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Associate General Counsel

**VIA OVERNIGHT DELIVERY**

December 2, 2013

Mr. Jeff Derouen  
Public Service Commission  
Commonwealth of Kentucky  
211 Sower Boulevard  
Frankfort, Kentucky 40602-0615

**RECEIVED**

DEC 11 2013

PUBLIC SERVICE  
COMMISSION

Re: In the Matter of Application of the Union Light, Heat and Power Company d/b/a Duke Energy Kentucky for an Adjustment of Electric Rates, Case No. 2006-00172.

Dear Mr. Derouen:

Enclosed for filing in the post-case correspondence, please find Duke Energy Kentucky, Inc.'s (Duke Energy Kentucky or the Company) Depreciation Study and Summary (collectively the Study) prepared for informational purposes and submitted in accordance with the Commission's December 21, 2006, Order approving the unanimous Settlement Agreement in the above-referenced case.<sup>1</sup> Paragraph five (5) of the Settlement Agreement states in relevant part:

... Duke Energy Kentucky shall conduct a new depreciation study for its electric plan and shall file the new study with the Commission by the earlier of the filing of an application for new retail electric base rates increase or January 1, 2014. Such new study shall be an information filing to assess the reasonableness of Duke Energy Kentucky's depreciation rates and will not impact Duke Energy Kentucky's retail electric base rates, unless submitted by Duke Energy Kentucky with the filing of an application for new retail electric base rates, and approved by the Commission.<sup>2</sup>

In satisfaction of the aforementioned commitment to conduct this Study, Duke Energy Kentucky respectfully submits this filing for informational purposes and is not seeking to modify its rates for accounting purposes. Since the resolution of Case No. 2006-00172, Duke Energy Kentucky has not requested to adjust its base electric rates. Among the reasons for not filing a base rate case during that time is the fact that the Company agreed to a "stay out" as part of the resolution of the merger of Duke Energy Corp and Progress Energy LLC in Case No. 2011-00124.

<sup>1</sup> Appendix B to an Order of the Kentucky Public Service Commission in Case No. 2006-00172, (October 26, 2006);  
*See also*, Order at pg. 4.

<sup>2</sup> *Id.*

Mr. Jeff Derouen  
December 10, 2013  
Page 2 of 2

Please file-stamp the extra copy of this letter and return to me in the enclosed return-addressed envelope. If you have any questions regarding the depreciation study, please feel free to contact me at (513) 287-4320.

Sincerely,

A handwritten signature in black ink, appearing to read 'Rocco O. D'Ascenzo', with a long horizontal line extending to the right.

Rocco O. D'Ascenzo

Enclosures

cc: Dennis Howard (w/enclosures)  
Jennifer Hans (w/enclosures)  
Michael L. Kurtz (w/enclosures)

**DUKE ENERGY KENTUCKY**

Cincinnati, Ohio

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DEC 11 2013

**PUBLIC SERVICE  
COMMISSION**

**DEPRECIATION STUDY**

**CALCULATED ANNUAL DEPRECIATION ACCRUALS**

**RELATED TO ELECTRIC AND COMMON PLANT**

**AS OF MARCH 31, 2013**

**GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION**

**Harrisburg, Pennsylvania**



**Gannett Fleming**

*Excellence Delivered As Promised*

November 1, 2013

Duke Energy Kentucky  
139 East Fourth Street  
Cincinnati, OH 45201-0960

ii

Attention Mr. Daniel J. Reilly  
Director of FE&G Accounting - US Asset Accounting

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric and common plant of Duke Energy Kentucky as of March 31, 2013. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS  
Sr. Vice President  
Valuation and Rate Division

JJS:krm

057016.000

Gannett Fleming, Inc.  
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PART III. RESULTS OF STUDY, cont.

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**PART I. INTRODUCTION**

**DUKE ENERGY KENTUCKY**  
**DEPRECIATION STUDY**  
**CALCULATED ANNUAL DEPRECIATION ACCRUALS**  
**RELATED TO ELECTRIC AND COMMON PLANT**  
**AS OF MARCH 31, 2013**

**PART I. INTRODUCTION**

**SCOPE**

This report presents the results of the depreciation study prepared for the Duke Energy Kentucky (“Company”) as applied to electric and common plant in service as of March 31, 2013. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric and common plant in service.

The service life estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2012; the net salvage analyses of historical plant retirements data recorded through 2012; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

**PLAN OF REPORT**

Part I includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis; tabular results of the historical net salvage analyses; and detailed tabulations of the calculated remaining lives and annual accruals.



## **BASIS OF STUDY**

### **Depreciation**

For most accounts, the annual depreciation was calculated by the straight line method using the equal life group procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

### **Survivor Curve Estimates**

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the probable future. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through year end 2012 from the Company's plant accounting records. Such data included plant additions, retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

#### Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the equal life group depreciation procedure. The continuation of amortization accounting for certain accounts is recommended because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented on page II-34 of the report.

II-1

**PART II. METHODS USED IN  
THE ESTIMATION OF DEPRECIATION**

## PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

### DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, requirements of public authorities, and, in the case of natural gas companies, the exhaustion of natural resources.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

## SERVICE LIFE AND NET SALVAGE ESTIMATION

### Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

### Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

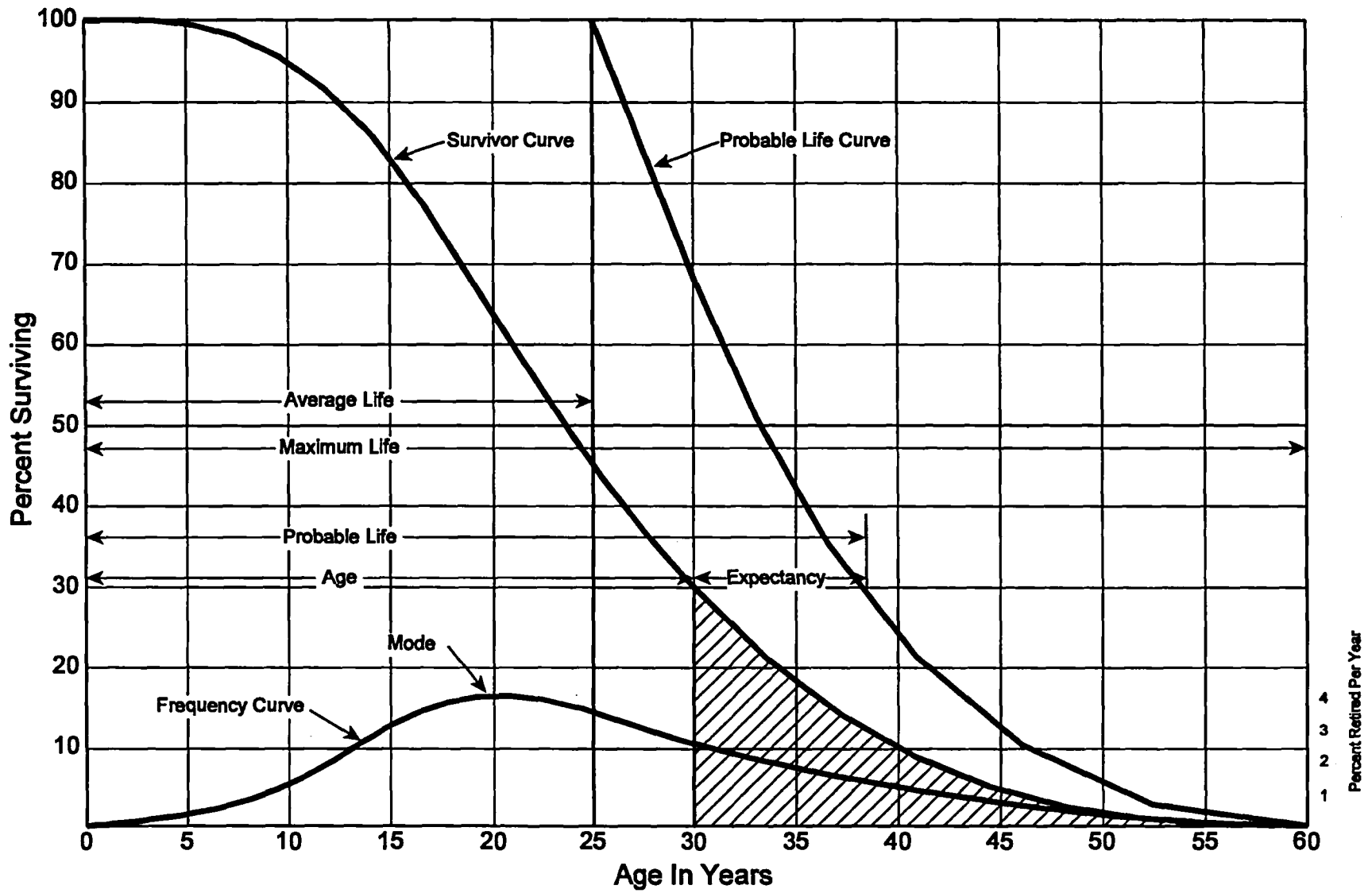


Figure 1. A Typical Survivor Curve and Derived Curves

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.<sup>1</sup> These type curves have also been presented in subsequent Experiment Station

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<sup>1</sup>Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

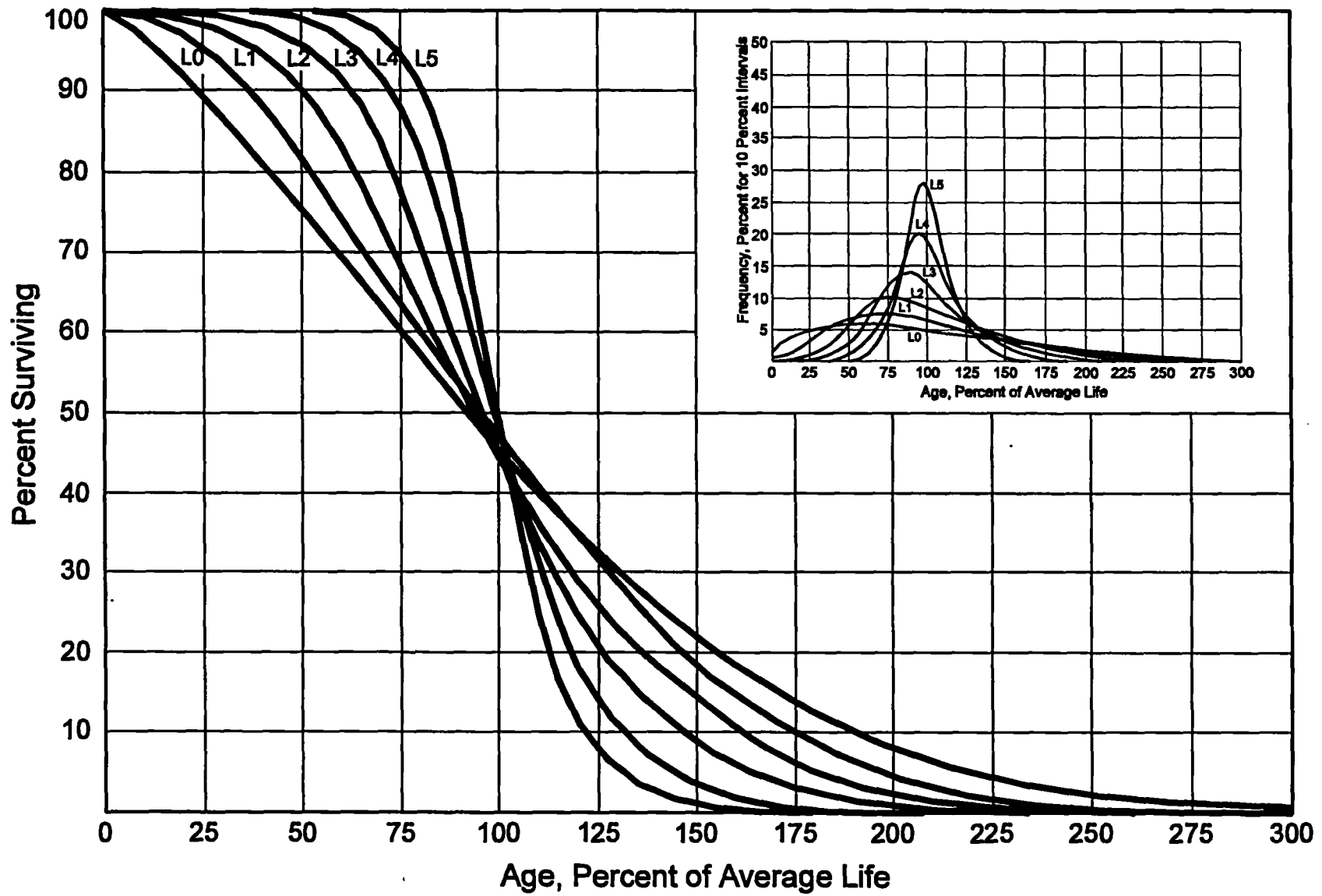


Figure 2. Left Modal or "L" Iowa Type Survivor Curves



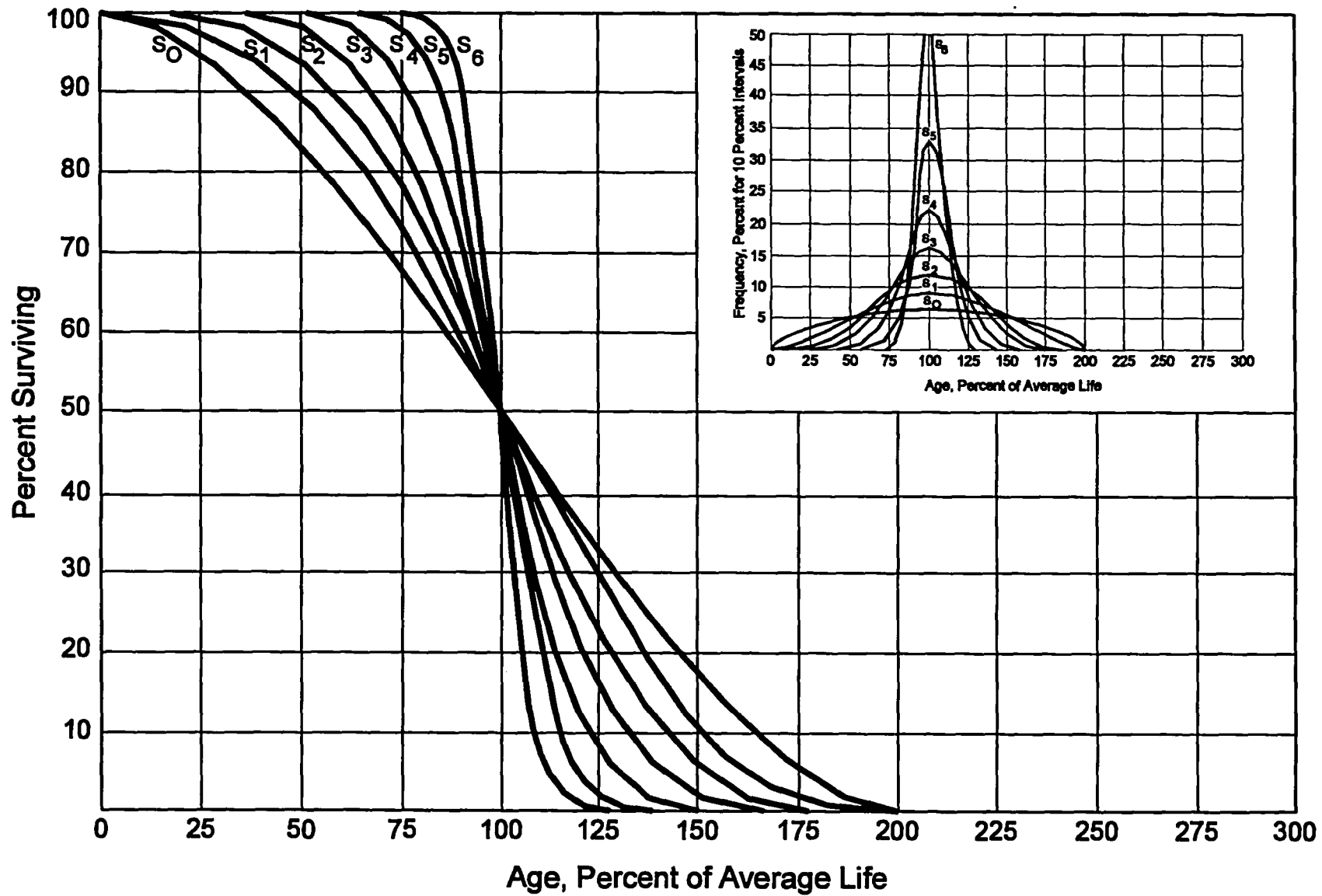


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

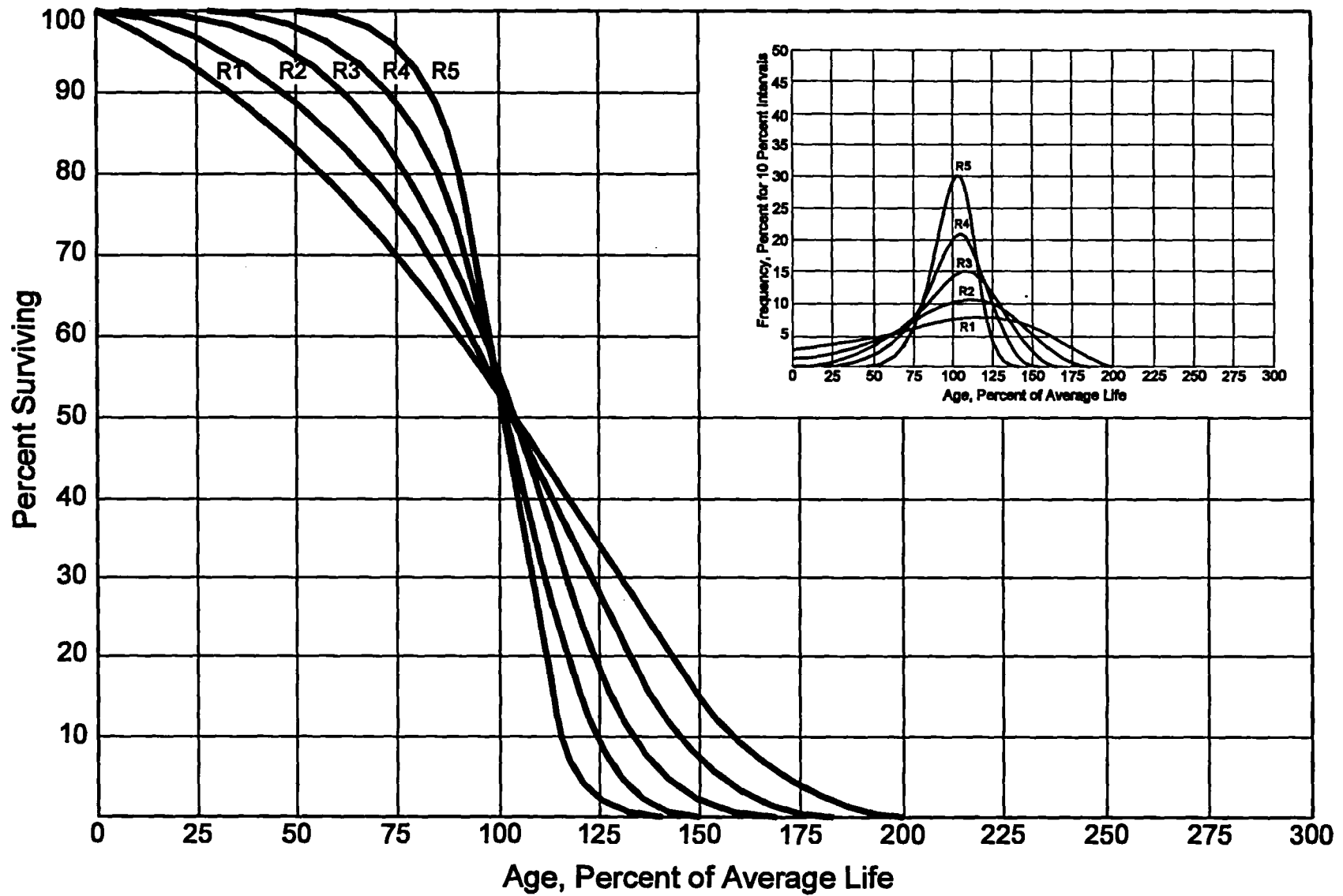


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

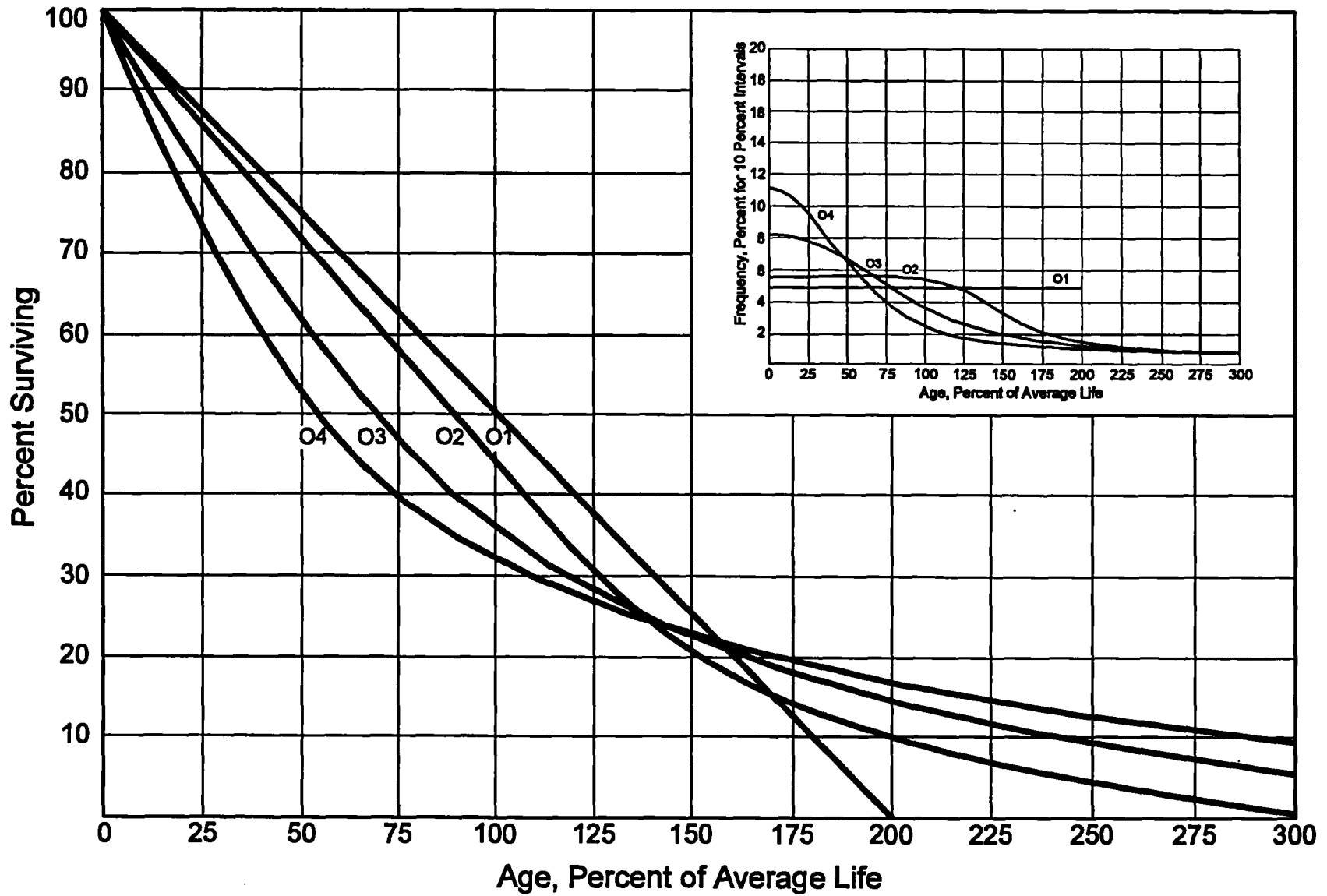


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."<sup>2</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis<sup>3</sup> presenting his development of the fourth family consisting of the four O type survivor curves.

#### Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"<sup>4</sup> "Engineering Valuation and Depreciation,"<sup>5</sup> and "Depreciation Systems."<sup>6</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the

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<sup>2</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>3</sup>Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

<sup>4</sup>Winfrey, Robley, Supra Note 1.

<sup>5</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

<sup>6</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2003-2012 during which there were placements during the years 1998-2012. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1998 were retired in 2003. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age

**SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2003-2012  
SUMMARIZED BY AGE INTERVAL**

Experience Band 2003-2012

Placement Band 1998-2012

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	<u>2003</u> (2)	<u>2004</u> (3)	<u>2005</u> (4)	<u>2006</u> (5)	<u>2007</u> (6)	<u>2008</u> (7)	<u>2009</u> (8)	<u>2010</u> (9)	<u>2011</u> (10)	<u>2012</u> (11)		
1998	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1999	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2000	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2001	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2002	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2003	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2004		5	11	12	13	14	15	16	18	20	113	7½-8½
2005			6	12	13	15	16	17	19	19	124	6½-7½
2006				6	13	15	16	17	19	19	131	5½-6½
2007					7	14	16	17	19	20	143	4½-5½
2008						8	18	20	22	23	146	3½-4½
2009							9	20	22	25	150	2½-3½
2010								11	23	25	151	1½-2½
2011									11	24	153	½-1½
2012										13	80	0-½
<b>Total</b>	<u>53</u>	<u>68</u>	<u>86</u>	<u>106</u>	<u>128</u>	<u>157</u>	<u>196</u>	<u>231</u>	<u>273</u>	<u>308</u>	<u>1,606</u>	

**SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2003-2012  
SUMMARIZED BY AGE INTERVAL**

Experience Band 2003-2012

Placement Band 1998-2012

Year Placed	<u>Acquisitions, Transfers and Sales, Thousands of Dollars</u>										Total During Age Interval	Age Interval
	<u>During Year</u>											
(1)	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	(12)	(13)
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1998	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	13½-14½
1999	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2000	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2001	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	10½-11½
2002	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	9½-10½
2003	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2004	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2005	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2006	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	5½-6½
2007	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	4½-5½
2008	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	3½-4½
2009	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2010	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	1½-2½
2011	-	-	-	-	-	-	-	-	-	-	-	½-1½
2012	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>(30)</u>	<u>22</u>	<u>(102)</u>	<u>(50)</u>	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses denote Credit amount.

interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the staircase line drawn on the schedule beginning with the 2003 retirements of 1998 installations and ending with the 2012 retirements of the 2007 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-15.

