Date Filed: August 06, 2026

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

Question:

(IOWA Curve-ACCTs 370.47 and 370.48) Referring to Exhibit CLP-Depreciation-3, pages 124. Why did the Company include two different FERC Accounts on one IOWA Curve?

Response:

It is not uncommon for assets considered to have similar life characteristics to be studied together in a Depreciation Study. Therefore, the assets reflected in Accounts 370.47, Meter Equipment, and the assets reflected in Account 370.48, Meters, (aside from the Bridge Meters) were studied together to develop the 20-S0 Iowa Survivor Curve presented on page VII-70 of Exhibit CLP-DEPRECIATION-3. In the case referenced in the question, the Bridge Meters recorded in Account 370.48, Meters, were studied separately as the life characteristic associated with these assets is expected to be different. The 15-S2 Iowa Survivor Curve presented on page VII-74 of Exhibit CLP-DEPRECIATION-3 represents the life characteristic expected for the Bridge Meters recorded in Account 370.48, Meters (Bridge Meters).