Date Filed: August 19, 2026

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

Question:

(IOWA Curve-ACCT 371.00) Referring to Exhibit CLP-Depreciation-3, page 132. What is FERC Account 371.00 "Installations on Customers' Premises" and provide examples of the assets?

Response:

FERC Account 371.00 is used to record the cost of Company-owned equipment installed at customer or municipal locations to provide specific electric service, primarily outdoor and street lighting service. Examples of assets recorded in this account include streetlight and floodlight luminaires, poles, conductors, transformers and other associated lighting equipment.