The surviving plant at the beginning of each year from 2003 through 2012 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the



**SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
JANUARY 1 OF EACH YEAR 2003-2012  
SUMMARIZED BY AGE INTERVAL**

Experience Band 2003-2012

Placement Band 1998-2012

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	<u>2003</u> (2)	<u>2004</u> (3)	<u>2005</u> (4)	<u>2006</u> (5)	<u>2007</u> (6)	<u>2008</u> (7)	<u>2009</u> (8)	<u>2010</u> (9)	<u>2011</u> (10)	<u>2012</u> (11)		
1998	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1999	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2000	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2001	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2002	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2003	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2004		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2005			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2006				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2007					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2008						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2009							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2010								960 <sup>a</sup>	949	926	5,719	1½-2½
2011									1,080 <sup>a</sup>	1,069	6,579	½-1½
2012										1,220 <sup>a</sup>	7,490	0-½
<b>Total</b>	<b><u>1,975</u></b>	<b><u>2,382</u></b>	<b><u>2,824</u></b>	<b><u>3,318</u></b>	<b><u>3,872</u></b>	<b><u>4,494</u></b>	<b><u>5,247</u></b>	<b><u>6,017</u></b>	<b><u>6,852</u></b>	<b><u>7,799</u></b>	<b><u>44,780</u></b>	

<sup>a</sup> Additions during the year.

following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2008 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

For the entire experience band 2003-2012, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Schedule 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the

**SCHEDULE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD**

Experience Band 2003-2012

Placement Band 1998-2012

(Exposure and Retirement Amounts are in Thousands of Dollars)

<u>Age at Beginning of Interval</u> (1)	<u>Exposures at Beginning of Age Interval</u> (2)	<u>Retirements During Age Interval</u> (3)	<u>Retirement Ratio</u> (4)	<u>Survivor Ratio</u> (5)	<u>Percent Surviving at Beginning of Age Interval</u> (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
<b>Total</b>	<b><u>44,780</u></b>	<b><u>1,606</u></b>			

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Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

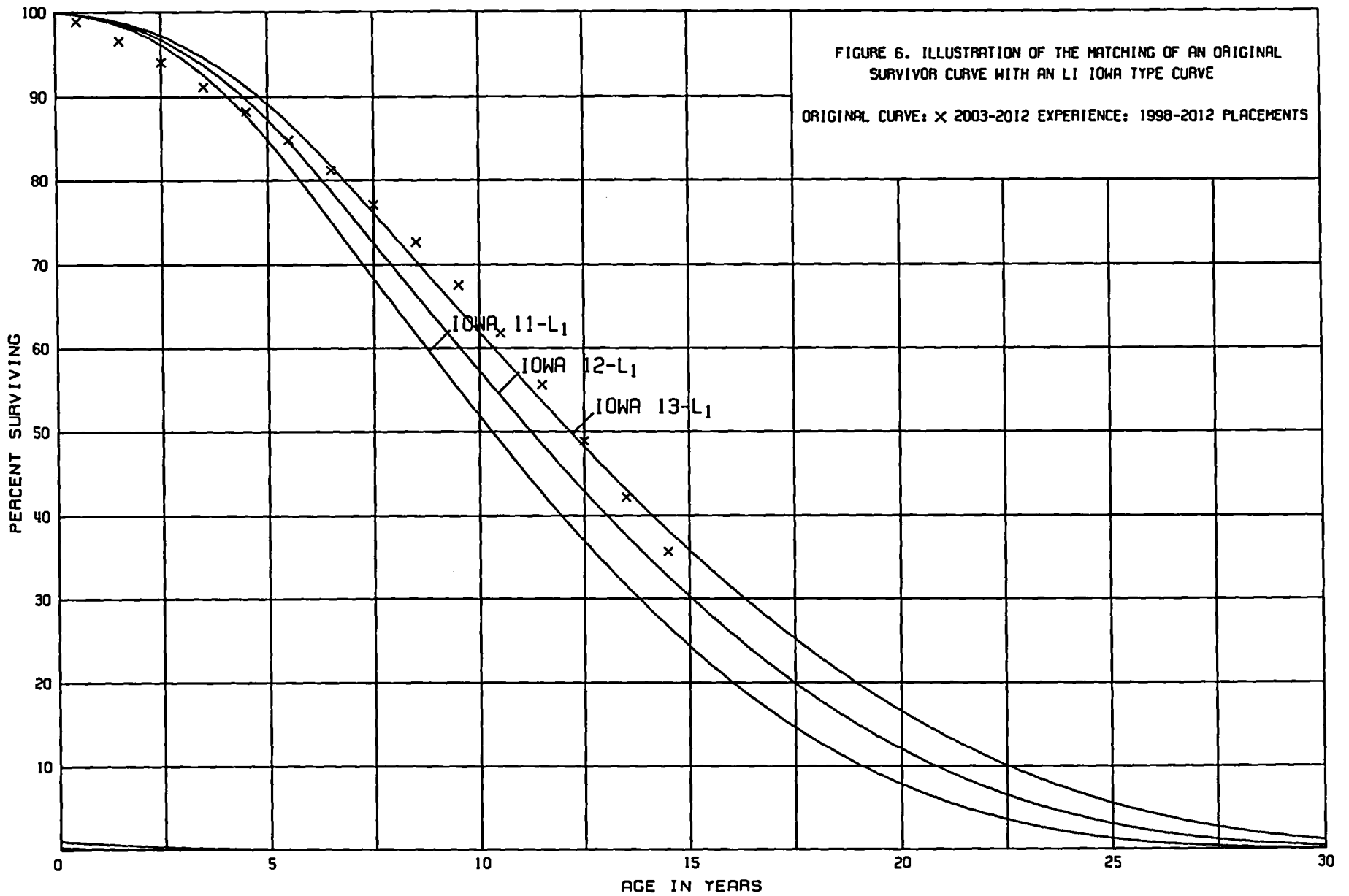
The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to

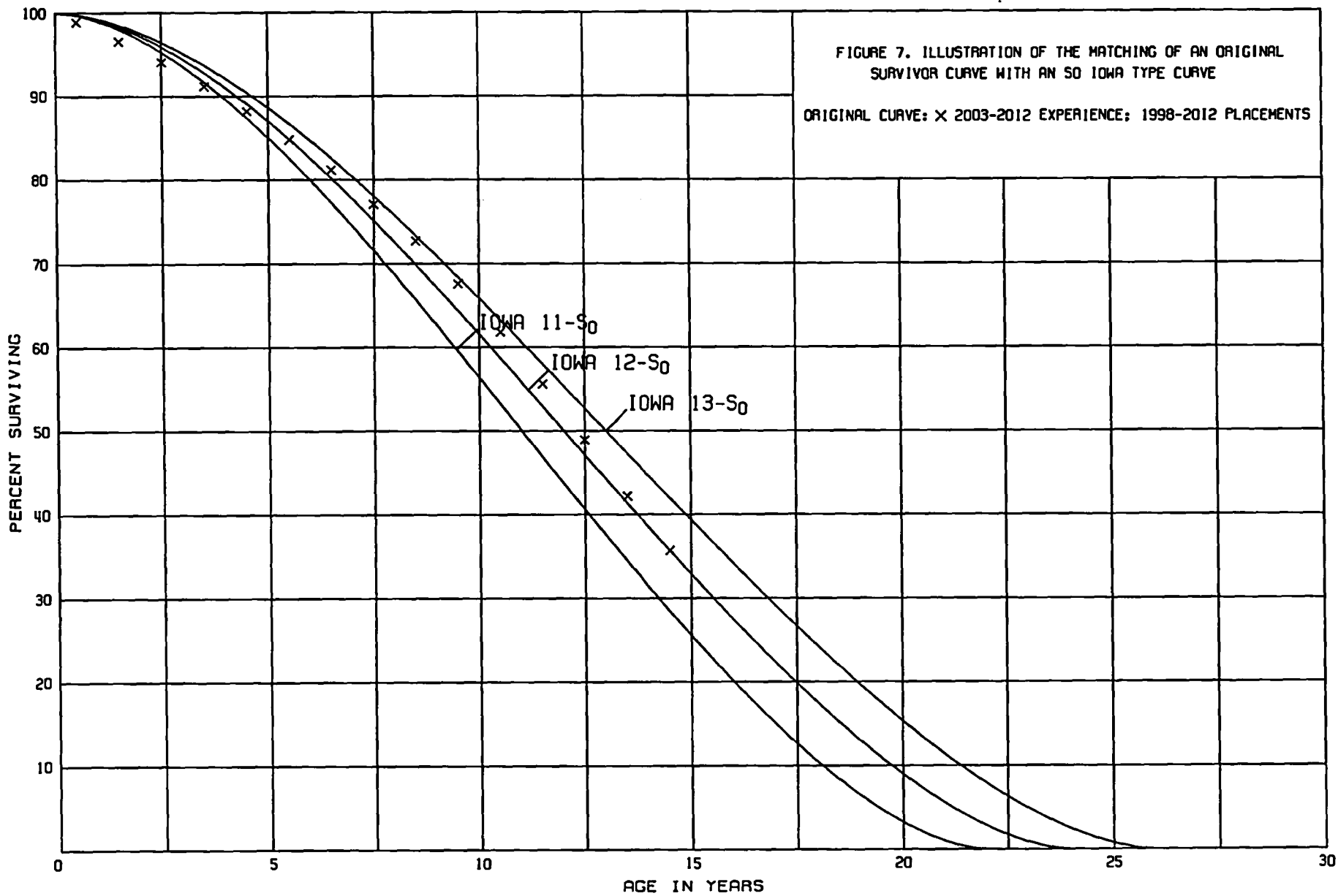
determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

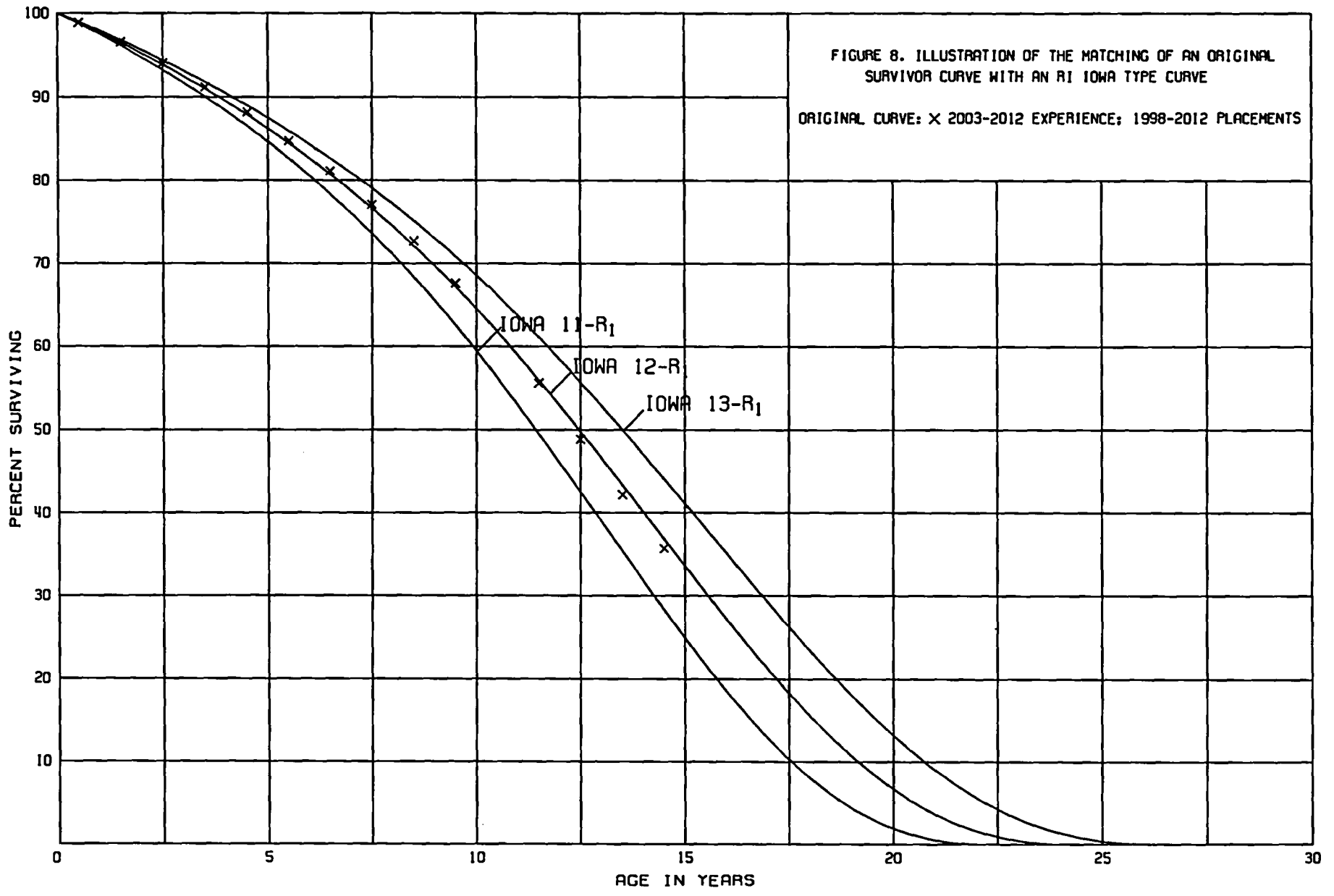
#### Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

For 22 of the 48 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 56 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page III-8.









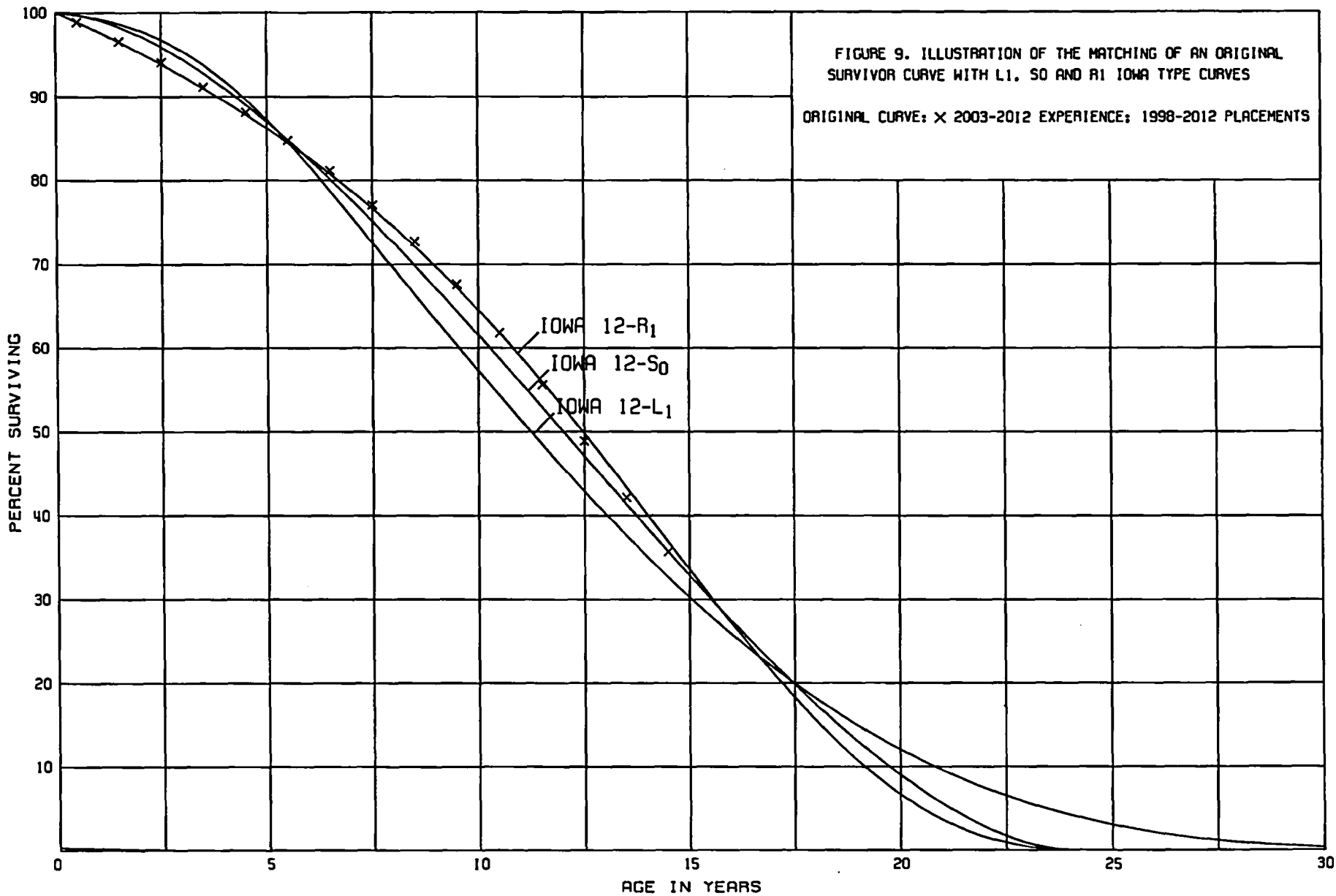


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L<sub>1</sub>, S<sub>0</sub> AND R<sub>1</sub> IOWA TYPE CURVES  
ORIGINAL CURVE: X 2003-2012 EXPERIENCE; 1998-2012 PLACEMENTS

**COMMON PLANT**

1900 Structures and Improvements

**STEAM PRODUCTION PLANT**

3110 Structures and Improvements

3120 Boiler Plant Equipment

3150 Accessory Electric Equipment

**TRANSMISSION PLANT**

3530 Station Equipment

3532 Station Equipment - Major

3550 Poles and Fixtures

3560 Overhead Conductors and Devices

**DISTRIBUTION PLANT**

3620 Station Equipment

3622 Station Equipment - Major

3640 Poles, Towers and Fixtures

3650 Overhead Conductors and Devices

3670 Underground Conductors and Devices

3680 Line Transformers

3682 Line Transformers - Customer

3692 Services - Overhead

3700 Meters

3701 Meters Leased

3731 Street Lighting - Overhead

3732 Street Lighting - Boulevard

3733 Street Lighting - Customer Poles

**GENERAL PLANT**

3960 Power Operated Equipment

Account 3640, Poles, Towers and Fixtures and Account 3680, Line Transformers, are used to illustrate the manner in which the study was conducted for the groups in the preceding list. Account 3640 represents 4 percent, and Account 3680 represents 4 percent, of the total depreciable plant. Aged plant accounting data have been compiled for the years 1956 through 2012. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1956-2012 and 1973-2012. The Iowa 50-R0.5 is an excellent fit of the original survivor curve. The 50-year service life is at the upper end of the typical service life range of 40 to 50 years for poles. The 50-year life reflects the Company's continued practices of steady retirements for all vintages. The previous estimate was the Iowa 44-R0.5.

The survivor curve estimate for Account 3680, Line Transformers, is the 40-R1 and is based on the statistical indication for the period 1956 through 2012. The 40-R1 is an excellent fit of the significant portion of the original survivor curve as set forth on page III-122 consistent with management outlook for a continuation of historical experience, and within the typical service life range of 35 to 45 years for line transformers.

The life span estimates for major structures in Account 1900, Structures and Improvements, and most assets in Accounts 3110 through 3460, which represent 66 percent of depreciable plant, were based on the type construction, attained age, observed features and conditions at the time of the field visits, life span estimates of other electric utilities for similar units and the plans of management.

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

#### Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2012. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

## Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1990 through 2012 contributed significantly toward the net salvage estimates for 18 plant accounts, representing 29 percent of the depreciable plant, as follows:

### TRANSMISSION PLANT

3530	Station Equipment
3532	Station Equipment - Major
3550	Poles and Fixtures
3560	Overhead Conductors and Devices

### DISTRIBUTION PLANT

3620	Station Equipment
3622	Station Equipment - Major
3640	Poles, Towers and Fixtures
3650	Overhead Conductors and Devices
3680	Line Transformers
3682	Line Transformers - Customer
3692	Services - Overhead
3700	Meters
3701	Meters - Leased
3731	Street Lighting - Overhead
3732	Street Lighting - Boulevard
3733	Street Lighting - Customer Poles

### GENERAL PLANT

3921	Transportation Equipment - Trailers
------	-------------------------------------

Account 3650, Overhead Conductors and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1990 through 2012 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1990-1992 through 2010-2012 periods were computed to smooth the annual amounts.

Cost of removal was high during the early 1990s and in the years 1997, 2003, 2005 and 2010. The high removal cost in the early 1990s related to practices during that time. The high removal in 2003 and 2005 related to location of the assets. The high cost of removal in 2010 related to the high labor needed to remove assets due to the events of the flood. Cost of removal for the most recent five years averaged 51 percent.

Gross salvage has diminished drastically since 1999. The most recent five-year average of 0 percent gross salvage reflects recent trends of minimal salvage value for conductor.

The net salvage percent based on the overall period 1990 through 2012 is 38 percent negative net salvage. The range of estimates made by other electric companies for overhead conductor is negative 20 to negative 50 percent. The net salvage estimate for overhead conductor is negative 30 percent, is within the range of estimates for other electric companies, reflects the overall experience for negative net salvage but does not consider the unusually high costs in 2010.

The net salvage estimates for steam production accounts were based on the decommissioning cost study performed by Sargent and Lundy. The net salvage percents for the remaining accounts were based on judgment incorporating estimates of previous studies of this and other electric utilities.

## CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}\right) (1 - \text{Net Salvage, Percent}).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

### Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10}\right) = \$400.$$

### Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Average Service Life Procedure. In the average service life procedure, the rate of annual depreciation is based on the average service life of the group, and this rate is applied to the surviving balances of the group's cost. The accrued depreciation is based on the average service life of the group and the average remaining life of each vintage within the group derived from the area under the survivor curve between the attained age of the vintage and the maximum age.

A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the excess cost recouped subsequent to average life. The recovery of cost is complete at the end of the life cycle,

but the distribution of capital cost to annual expense does not match the consumption of service value of plant.

Equal Life Group Procedure. In the equal life group procedure, also known as the unit summation procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life unit.

This procedure eliminates the need to base annual depreciation expense on average lives, inasmuch as each group has a single life. The full cost of short-lived items is accrued during their lives, leaving no deferral of accruals required to be added to the annual cost associated with long-lived items. The depreciation expense for the property group is the summation of the depreciation expense based on the service life of each equal life group.

The table on the following page presents an illustration of calculation of equal life group depreciation using the Iowa 15-L2 survivor curve, net salvage of 0 percent and a December 31, 2012 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2. These are the ages at which the first and last retirement of each group occur, and the group's equal life, shown in column 3, is the midpoint of the interval. For purposes of the calculation, the computer is programmed to divide each vintage into equal life groups arranged so that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals for a twelve-month period centered on the date of calculation.



DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:  
 CALCULATION DATE... 12-31-2012  
 SURVIVOR CURVE.... 15-L2

AGE INTERVAL		LIFE	RETIREMENTS	GROUP	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END		DURING	ANNUAL					
(1)	(2)	(3)	INTERVAL	ACCURAL	(6)	(7)	(8)	(9)	(10)
				(5)=(4)/(3)					
0.000	1.000	0.500	0.03467	0.03467000000	2012	8.42308894619	99.990669	0.0842	0.0421
1.000	2.000	1.500	0.21848	0.14565333333	2011	8.31559227952	99.856089	0.0833	0.1250
2.000	3.000	2.500	0.53754	0.21501600000	2010	8.13525761286	99.478078	0.0818	0.2045
3.000	4.000	3.500	0.94970	0.27134285714	2009	7.89207818429	98.734458	0.0799	0.2797
4.000	5.000	4.500	1.41050	0.31344444444	2008	7.59968453350	97.554356	0.0779	0.3506
5.000	6.000	5.500	1.99255	0.36228181818	2007	7.26182140219	95.852834	0.0758	0.4169
6.000	7.000	6.500	2.90955	0.44762307692	2006	6.85686895464	93.401785	0.0734	0.4771
7.000	8.000	7.500	4.03440	0.53792000000	2005	6.36409741618	89.929811	0.0708	0.5310
8.000	9.000	8.500	5.13148	0.60370352941	2004	5.79328565147	85.346871	0.0679	0.5772
9.000	10.000	9.500	6.01202	0.63284421053	2003	5.17501178150	79.775119	0.0649	0.6166
10.000	11.000	10.500	6.56334	0.62508000000	2002	4.54604967624	73.487439	0.0619	0.6500
11.000	12.000	11.500	6.78419	0.58992956522	2001	3.93854489363	66.813675	0.0589	0.6774
12.000	13.000	12.500	6.71330	0.53706400000	2000	3.37504811102	60.064928	0.0562	0.7025
13.000	14.000	13.500	6.42597	0.47599777778	1999	2.86851722213	53.495294	0.0536	0.7236
14.000	15.000	14.500	6.00546	0.41416965517	1998	2.42343350565	47.279581	0.0513	0.7439
15.000	16.000	15.500	5.51421	0.35575548387	1997	2.03847093613	41.519747	0.0491	0.7611
16.000	17.000	16.500	5.01240	0.30378181818	1996	1.70870228511	36.256444	0.0471	0.7772
17.000	18.000	17.500	4.53147	0.25894114286	1995	1.42734080459	31.484507	0.0453	0.7928
18.000	19.000	18.500	4.08187	0.22064162162	1994	1.18754942235	27.177833	0.0437	0.8085
19.000	20.000	19.500	3.67388	0.18840410256	1993	0.98302656026	23.299958	0.0422	0.8229
20.000	21.000	20.500	3.30126	0.16103707317	1992	0.80830597239	19.812390	0.0408	0.8364
21.000	22.000	21.500	2.95275	0.13733720930	1991	0.65911883116	16.685384	0.0395	0.8493
22.000	23.000	22.500	2.62677	0.11674533333	1990	0.53207755984	13.895624	0.0383	0.8618
23.000	24.000	23.500	2.31696	0.09859404255	1989	0.42440787190	11.423760	0.0372	0.8742
24.000	25.000	24.500	2.01805	0.08236938776	1988	0.33392615675	9.256255	0.0361	0.8845
25.000	26.000	25.500	1.73523	0.06804823529	1987	0.25871734522	7.379615	0.0351	0.8951
26.000	27.000	26.500	1.46908	0.05543698113	1986	0.19697473701	5.777460	0.0341	0.9037
27.000	28.000	27.500	1.21995	0.04436181818	1985	0.14707533736	4.432946	0.0332	0.9130
28.000	29.000	28.500	0.99451	0.03489508772	1984	0.10744688441	3.325718	0.0323	0.9206
29.000	30.000	29.500	0.79324	0.02688949153	1983	0.07655459478	2.431842	0.0315	0.9293
30.000	31.000	30.500	0.61588	0.02019278689	1982	0.05301345557	1.727282	0.0307	0.9364
31.000	32.000	31.500	0.46555	0.01477936508	1981	0.03552737959	1.186567	0.0299	0.9419
32.000	33.000	32.500	0.34053	0.01047784615	1980	0.02289877397	0.783525	0.0292	0.9490
33.000	34.000	33.500	0.23884	0.00712955224	1979	0.01409507478	0.493842	0.0285	0.9548
34.000	35.000	34.500	0.16019	0.00464318841	1978	0.00820870445	0.294327	0.0279	0.9626
35.000	36.000	35.500	0.10136	0.00285521127	1977	0.00445950461	0.163550	0.0273	0.9692
36.000	37.000	36.500	0.05929	0.00162438356	1976	0.00221970720	0.083226	0.0267	0.9746
37.000	38.000	37.500	0.03159	0.00084240000	1975	0.00098631542	0.037788	0.0261	0.9788
38.000	39.000	38.500	0.01468	0.00038129870	1974	0.00037446607	0.014652	0.0256	0.9856
39.000	40.000	39.500	0.00554	0.00014025316	1973	0.00011369014	0.004540	0.0250	0.9875
40.000	41.000	40.500	0.00154	0.00003802469	1972	0.00002455121	0.001002	0.0245	0.9923
41.000	42.000	41.500	0.00022	0.00000530120	1971	0.00000288827	0.000122	0.0237	0.9836
42.000	42.150	42.075	0.00001	0.00000023767	1970	0.00000001783	0.000001	0.0178	1.0000
TOTAL			100.00000						

The retirement during the age interval, shown in column 4, is the size of each equal life group, and is derived from the Iowa 15-L2 survivor curve. It is the difference between the percents surviving at the beginning and end of the age interval.

Each equal life group's annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3) and multiplied by the quantity one minus the

net salvage percent with the exception of 2012 installations. For 2012 installations, the group annual accrual is equal to the retirements during the interval multiplied by one minus the net salvage percent.

Columns 6 through 10 show the derivation of the annual factor and accrued factor for each vintage based on the information developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2012, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 8.31559227952 for 2011 equals one-half of 0.14565333333 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

The summation of annual accruals (column 7) for installations during 2012 are calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2012, the first figure in column 7, for vintage 2012, equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 15-L2 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2012.

## REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of March 31, 2013, and based on the straight line remaining life method using the equal life group procedure. For the purpose of calculating the composite remaining life accrual rates as of March 31, 2013, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account as of March 31, 2013. The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum \left( \frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\sum \frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} \quad \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The composite remaining life calculations were made using computer software that utilizes detailed ELG calculations of whole life future accruals and annual accruals in order to

derive the vintage composite remaining lives. The annual accrual rate for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

## CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
1910 Office Furniture and Equipment	20
1911 Electric Data Processing	5
1930 Stores Equipment	20
1940 Tools, Shop and Garage Equipment	25
1950 Laboratory Equipment	20
1970 Communication Equipment	15
1980 Miscellaneous Equipment	15
3910 Office Furniture and Equipment	20

<u>Account</u>		<u>Amortization Period, Years</u>
3940	Tools, Shop and Garage Equipment	25
3970	Communication Equipment	15

For the purpose of calculating annual amortization amounts as of March 31, 2013, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortization (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

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**PART III. RESULTS OF STUDY**

## **PART III. RESULTS OF STUDY**

### **QUALIFICATION OF RESULTS**

The calculated annual depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric and common plant in service as of March 31, 2013. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to March 31, 2013, is reasonable for a period of three to five years.

### **DESCRIPTION OF STATISTICAL SUPPORT**

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

#### DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric and common plant at March 31, 2013, is presented on pages III-4 through III-6 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric and common plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth for each installation year the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.



**DUKE ENERGY KENTUCKY**  
**SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED**  
**ANNUAL DEPRECIATION RATES AS OF MARCH 31, 2013**

ACCOUNT		SURVIVOR	NET	ORIGINAL	BOOK	FUTURE	CALCULATED	COMPOSITE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	
		CURVE	SALVAGE	COST	RESERVE	ACCRUALS	ANNUAL ACCRUAL	REMAINING	
			PERCENT				RATE	LIFE	
<b>COMMON PLANT</b>									
1701	AMI METERS - LEASED	27-S0	0	601,512.93	171,536	429,977	26,740	4.45	16.1
1900	STRUCTURES AND IMPROVEMENTS								
	ERLANGER OPERATIONS CENTER	90-R1	* 0	8,877,877.46	2,596,288	4,281,589	110,956	1.81	38.6
	FLORENCE SERVICE BUILDING	90-R1	* 0	777,961.00	40,529	737,432	32,828	4.22	22.5
	KENTUCKY SERVICE BUILDING - 19TH AND AUGUSTINE	90-R1	* 0	4,187,853.65	1,539,084	2,648,770	111,918	2.67	23.7
	MINOR STRUCTURES	40-R1	(10)	38,210.38	7,473	32,358	1,334	3.68	24.3
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>			<b>11,879,902.49</b>	<b>4,183,374</b>	<b>7,700,149</b>	<b>257,036</b>	<b>2.16</b>	<b>30.0</b>
1910	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	76,465.57	52,862	23,604	3,051	3.99	7.7
1911	ELECTRONIC DATA PROCESSING	5-SQ	0	37,341.74	17,350	19,992	8,063	21.59	2.5
1930	STORES EQUIPMENT	20-SQ	0	5,562.77	5,095	468	374	6.72	1.3
1940	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	180,212.51	116,752	63,461	4,852	2.69	13.1
1950	LABORATORY EQUIPMENT	20-SQ	0	1,150.51	100	1,051	61	5.30	17.2
1970	COMMUNICATION EQUIPMENT	15-SQ	0	7,025,985.80	4,553,566	2,472,420	222,273	3.16	11.1
1980	MISCELLANEOUS EQUIPMENT	15-SQ	0	32,058.61	3,997	28,060	1,984	6.19	14.1
	<b>TOTAL COMMON PLANT</b>			<b>19,840,190.93</b>	<b>9,104,632</b>	<b>10,739,182</b>	<b>524,434</b>	<b>2.64</b>	<b>20.5</b>
<b>STEAM PRODUCTION PLANT</b>									
3110	STRUCTURES AND IMPROVEMENTS								
	MIAMI FORT 6	100-S0.5	* (8)	3,295,295.88	3,131,810	427,110	192,903	5.85	2.2
	EAST BEND	100-S0.5	* (19)	39,579,066.94	23,716,202	23,382,888	907,838	2.29	25.8
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>			<b>42,874,362.82</b>	<b>26,848,012</b>	<b>23,809,998</b>	<b>1,100,741</b>	<b>2.57</b>	<b>21.6</b>
3120	BOILER PLANT								
	MIAMI FORT 6	45-S1	* (15)	46,601,564.27	40,822,626	12,769,173	5,727,769	12.29	2.2
	EAST BEND	45-S1	* (30)	285,213,115.00	166,034,531	204,742,518	10,715,103	3.78	19.1
	<b>TOTAL BOILER PLANT</b>			<b>331,814,679.27</b>	<b>208,857,157</b>	<b>217,511,691</b>	<b>16,442,872</b>	<b>4.96</b>	<b>13.2</b>
3122	BOILER PLANT - RETROFIT PRECIPITATORS								
	MIAMI FORT 6	50-S1.5	* (14)	11,772,653.72	12,052,326	1,388,499	619,057	5.26	2.2
3123	BOILER PLANT - CATALYST								
	EAST BEND	10-S2.5	0	2,230,486.31	2,230,488	0	0	-	-
3125	BOILER PLANT - FLUE GAS SCRUBBER								
	EAST BEND	25-S1.5	* (27)	43,220.45	4,320	50,570	2,729	6.31	18.5
3140	TURBOGENERATOR UNITS								
	MIAMI FORT 6	45-R2	* (13)	11,936,930.16	11,399,354	2,089,377	941,886	7.89	2.2
	EAST BEND	45-R2	* (29)	68,437,788.15	31,808,534	56,476,213	2,877,099	4.20	19.6
	<b>TOTAL TURBOGENERATOR UNITS</b>			<b>80,374,718.31</b>	<b>43,207,888</b>	<b>58,565,590</b>	<b>3,818,985</b>	<b>4.75</b>	<b>15.3</b>

**DUKE ENERGY KENTUCKY**  
**SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED**  
**ANNUAL DEPRECIATION RATES AS OF MARCH 31, 2013**

ACCOUNT		SURVIVOR	NET	ORIGINAL	BOOK	FUTURE	CALCULATED	COMPOSITE		
(1)	CURVE	SALVAGE	COST	RESERVE	ACCRUALS	ANNUAL ACCRUAL	RATE	REMAINING		
(1)	(2)	PERCENT	(4)	(5)	(6)	AMOUNT	(8)=(7)/(4)	LIFE		
		(3)				(7)		(9)=(6)/(7)		
3150	ACCESSORY ELECTRIC EQUIPMENT									
	MIAMI FORT 6	55-R2	*	(6)	4,195,676.31	3,851,971	595,446	268,121	6.39	2.2
	EAST BEND	55-R2	*	(15)	32,124,329.36	13,130,532	23,812,447	1,066,543	3.32	22.3
	TOTAL ACCESSORY ELECTRIC EQUIPMENT				36,320,005.67	16,982,503	24,407,893	1,334,664	3.67	18.3
3160	MISCELLANEOUS POWER PLANT EQUIPMENT									
	MIAMI FORT 6	50-S0	*	(2)	1,085,644.33	285,089	822,266	368,386	33.93	2.2
	EAST BEND	50-S0	*	(5)	11,308,056.20	4,095,246	7,778,213	369,739	3.27	21.0
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				12,393,700.53	4,380,335	8,600,481	736,125	5.96	11.7
	TOTAL STEAM PRODUCTION PLANT				517,823,827.08	312,563,027	334,314,722	24,057,153	4.65	13.9
	OTHER PRODUCTION PLANT									
3401	RIGHTS OF WAY	40-SQ		0	651,684.00	163,433	468,251	24,325	3.73	19.2
3410	STRUCTURES AND IMPROVEMENTS	60-R4	*	(7)	33,813,966.04	21,373,286	14,807,658	795,030	2.35	18.6
3420	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	55-S2.5	*	(3)	15,578,355.60	10,647,050	5,398,656	303,823	1.95	17.8
3440	GENERATORS	60-R2	*	(5)	204,841,033.22	81,286,649	133,796,436	7,531,212	3.68	17.6
3450	ACCESSORY ELECTRIC EQUIPMENT	50-S0.5	*	(1)	19,558,456.54	9,106,917	10,647,124	637,177	3.26	16.7
3460	MISCELLANEOUS POWER PLANT EQUIPMENT	35-S0	*	(1)	5,045,849.39	2,291,333	2,804,975	195,365	3.87	14.4
	TOTAL OTHER PRODUCTION PLANT				279,489,344.79	124,888,668	167,923,100	9,486,932	3.39	17.7
	TRANSMISSION PLANT									
3501	RIGHTS OF WAY	65-R4		0	1,092,199.35	583,538	508,661	15,686	1.44	32.4
3520	STRUCTURES AND IMPROVEMENTS	65-R2.5		(10)	924,608.54	387,204	629,865	14,798	1.60	42.6
3530	STATION EQUIPMENT	50-R2		(20)	11,758,228.83	3,659,885	10,449,990	333,100	2.83	31.4
3531	STATION EQUIPMENT - STEP UP	50-R2.5		0	9,479,955.67	3,442,710	6,037,246	222,152	2.34	27.2
3532	STATION EQUIPMENT - MAJOR	55-R3		(10)	5,704,938.75	1,438,797	4,836,636	131,957	2.31	36.7
3534	STATION EQUIPMENT - STEP UP EQUIPMENT	30-R2.5		0	1,996,981.27	1,271,356	725,625	163,459	8.19	4.4
3540	TOWERS AND FIXTURES	70-R3		0	16,657.79	0	18,658	323	1.71	58.4
3550	POLES AND FIXTURES	55-R1.5		(25)	6,581,399.25	3,535,831	4,690,918	142,528	2.17	32.9
3560	OVERHEAD CONDUCTORS AND DEVICES	46-R1		(20)	5,464,875.33	3,038,593	3,519,257	142,123	2.60	24.8
3561	OVERHEAD CONDUCTORS AND DEVICES - CLEARING/ROW	40-S1		0	4,273.99	95	4,179	156	3.65	26.8
	TOTAL TRANSMISSION PLANT				43,026,318.77	17,358,009	31,421,235	1,166,282	2.71	26.9
	DISTRIBUTION PLANT									
3601	RIGHTS OF WAY	70-R3		0	4,460,276.00	2,714,333	1,745,943	43,687	0.96	40.0
3610	STRUCTURES AND IMPROVEMENTS	65-R2.5		(10)	423,648.12	141,741	324,272	10,558	2.49	30.7
3620	STATION EQUIPMENT	50-R2		(20)	27,172,202.47	9,149,122	23,457,521	795,012	2.93	29.5

**DUKE ENERGY KENTUCKY**  
**SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED**  
**ANNUAL DEPRECIATION RATES AS OF MARCH 31, 2013**

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
3622	STATION EQUIPMENT - MAJOR	55-R3	(10)	23,789,285.91	6,703,265	19,464,950	533,390	2.24	36.5
3640	POLES, TOWERS AND FIXTURES	50-R0.5	(20)	47,204,070.88	23,895,612	32,749,273	1,218,727	2.58	26.9
3650	OVERHEAD CONDUCTORS AND DEVICES	50-R0.5	(30)	102,123,712.90	39,992,098	92,768,729	3,407,016	3.34	27.2
3651	OVERHEAD CONDUCTORS AND DEVICES - CLEARING/ROW	50-R2.5	0	976,076.10	19,713	958,363	25,663	2.63	37.3
3660	UNDERGROUND CONDUIT	65-S2.5	(20)	18,288,946.34	4,950,052	16,972,684	372,504	2.04	45.6
3670	UNDERGROUND CONDUCTORS AND DEVICES	63-R2	(40)	50,209,934.73	11,768,005	58,525,904	1,465,466	2.92	39.9
3680	LINE TRANSFORMERS	40-R1	(10)	53,424,318.49	28,674,910	32,091,840	1,483,167	2.78	21.6
3682	LINE TRANSFORMERS - CUSTOMER	50-R1.5	(10)	273,660.52	279,422	21,605	932	0.34	23.2
3691	SERVICES - UNDERGROUND	60-R2	(25)	440,367.00	326,778	223,681	5,487	1.25	40.8
3692	SERVICES - OVERHEAD	50-R1	(50)	13,180,181.38	8,822,023	10,948,249	391,530	2.97	28.0
3700	METERS	27-S0	(4)	8,785,198.60	2,894,008	6,242,599	584,390	6.65	10.7
3701	LEASED METERS	27-S0	(4)	5,599,476.80	954,940	4,868,516	304,779	5.44	16.0
3711	INSTALLATIONS ON CUSTOMER PREMISES - AREA LIGHTING	25-L2	0	60,500.89	(3,604)	64,105	3,365	5.56	19.1
3720	LEASED PROPERTY ON CUSTOMER PREMISES	25-L2	0	9,647.36	9,648	(1)	0	-	-
3731	STREET LIGHTING - OVERHEAD	32-L0.5	(10)	2,550,044.69	2,574,529	230,520	13,371	0.52	17.2
3732	STREET LIGHTING - BOULEVARD	40-R1	(10)	3,354,277.37	1,941,356	1,748,349	73,959	2.20	23.6
3733	STREET LIGHTING - CUSTOMER POLES	28-L0	(20)	2,167,893.22	1,349,516	1,251,956	87,766	4.05	14.3
	<b>TOTAL DISTRIBUTION PLANT</b>			<b>364,473,719.97</b>	<b>145,157,467</b>	<b>304,657,058</b>	<b>10,820,769</b>	<b>2.97</b>	<b>28.2</b>
	<b>GENERAL PLANT</b>								
3900	STRUCTURES AND IMPROVEMENTS	35-S1	(5)	206,483.93	32,222	184,586	10,237	4.96	18.0
3910	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	835,298.94	580,755	254,544	13,701	1.64	18.6
3921	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	5	208,482.10	100,990	97,068	19,288	9.25	5.0
3940	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	1,356,269.00	249,309	1,106,960	60,374	4.45	18.3
3960	POWER OPERATED EQUIPMENT	15-L2	0	23,814.52	15,042	8,773	1,297	5.45	6.8
3970	COMMUNICATION EQUIPMENT	15-SQ	0	2,461,954.76	619,719	1,842,236	153,809	6.25	12.0
	<b>TOTAL GENERAL PLANT</b>			<b>5,092,303.25</b>	<b>1,598,037</b>	<b>3,494,167</b>	<b>258,706</b>	<b>5.08</b>	<b>13.5</b>
	<b>TOTAL DEPRECIABLE PLANT</b>			<b>1,229,745,704.79</b>	<b>610,669,840</b>	<b>852,549,464</b>	<b>46,314,276</b>	<b>3.77</b>	
	<b>NONDEPRECIABLE PLANT</b>								
1890	LAND			154,248.18					
3100	LAND			1,686,547.45					
3400	LAND			2,258,588.39	(1,006)				
3500	LAND			187,716.50					
3600	LAND			6,836,746.02	(651)				
	<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>11,123,846.54</b>	<b>(1,657)</b>				

**DUKE ENERGY KENTUCKY**  
**SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED**  
**ANNUAL DEPRECIATION RATES AS OF MARCH 31, 2013**

<u>ACCOUNT</u>	<u>SURVIVOR</u> <u>CURVE</u>	<u>NET</u> <u>SALVAGE</u> <u>PERCENT</u>	<u>ORIGINAL</u> <u>COST</u>	<u>BOOK</u> <u>RESERVE</u>	<u>FUTURE</u> <u>ACCRUALS</u>	<u>CALCULATED</u> <u>ANNUAL ACCRUAL</u> <u>AMOUNT</u>	<u>RATE</u>	<u>COMPOSITE</u> <u>REMAINING</u> <u>LIFE</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
<b>ACCOUNTS NOT STUDIED</b>								
1030	MISCELLANEOUS INTANGIBLE PLANT		22,110,703.10	20,689,401				
3030	MISCELLANEOUS INTANGIBLE PLANT		<u>5,314,918.44</u>	<u>3,680,017</u>				
<b>TOTAL ACCOUNTS NOT STUDIED</b>			<b>27,425,621.54</b>	<b>24,369,418</b>				
<b>TOTAL COMMON AND ELECTRIC PLANT</b>			<b><u>1,268,295,172.87</u></b>	<b><u>635,037,601</u></b>	<b><u>852,549,464</u></b>	<b><u>46,314,276</u></b>		

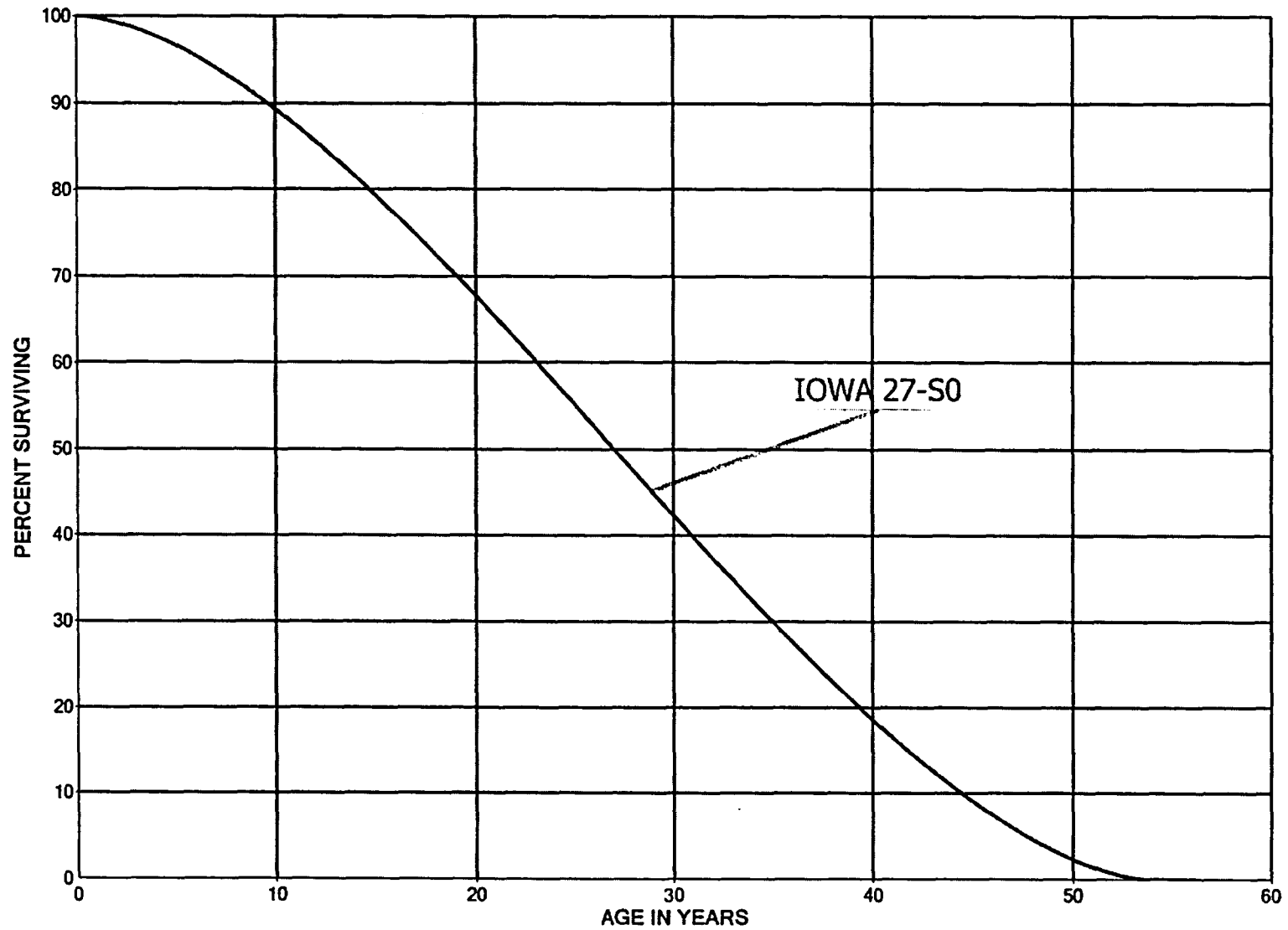
\* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.

\*\* Net salvage varies per location based on decommissioning study.

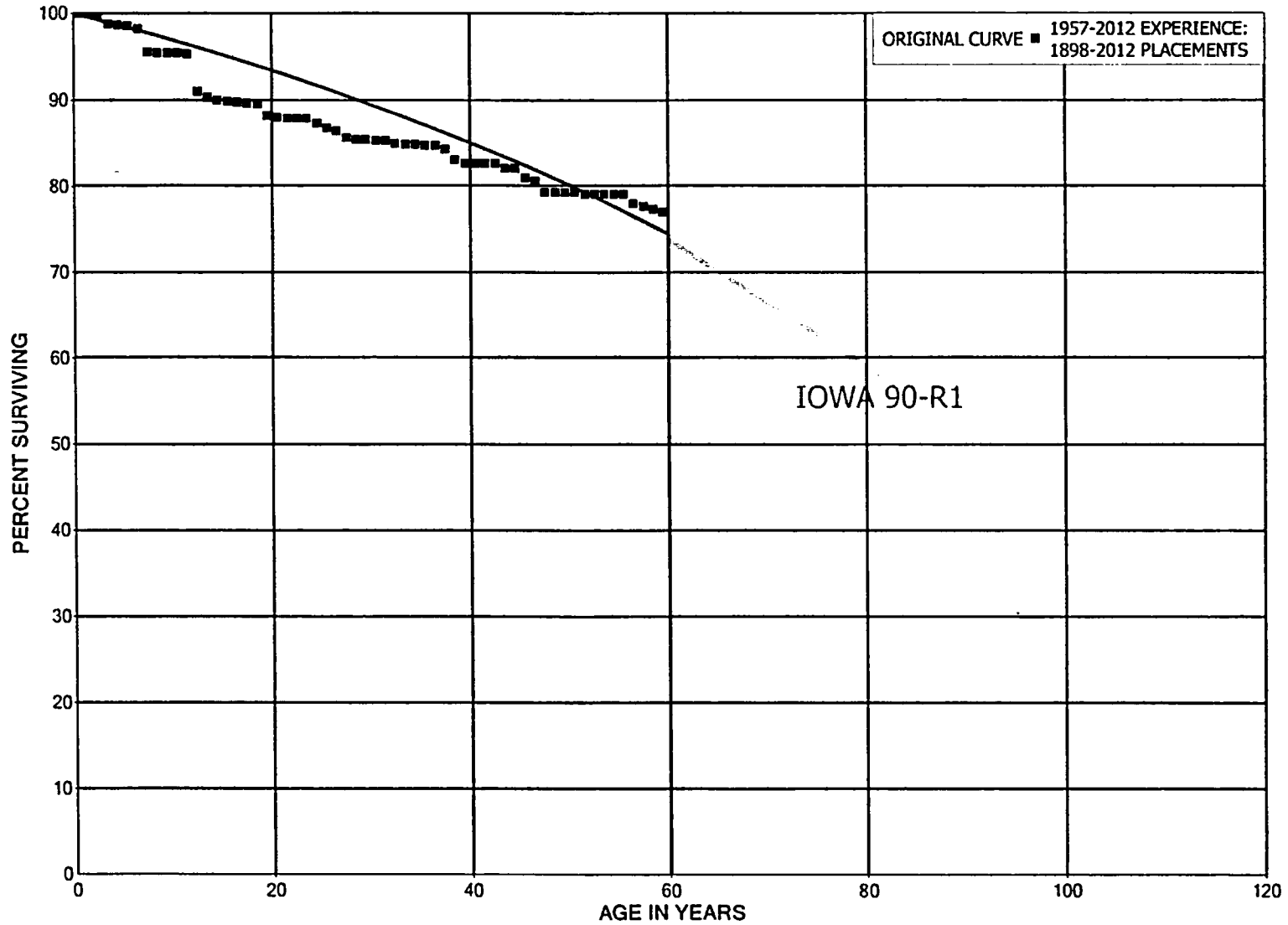
III-8

**SERVICE LIFE STATISTICS**

DUKE ENERGY KENTUCKY  
COMMON PLANT  
ACCOUNT 1701 AMI METERS - LEASED  
SMOOTH SURVIVOR CURVE



DUKE ENERGY KENTUCKY  
COMMON PLANT  
ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2012

EXPERIENCE BAND 1957-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,951,524		0.0000	1.0000	100.00
0.5	34,254,176		0.0000	1.0000	100.00
1.5	33,597,870	49,458	0.0015	0.9985	100.00
2.5	33,332,230	394,623	0.0118	0.9882	99.85
3.5	14,374,349	4,150	0.0003	0.9997	98.67
4.5	14,195,345	25,758	0.0018	0.9982	98.64
5.5	11,853,146	29,613	0.0025	0.9975	98.46
6.5	9,613,589	269,182	0.0280	0.9720	98.22
7.5	7,129,221	5,034	0.0007	0.9993	95.47
8.5	7,016,456	160	0.0000	1.0000	95.40
9.5	7,547,209	4,092	0.0005	0.9995	95.40
10.5	7,494,187	6,926	0.0009	0.9991	95.35
11.5	7,072,796	318,454	0.0450	0.9550	95.26
12.5	6,539,578	48,336	0.0074	0.9926	90.97
13.5	6,235,201	23,634	0.0038	0.9962	90.30
14.5	6,001,210	10,540	0.0018	0.9982	89.95
15.5	2,482,230	678	0.0003	0.9997	89.80
16.5	2,476,421	4,204	0.0017	0.9983	89.77
17.5	2,453,390	1,806	0.0007	0.9993	89.62
18.5	2,220,674	34,678	0.0156	0.9844	89.55
19.5	2,126,130	3,571	0.0017	0.9983	88.15
20.5	2,054,748	3,253	0.0016	0.9984	88.01
21.5	2,006,000	1,237	0.0006	0.9994	87.87
22.5	2,001,424		0.0000	1.0000	87.81
23.5	1,934,204	10,857	0.0056	0.9944	87.81
24.5	1,922,754	14,079	0.0073	0.9927	87.32
25.5	1,880,120	6,810	0.0036	0.9964	86.68
26.5	1,871,489	16,881	0.0090	0.9910	86.37
27.5	1,829,810	3,518	0.0019	0.9981	85.59
28.5	1,783,937		0.0000	1.0000	85.42
29.5	1,769,902	2,254	0.0013	0.9987	85.42
30.5	1,755,131	607	0.0003	0.9997	85.31
31.5	1,721,330	6,025	0.0035	0.9965	85.28
32.5	1,703,744	2,552	0.0015	0.9985	84.99
33.5	649,579		0.0000	1.0000	84.86
34.5	625,953	1,358	0.0022	0.9978	84.86
35.5	623,619		0.0000	1.0000	84.68
36.5	623,282	2,604	0.0042	0.9958	84.68
37.5	614,359	9,526	0.0155	0.9845	84.32
38.5	598,195	2,609	0.0044	0.9956	83.01



DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2012			EXPERIENCE BAND 1957-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	587,000	154	0.0003	0.9997	82.65	
40.5	582,212		0.0000	1.0000	82.63	
41.5	582,212		0.0000	1.0000	82.63	
42.5	580,287	3,870	0.0067	0.9933	82.63	
43.5	572,080		0.0000	1.0000	82.08	
44.5	572,080	7,453	0.0130	0.9870	82.08	
45.5	556,438	2,847	0.0051	0.9949	81.01	
46.5	553,113	8,622	0.0156	0.9844	80.60	
47.5	542,081		0.0000	1.0000	79.34	
48.5	540,420		0.0000	1.0000	79.34	
49.5	540,420	596	0.0011	0.9989	79.34	
50.5	539,825	1,586	0.0029	0.9971	79.25	
51.5	534,478		0.0000	1.0000	79.02	
52.5	534,478		0.0000	1.0000	79.02	
53.5	532,572		0.0000	1.0000	79.02	
54.5	532,481		0.0000	1.0000	79.02	
55.5	531,001	6,779	0.0128	0.9872	79.02	
56.5	523,909	2,420	0.0046	0.9954	78.01	
57.5	521,367	2,327	0.0045	0.9955	77.65	
58.5	539,319	2,650	0.0049	0.9951	77.30	
59.5	531,680		0.0000	1.0000	76.92	
60.5	531,680		0.0000	1.0000	76.92	
61.5	531,069		0.0000	1.0000	76.92	
62.5	528,236		0.0000	1.0000	76.92	
63.5	520,362	4,629	0.0089	0.9911	76.92	
64.5	515,733		0.0000	1.0000	76.24	
65.5	20,494		0.0000	1.0000	76.24	
66.5	20,494		0.0000	1.0000	76.24	
67.5	20,494		0.0000	1.0000	76.24	
68.5	20,494		0.0000	1.0000	76.24	
69.5	20,494		0.0000	1.0000	76.24	
70.5	20,494		0.0000	1.0000	76.24	
71.5	20,494		0.0000	1.0000	76.24	
72.5	20,494		0.0000	1.0000	76.24	
73.5	20,280		0.0000	1.0000	76.24	
74.5	20,280		0.0000	1.0000	76.24	
75.5	20,280		0.0000	1.0000	76.24	
76.5	20,280		0.0000	1.0000	76.24	
77.5	20,280		0.0000	1.0000	76.24	
78.5	20,280		0.0000	1.0000	76.24	

