Date Filed: August 06, 2026

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

Question:

(IOWA Curve-ACCT 363.32) Referring to Exhibit CLP-Depreciation-3, pages 80-81. How did the Company determine an IOWA 25-S2 curve is appropriate curve if FERC Account 363.32 Communication Equipment – Microwave had no retirements?

Response:

The assets currently included in Account 363.32, Communication Equipment – Microwave, were previously recorded in Account 397.73, Communication Equipment – Microwave and were transferred to a new account as the result of the direction provided by FERC in FERC Order 898 functionalizing computer hardware, software, and communication equipment previously recorded in General Plant Accounts. The recommended 25-S2 survivor curve is the same as currently approved for Account 397.73. The estimate for Account 363.32 incorporates this current estimate, the life analysis for Account 397.73 (refer to OCC-086, Attachment 1), as well as Company plans to replace older microwave system assets with new microwave system assets.