Page 1 of 1

1	Q.	[Account R15 - Runner] - Please state whether Hydro believes that a 37L5 life-curve
2		combination is not also a reasonable representation of actuarial results for the
3		investment in Account R15 - Runner. To the extent Hydro believes the 37L5 life-
4		curve combination is not reasonable, provide all support and justification for such
5		position including all meaningful and significant factors.
6		
7		
8	A.	As shown in CA-NLH-207 Attachment 1, the Iowa 33-R5 provides a better fit to the
9		retirement experience as compared to the Iowa 37-L5. As such, Gannett Fleming

10

believes that the Iowa 33-R5 provides a superior fit to the retirement experience.

CA-NLH-207 Attachment 1
Page 1 of 1
Depreciation Methodology Study and Asset Service Lives