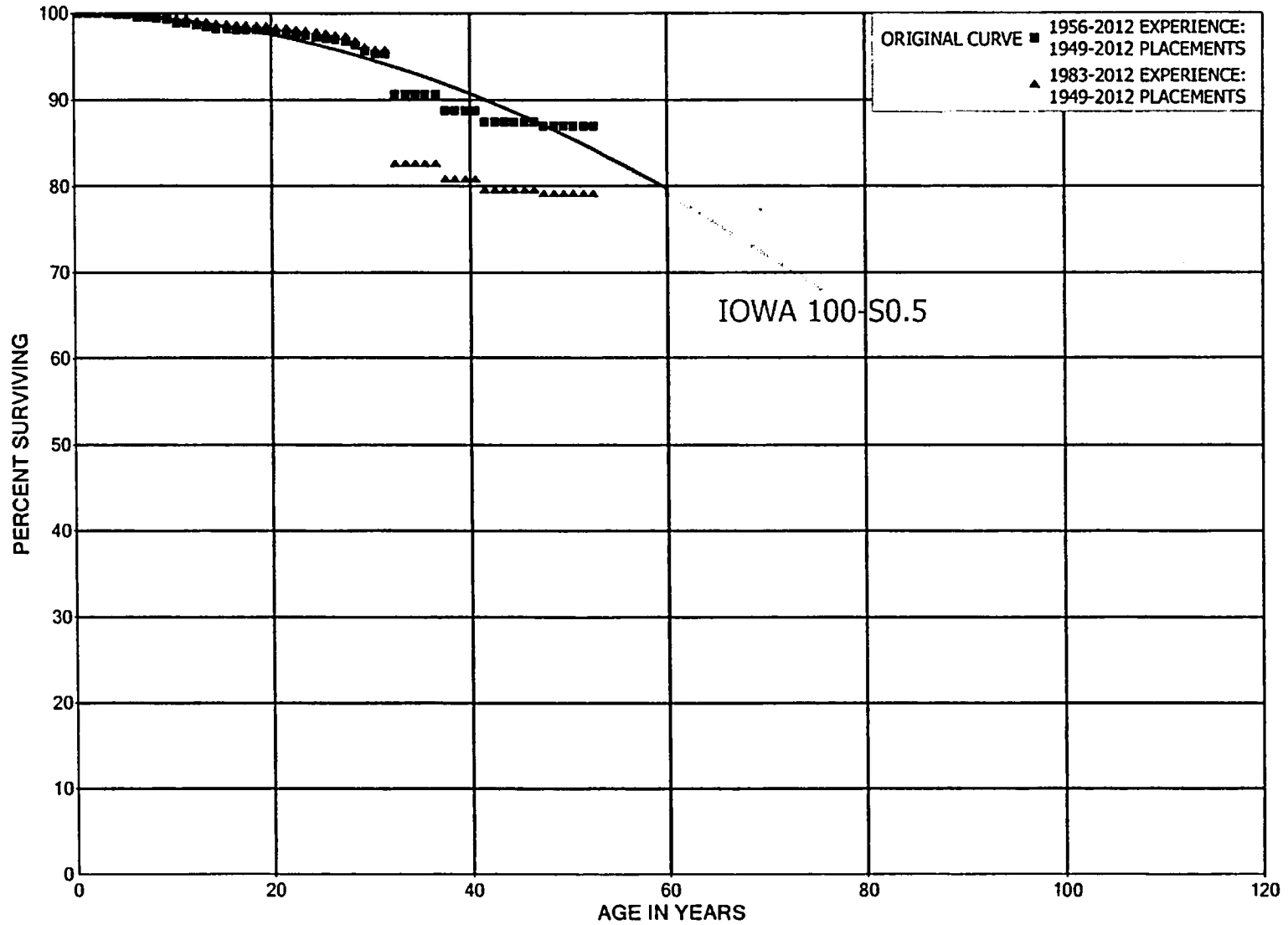
DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2012			EXPERIENCE BAND 1957-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	20,280		0.0000	1.0000	76.24
80.5	20,280		0.0000	1.0000	76.24
81.5	20,280		0.0000	1.0000	76.24
82.5	20,280		0.0000	1.0000	76.24
83.5	20,280		0.0000	1.0000	76.24
84.5	20,280		0.0000	1.0000	76.24
85.5	20,280		0.0000	1.0000	76.24
86.5	20,280		0.0000	1.0000	76.24
87.5	20,280		0.0000	1.0000	76.24
88.5	20,280		0.0000	1.0000	76.24
89.5	20,280		0.0000	1.0000	76.24
90.5	20,280		0.0000	1.0000	76.24
91.5	20,280		0.0000	1.0000	76.24
92.5	20,280		0.0000	1.0000	76.24
93.5	20,280		0.0000	1.0000	76.24
94.5	20,280		0.0000	1.0000	76.24
95.5	20,280		0.0000	1.0000	76.24
96.5	20,280		0.0000	1.0000	76.24
97.5	20,280		0.0000	1.0000	76.24
98.5	20,280		0.0000	1.0000	76.24
99.5	20,280		0.0000	1.0000	76.24
100.5	20,280		0.0000	1.0000	76.24
101.5	20,280		0.0000	1.0000	76.24
102.5	20,280		0.0000	1.0000	76.24
103.5	20,280		0.0000	1.0000	76.24
104.5	20,280		0.0000	1.0000	76.24
105.5	20,280		0.0000	1.0000	76.24
106.5					76.24

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2012

EXPERIENCE BAND 1956-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,831,700		0.0000	1.0000	100.00
0.5	43,724,691		0.0000	1.0000	100.00
1.5	43,240,191	40,813	0.0009	0.9991	100.00
2.5	42,845,543	1,953	0.0000	1.0000	99.91
3.5	42,408,263	44,255	0.0010	0.9990	99.90
4.5	42,676,073	4,948	0.0001	0.9999	99.80
5.5	42,706,363	117,932	0.0028	0.9972	99.79
6.5	39,402,678	15,572	0.0004	0.9996	99.51
7.5	39,283,604	9,553	0.0002	0.9998	99.47
8.5	38,722,638	50,979	0.0013	0.9987	99.45
9.5	38,395,667	176,574	0.0046	0.9954	99.32
10.5	37,225,588	3,914	0.0001	0.9999	98.86
11.5	36,840,060	98,049	0.0027	0.9973	98.85
12.5	36,920,200	51,333	0.0014	0.9986	98.59
13.5	36,793,550	83,648	0.0023	0.9977	98.45
14.5	36,785,804	21,075	0.0006	0.9994	98.22
15.5	36,771,974	25,614	0.0007	0.9993	98.17
16.5	36,312,644		0.0000	1.0000	98.10
17.5	36,312,644	30,871	0.0009	0.9991	98.10
18.5	36,021,076	5,711	0.0002	0.9998	98.02
19.5	35,910,766	96,561	0.0027	0.9973	98.00
20.5	35,637,401		0.0000	1.0000	97.74
21.5	36,000,590	88,923	0.0025	0.9975	97.74
22.5	35,499,254	41,973	0.0012	0.9988	97.50
23.5	35,218,413	76,245	0.0022	0.9978	97.38
24.5	35,343,352	32,589	0.0009	0.9991	97.17
25.5	35,065,860	65,393	0.0019	0.9981	97.08
26.5	35,041,151	56,871	0.0016	0.9984	96.90
27.5	33,565,824	168,463	0.0050	0.9950	96.74
28.5	33,397,362	216,104	0.0065	0.9935	96.26
29.5	33,055,201	116,584	0.0035	0.9965	95.63
30.5	32,729,753	16,988	0.0005	0.9995	95.30
31.5	1,347,307	65,052	0.0483	0.9517	95.25
32.5	1,142,742		0.0000	1.0000	90.65
33.5	1,142,742		0.0000	1.0000	90.65
34.5	1,142,742		0.0000	1.0000	90.65
35.5	1,142,504		0.0000	1.0000	90.65
36.5	1,138,315	23,706	0.0208	0.9792	90.65
37.5	1,111,715		0.0000	1.0000	88.76
38.5	1,101,808		0.0000	1.0000	88.76

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,100,849		0.0000	1.0000	88.76
40.5	1,100,849	17,308	0.0157	0.9843	88.76
41.5	1,085,932		0.0000	1.0000	87.36
42.5	1,084,006		0.0000	1.0000	87.36
43.5	1,071,133		0.0000	1.0000	87.36
44.5	1,024,884		0.0000	1.0000	87.36
45.5	1,024,884		0.0000	1.0000	87.36
46.5	3,891,211	18,254	0.0047	0.9953	87.36
47.5	3,870,565		0.0000	1.0000	86.95
48.5	3,870,565		0.0000	1.0000	86.95
49.5	3,729,505		0.0000	1.0000	86.95
50.5	3,720,116		0.0000	1.0000	86.95
51.5	2,856,501		0.0000	1.0000	86.95
52.5					86.95

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,992,158		0.0000	1.0000	100.00
0.5	8,944,539		0.0000	1.0000	100.00
1.5	40,938,282		0.0000	1.0000	100.00
2.5	40,658,583		0.0000	1.0000	100.00
3.5	40,231,186	8,792	0.0002	0.9998	100.00
4.5	40,393,398		0.0000	1.0000	99.98
5.5	40,801,175	55,340	0.0014	0.9986	99.98
6.5	36,696,467	15,572	0.0004	0.9996	99.84
7.5	36,796,596		0.0000	1.0000	99.80
8.5	36,285,483	33,928	0.0009	0.9991	99.80
9.5	37,035,747	170,545	0.0046	0.9954	99.71
10.5	35,871,697		0.0000	1.0000	99.25
11.5	35,516,804	92,339	0.0026	0.9974	99.25
12.5	35,602,654	51,333	0.0014	0.9986	98.99
13.5	35,476,004	83,648	0.0024	0.9976	98.85
14.5	35,489,649	14,690	0.0004	0.9996	98.61
15.5	35,484,203	19,892	0.0006	0.9994	98.57
16.5	35,030,597		0.0000	1.0000	98.52
17.5	35,030,835	30,871	0.0009	0.9991	98.52
18.5	34,749,957		0.0000	1.0000	98.43
19.5	34,648,252	96,561	0.0028	0.9972	98.43
20.5	34,470,962		0.0000	1.0000	98.16
21.5	34,867,374	88,923	0.0026	0.9974	98.16
22.5	34,415,713	41,973	0.0012	0.9988	97.91
23.5	34,134,872	76,245	0.0022	0.9978	97.79
24.5	34,261,737	32,589	0.0010	0.9990	97.57
25.5	33,997,118	65,393	0.0019	0.9981	97.48
26.5	34,018,658	56,871	0.0017	0.9983	97.29
27.5	32,543,331	168,463	0.0052	0.9948	97.13
28.5	32,383,298	216,104	0.0067	0.9933	96.62
29.5	32,041,137	116,584	0.0036	0.9964	95.98
30.5	31,715,689	16,988	0.0005	0.9995	95.63
31.5	474,303	65,052	0.1372	0.8628	95.58
32.5	279,127		0.0000	1.0000	82.47
33.5	1,142,742		0.0000	1.0000	82.47
34.5	1,142,742		0.0000	1.0000	82.47
35.5	1,142,504		0.0000	1.0000	82.47
36.5	1,138,315	23,706	0.0208	0.9792	82.47
37.5	1,111,715		0.0000	1.0000	80.75
38.5	1,101,808		0.0000	1.0000	80.75

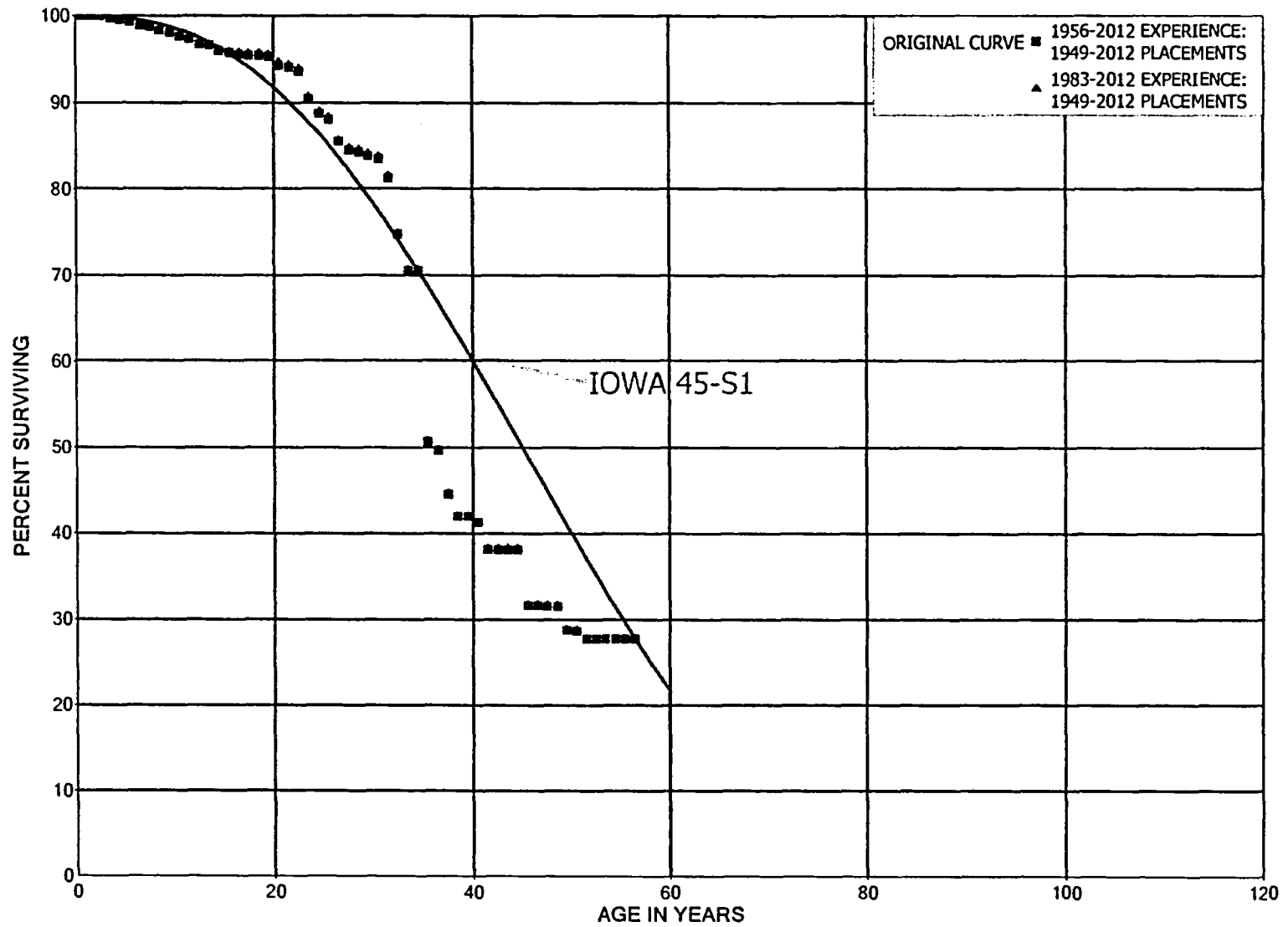
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,100,849		0.0000	1.0000	80.75
40.5	1,100,849	17,308	0.0157	0.9843	80.75
41.5	1,085,932		0.0000	1.0000	79.48
42.5	1,084,006		0.0000	1.0000	79.48
43.5	1,071,133		0.0000	1.0000	79.48
44.5	1,024,884		0.0000	1.0000	79.48
45.5	1,024,884		0.0000	1.0000	79.48
46.5	3,891,211	18,254	0.0047	0.9953	79.48
47.5	3,870,565		0.0000	1.0000	79.11
48.5	3,870,565		0.0000	1.0000	79.11
49.5	3,729,505		0.0000	1.0000	79.11
50.5	3,720,116		0.0000	1.0000	79.11
51.5	2,856,501		0.0000	1.0000	79.11
52.5					79.11

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3120 BOILER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES





DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3120 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2012

EXPERIENCE BAND 1956-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	430,566,572		0.0000	1.0000	100.00
0.5	422,058,770	162,585	0.0004	0.9996	100.00
1.5	419,967,177	71,433	0.0002	0.9998	99.96
2.5	418,129,725	722,808	0.0017	0.9983	99.94
3.5	410,628,306	1,112,032	0.0027	0.9973	99.77
4.5	464,566,997	1,055,515	0.0023	0.9977	99.50
5.5	463,011,282	1,973,718	0.0043	0.9957	99.28
6.5	456,685,368	746,954	0.0016	0.9984	98.85
7.5	431,183,130	1,857,812	0.0043	0.9957	98.69
8.5	424,739,851	961,937	0.0023	0.9977	98.27
9.5	421,589,685	2,018,954	0.0048	0.9952	98.04
10.5	361,608,309	1,229,403	0.0034	0.9966	97.57
11.5	359,248,703	1,739,054	0.0048	0.9952	97.24
12.5	360,304,008	746,357	0.0021	0.9979	96.77
13.5	367,276,122	2,175,089	0.0059	0.9941	96.57
14.5	365,979,914	1,168,035	0.0032	0.9968	96.00
15.5	365,290,896	677,700	0.0019	0.9981	95.69
16.5	367,103,877	288,219	0.0008	0.9992	95.51
17.5	367,260,712	373,487	0.0010	0.9990	95.44
18.5	361,646,020	146,903	0.0004	0.9996	95.34
19.5	345,156,168	3,541,184	0.0103	0.9897	95.30
20.5	336,949,661	1,000,902	0.0030	0.9970	94.33
21.5	198,343,522	838,656	0.0042	0.9958	94.05
22.5	195,397,329	6,862,250	0.0351	0.9649	93.65
23.5	189,173,597	3,444,188	0.0182	0.9818	90.36
24.5	185,523,252	1,294,262	0.0070	0.9930	88.71
25.5	177,716,058	5,312,652	0.0299	0.9701	88.10
26.5	174,471,357	1,898,731	0.0109	0.9891	85.46
27.5	171,469,476	490,363	0.0029	0.9971	84.53
28.5	169,854,589	824,268	0.0049	0.9951	84.29
29.5	167,324,479	751,290	0.0045	0.9955	83.88
30.5	165,844,098	4,321,536	0.0261	0.9739	83.50
31.5	4,920,323	401,637	0.0816	0.9184	81.33
32.5	2,109,778	118,050	0.0560	0.9440	74.69
33.5	1,951,250	1,221	0.0006	0.9994	70.51
34.5	1,942,694	546,687	0.2814	0.7186	70.47
35.5	1,391,815	29,524	0.0212	0.9788	50.64
36.5	1,313,030	133,695	0.1018	0.8982	49.56
37.5	1,179,335	68,721	0.0583	0.9417	44.52
38.5	891,357		0.0000	1.0000	41.92

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3120 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	871,787	14,345	0.0165	0.9835	41.92
40.5	650,698	50,275	0.0773	0.9227	41.23
41.5	634,948		0.0000	1.0000	38.05
42.5	672,517		0.0000	1.0000	38.05
43.5	697,470		0.0000	1.0000	38.05
44.5	718,861	121,386	0.1689	0.8311	38.05
45.5	598,898		0.0000	1.0000	31.62
46.5	7,690,744	28,271	0.0037	0.9963	31.62
47.5	7,627,948		0.0000	1.0000	31.51
48.5	7,593,234	668,919	0.0881	0.9119	31.51
49.5	6,899,361	18,139	0.0026	0.9974	28.73
50.5	6,852,938	223,986	0.0327	0.9673	28.65
51.5	6,613,707		0.0000	1.0000	27.72
52.5	6,734		0.0000	1.0000	27.72
53.5	6,734		0.0000	1.0000	27.72
54.5	6,734		0.0000	1.0000	27.72
55.5	6,734		0.0000	1.0000	27.72
56.5	6,734		0.0000	1.0000	27.72
57.5	192,340		0.0000	1.0000	27.72
58.5	185,606		0.0000	1.0000	27.72
59.5	185,606		0.0000	1.0000	27.72
60.5	185,606		0.0000	1.0000	27.72
61.5	185,606		0.0000	1.0000	27.72
62.5	185,606		0.0000	1.0000	27.72
63.5					27.72

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3120 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	85,496,829		0.0000	1.0000	100.00
0.5	78,257,437	157,521	0.0020	0.9980	100.00
1.5	389,617,774	30,983	0.0001	0.9999	99.80
2.5	401,667,567	672,153	0.0017	0.9983	99.79
3.5	394,361,755	831,088	0.0021	0.9979	99.62
4.5	449,787,689	974,743	0.0022	0.9978	99.41
5.5	448,327,208	1,725,075	0.0038	0.9962	99.20
6.5	443,206,740	711,659	0.0016	0.9984	98.82
7.5	423,603,332	1,740,003	0.0041	0.9959	98.66
8.5	417,596,629	837,768	0.0020	0.9980	98.25
9.5	414,618,938	1,978,497	0.0048	0.9952	98.06
10.5	354,868,327	1,201,306	0.0034	0.9966	97.59
11.5	352,576,572	1,671,303	0.0047	0.9953	97.26
12.5	353,715,802	646,874	0.0018	0.9982	96.80
13.5	360,814,952	2,097,085	0.0058	0.9942	96.62
14.5	359,598,429	1,002,301	0.0028	0.9972	96.06
15.5	359,418,942	434,118	0.0012	0.9988	95.79
16.5	361,496,963	280,982	0.0008	0.9992	95.67
17.5	361,672,735	98,218	0.0003	0.9997	95.60
18.5	356,537,159	93,820	0.0003	0.9997	95.57
19.5	340,115,167	3,514,981	0.0103	0.9897	95.55
20.5	333,994,726	1,000,902	0.0030	0.9970	94.56
21.5	195,396,715	838,656	0.0043	0.9957	94.28
22.5	195,390,094	6,862,250	0.0351	0.9649	93.87
23.5	189,166,362	3,444,188	0.0182	0.9818	90.58
24.5	185,516,017	1,294,262	0.0070	0.9930	88.93
25.5	177,708,823	5,312,652	0.0299	0.9701	88.31
26.5	174,464,122	1,898,731	0.0109	0.9891	85.67
27.5	171,462,241	490,363	0.0029	0.9971	84.73
28.5	169,847,354	824,268	0.0049	0.9951	84.49
29.5	167,317,244	751,290	0.0045	0.9955	84.08
30.5	165,836,863	4,321,536	0.0261	0.9739	83.70
31.5	4,913,088	401,637	0.0817	0.9183	81.52
32.5	2,102,855	118,050	0.0561	0.9439	74.86
33.5	1,951,250	1,221	0.0006	0.9994	70.66
34.5	1,942,694	546,687	0.2814	0.7186	70.61
35.5	1,391,815	29,524	0.0212	0.9788	50.74
36.5	1,313,030	133,695	0.1018	0.8982	49.67
37.5	1,179,335	68,721	0.0583	0.9417	44.61
38.5	891,357		0.0000	1.0000	42.01

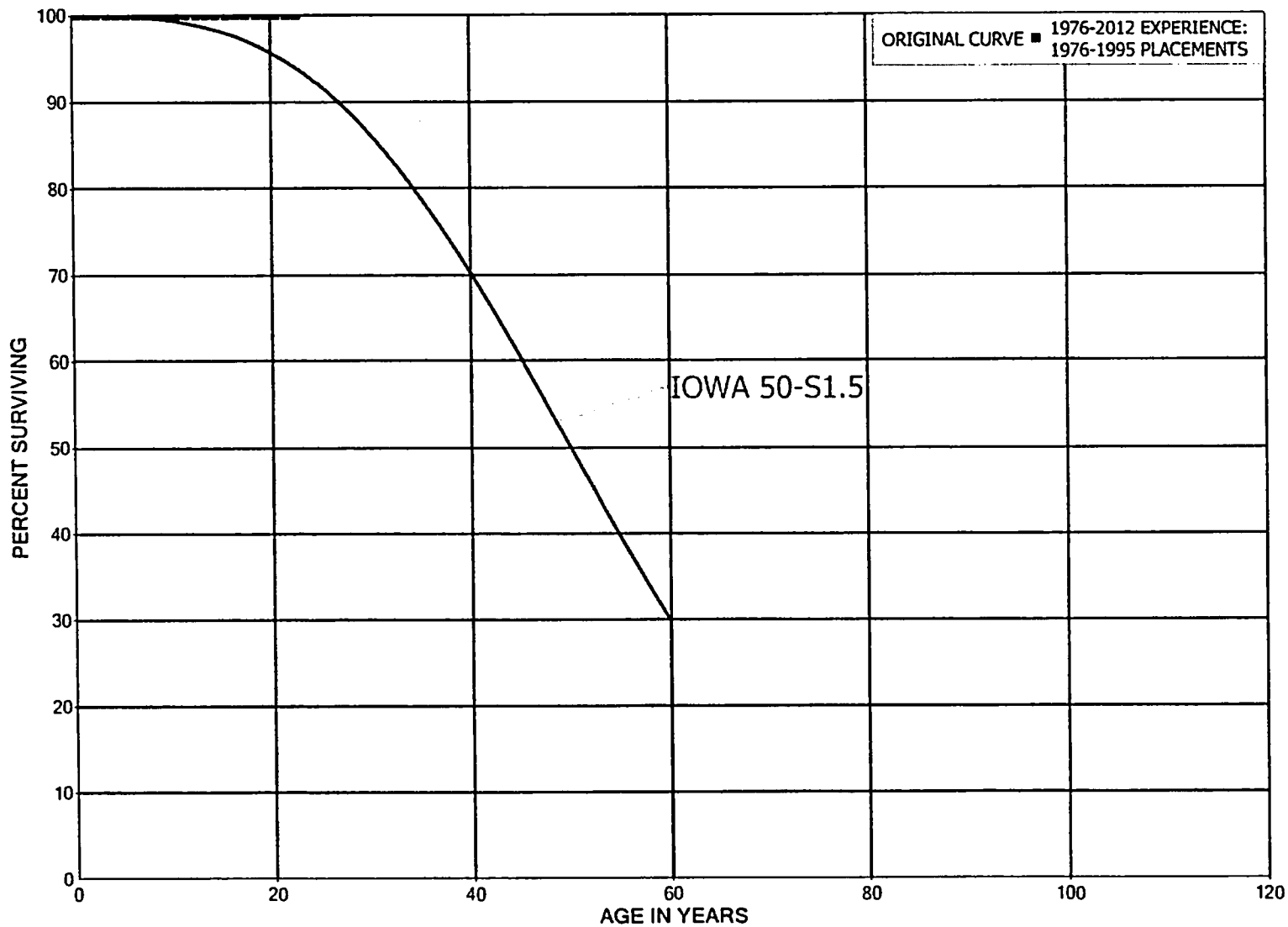
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3120 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	871,787	14,345	0.0165	0.9835	42.01
40.5	650,698	50,275	0.0773	0.9227	41.32
41.5	634,948		0.0000	1.0000	38.13
42.5	672,517		0.0000	1.0000	38.13
43.5	697,470		0.0000	1.0000	38.13
44.5	718,861	121,386	0.1689	0.8311	38.13
45.5	598,898		0.0000	1.0000	31.69
46.5	7,690,744	28,271	0.0037	0.9963	31.69
47.5	7,627,948		0.0000	1.0000	31.57
48.5	7,593,234	668,919	0.0881	0.9119	31.57
49.5	6,899,361	18,139	0.0026	0.9974	28.79
50.5	6,852,938	223,986	0.0327	0.9673	28.71
51.5	6,613,707		0.0000	1.0000	27.78
52.5	6,734		0.0000	1.0000	27.78
53.5	6,734		0.0000	1.0000	27.78
54.5	6,734		0.0000	1.0000	27.78
55.5	6,734		0.0000	1.0000	27.78
56.5	6,734		0.0000	1.0000	27.78
57.5	192,340		0.0000	1.0000	27.78
58.5	185,606		0.0000	1.0000	27.78
59.5	185,606		0.0000	1.0000	27.78
60.5	185,606		0.0000	1.0000	27.78
61.5	185,606		0.0000	1.0000	27.78
62.5	185,606		0.0000	1.0000	27.78
63.5					27.78

