

- Q.1. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.
- A.1. The depreciation methods utilized in calculating annual and accrued depreciation are discussed in the section titled, "Methods Used in the Study," beginning on page II-2 of Exhibit JJS 2.