-curve.