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1	Q.	With reference to Account B06 - Buildings - Metal [pages IV-16 and 17, Exhibit 1],
2		please explain in detail the basis for selecting a 45-R3 life/curve combination for
3		this account. Please explain how the selection is a good fit with the account data.
4		
5		

Please refer to the response to CA-NLH-19.

A.