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3122 BOILER PLANT EQUIPMENT - RETROFIT PRECIPITATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3122 BOILER PLANT EQUIPMENT - RETROFIT PRECIPITATORS

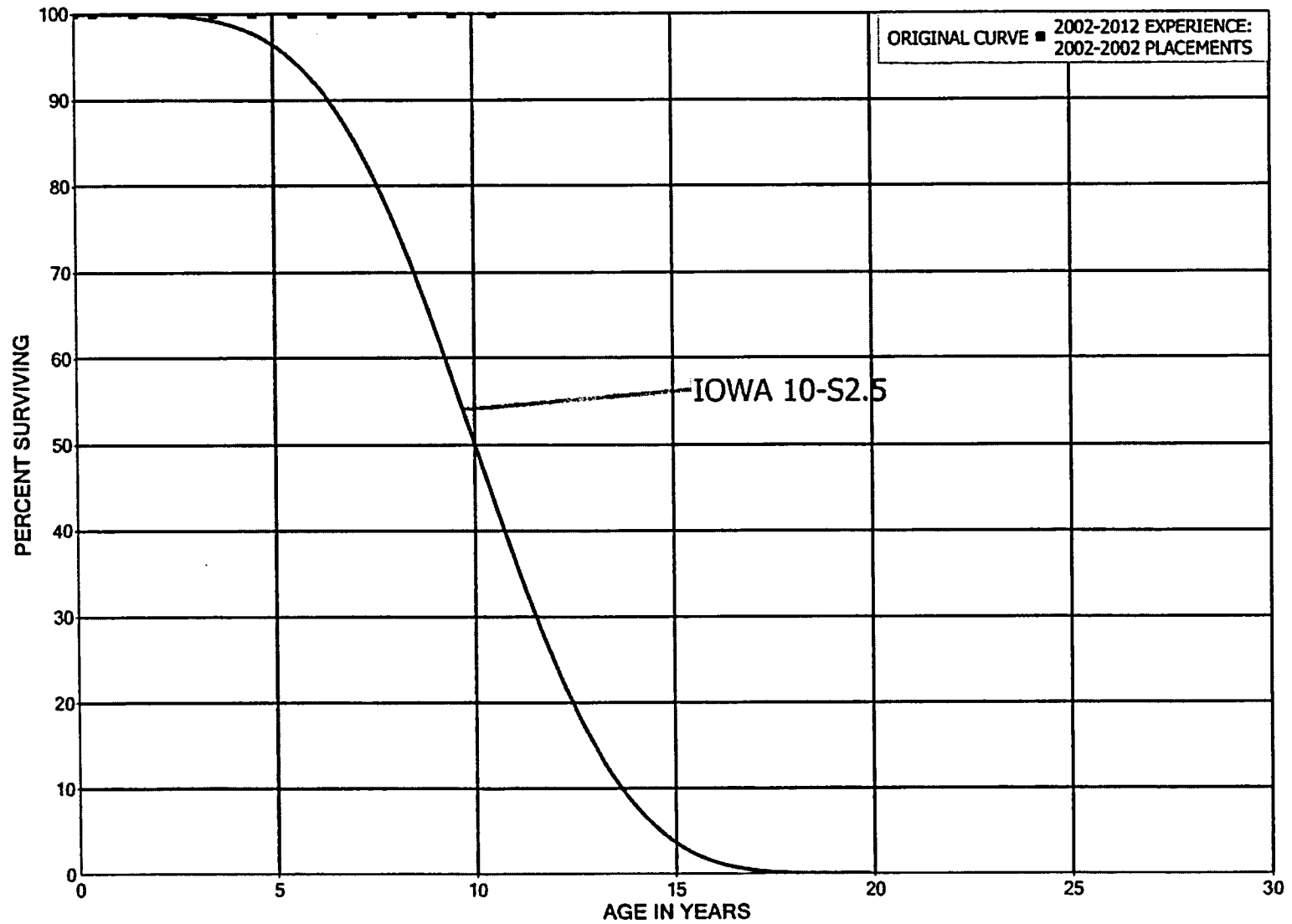
ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-1995

EXPERIENCE BAND 1976-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,156,715		0.0000	1.0000	100.00
0.5	7,156,715		0.0000	1.0000	100.00
1.5	7,156,715		0.0000	1.0000	100.00
2.5	7,156,715		0.0000	1.0000	100.00
3.5	7,156,715		0.0000	1.0000	100.00
4.5	7,156,715		0.0000	1.0000	100.00
5.5	7,156,715		0.0000	1.0000	100.00
6.5	7,156,715		0.0000	1.0000	100.00
7.5	7,156,715		0.0000	1.0000	100.00
8.5	7,156,715		0.0000	1.0000	100.00
9.5	7,156,715		0.0000	1.0000	100.00
10.5	7,156,715		0.0000	1.0000	100.00
11.5	7,157,330		0.0000	1.0000	100.00
12.5	7,356,969		0.0000	1.0000	100.00
13.5	7,356,969		0.0000	1.0000	100.00
14.5	7,356,969		0.0000	1.0000	100.00
15.5	7,356,969		0.0000	1.0000	100.00
16.5	7,357,068		0.0000	1.0000	100.00
17.5	7,312,531		0.0000	1.0000	100.00
18.5	7,286,126		0.0000	1.0000	100.00
19.5	17,632		0.0000	1.0000	100.00
20.5	17,632		0.0000	1.0000	100.00
21.5	17,632		0.0000	1.0000	100.00
22.5					100.00
23.5	4,415,586		0.0000		
24.5	4,415,586		0.0000		
25.5	4,415,586		0.0000		
26.5	4,415,586		0.0000		
27.5	4,415,586		0.0000		
28.5	4,415,586		0.0000		
29.5	4,415,586		0.0000		
30.5	4,415,586		0.0000		
31.5	4,415,586		0.0000		
32.5	4,415,586		0.0000		
33.5	4,415,586		0.0000		
34.5	4,415,586		0.0000		
35.5	4,415,586		0.0000		
36.5					

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3123 BOILER PLANT EQUIPMENT - CATALYST  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

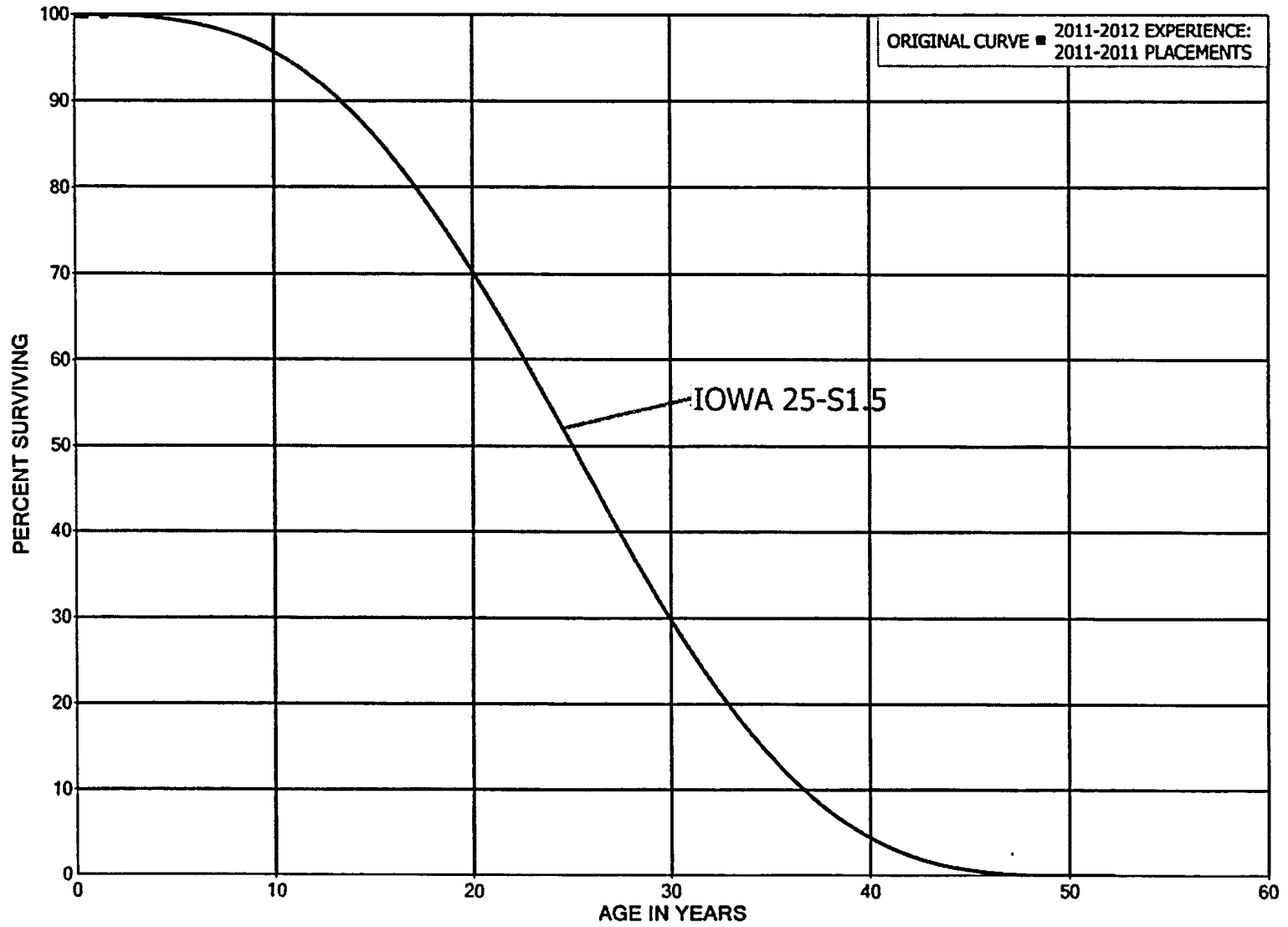
ACCOUNT 3123 BOILER PLANT EQUIPMENT - CATALYST

ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2002			EXPERIENCE BAND 2002-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,230,493		0.0000	1.0000	100.00
0.5	2,230,493		0.0000	1.0000	100.00
1.5	2,230,486		0.0000	1.0000	100.00
2.5	2,230,486		0.0000	1.0000	100.00
3.5	2,230,486		0.0000	1.0000	100.00
4.5	2,230,486		0.0000	1.0000	100.00
5.5	2,230,486		0.0000	1.0000	100.00
6.5	2,230,486		0.0000	1.0000	100.00
7.5	2,230,486		0.0000	1.0000	100.00
8.5	2,230,486		0.0000	1.0000	100.00
9.5	2,230,486		0.0000	1.0000	100.00
10.5					100.00



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3125 BOILER PLANT EQUIPMENT - FLUE GAS SCRUBBER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



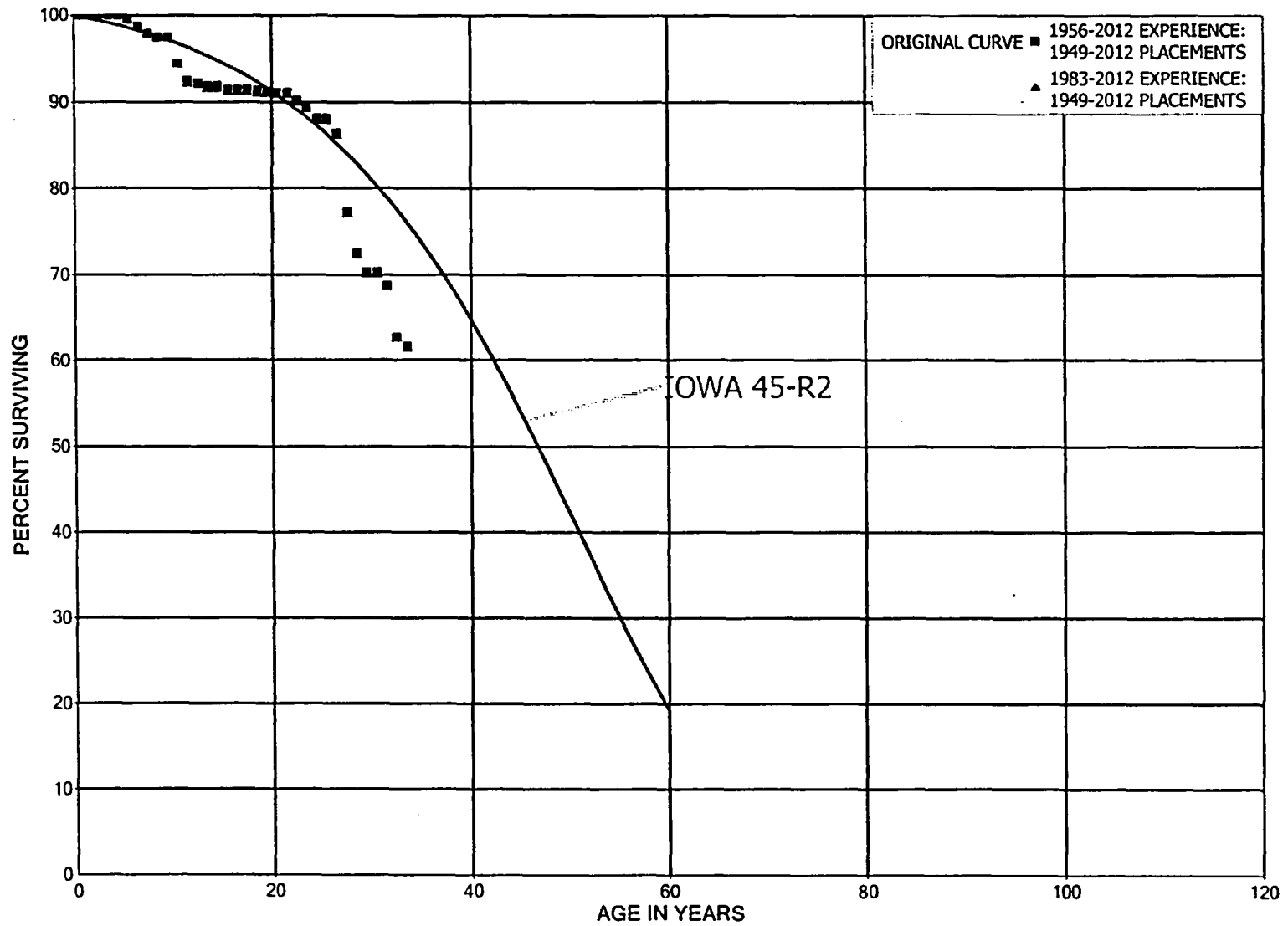
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3125 BOILER PLANT EQUIPMENT - FLUE GAS SCRUBBER

ORIGINAL LIFE TABLE

PLACEMENT BAND 2011-2011			EXPERIENCE BAND 2011-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,220		0.0000	1.0000	100.00
0.5	43,220		0.0000	1.0000	100.00
1.5					100.00

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3140 TURBOGENERATOR UNITS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3140 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,103,451		0.0000	1.0000	100.00
0.5	57,270,562		0.0000	1.0000	100.00
1.5	58,646,302		0.0000	1.0000	100.00
2.5	58,056,031	60,220	0.0010	0.9990	100.00
3.5	54,906,016	701	0.0000	1.0000	99.90
4.5	54,877,990	237,046	0.0043	0.9957	99.89
5.5	50,448,232	371,576	0.0074	0.9926	99.46
6.5	49,821,918	432,405	0.0087	0.9913	98.73
7.5	40,346,124	175,792	0.0044	0.9956	97.87
8.5	39,726,851	15,316	0.0004	0.9996	97.45
9.5	39,779,748	1,219,732	0.0307	0.9693	97.41
10.5	38,273,933	841,741	0.0220	0.9780	94.42
11.5	37,095,808	76,086	0.0021	0.9979	92.35
12.5	36,767,172	125,301	0.0034	0.9966	92.16
13.5	36,585,186	12,408	0.0003	0.9997	91.84
14.5	37,620,115	155,218	0.0041	0.9959	91.81
15.5	37,245,772	8,902	0.0002	0.9998	91.43
16.5	37,298,351	3,491	0.0001	0.9999	91.41
17.5	37,359,277	67,638	0.0018	0.9982	91.40
18.5	37,202,884	3,500	0.0001	0.9999	91.24
19.5	36,057,452	60,185	0.0017	0.9983	91.23
20.5	36,299,127	13,299	0.0004	0.9996	91.08
21.5	56,611,156	519,882	0.0092	0.9908	91.04
22.5	55,855,299	516,998	0.0093	0.9907	90.21
23.5	55,289,066	786,467	0.0142	0.9858	89.37
24.5	54,650,997	52,928	0.0010	0.9990	88.10
25.5	53,956,001	969,163	0.0180	0.9820	88.02
26.5	52,081,130	5,524,472	0.1061	0.8939	86.43
27.5	26,011,889	1,619,990	0.0623	0.9377	77.27
28.5	24,406,714	738,652	0.0303	0.9697	72.45
29.5	23,652,880		0.0000	1.0000	70.26
30.5	23,556,340	529,224	0.0225	0.9775	70.26
31.5	1,029,099	90,865	0.0883	0.9117	68.68
32.5	956,961	16,033	0.0168	0.9832	62.62
33.5	951,792	432,136	0.4540	0.5460	61.57
34.5	494,634		0.0000	1.0000	33.62
35.5	498,373		0.0000	1.0000	33.62
36.5	493,126		0.0000	1.0000	33.62
37.5	493,126		0.0000	1.0000	33.62
38.5	469,618	1,820	0.0039	0.9961	33.62

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3140 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	456,934	383,504	0.8393	0.1607	33.49
40.5	73,430		0.0000	1.0000	5.38
41.5	61,288		0.0000	1.0000	5.38
42.5	82,862		0.0000	1.0000	5.38
43.5	91,150		0.0000	1.0000	5.38
44.5	92,694	52,089	0.5619	0.4381	5.38
45.5	40,605	9,199	0.2265	0.7735	2.36
46.5	5,960,098		0.0000	1.0000	1.82
47.5	5,980,790	4,031	0.0007	0.9993	1.82
48.5	5,955,184	25,889	0.0043	0.9957	1.82
49.5	5,921,007		0.0000	1.0000	1.81
50.5	5,919,463		0.0000	1.0000	1.81
51.5	5,919,463		0.0000	1.0000	1.81
52.5	20,692		0.0000	1.0000	1.81
53.5					1.81

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3140 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,398,809		0.0000	1.0000	100.00
0.5	21,587,703		0.0000	1.0000	100.00
1.5	56,305,397		0.0000	1.0000	100.00
2.5	55,721,893	60,220	0.0011	0.9989	100.00
3.5	52,579,651		0.0000	1.0000	99.89
4.5	52,648,726	236,142	0.0045	0.9955	99.89
5.5	48,219,872	352,748	0.0073	0.9927	99.44
6.5	47,612,386	432,405	0.0091	0.9909	98.72
7.5	38,136,592	175,792	0.0046	0.9954	97.82
8.5	37,525,412	13,451	0.0004	0.9996	97.37
9.5	37,601,344	1,219,732	0.0324	0.9676	97.33
10.5	36,095,529	841,741	0.0233	0.9767	94.18
11.5	34,917,404	76,086	0.0022	0.9978	91.98
12.5	34,591,868	125,301	0.0036	0.9964	91.78
13.5	34,416,422	7,120	0.0002	0.9998	91.45
14.5	35,456,638	147,115	0.0041	0.9959	91.43
15.5	35,098,065	8,107	0.0002	0.9998	91.05
16.5	35,248,012	1,550	0.0000	1.0000	91.03
17.5	35,319,091	55,000	0.0016	0.9984	91.02
18.5	35,177,501	2,220	0.0001	0.9999	90.88
19.5	34,033,349	60,185	0.0018	0.9982	90.88
20.5	35,105,957		0.0000	1.0000	90.72
21.5	55,431,286	519,882	0.0094	0.9906	90.72
22.5	55,835,878	516,998	0.0093	0.9907	89.87
23.5	55,289,066	786,467	0.0142	0.9858	89.03
24.5	54,650,997	52,928	0.0010	0.9990	87.77
25.5	53,956,001	969,163	0.0180	0.9820	87.68
26.5	52,081,130	5,524,472	0.1061	0.8939	86.11
27.5	26,011,889	1,619,990	0.0623	0.9377	76.97
28.5	24,406,714	738,652	0.0303	0.9697	72.18
29.5	23,652,880		0.0000	1.0000	69.99
30.5	23,556,340	529,224	0.0225	0.9775	69.99
31.5	1,029,099	90,865	0.0883	0.9117	68.42
32.5	956,961	16,033	0.0168	0.9832	62.38
33.5	951,792	432,136	0.4540	0.5460	61.34
34.5	494,634		0.0000	1.0000	33.49
35.5	498,373		0.0000	1.0000	33.49
36.5	493,126		0.0000	1.0000	33.49
37.5	493,126		0.0000	1.0000	33.49
38.5	469,618	1,820	0.0039	0.9961	33.49

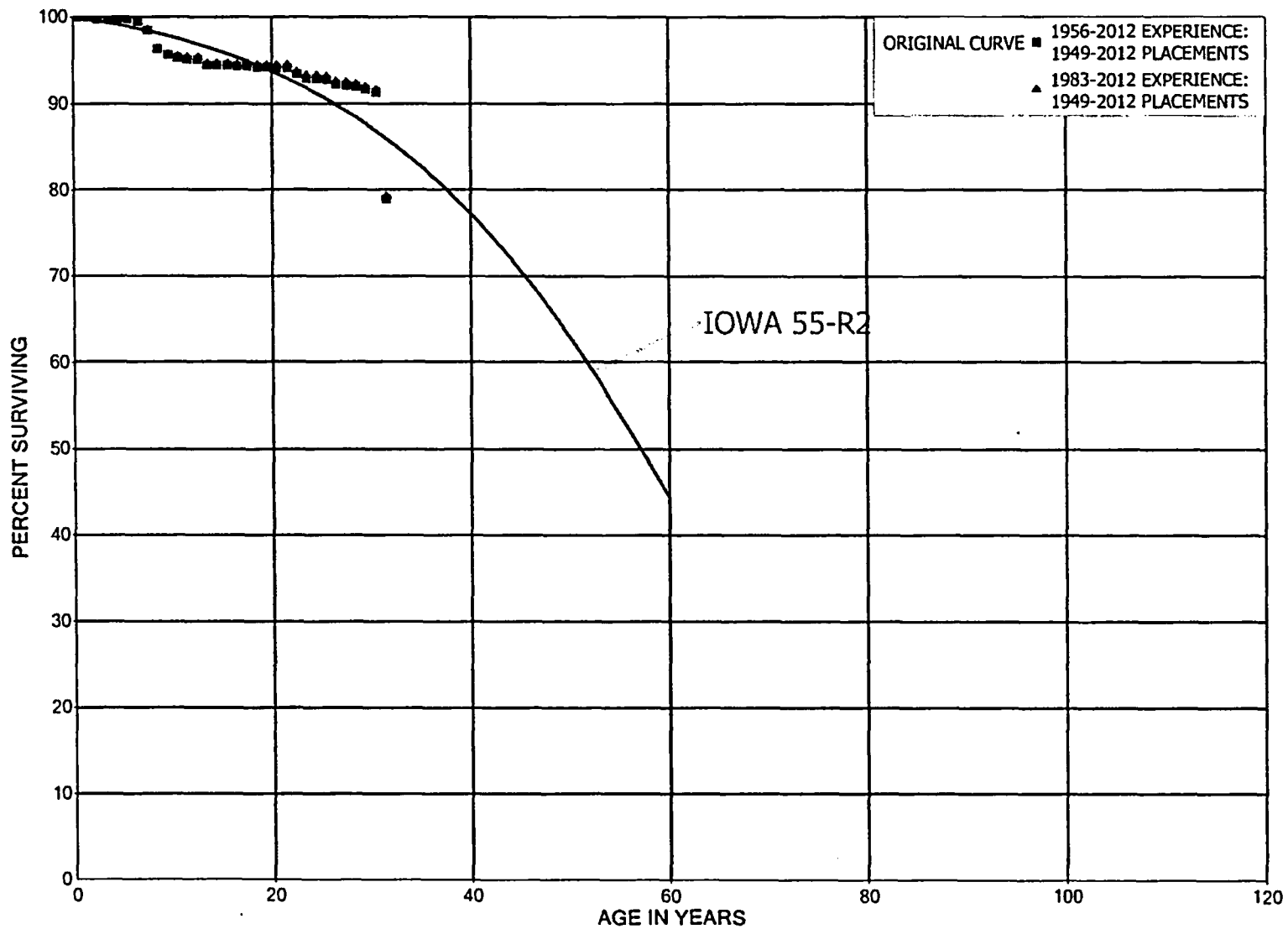
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3140 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	456,934	383,504	0.8393	0.1607	33.36
40.5	73,430		0.0000	1.0000	5.36
41.5	61,288		0.0000	1.0000	5.36
42.5	82,862		0.0000	1.0000	5.36
43.5	91,150		0.0000	1.0000	5.36
44.5	92,694	52,089	0.5619	0.4381	5.36
45.5	40,605	9,199	0.2265	0.7735	2.35
46.5	5,960,098		0.0000	1.0000	1.82
47.5	5,980,790	4,031	0.0007	0.9993	1.82
48.5	5,955,184	25,889	0.0043	0.9957	1.82
49.5	5,921,007		0.0000	1.0000	1.81
50.5	5,919,463		0.0000	1.0000	1.81
51.5	5,919,463		0.0000	1.0000	1.81
52.5	20,692		0.0000	1.0000	1.81
53.5					1.81

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES





DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,803,756		0.0000	1.0000	100.00
0.5	28,423,620		0.0000	1.0000	100.00
1.5	28,292,078	72,673	0.0026	0.9974	100.00
2.5	28,370,240	873	0.0000	1.0000	99.74
3.5	28,280,552	11,039	0.0004	0.9996	99.74
4.5	28,361,604	2,705	0.0001	0.9999	99.70
5.5	28,577,278	99,719	0.0035	0.9965	99.69
6.5	28,432,269	277,312	0.0098	0.9902	99.34
7.5	27,788,287	584,342	0.0210	0.9790	98.37
8.5	26,724,464	202,502	0.0076	0.9924	96.31
9.5	26,521,962	85,953	0.0032	0.9968	95.58
10.5	26,306,343	59,048	0.0022	0.9978	95.27
11.5	25,143,633	5,988	0.0002	0.9998	95.05
12.5	25,027,649	166,967	0.0067	0.9933	95.03
13.5	24,860,682		0.0000	1.0000	94.40
14.5	25,669,114	6,296	0.0002	0.9998	94.40
15.5	25,662,818	13,543	0.0005	0.9995	94.37
16.5	25,795,356	8,637	0.0003	0.9997	94.32
17.5	25,899,699	46,152	0.0018	0.9982	94.29
18.5	25,808,949		0.0000	1.0000	94.12
19.5	25,841,860	21,209	0.0008	0.9992	94.12
20.5	25,026,911	665	0.0000	1.0000	94.05
21.5	25,120,781	183,946	0.0073	0.9927	94.04
22.5	24,683,900	126,423	0.0051	0.9949	93.36
23.5	24,505,685		0.0000	1.0000	92.88
24.5	24,786,311	40,813	0.0016	0.9984	92.88
25.5	24,000,305	141,443	0.0059	0.9941	92.72
26.5	24,513,790	20,346	0.0008	0.9992	92.18
27.5	24,498,150	47,538	0.0019	0.9981	92.10
28.5	24,165,425	93,056	0.0039	0.9961	91.92
29.5	23,970,137	84,318	0.0035	0.9965	91.57
30.5	23,512,470	3,155,937	0.1342	0.8658	91.25
31.5	1,060,292	637,101	0.6009	0.3991	79.00
32.5	605,460	8,548	0.0141	0.9859	31.53
33.5	569,144	3,562	0.0063	0.9937	31.09
34.5	721,015	11,666	0.0162	0.9838	30.89
35.5	674,480	65,456	0.0970	0.9030	30.39
36.5	630,768	2,200	0.0035	0.9965	27.44
37.5	734,793		0.0000	1.0000	27.35
38.5	560,277		0.0000	1.0000	27.35

