1 Q.   Re: Data: Please provide the following as it relates to the reliance on judgment and

2   experience in determining the final selection of life or net salvage parameters:

3   (a) The specific role that judgment and experience played for each account where

4   that was the main or significant reason for the selected values. Further,

5   provide in sufficient detail so as to clearly identify the role played by judgment

6   in establishment of the final value for each account;

7   (b) The specific role that judgment and experience played in all other accounts in

8   sufficient detail to clearly identify the role played in establishment of the final

9   value;

10   (c) A detailed narrative identifying and explaining each item of significant or

11   meaningful judgment and experience relied on by account and/or sub-account

12   in the establishment of life and net salvage values.

13   (d) All underlying documentation and support that verifies the reasonableness of

14   the claimed role of judgment and experience as it influenced the final selection

15   for each account (e.g., as shown on the attachments, utilities, x, y, and z have

16   the same type of accounting procedures and composition of poles as does the

17   Company. Each of these companies exhibited net salvage levels similar to those

18   proposed for the Company. Therefore, the average net salvage level of the

19   other companies was used for the Company. Attached are copies of

20   depreciation surveys indicating amounts for 40 different companies with similar

21   plant. The average of these companies was used).

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24 A.   (a) Through (d)

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26   Please refer to the response to CA-NLH-19.