

LOUISVILLE GAS & ELECTRIC AND KENTUCKY UTILITIES

PROPOSED DEPRECIATION PARAMETERS FOR OTHER UTILITIES

<u>COMPANY</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>LIFE SPAN (YEARS)</u>	<u>INTERIM LIFE ESTIMATE</u>	<u>NET SALVAGE</u>	<u>RATE</u>
COMPANY 1	341	STRUCTURES AND IMPROVEMENTS	25	50-S2.5	(1)	4.25
	344	GENERATORS	25	25-S2.5	(2)	4.49
	345	ACCESSORY ELECTRIC EQUIPMENT	25	40-R2.5	0	4.36
COMPANY 2	344	GENERATORS	NONE	20-S2.5	0	5.12
COMPANY 3	341	STRUCTURES AND IMPROVEMENTS	25	50-S2.5	(1)	3.01
	344	GENERATORS	25	25-S2.5	(2)	4.20
	345	ACCESSORY ELECTRIC EQUIPMENT	25	40-R2.5	0	3.20
COMPANY 4	341	STRUCTURES AND IMPROVEMENTS	25	50-R3	0	4.69
	344	GENERATORS	25	30-S2.5	0	4.85
	345	ACCESSORY ELECTRIC EQUIPMENT	25	40-R2.5	0	4.69
COMPANY 5	341	STRUCTURES AND IMPROVEMENTS	30	SQUARE	0	3.33
	343	PRIME MOVERS	30	SQUARE	0	3.33
	345	ACCESSORY ELECTRIC EQUIPMENT	30	SQUARE	0	3.33
	346	MISCELLANEOUS PLANT EQUIPMENT	30	SQUARE	0	3.33
COMPANY 6	341	STRUCTURES AND IMPROVEMENTS	20	40-S3	(5)	5.26
	344	GENERATORS	20	30-S1.5	(5)	5.52
	345	ACCESSORY ELECTRIC EQUIPMENT	20	45-R2.5	(5)	5.38
	346	MISCELLANEOUS PLANT EQUIPMENT	20	35-R2.5	0	5.19
COMPANY 7	341	STRUCTURES AND IMPROVEMENTS	20	60-S2.5	(15)	5.15
	344	GENERATORS	20	60-S2.5	(15)	4.91
COMPANY 8	344	GENERATORS	20	45-R2	0	4.82
COMPANY 9	344	GENERATORS	NONE	15-L2	0	6.90
COMPANY 10	346	MISCELLANEOUS POWER PLANT EQUIPMENT	NONE	25-R2.5	0	3.82
COMPANY 11	341	STRUCTURES AND IMPROVEMENTS	25	40-S3	0	4.04
	344	GENERATORS	25	30-S2.5	(5)	4.47
	345	ACCESSORY ELECTRIC EQUIPMENT	25	45-S2.5	0	4.05
	346	MISCELLANEOUS POWER PLANT EQUIPMENT	25	35-R2.5	0	4.26
COMPANY 12	341	STRUCTURES AND IMPROVEMENTS	25	SQUARE	0	4.01
	344	GENERATORS	25	SQUARE	0	4.02
	345	ACCESSORY ELECTRIC EQUIPMENT - INVERTERS	25	10-S2.5	0	12.04
	345	ACCESSORY ELECTRIC EQUIPMENT	25	SQUARE	0	4.01
	346	MISCELLANEOUS POWER PLANT EQUIPMENT	25	SQUARE	0	4.06
COMPANY 13	344	GENERATORS	20	SQUARE	0	4.44
COMPANY 14	344	GENERATORS - SUNWAY 1	25	25-S2.5	(2)	5.20
	344	GENERATORS - SUNWAY 2	20	25-S2.5	(2)	5.73
	344	GENERATORS - SUNWAY 3	20	25-S2.5	(2)	5.62

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COMPANY	ACCOUNT	DESCRIPTION	LIFE SPAN (YEARS)	INTERIM LIFE ESTIMATE	NET SALVAGE	RATE
COMPANY 15	346	MISCELLANEOUS POWER PLANT EQUIPMENT	25	SQUARE	0	3.89
COMPANY 16	341	STRUCTURES AND IMPROVEMENTS	20	45-R2.5	(5)	5.44
	344	GENERATORS	20	60-S1.5	(10)	5.65
	345	ACCESSORY ELECTRIC EQUIPMENT	20	40-S2	(10)	5.68
	346	MISCELLANEOUS POWER PLANT EQUIPMENT	20	38-R1	0	5.31
COMPANY 17	344	GENERATORS	30	SQUARE	0	4.06
	345	ACCESSORY ELECTRIC EQUIPMENT	30	SQUARE	0	4.15
	346	MISCELLANEOUS POWER PLANT EQUIPMENT	30	SQUARE	0	3.66
	344	GENERATORS	30	SQUARE	0	3.35
	345	ACCESSORY ELECTRIC EQUIPMENT	30	SQUARE	0	3.36
	346	MISCELLANEOUS POWER PLANT EQUIPMENT	30	SQUARE	0	3.33
COMPANY 18	341	STRUCTURES AND IMPROVEMENTS				
	343	PRIME MOVERS	30	SQUARE	0	3.30
	345	ACCESSORY ELECTRIC EQUIPMENT	30	SQUARE	0	3.30
			30	SQUARE	0	3.30
COMPANY 19	344	GENERATORS	25	SQUARE	0	4.00
	345	ACCESSORY ELECTRIC EQUIPMENT	25	SQUARE	0	4.00

COMPANY LIST

OKLAHOMA GAS AND ELECTRIC	PUBLIC SERVICE OF NEW MEXICO
FLORIDA POWER AND LIGHT	PACIFICORP
PACIFIC GAS AND ELECTRIC	TAMPA ELECTRIC COMPANY
WISCONSIN POWER & LIGHT	DOMINION VIRGINIA POWWER
AMEREN MISSOURI	KCP&L
GREEN MOUNTAIN POWER	SAN DIEGO GAS & ELECTRIC COMPANY
NEVADA POWER COMPANY	SOUTH CAROLINA ELECTRIC AND GAS
PORTLAND GENERAL ELECTRIC	GREATER MISSOURI OPERATIONS
MADISON GAS & ELECTRIC	EL PASO ELECTRIC
SIERRA PACIFIC POWER COMPANY	

NOTE: COMPANIES ARE NOT SHOWN WITH THEIR STUDIES TO MAINTAIN CONFIDENTIALITY ON PENDING ISSUES OR AS REQUIRED BY THE ENGAGEMENT.