

1 **Q. [Account 361.2 – Underground Cables] – As it relates to the rebuttal discussion for**
2 **Account 361.2 – Underground Cables as set forth on pages 14 through 19 of**
3 **Appendix B, please provide specific identification of the “information available” as**
4 **referenced on page 19 of Appendix B, which provides support for the claim that the**
5 **Company’s proposed 45-year average service life is a much more reasonable**
6 **estimate. For each item of available information, provide all corresponding**
7 **documents that support such decision.**

8
9 **A.** Please refer to pages 14 through 19 of Appendix B of the Expert Rebuttal Evidence, the
10 Depreciation Study, as well as the responses to Requests for Information CA-NP-084,
11 CA-NP-088 and CA-NP-670.