

- 1 **Q. [Account 362.1 and 362.2 – Wood Poles & Fixtures] – As it relates to the rebuttal**
2 **evidence set forth on pages 19 through 23 of Appendix B relating to Accounts 362.1**
3 **and 362.2 – Wood Poles & Fixtures, please provide a detailed narrative identifying**
4 **specifically how the Company took the accounting record change between 2004 and**
5 **2009 into effect in establishing average service life estimates other than the**
6 **statement that it “appears to be related in part” to the issue as referenced on page**
7 **15 of the Company’s response to CA-NP-084.**
8
9 **A. See response to Request for Information CA-NP-672.**