Date Filed: August 19, 2026

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

**Question:**

(IOWA Curve-ACCT 370.50) Referring to Exhibit CLP-Depreciation-3, pages 130-131. How did the Company determine an IOWA 10-S3 curve is appropriate curve if FERC Account 370.50 Electric Vehicle Charging Station had no retirements.

**Response:**

For accounts for which there is limited retirement activity, other factors are given more consideration than the statistical analysis. The estimate for Electric Vehicle charging stations is based on an understanding of the assets, Company expectations, recommendations from manufacturers and the estimates for similar property for other utilities. The physical and operating characteristics of electric vehicle charging stations, as well as the potential for obsolescence, support a 10-year average service life.