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	530,866		0.0000	1.0000	27.35
40.5	578,750		0.0000	1.0000	27.35
41.5	440,443		0.0000	1.0000	27.35
42.5	460,461		0.0000	1.0000	27.35
43.5	374,897		0.0000	1.0000	27.35
44.5	402,840	46,986	0.1166	0.8834	27.35
45.5	356,785		0.0000	1.0000	24.16
46.5	1,521,575	2,920	0.0019	0.9981	24.16
47.5	1,513,246	3,085	0.0020	0.9980	24.11
48.5	1,468,399	349	0.0002	0.9998	24.06
49.5	1,416,843		0.0000	1.0000	24.06
50.5	1,374,188		0.0000	1.0000	24.06
51.5	1,370,346		0.0000	1.0000	24.06
52.5					24.06

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2012

EXPERIENCE BAND 1983-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,348,611		0.0000	1.0000	100.00
0.5	3,282,203		0.0000	1.0000	100.00
1.5	26,236,148	72,673	0.0028	0.9972	100.00
2.5	26,538,057		0.0000	1.0000	99.72
3.5	26,459,576		0.0000	1.0000	99.72
4.5	26,934,755		0.0000	1.0000	99.72
5.5	27,354,975	99,719	0.0036	0.9964	99.72
6.5	27,209,967	277,312	0.0102	0.9898	99.36
7.5	27,351,079	558,146	0.0204	0.9796	98.35
8.5	26,361,288	193,042	0.0073	0.9927	96.34
9.5	26,177,570	77,496	0.0030	0.9970	95.63
10.5	25,982,232	23,327	0.0009	0.9991	95.35
11.5	24,855,244		0.0000	1.0000	95.27
12.5	24,760,998	166,967	0.0067	0.9933	95.27
13.5	24,631,714		0.0000	1.0000	94.62
14.5	25,440,146	6,296	0.0002	0.9998	94.62
15.5	25,438,646	13,543	0.0005	0.9995	94.60
16.5	25,583,253		0.0000	1.0000	94.55
17.5	25,699,825	46,152	0.0018	0.9982	94.55
18.5	25,615,925		0.0000	1.0000	94.38
19.5	25,649,340	10,086	0.0004	0.9996	94.38
20.5	24,869,226	665	0.0000	1.0000	94.34
21.5	24,969,838	183,946	0.0074	0.9926	94.34
22.5	24,682,808	126,423	0.0051	0.9949	93.65
23.5	24,504,593		0.0000	1.0000	93.17
24.5	24,785,219	40,813	0.0016	0.9984	93.17
25.5	23,999,213	141,443	0.0059	0.9941	93.01
26.5	24,512,698	20,346	0.0008	0.9992	92.46
27.5	24,497,058	47,538	0.0019	0.9981	92.39
28.5	24,165,425	93,056	0.0039	0.9961	92.21
29.5	23,970,137	84,318	0.0035	0.9965	91.85
30.5	23,512,470	3,155,937	0.1342	0.8658	91.53
31.5	1,060,292	637,101	0.6009	0.3991	79.24
32.5	605,460	8,548	0.0141	0.9859	31.63
33.5	569,144	3,562	0.0063	0.9937	31.18
34.5	721,015	11,666	0.0162	0.9838	30.99
35.5	674,480	65,456	0.0970	0.9030	30.49
36.5	630,768	2,200	0.0035	0.9965	27.53
37.5	734,793		0.0000	1.0000	27.43
38.5	560,277		0.0000	1.0000	27.43

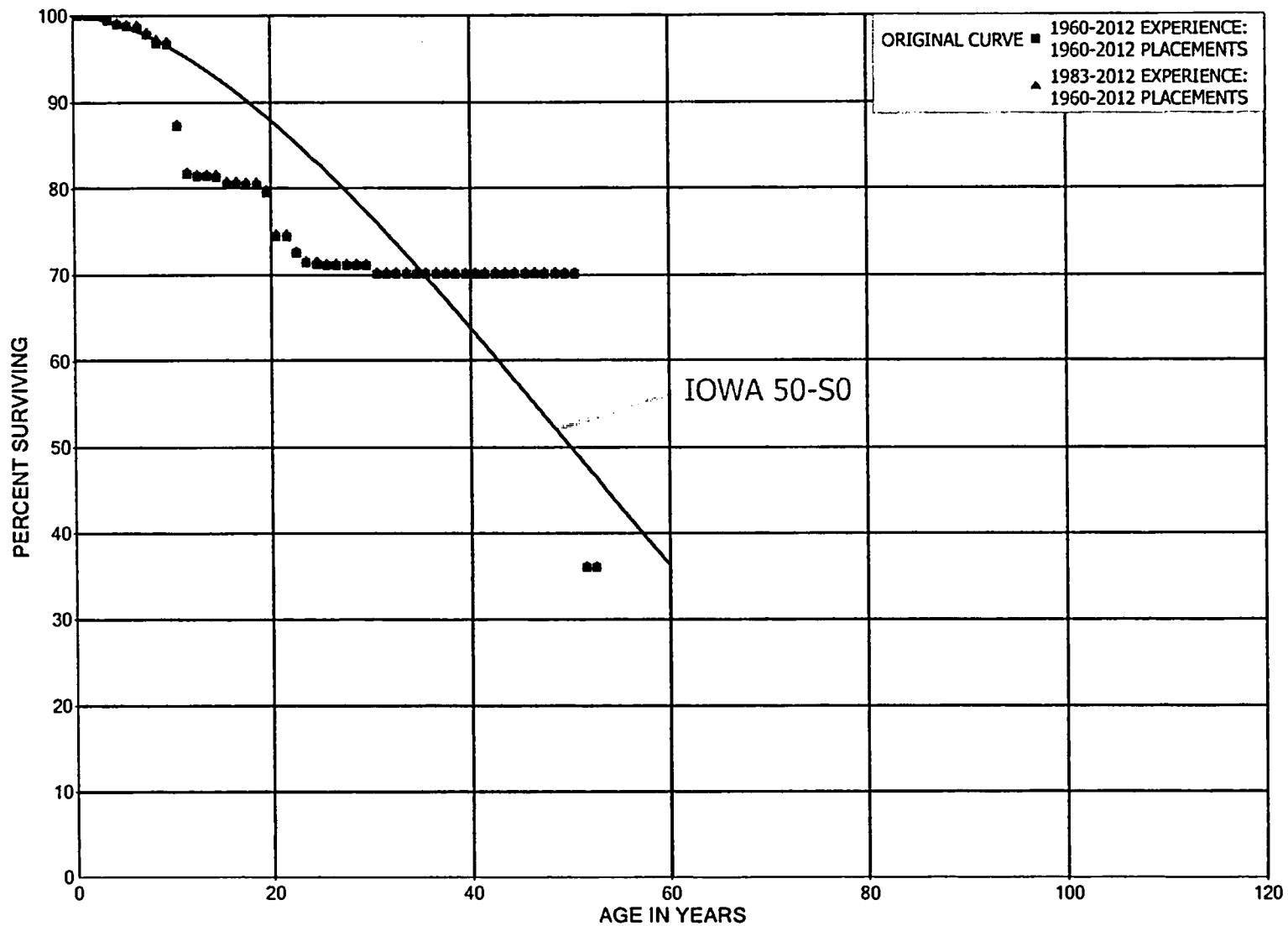
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	530,866		0.0000	1.0000	27.43
40.5	578,750		0.0000	1.0000	27.43
41.5	440,443		0.0000	1.0000	27.43
42.5	460,461		0.0000	1.0000	27.43
43.5	374,897		0.0000	1.0000	27.43
44.5	402,840	46,986	0.1166	0.8834	27.43
45.5	356,785		0.0000	1.0000	24.23
46.5	1,521,575	2,920	0.0019	0.9981	24.23
47.5	1,513,246	3,085	0.0020	0.9980	24.18
48.5	1,468,399	349	0.0002	0.9998	24.14
49.5	1,416,843		0.0000	1.0000	24.13
50.5	1,374,188		0.0000	1.0000	24.13
51.5	1,370,346		0.0000	1.0000	24.13
52.5					24.13

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2012		EXPERIENCE BAND 1960-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,727,171		0.0000	1.0000	100.00
0.5	8,185,257	1,598	0.0002	0.9998	100.00
1.5	7,025,026	4,379	0.0006	0.9994	99.98
2.5	6,437,844	31,985	0.0050	0.9950	99.92
3.5	5,465,633	24,717	0.0045	0.9955	99.42
4.5	5,139,992	12,267	0.0024	0.9976	98.97
5.5	5,329,238	13,393	0.0025	0.9975	98.74
6.5	5,858,154	44,631	0.0076	0.9924	98.49
7.5	6,538,627	66,153	0.0101	0.9899	97.74
8.5	6,220,477	10,612	0.0017	0.9983	96.75
9.5	6,270,820	613,513	0.0978	0.9022	96.58
10.5	5,247,321	329,999	0.0629	0.9371	87.13
11.5	4,673,757	15,961	0.0034	0.9966	81.65
12.5	4,783,892	1,929	0.0004	0.9996	81.38
13.5	3,855,509	1,504	0.0004	0.9996	81.34
14.5	4,031,926	39,172	0.0097	0.9903	81.31
15.5	4,304,301	71	0.0000	1.0000	80.52
16.5	4,526,536	6,159	0.0014	0.9986	80.52
17.5	4,673,321		0.0000	1.0000	80.41
18.5	4,538,015	52,452	0.0116	0.9884	80.41
19.5	4,560,584	290,378	0.0637	0.9363	79.48
20.5	4,241,766		0.0000	1.0000	74.42
21.5	3,928,598	102,016	0.0260	0.9740	74.42
22.5	3,984,136	61,119	0.0153	0.9847	72.49
23.5	3,876,467	9,973	0.0026	0.9974	71.38
24.5	4,020,176	7,911	0.0020	0.9980	71.19
25.5	3,890,614		0.0000	1.0000	71.05
26.5	3,777,943		0.0000	1.0000	71.05
27.5	3,676,877		0.0000	1.0000	71.05
28.5	3,519,323		0.0000	1.0000	71.05
29.5	3,405,562	49,489	0.0145	0.9855	71.05
30.5	3,120,693		0.0000	1.0000	70.02
31.5	13,098		0.0000	1.0000	70.02
32.5	12,705		0.0000	1.0000	70.02
33.5	12,705		0.0000	1.0000	70.02
34.5	12,705		0.0000	1.0000	70.02
35.5	12,705		0.0000	1.0000	70.02
36.5	12,705		0.0000	1.0000	70.02
37.5	12,705		0.0000	1.0000	70.02
38.5	12,705		0.0000	1.0000	70.02

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2012			EXPERIENCE BAND 1960-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,705		0.0000	1.0000	70.02
40.5	12,705		0.0000	1.0000	70.02
41.5	12,705		0.0000	1.0000	70.02
42.5	12,705		0.0000	1.0000	70.02
43.5	12,705		0.0000	1.0000	70.02
44.5	12,705		0.0000	1.0000	70.02
45.5	12,705		0.0000	1.0000	70.02
46.5	27,336		0.0000	1.0000	70.02
47.5	27,336		0.0000	1.0000	70.02
48.5	27,336		0.0000	1.0000	70.02
49.5	27,336		0.0000	1.0000	70.02
50.5	27,336	13,304	0.4867	0.5133	70.02
51.5	14,032		0.0000	1.0000	35.94
52.5					35.94

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,159,900		0.0000	1.0000	100.00
0.5	4,680,063	702	0.0001	0.9999	100.00
1.5	6,880,434	4,042	0.0006	0.9994	99.99
2.5	6,293,588	31,492	0.0050	0.9950	99.93
3.5	5,321,869	12,440	0.0023	0.9977	99.43
4.5	5,017,936	11,174	0.0022	0.9978	99.19
5.5	5,230,617	9,788	0.0019	0.9981	98.97
6.5	5,763,137	44,153	0.0077	0.9923	98.79
7.5	6,444,088	59,065	0.0092	0.9908	98.03
8.5	6,133,025	9,431	0.0015	0.9985	97.13
9.5	6,184,550	613,142	0.0991	0.9009	96.98
10.5	5,161,422	329,116	0.0638	0.9362	87.37
11.5	4,635,319	10,556	0.0023	0.9977	81.80
12.5	4,750,859		0.0000	1.0000	81.61
13.5	3,830,385		0.0000	1.0000	81.61
14.5	4,008,306	36,418	0.0091	0.9909	81.61
15.5	4,283,435		0.0000	1.0000	80.87
16.5	4,505,742	5,981	0.0013	0.9987	80.87
17.5	4,652,705		0.0000	1.0000	80.76
18.5	4,517,399	52,452	0.0116	0.9884	80.76
19.5	4,539,968	290,378	0.0640	0.9360	79.82
20.5	4,229,061		0.0000	1.0000	74.72
21.5	3,915,892	102,016	0.0261	0.9739	74.72
22.5	3,984,136	61,119	0.0153	0.9847	72.77
23.5	3,876,467	9,973	0.0026	0.9974	71.66
24.5	4,020,176	7,911	0.0020	0.9980	71.47
25.5	3,890,614		0.0000	1.0000	71.33
26.5	3,777,943		0.0000	1.0000	71.33
27.5	3,676,877		0.0000	1.0000	71.33
28.5	3,519,323		0.0000	1.0000	71.33
29.5	3,405,562	49,489	0.0145	0.9855	71.33
30.5	3,120,693		0.0000	1.0000	70.29
31.5	13,098		0.0000	1.0000	70.29
32.5	12,705		0.0000	1.0000	70.29
33.5	12,705		0.0000	1.0000	70.29
34.5	12,705		0.0000	1.0000	70.29
35.5	12,705		0.0000	1.0000	70.29
36.5	12,705		0.0000	1.0000	70.29
37.5	12,705		0.0000	1.0000	70.29
38.5	12,705		0.0000	1.0000	70.29



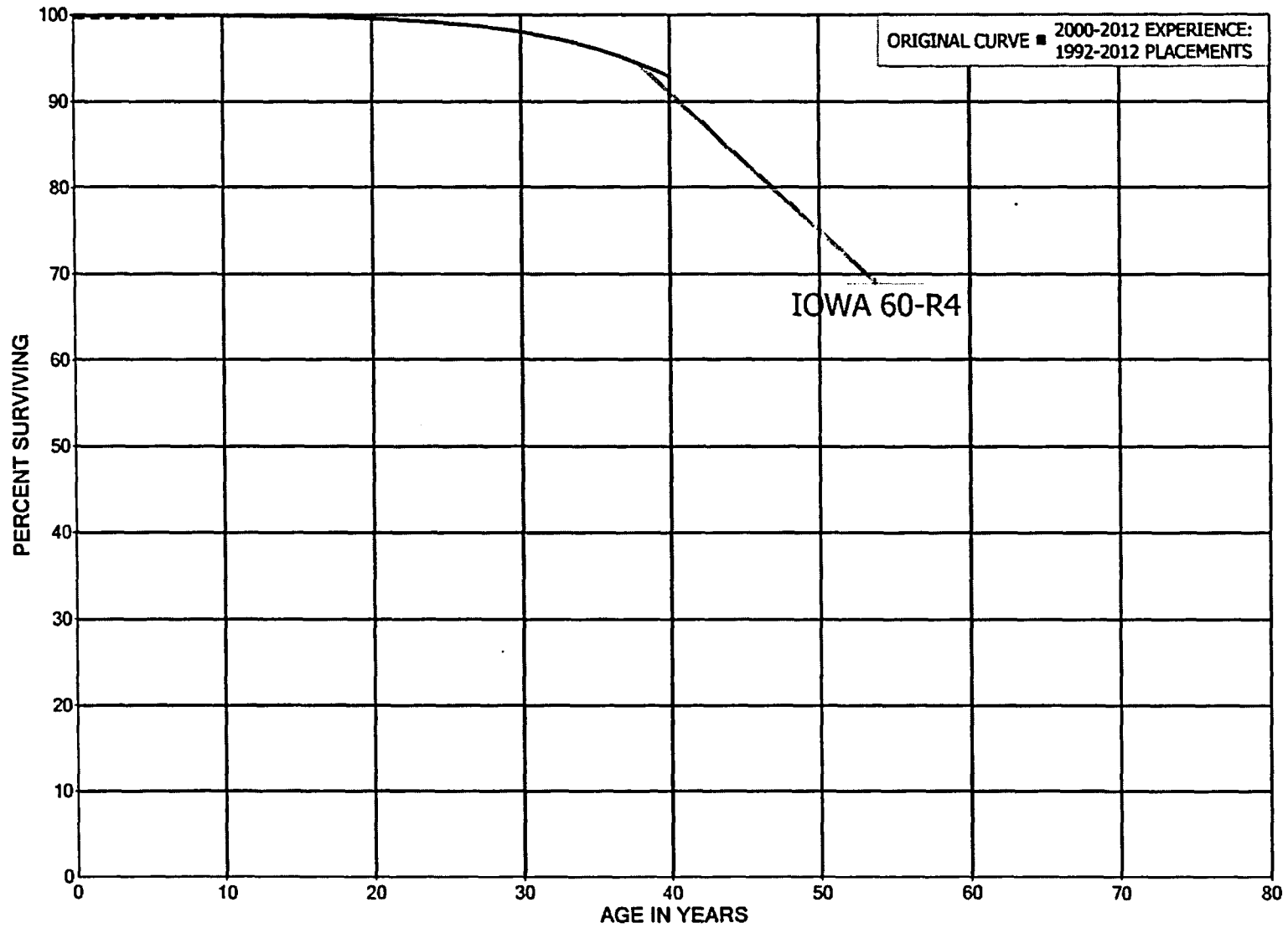
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,705		0.0000	1.0000	70.29
40.5	12,705		0.0000	1.0000	70.29
41.5	12,705		0.0000	1.0000	70.29
42.5	12,705		0.0000	1.0000	70.29
43.5	12,705		0.0000	1.0000	70.29
44.5	12,705		0.0000	1.0000	70.29
45.5	12,705		0.0000	1.0000	70.29
46.5	27,336		0.0000	1.0000	70.29
47.5	27,336		0.0000	1.0000	70.29
48.5	27,336		0.0000	1.0000	70.29
49.5	27,336		0.0000	1.0000	70.29
50.5	27,336	13,304	0.4867	0.5133	70.29
51.5	14,032		0.0000	1.0000	36.08
52.5					36.08

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3410 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



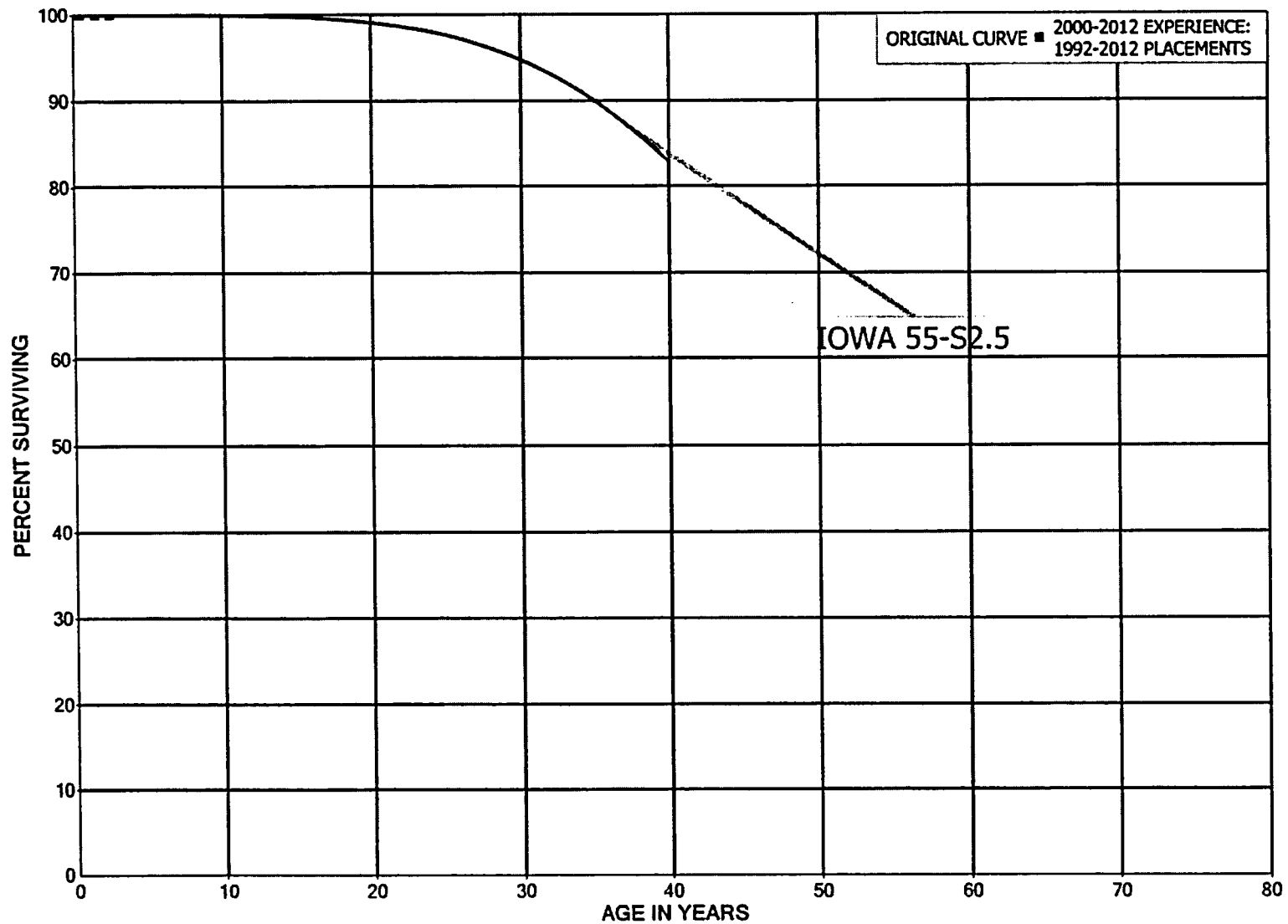
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3410 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2012			EXPERIENCE BAND 2000-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	140,519		0.0000	1.0000	100.00
0.5	247,838		0.0000	1.0000	100.00
1.5	120,392		0.0000	1.0000	100.00
2.5	120,392		0.0000	1.0000	100.00
3.5	120,392		0.0000	1.0000	100.00
4.5	91,490		0.0000	1.0000	100.00
5.5	13,755		0.0000	1.0000	100.00
6.5					100.00
7.5	3,136,966		0.0000		
8.5					
9.5					
10.5					
11.5	35,588		0.0000		
12.5	67,859		0.0000		
13.5	67,859		0.0000		
14.5	33,725,782	10,618	0.0003		
15.5	33,715,164	22,463	0.0007		
16.5	33,692,702	6,963	0.0002		
17.5	33,657,114	15,621	0.0005		
18.5	33,609,222		0.0000		
19.5	33,609,222	9,192	0.0003		
20.5					

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3420 FUEL HOLDERS, PRODUCERS AND ACCESSORIES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



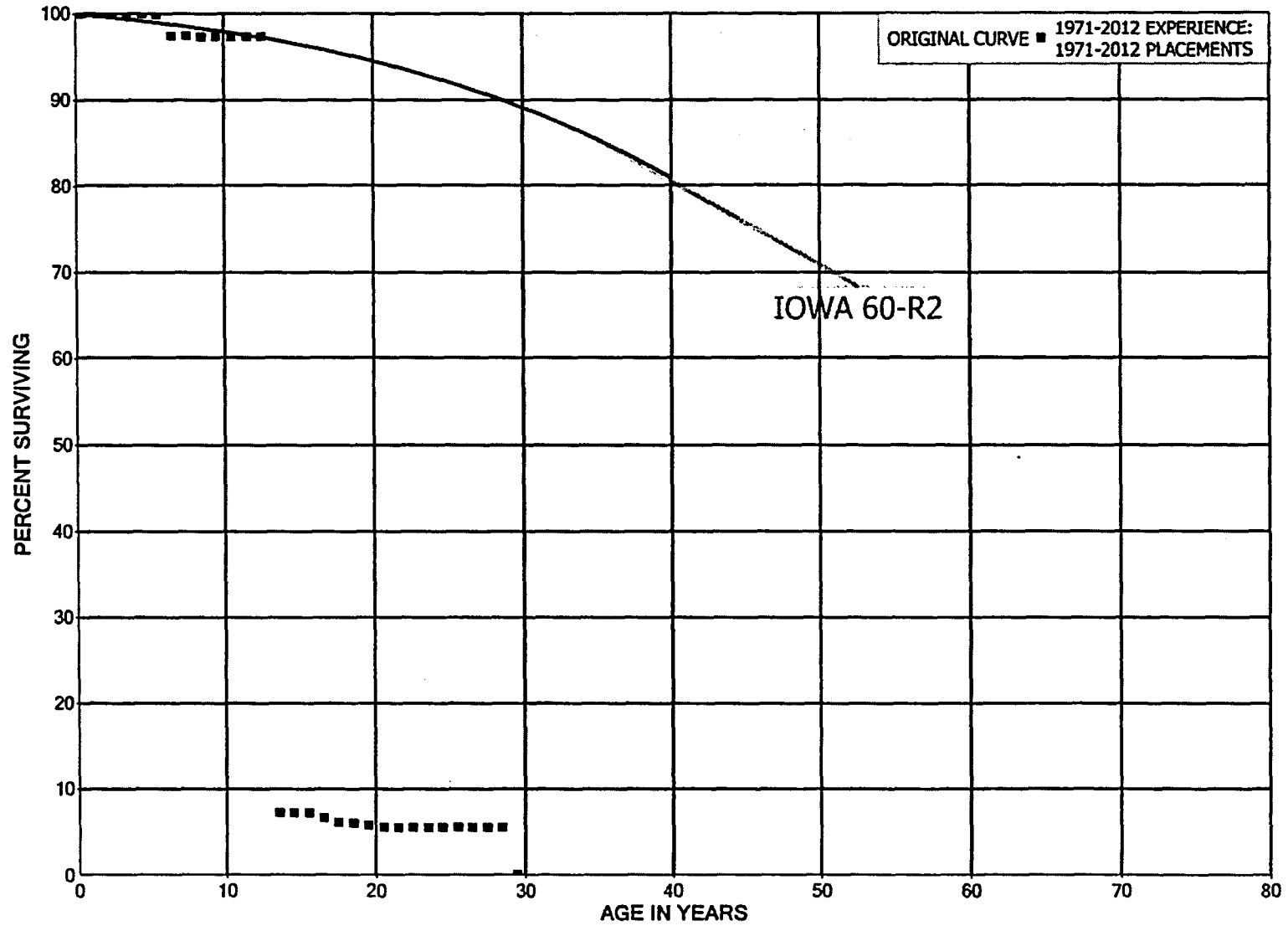
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3420 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2012			EXPERIENCE BAND 2000-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	235,367		0.0000	1.0000	100.00
0.5	10,547		0.0000	1.0000	100.00
1.5	3,864		0.0000	1.0000	100.00
2.5					100.00
3.5					
4.5					
5.5	55,587		0.0000		
6.5	55,587		0.0000		
7.5	447,444		0.0000		
8.5	447,444		0.0000		
9.5	156,456		0.0000		
10.5	240,153		0.0000		
11.5	249,871	42,403	0.1697		
12.5	207,469		0.0000		
13.5	149,002		0.0000		
14.5	15,393,462		0.0000		
15.5	15,393,462		0.0000		
16.5	15,309,765		0.0000		
17.5	15,244,460		0.0000		
18.5	15,244,460		0.0000		
19.5	15,244,460	98,945	0.0065		
20.5					

