Date Filed: August 21, 2026

Witness: Ned W. Allis
Request from: Office of Consumer Counsel

Question:

(Accrual Amount – Column 10 Calc) Referring to Exhibit CLP Depreciation-4, page 1. FERC Account 363.32, Distribution Plant "COMMUNICATION EQUIPMENT - MICROWAVE". How did the Company calculate an Accrual amount of 98,066 in column 10?

Response:

Please refer to pages IX-7 and IX-8 of the Depreciation Study provided at Exhibit CLP-DEPRECIATION-3, at pages 208-209. The $98,066 annual accrual amount is the sum of the annual accruals for each vintage shown in Column 7. The annual accruals for each vintage are equal to the future book accruals in Column 5 divided by the composite remaining life in Column 6. The Future Accruals are equal to the original cost less net salvage less book accumulated depreciation for each vintage.