

1 Q. Re: Account F01: Please fully explain and justify the selection of a 10L2 life-curve
2 combination for Account F01 - Fall Arrest Equipment. The response should
3 specifically address the curve fit set forth on page IV-66 of Exhibit 1 and why a
4 longer life is not appropriate. The response should also present the specific steps
5 and corresponding information and documents relied on to arrive at the proposed
6 life-curve combination.

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9 A. As indicated in the observed life table provided on page IV-65, there have been no
10 retirements related to this account. Additionally, as shown on page V-32 of the
11 Gannett Fleming report, all investment in this account has occurred since 2005. As
12 such the retirement rate analysis was not relied upon in the development of an
13 average service life estimate. The life estimate was based entirely on Gannett
14 Fleming's understanding of the plant in this account and on the assumption that
15 safety equipment of this type is normally replaced within a 10 year cycle.