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3440 GENERATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



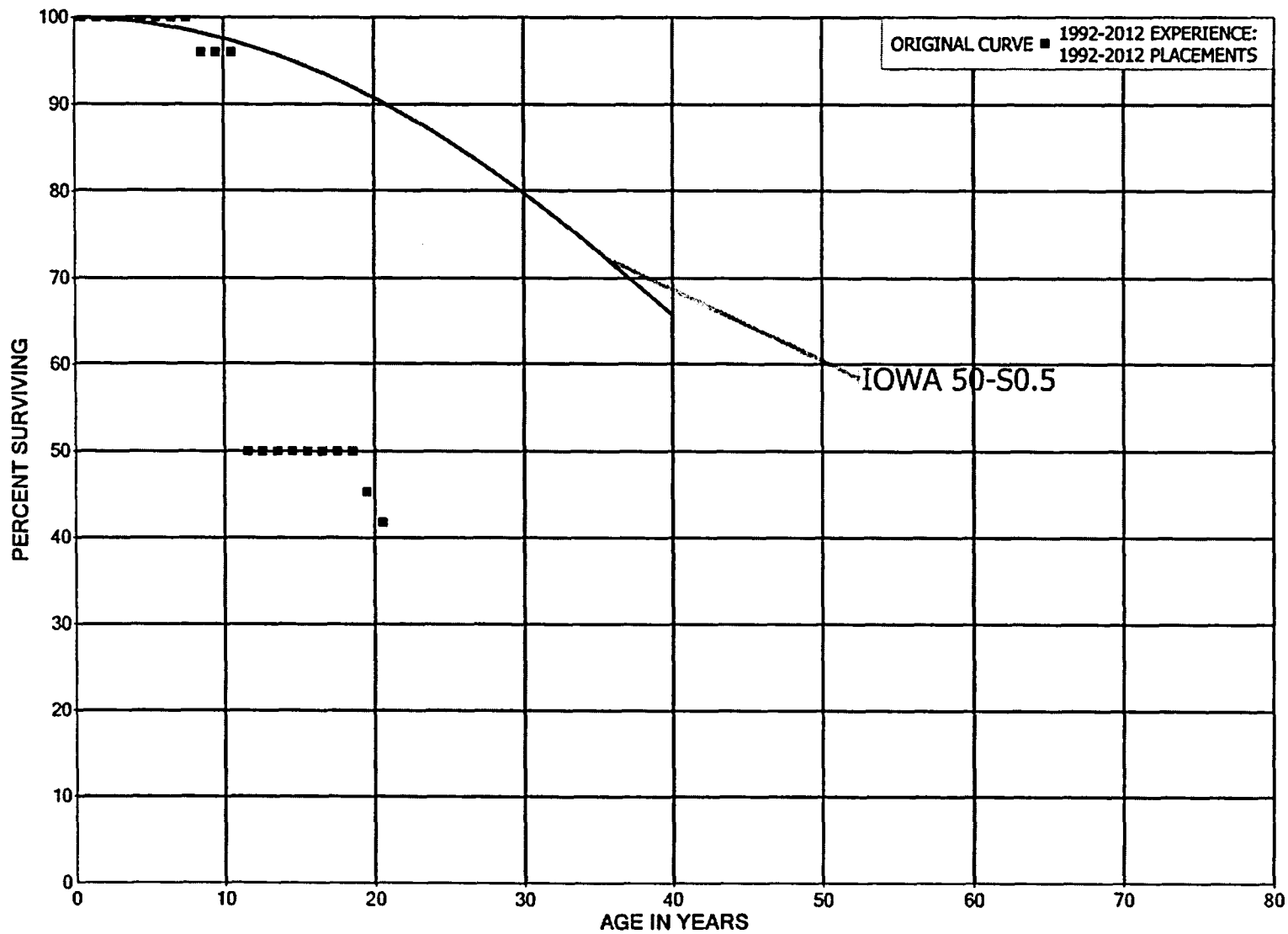
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3440 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2012		EXPERIENCE BAND 1971-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	102,232,563		0.0000	1.0000	100.00
0.5	95,572,202		0.0000	1.0000	100.00
1.5	87,146,020		0.0000	1.0000	100.00
2.5	79,220,668		0.0000	1.0000	100.00
3.5	63,846,603	5,187	0.0001	0.9999	100.00
4.5	63,540,302	77,342	0.0012	0.9988	99.99
5.5	81,922,913	2,043,080	0.0249	0.9751	99.87
6.5	71,267,589		0.0000	1.0000	97.38
7.5	56,985,430	79,800	0.0014	0.9986	97.38
8.5	38,100,837		0.0000	1.0000	97.24
9.5	62,026,957		0.0000	1.0000	97.24
10.5	27,860,233		0.0000	1.0000	97.24
11.5	11,321,972		0.0000	1.0000	97.24
12.5	9,100,565	8,425,368	0.9258	0.0742	97.24
13.5	385,620		0.0000	1.0000	7.21
14.5	154,990,857	1,665,378	0.0107	0.9893	7.21
15.5	153,325,478	11,520,440	0.0751	0.9249	7.14
16.5	141,729,972	12,539,966	0.0885	0.9115	6.60
17.5	129,145,935	2,460,899	0.0191	0.9809	6.02
18.5	126,685,036	3,261,267	0.0257	0.9743	5.90
19.5	123,423,769	6,057,335	0.0491	0.9509	5.75
20.5	266,482		0.0000	1.0000	5.47
21.5	266,482		0.0000	1.0000	5.47
22.5	266,482		0.0000	1.0000	5.47
23.5	266,482		0.0000	1.0000	5.47
24.5	266,482		0.0000	1.0000	5.47
25.5	266,482		0.0000	1.0000	5.47
26.5	266,482		0.0000	1.0000	5.47
27.5	266,482		0.0000	1.0000	5.47
28.5	266,482	266,482	1.0000		5.47
29.5					

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3450 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES





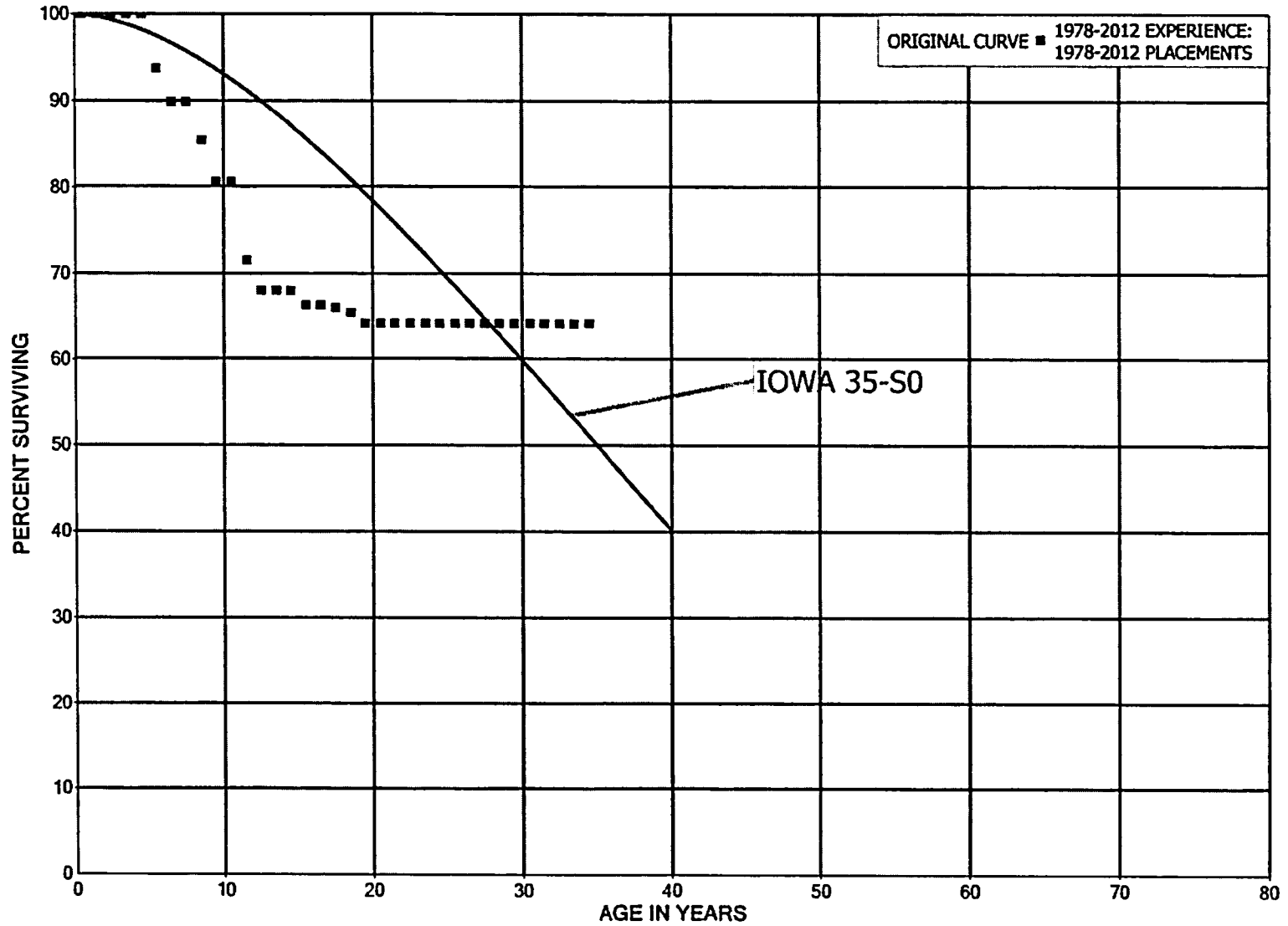
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3450 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2012			EXPERIENCE BAND 1992-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,979,190		0.0000	1.0000	100.00
0.5	3,591,509		0.0000	1.0000	100.00
1.5	556,568		0.0000	1.0000	100.00
2.5	556,568		0.0000	1.0000	100.00
3.5	549,305		0.0000	1.0000	100.00
4.5	586,231		0.0000	1.0000	100.00
5.5	584,470		0.0000	1.0000	100.00
6.5	586,977		0.0000	1.0000	100.00
7.5	607,457	24,565	0.0404	0.9596	100.00
8.5	126,759		0.0000	1.0000	95.96
9.5	126,759		0.0000	1.0000	95.96
10.5	109,486	52,428	0.4789	0.5211	95.96
11.5	50,771		0.0000	1.0000	50.01
12.5	45,915		0.0000	1.0000	50.01
13.5	25,435		0.0000	1.0000	50.01
14.5	16,786,410	6,651	0.0004	0.9996	50.01
15.5	16,779,759		0.0000	1.0000	49.99
16.5	16,754,324		0.0000	1.0000	49.99
17.5	16,754,324		0.0000	1.0000	49.99
18.5	16,754,324	1,567,423	0.0936	0.9064	49.99
19.5	15,186,901	1,186,043	0.0781	0.9219	45.31
20.5					41.77

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3460 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



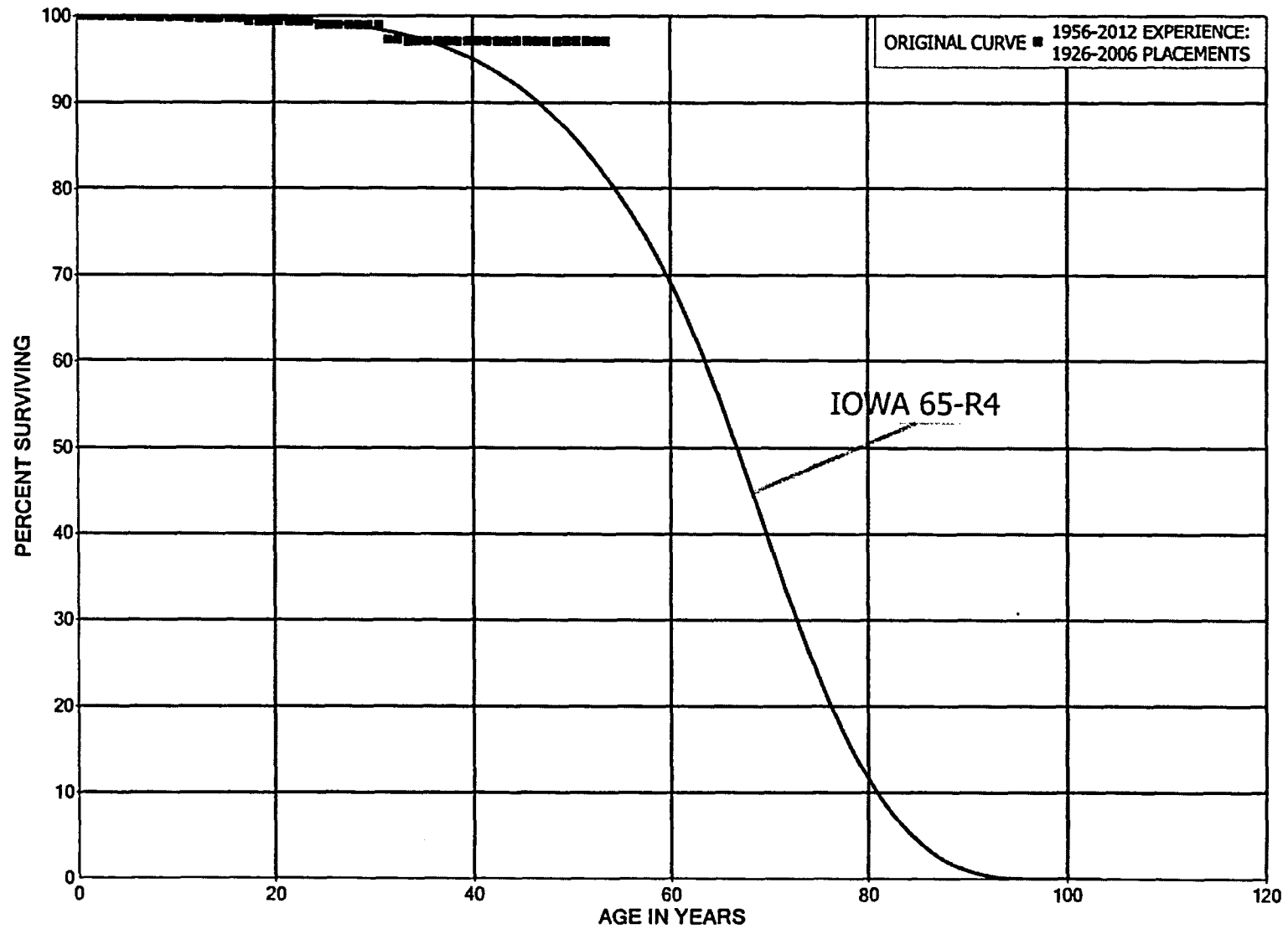
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3460 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2012		EXPERIENCE BAND 1978-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,319,611		0.0000	1.0000	100.00
0.5	2,309,215		0.0000	1.0000	100.00
1.5	527,808		0.0000	1.0000	100.00
2.5	495,321		0.0000	1.0000	100.00
3.5	468,996		0.0000	1.0000	100.00
4.5	378,052	23,673	0.0626	0.9374	100.00
5.5	629,942	26,437	0.0420	0.9580	93.74
6.5	710,674		0.0000	1.0000	89.80
7.5	1,153,553	56,279	0.0488	0.9512	89.80
8.5	1,064,257	59,929	0.0563	0.9437	85.42
9.5	997,956		0.0000	1.0000	80.61
10.5	993,779	112,853	0.1136	0.8864	80.61
11.5	545,689	26,823	0.0492	0.9508	71.46
12.5	536,927		0.0000	1.0000	67.95
13.5	155,264		0.0000	1.0000	67.95
14.5	2,621,528	65,928	0.0251	0.9749	67.95
15.5	2,560,842		0.0000	1.0000	66.24
16.5	2,561,529	10,928	0.0043	0.9957	66.24
17.5	2,545,844	20,923	0.0082	0.9918	65.95
18.5	2,424,512	46,179	0.0190	0.9810	65.41
19.5	2,343,939		0.0000	1.0000	64.17
20.5	10,642		0.0000	1.0000	64.17
21.5	3,169		0.0000	1.0000	64.17
22.5	46		0.0000	1.0000	64.17
23.5	341		0.0000	1.0000	64.17
24.5	341		0.0000	1.0000	64.17
25.5	341		0.0000	1.0000	64.17
26.5	421		0.0000	1.0000	64.17
27.5	375		0.0000	1.0000	64.17
28.5	703		0.0000	1.0000	64.17
29.5	408		0.0000	1.0000	64.17
30.5	408		0.0000	1.0000	64.17
31.5	408		0.0000	1.0000	64.17
32.5	329		0.0000	1.0000	64.17
33.5	329		0.0000	1.0000	64.17
34.5					64.17

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3501 RIGHTS OF WAY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3501 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2006		EXPERIENCE BAND 1956-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,923,124		0.0000	1.0000	100.00
0.5	1,921,712	33	0.0000	1.0000	100.00
1.5	1,820,261		0.0000	1.0000	100.00
2.5	1,815,465		0.0000	1.0000	100.00
3.5	1,699,579		0.0000	1.0000	100.00
4.5	1,706,108	3,357	0.0020	0.9980	100.00
5.5	1,702,798		0.0000	1.0000	99.80
6.5	1,511,152		0.0000	1.0000	99.80
7.5	1,511,152		0.0000	1.0000	99.80
8.5	1,511,152		0.0000	1.0000	99.80
9.5	1,303,101		0.0000	1.0000	99.80
10.5	1,303,101	793	0.0006	0.9994	99.80
11.5	1,208,147	175	0.0001	0.9999	99.74
12.5	1,209,288		0.0000	1.0000	99.73
13.5	1,209,288		0.0000	1.0000	99.73
14.5	1,111,303		0.0000	1.0000	99.73
15.5	1,107,934		0.0000	1.0000	99.73
16.5	1,107,934	3,189	0.0029	0.9971	99.73
17.5	1,124,840		0.0000	1.0000	99.44
18.5	1,124,546		0.0000	1.0000	99.44
19.5	1,124,546		0.0000	1.0000	99.44
20.5	974,874	123	0.0001	0.9999	99.44
21.5	974,750	112	0.0001	0.9999	99.43
22.5	974,639	327	0.0003	0.9997	99.42
23.5	967,254	3,700	0.0038	0.9962	99.38
24.5	945,257		0.0000	1.0000	99.00
25.5	945,257		0.0000	1.0000	99.00
26.5	938,728		0.0000	1.0000	99.00
27.5	938,728		0.0000	1.0000	99.00
28.5	938,891		0.0000	1.0000	99.00
29.5	592,539		0.0000	1.0000	99.00
30.5	592,539	10,509	0.0177	0.9823	99.00
31.5	496,365		0.0000	1.0000	97.25
32.5	496,365	940	0.0019	0.9981	97.25
33.5	495,425		0.0000	1.0000	97.06
34.5	494,068		0.0000	1.0000	97.06
35.5	493,793		0.0000	1.0000	97.06
36.5	479,195		0.0000	1.0000	97.06
37.5	477,617		0.0000	1.0000	97.06
38.5	451,295		0.0000	1.0000	97.06

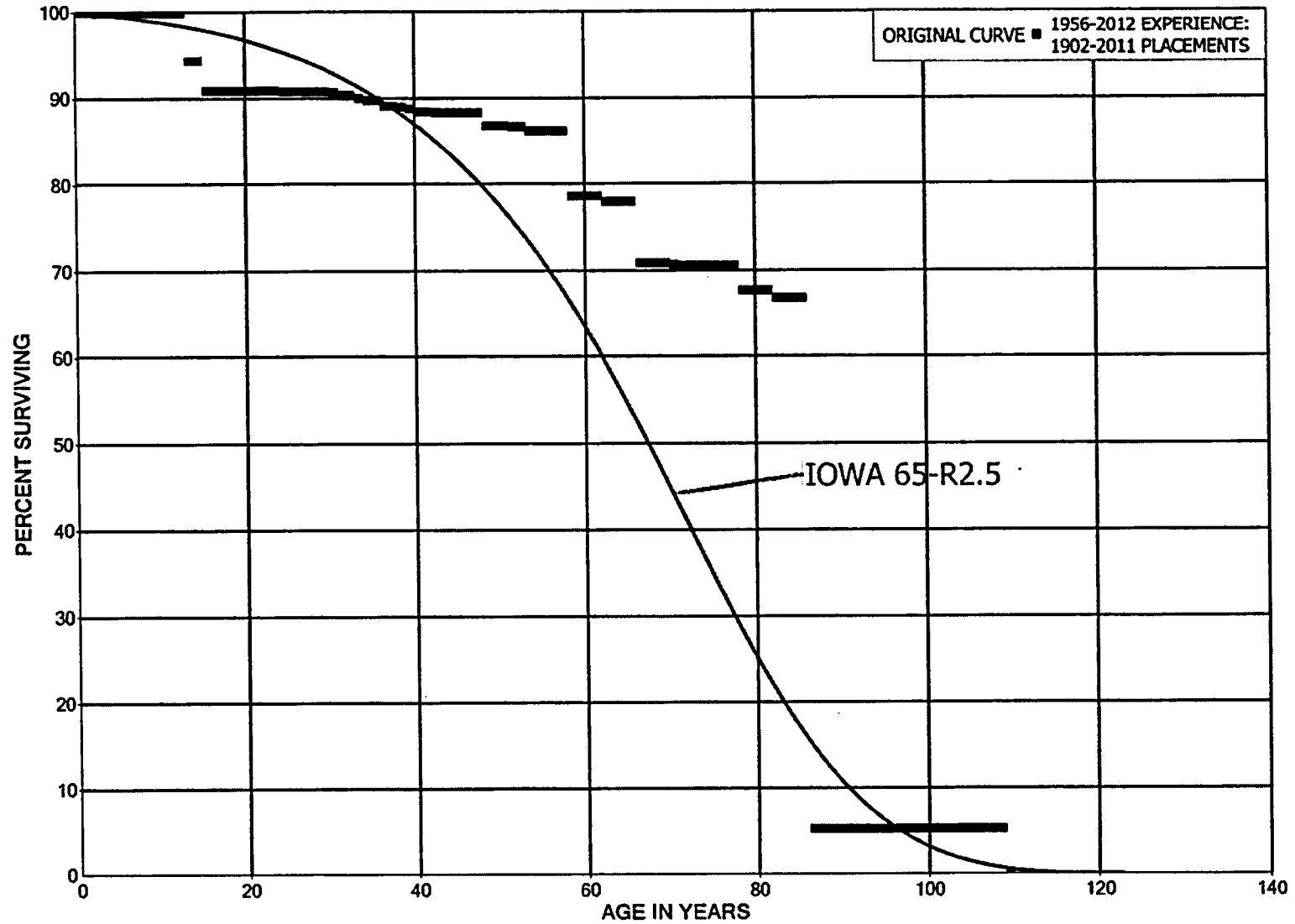
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3501 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2006			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	367,219	.	0.0000	1.0000	97.06
40.5	342,046		0.0000	1.0000	97.06
41.5	333,151		0.0000	1.0000	97.06
42.5	333,105		0.0000	1.0000	97.06
43.5	332,013		0.0000	1.0000	97.06
44.5	327,257		0.0000	1.0000	97.06
45.5	240,943		0.0000	1.0000	97.06
46.5	237,098		0.0000	1.0000	97.06
47.5	161,822		0.0000	1.0000	97.06
48.5	161,822		0.0000	1.0000	97.06
49.5	139,733		0.0000	1.0000	97.06
50.5	139,336		0.0000	1.0000	97.06
51.5	88,889		0.0000	1.0000	97.06
52.5	86,533		0.0000	1.0000	97.06
53.5	84,571		0.0000	1.0000	97.06
54.5	4,762		0.0000	1.0000	97.06
55.5	4,399		0.0000	1.0000	97.06
56.5	1,695		0.0000	1.0000	97.06
57.5	1,695		0.0000	1.0000	97.06
58.5	1,695		0.0000	1.0000	97.06
59.5	1,695		0.0000	1.0000	97.06
60.5	1,695		0.0000	1.0000	97.06
61.5	1,695		0.0000	1.0000	97.06
62.5					97.06

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2011

EXPERIENCE BAND 1956-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,244,897		0.0000	1.0000	100.00
0.5	1,324,721		0.0000	1.0000	100.00
1.5	1,319,613	1,932	0.0015	0.9985	100.00
2.5	1,308,349		0.0000	1.0000	99.85
3.5	1,308,650		0.0000	1.0000	99.85
4.5	1,169,425		0.0000	1.0000	99.85
5.5	735,430		0.0000	1.0000	99.85
6.5	610,561		0.0000	1.0000	99.85
7.5	610,561	26	0.0000	1.0000	99.85
8.5	563,232		0.0000	1.0000	99.85
9.5	563,722		0.0000	1.0000	99.85
10.5	563,722		0.0000	1.0000	99.85
11.5	563,722		0.0000	1.0000	99.85
12.5	566,450	31,741	0.0560	0.9440	99.85
13.5	536,282		0.0000	1.0000	94.25
14.5	536,282	19,258	0.0359	0.9641	94.25
15.5	517,499		0.0000	1.0000	90.87
16.5	558,767		0.0000	1.0000	90.87
17.5	558,767		0.0000	1.0000	90.87
18.5	558,767		0.0000	1.0000	90.87
19.5	536,771		0.0000	1.0000	90.87
20.5	536,771		0.0000	1.0000	90.87
21.5	536,771		0.0000	1.0000	90.87
22.5	536,771		0.0000	1.0000	90.87
23.5	536,771	1,112	0.0021	0.9979	90.87
24.5	535,659		0.0000	1.0000	90.68
25.5	535,659		0.0000	1.0000	90.68
26.5	584,929		0.0000	1.0000	90.68
27.5	590,412		0.0000	1.0000	90.68
28.5	602,465		0.0000	1.0000	90.68
29.5	602,465	354	0.0006	0.9994	90.68
30.5	613,884	2,513	0.0041	0.9959	90.63
31.5	611,371	84	0.0001	0.9999	90.26
32.5	611,287	1,728	0.0028	0.9972	90.24
33.5	609,559	1,721	0.0028	0.9972	89.99
34.5	607,837		0.0000	1.0000	89.74
35.5	607,837	4,517	0.0074	0.9926	89.74
36.5	457,013		0.0000	1.0000	89.07
37.5	456,921	734	0.0016	0.9984	89.07
38.5	366,107	808	0.0022	0.9978	88.93



