

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 explanation**  
4 **along with all support of how the Company arrived at its claim on page 21 of**  
5 **Appendix B that the change in observed life tables between the analysis ending in**  
6 **2009 and the analysis ending in 2003 “was due to the pole database used to price**  
7 **retirements” when the identifiable substantiation provided by the Company in**  
8 **discovery in response to CA-NP-084 was that “this appears to be reflected in part in**  
9 **the accounting change referenced above.” The response should provide all**  
10 **documents, analyses, assumptions, and other meaningful or significant information**  
11 **that demonstrates that the accounting change was in fact the cause of the change in**  
12 **life characteristics and not due to other factors. Further, identify specifically the**  
13 **time period when any analysis provided in his response was developed (i.e., before**  
14 **the Company filed or after Mr. Pous’ testimony).**

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16 **A.** See response to Request for Information CA-NP-672. The information presented in this  
17 response was analyzed and considered as a part of the 2010 Depreciation Study, prior to  
18 the Company’s filing of the Application. The information presented has also already  
19 been provided in the responses to multiple Requests for Information, including the  
20 responses to Requests for Information CA-NP-014, CA-NP-034, CA-NP-057,  
21 CA-NP-079, CA-NP-084 and CA-NP-546.