

1 Q. [Account R13 - Roads] - Please explain and justify why the reference to 40-year
2 average service lives for roads and trails under the heading of Transmission Plant as
3 set forth on page III-6 of the Gannett Fleming study are considered peer
4 comparable values when the vast majority of the investment in Account R13 -
5 Roads appear to be associated with production facilities.

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8 A. All road and trails within the Hydro system are included in this account. As such it is
9 appropriate to consider the life estimates from all functional groups in the peer
10 analysis. Gannett Fleming notes that the average service life considerations
11 applicable to roads generally are more focused on the location and service of the
12 road than on the function of the plant to which the road is leading.