

1 Q. With reference to Account B06 - Buildings - Metal [page V-8, Exhibit 1], each of the  
2 vintages 1967 - 1978 show no future book accruals, no remaining life, and no  
3 remaining life accruals. However, these vintages indicate dollars still in service.  
4 Please explain the logic supporting that plant investments continuing to provide  
5 service to the public have no remaining life.

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8 A. Please refer to the response to CA-NLH-56 (b). The calculations provided in Part V  
9 of the Gannett Fleming report indicate no future book accruals, no remaining life  
10 and no remaining life accruals for certain install years based on the fact that the  
11 installed year is beyond the maximum life of the IOWA curve. However, in some  
12 circumstances the plant may still be in service, with original cost not yet retired and  
13 therefore is shown on the schedules.