

1 Q. Re: Reserve: Please provide the detailed theoretical reserve calculations for each  
2 account and/or sub-account. The information should be provided both in hard copy  
3 and on electronic media in Excel readable format.

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6 A. Please refer to the detailed depreciation calculations as provided by account in  
7 Section V of the Gannett Fleming report. The detailed depreciation rate  
8 calculations leading to the tables provided in Section V of the Gannett Fleming  
9 report were undertaken in a legacy version of the Gannett Fleming programs. The  
10 tables are output from the programs in hard-coded report format and cannot be  
11 opened with MS Excel. As such, an Excel version of the life tables are not available.