Date Filed: August 21, 2026

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

Question:

(Life Span Method) Referring to Exhibit CLP-Depreciation-3, page 124 and Exhibit CLP Depreciation-4, page 2. Why did the Company use the life span method instead of an IOWA curve?

Response:

The assets reflected in the analysis presented on page VII-70 of Exhibit CLP-DEPRECIATION-3 include an interim retirement component that incorporates the 20-S0 Iowa Survivor Curve. However, as the Company transitions to smarter meter technology, these assets are expected to be retired by the end of the year 2030 consistent with the probable retirement date of 12-2030 as presented in Exhibit CLP-DEPRECIATION-4. For this reason, the life span method using this date is most appropriate for the assets in this account.