

1 Q. [Account R13 -Roads] - Please identify the life estimate for roads reflected in  
2 Gannett Fleming studies in North America during the past 10 years. For each such  
3 estimate, identify the utility and the date of the study as well as the corresponding  
4 account pertaining to the investment at issue.

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7 A. Please refer to CA-NLH-156 Attachments 1 and 2. Attachment 1 is a summary of  
8 average service life parameters for U.S. based electric utilities where depreciation  
9 studies were conducted by Gannett Fleming (with FERC 336 for roads related to  
10 Hydro Generation and FERC 359 for roads related to Electric Transmission).  
11 Attachment 2 provides a summary of average service life parameters by account  
12 structure for Canadian based electric utilities (in which "Roads, Railways and  
13 Bridges" related to Hydro facilities and "Road and Trails" related to Transmission  
14 facilities are specifically identified). In providing these attachments, Gannett  
15 Fleming is identifying the companies for which the statistics were developed.  
16 However, as not all of the studies are in the public domain, Gannett Fleming cannot  
17 identify the specific companies for which the specific statistics apply. As such, the  
18 companies for which the studies have been performed are listed separately from  
19 the actual identification of service life estimates. Other than for the utilities as  
20 listed in Schedule 2 of the Gannett Fleming report, Mr. Kennedy did not have any  
21 additional information regarding the utilities at the time the Hydro study was  
22 completed. Furthermore, Mr. Kennedy does not have any additional information  
23 regarding the utilities listed in CA-NLH-156 Attachment 1. The depreciation studies  
24 completed on behalf of the U.S. based utilities were completed in the firm's three  
25 American based offices by other Gannett Fleming analysts.