

1 **Q. Is there an accounting convention that explicitly recommends that, even after years**
2 **of use of “beginning of year” depreciation, businesses should switch to “mid-year”?**
3 **If so, cite the references.**
4

5 A. As noted in the Company’s response to Request for Information CA-582, there is a
6 preponderance of accounting and depreciation literature that refers to the mid-year
7 convention. The switch to the mid-year convention is supported by numerous accounting
8 and depreciation publications and is consistent with the accounting practices used by
9 other electric utilities.