

1 Q. **Depreciation**

2 Account I03 is noted as “insulators” in some locations (e.g., Exhibit 11 page 25 of  
3 628) and “instrumentation” in others (e.g., Exhibit 11 page 187 of 628). Please  
4 confirm which type of assets are included in this account.

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7 A. The appropriate unit of property for insulators is account I03. Please refer to Exhibit  
8 11, 2016 Depreciation Study – Revision 2, filed with the Board on October 16, 2017,  
9 which has been updated to reflect this amendment.