

1 **Q: Has Grant Thornton reviewed and confirmed the "whole life accrual rate" ELG rate**
2 **shown on the right hand side of the Tables at pdf page 580-587 of 1247 of Volume II**
3 **Revision 4 (the Exhibit 11 depreciation study)?**
4
5 **A:** Grant Thornton has not confirmed or recalculated the ‘whole life accrual rate’ ELG rate
6 shown on the right side of the Tables at pdf page 580-587 of 1247 of Volume II Revision
7 4 (the Exhibit 11 depreciation report). On page 38 line 18 of our report we note that
8 “assessing the reasonability of useful lives and depreciation rates was beyond the scope of
9 our report”. We tested a sample of assets for both the 2018 and 2019 test years to agree
10 that the accrual rates included in Table 1A and Table 1B included in Part IV, Results of the
11 Study, were used to calculate depreciation for the applicable assets tested. The various
12 inputs into the calculations of rates, identified in the Table 1A and Table 1B included in
13 Part IV, Results of the Study, have been traced to Part VI, Depreciation Calculations, of
14 the study.