

1 Q. **Depreciation**

2 Exhibit 11, page 26 of 628. Please provide the sum of squares for Account I03 based
3 on the 35-L3 Iowa curve as proposed and based on a 38-L3 curve as an alternative.

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6 A. This response has been provided by Concentric Advisors (Concentric).

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8 Concentric uses a Residual Measure (RM) which is the square root of the sum of the
9 square differences. The RM is 5.17 for the recommended Iowa 35-L3, compared to
10 a RM of 6.03 for the Iowa 38-L3, indicating a better mathematical fit to Concentric's
11 recommended 35-L3.