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2011			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	365,299	1,389	0.0038	0.9962	88.73
40.5	363,910		0.0000	1.0000	88.39
41.5	361,881	308	0.0009	0.9991	88.39
42.5	361,573		0.0000	1.0000	88.32
43.5	354,735	269	0.0008	0.9992	88.32
44.5	352,553		0.0000	1.0000	88.25
45.5	347,704		0.0000	1.0000	88.25
46.5	347,704		0.0000	1.0000	88.25
47.5	346,474	6,015	0.0174	0.9826	88.25
48.5	338,019		0.0000	1.0000	86.72
49.5	338,019	150	0.0004	0.9996	86.72
50.5	334,142	139	0.0004	0.9996	86.68
51.5	334,003	24	0.0001	0.9999	86.64
52.5	261,997	1,231	0.0047	0.9953	86.64
53.5	261,677		0.0000	1.0000	86.23
54.5	209,205		0.0000	1.0000	86.23
55.5	209,205		0.0000	1.0000	86.23
56.5	209,205		0.0000	1.0000	86.23
57.5	132,193	11,652	0.0881	0.9119	86.23
58.5	119,755		0.0000	1.0000	78.63
59.5	119,643		0.0000	1.0000	78.63
60.5	119,643		0.0000	1.0000	78.63
61.5	119,643	1,049	0.0088	0.9912	78.63
62.5	118,322		0.0000	1.0000	77.94
63.5	118,322		0.0000	1.0000	77.94
64.5	118,322		0.0000	1.0000	77.94
65.5	118,322	10,713	0.0905	0.9095	77.94
66.5	107,119		0.0000	1.0000	70.88
67.5	107,119		0.0000	1.0000	70.88
68.5	107,119	129	0.0012	0.9988	70.88
69.5	105,311	197	0.0019	0.9981	70.80
70.5	103,670	197	0.0019	0.9981	70.67
71.5	103,473		0.0000	1.0000	70.53
72.5	102,998		0.0000	1.0000	70.53
73.5	74,807		0.0000	1.0000	70.53
74.5	74,807		0.0000	1.0000	70.53
75.5	74,807		0.0000	1.0000	70.53
76.5	74,807		0.0000	1.0000	70.53
77.5	74,807	3,068	0.0410	0.9590	70.53
78.5	71,739		0.0000	1.0000	67.64

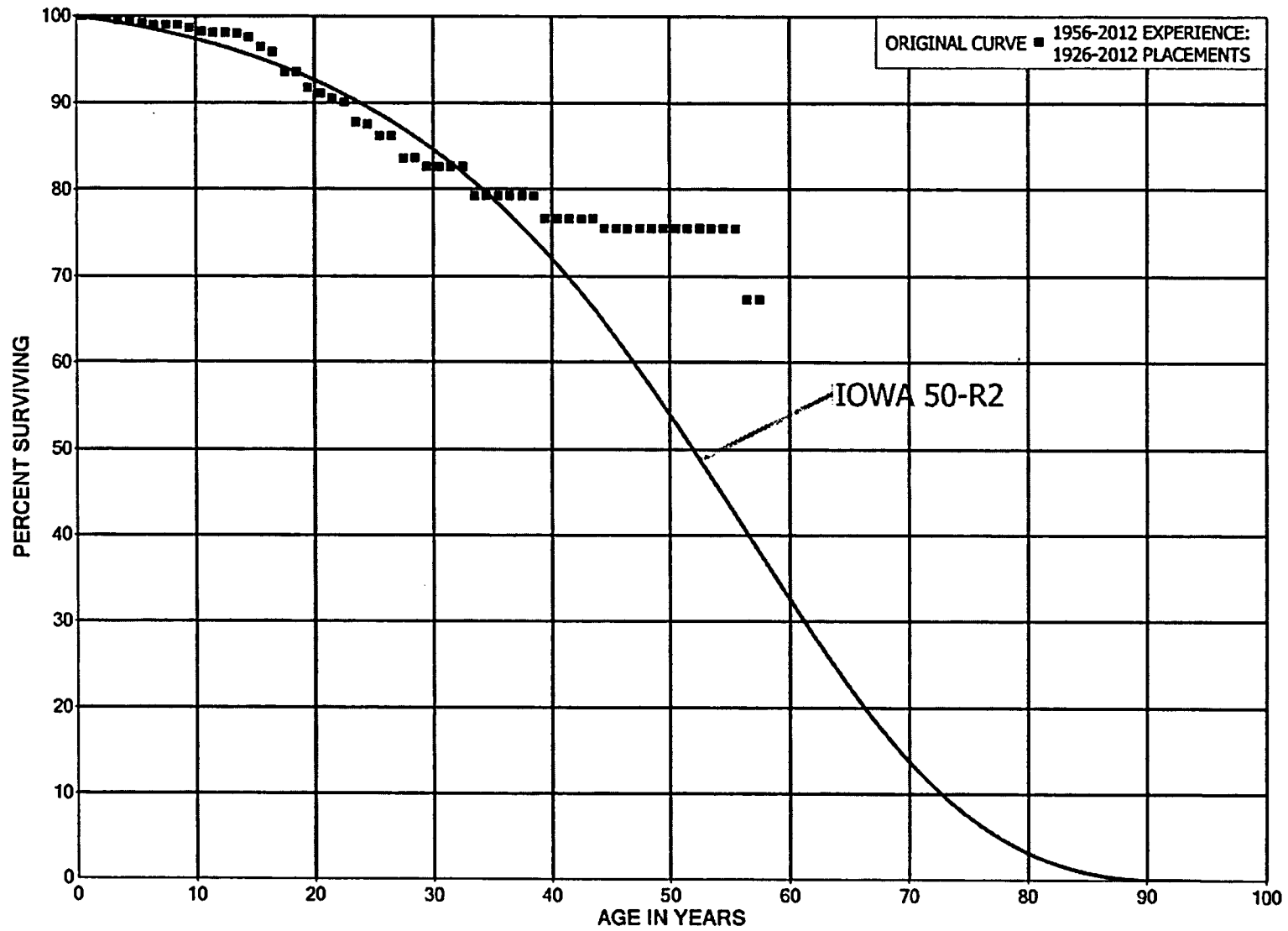
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2011			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	71,739		0.0000	1.0000	67.64
80.5	71,739		0.0000	1.0000	67.64
81.5	71,739	967	0.0135	0.9865	67.64
82.5	70,771		0.0000	1.0000	66.73
83.5	24,856		0.0000	1.0000	66.73
84.5	19,855		0.0000	1.0000	66.73
85.5	11,773	10,863	0.9227	0.0773	66.73
86.5	911		0.0000	1.0000	5.16
87.5	911		0.0000	1.0000	5.16
88.5	911		0.0000	1.0000	5.16
89.5	911		0.0000	1.0000	5.16
90.5	911		0.0000	1.0000	5.16
91.5	911		0.0000	1.0000	5.16
92.5	911		0.0000	1.0000	5.16
93.5	911		0.0000	1.0000	5.16
94.5	911		0.0000	1.0000	5.16
95.5	911		0.0000	1.0000	5.16
96.5	911		0.0000	1.0000	5.16
97.5	911		0.0000	1.0000	5.16
98.5	911		0.0000	1.0000	5.16
99.5	911		0.0000	1.0000	5.16
100.5	911		0.0000	1.0000	5.16
101.5	911		0.0000	1.0000	5.16
102.5	911		0.0000	1.0000	5.16
103.5	911		0.0000	1.0000	5.16
104.5	911		0.0000	1.0000	5.16
105.5	911		0.0000	1.0000	5.16
106.5	911		0.0000	1.0000	5.16
107.5	911		0.0000	1.0000	5.16
108.5	911	911	1.0000		5.16
109.5					

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3530 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3530 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,320,072		0.0000	1.0000	100.00
0.5	14,403,637	15,307	0.0011	0.9989	100.00
1.5	13,794,840	14,085	0.0010	0.9990	99.89
2.5	13,778,263	36,153	0.0026	0.9974	99.79
3.5	12,289,035	14,494	0.0012	0.9988	99.53
4.5	11,891,151	25,168	0.0021	0.9979	99.41
5.5	8,556,962	19,837	0.0023	0.9977	99.20
6.5	7,867,219		0.0000	1.0000	98.97
7.5	7,295,147	3,129	0.0004	0.9996	98.97
8.5	7,297,691	21,452	0.0029	0.9971	98.93
9.5	5,503,539	27,860	0.0051	0.9949	98.64
10.5	4,725,637	2,805	0.0006	0.9994	98.14
11.5	4,711,097	250	0.0001	0.9999	98.08
12.5	3,971,776	5,175	0.0013	0.9987	98.08
13.5	3,970,406	17,590	0.0044	0.9956	97.95
14.5	3,859,164	42,446	0.0110	0.9890	97.51
15.5	3,712,925	25,325	0.0068	0.9932	96.44
16.5	3,675,676	86,786	0.0236	0.9764	95.78
17.5	3,036,402		0.0000	1.0000	93.52
18.5	3,036,402	59,499	0.0196	0.9804	93.52
19.5	2,747,253	19,882	0.0072	0.9928	91.69
20.5	1,873,212	10,960	0.0059	0.9941	91.03
21.5	1,717,885	8,418	0.0049	0.9951	90.49
22.5	1,704,765	43,422	0.0255	0.9745	90.05
23.5	1,661,343	4,924	0.0030	0.9970	87.76
24.5	1,656,419	26,048	0.0157	0.9843	87.50
25.5	1,598,648		0.0000	1.0000	86.12
26.5	1,573,360	45,427	0.0289	0.9711	86.12
27.5	1,459,308		0.0000	1.0000	83.63
28.5	1,459,308	17,428	0.0119	0.9881	83.63
29.5	1,185,846	1,050	0.0009	0.9991	82.64
30.5	1,142,733		0.0000	1.0000	82.56
31.5	1,142,733		0.0000	1.0000	82.56
32.5	1,142,733	44,978	0.0394	0.9606	82.56
33.5	1,093,369		0.0000	1.0000	79.31
34.5	1,091,559		0.0000	1.0000	79.31
35.5	1,091,559		0.0000	1.0000	79.31
36.5	844,327		0.0000	1.0000	79.31
37.5	841,673		0.0000	1.0000	79.31
38.5	841,266	28,699	0.0341	0.9659	79.31

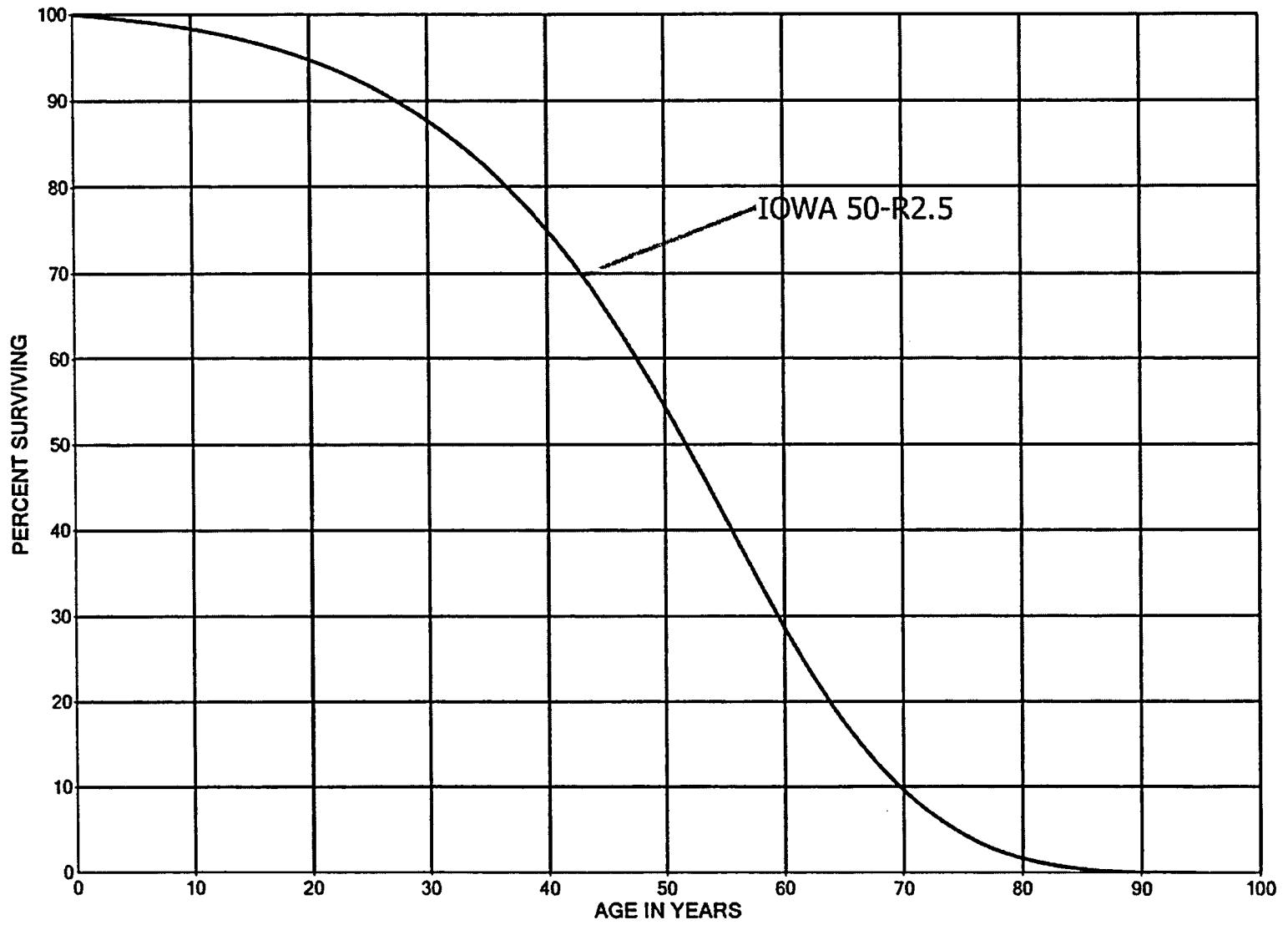
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3530 STATION EQUIPMENT

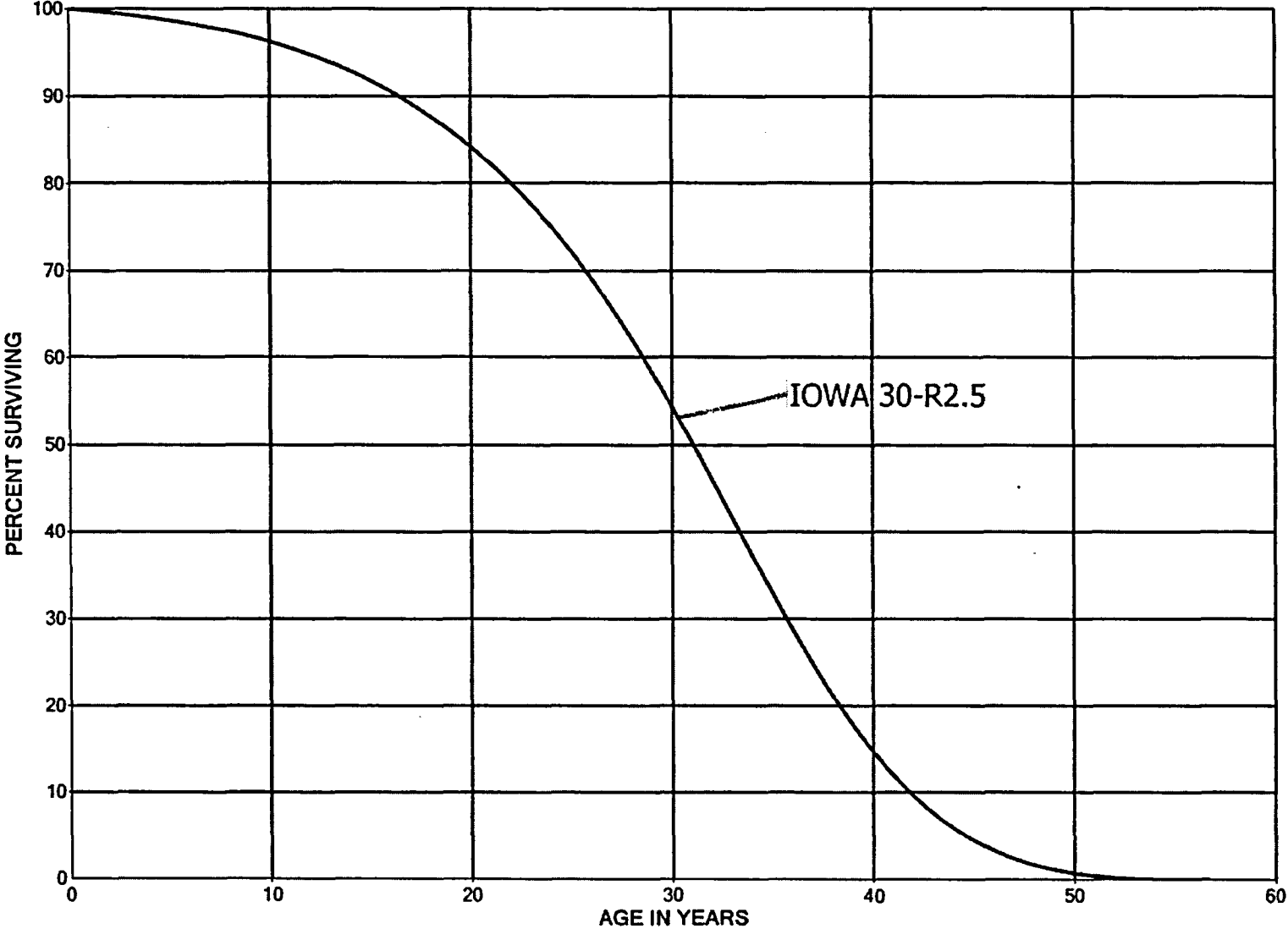
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	719,685		0.0000	1.0000	76.61
40.5	719,685		0.0000	1.0000	76.61
41.5	671,653		0.0000	1.0000	76.61
42.5	671,653		0.0000	1.0000	76.61
43.5	671,653	10,132	0.0151	0.9849	76.61
44.5	657,536		0.0000	1.0000	75.45
45.5	657,206		0.0000	1.0000	75.45
46.5	654,231		0.0000	1.0000	75.45
47.5	457,336		0.0000	1.0000	75.45
48.5	457,336		0.0000	1.0000	75.45
49.5	457,336		0.0000	1.0000	75.45
50.5	457,336		0.0000	1.0000	75.45
51.5	454,856		0.0000	1.0000	75.45
52.5	373,277		0.0000	1.0000	75.45
53.5	373,277		0.0000	1.0000	75.45
54.5	76,155		0.0000	1.0000	75.45
55.5	76,155	8,238	0.1082	0.8918	75.45
56.5	66,059		0.0000	1.0000	67.29
57.5	20,732		0.0000	1.0000	67.29
58.5	20,732		0.0000	1.0000	67.29
59.5	20,732		0.0000	1.0000	67.29
60.5	20,732		0.0000	1.0000	67.29
61.5	10,864		0.0000	1.0000	67.29
62.5	10,864		0.0000	1.0000	67.29
63.5	10,864		0.0000	1.0000	67.29
64.5	10,864		0.0000	1.0000	67.29
65.5	10,864		0.0000	1.0000	67.29
66.5	10,864		0.0000	1.0000	67.29
67.5	10,864		0.0000	1.0000	67.29
68.5	10,864		0.0000	1.0000	67.29
69.5					67.29

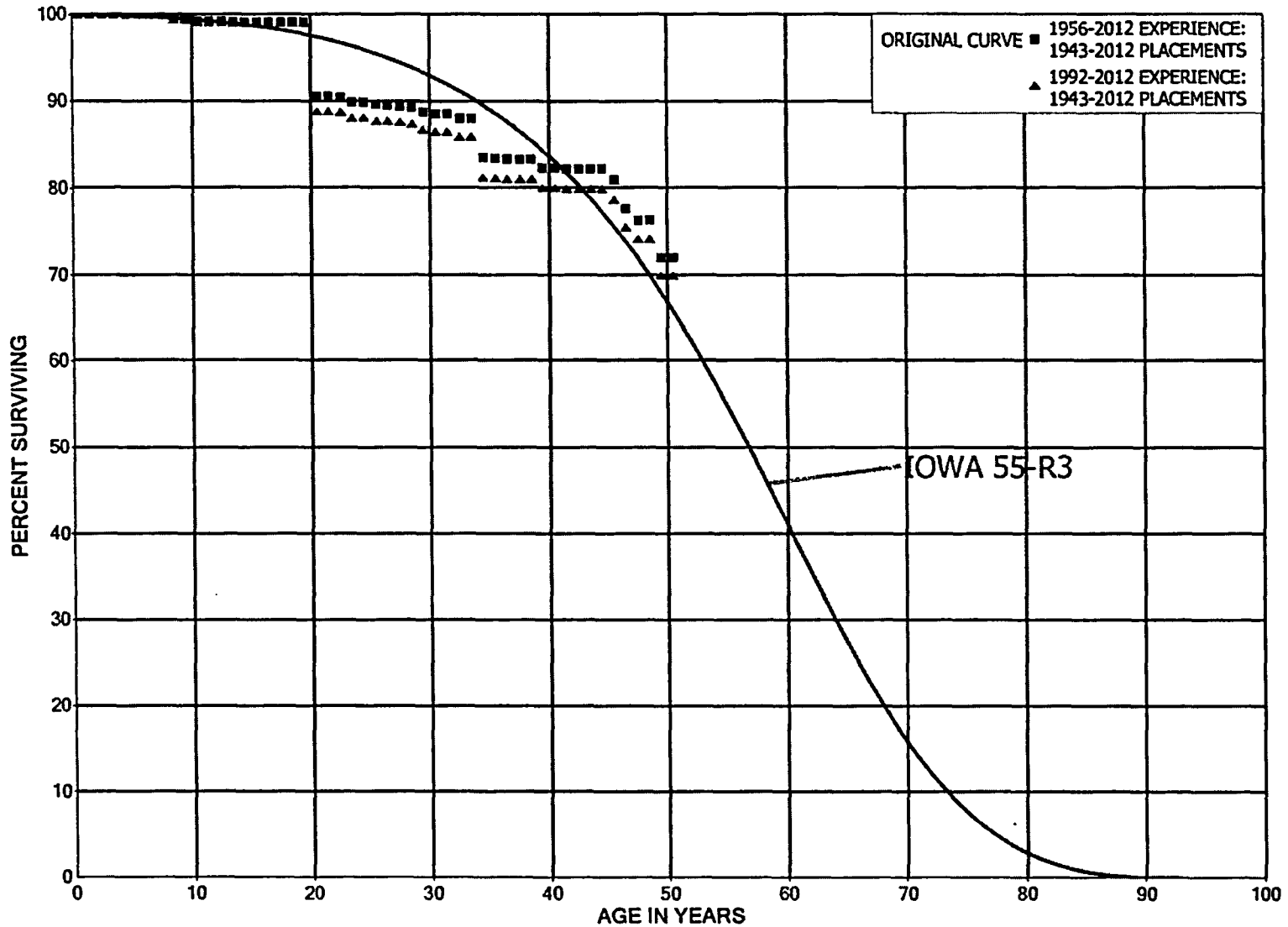
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3531 STATION EQUIPMENT - STEP UP  
SMOOTH SURVIVOR CURVE



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3534 STATION EQUIPMENT - STEP UP EQUIPMENT  
SMOOTH SURVIVOR CURVE



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR  
ORIGINAL AND SMOOTH SURVIVOR CURVES





DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,712,890		0.0000	1.0000	100.00
0.5	26,446,680		0.0000	1.0000	100.00
1.5	26,164,954		0.0000	1.0000	100.00
2.5	25,611,154		0.0000	1.0000	100.00
3.5	24,807,505		0.0000	1.0000	100.00
4.5	23,661,564		0.0000	1.0000	100.00
5.5	20,541,538		0.0000	1.0000	100.00
6.5	18,949,419		0.0000	1.0000	100.00
7.5	17,568,512	101,291	0.0058	0.9942	100.00
8.5	16,518,521		0.0000	1.0000	99.42
9.5	15,454,302	40,579	0.0026	0.9974	99.42
10.5	14,123,146		0.0000	1.0000	99.16
11.5	10,529,369		0.0000	1.0000	99.16
12.5	9,047,359	7,466	0.0008	0.9992	99.16
13.5	9,039,892		0.0000	1.0000	99.08
14.5	9,039,892		0.0000	1.0000	99.08
15.5	9,039,892		0.0000	1.0000	99.08
16.5	9,039,892		0.0000	1.0000	99.08
17.5	8,842,083		0.0000	1.0000	99.08
18.5	8,842,083		0.0000	1.0000	99.08
19.5	7,902,447	683,187	0.0865	0.9135	99.08
20.5	6,807,019		0.0000	1.0000	90.51
21.5	5,706,873	4,710	0.0008	0.9992	90.51
22.5	5,667,794	35,635	0.0063	0.9937	90.44
23.5	5,531,025		0.0000	1.0000	89.87
24.5	5,447,224	18,286	0.0034	0.9966	89.87
25.5	5,274,822	1,292	0.0002	0.9998	89.57
26.5	5,222,688	5,925	0.0011	0.9989	89.55
27.5	5,094,083	9,210	0.0018	0.9982	89.45
28.5	4,683,744	30,269	0.0065	0.9935	89.28
29.5	3,760,136	9,017	0.0024	0.9976	88.71
30.5	3,397,657		0.0000	1.0000	88.49
31.5	3,247,281	19,543	0.0060	0.9940	88.49
32.5	2,853,281		0.0000	1.0000	87.96
33.5	2,654,104	138,454	0.0522	0.9478	87.96
34.5	2,489,402		0.0000	1.0000	83.37
35.5	2,093,164	1,471	0.0007	0.9993	83.37
36.5	1,515,938		0.0000	1.0000	83.31
37.5	1,515,938	949	0.0006	0.9994	83.31
38.5	1,378,418	16,567	0.0120	0.9880	83.26

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,488,710		0.0000	1.0000	82.26
40.5	1,429,738	1,614	0.0011	0.9989	82.26
41.5	1,223,224		0.0000	1.0000	82.17
42.5	1,213,858		0.0000	1.0000	82.17
43.5	1,115,373		0.0000	1.0000	82.17
44.5	1,115,373	16,442	0.0147	0.9853	82.17
45.5	1,083,119	44,352	0.0409	0.9591	80.96
46.5	768,419	13,357	0.0174	0.9826	77.64
47.5	690,021		0.0000	1.0000	76.29
48.5	568,731	32,418	0.0570	0.9430	76.29
49.5	525,882		0.0000	1.0000	71.94
50.5	470,241	1,514	0.0032	0.9968	71.94
51.5	691,589		0.0000	1.0000	71.71
52.5	651,270		0.0000	1.0000	71.71
53.5	650,904		0.0000	1.0000	71.71
54.5	375,188		0.0000	1.0000	71.71
55.5	375,188		0.0000	1.0000	71.71
56.5	375,188		0.0000	1.0000	71.71
57.5	250,013		0.0000	1.0000	71.71
58.5	27,150		0.0000	1.0000	71.71
59.5	27,150		0.0000	1.0000	71.71
60.5	27,150		0.0000	1.0000	71.71
61.5	22,849		0.0000	1.0000	71.71
62.5	10,864		0.0000	1.0000	71.71
63.5	10,864		0.0000	1.0000	71.71
64.5	10,864		0.0000	1.0000	71.71
65.5	10,864		0.0000	1.0000	71.71
66.5	10,864		0.0000	1.0000	71.71
67.5	10,864		0.0000	1.0000	71.71
68.5	10,864		0.0000	1.0000	71.71
69.5					71.71

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2012			EXPERIENCE BAND 1992-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,482,526		0.0000	1.0000	100.00
0.5	20,189,772		0.0000	1.0000	100.00
1.5	19,942,415		0.0000	1.0000	100.00
2.5	19,388,615		0.0000	1.0000	100.00
3.5	18,668,766		0.0000	1.0000	100.00
4.5	17,672,641		0.0000	1.0000	100.00
5.5	14,582,599		0.0000	1.0000	100.00
6.5	13,113,161		0.0000	1.0000	100.00
7.5	12,143,860	101,291	0.0083	0.9917	100.00
8.5	12,582,291		0.0000	1.0000	99.17
9.5	11,901,402	40,579	0.0034	0.9966	99.17
10.5	10,819,947		0.0000	1.0000	98.83
11.5	7,618,912		0.0000	1.0000	98.83
12.5	6,325,215	7,466	0.0012	0.9988	98.83
13.5	6,343,996		0.0000	1.0000	98.71
14.5	6,750,260		0.0000	1.0000	98.71
15.5	7,411,658		0.0000	1.0000	98.71
16.5	7,411,658		0.0000	1.0000	98.71
17.5	7,489,189		0.0000	1.0000	98.71
18.5	7,557,968		0.0000	1.0000	98.71
19.5	6,677,305	683,187	0.1023	0.8977	98.71
20.5	5,812,061		0.0000	1.0000	88.61
21.5	4,721,282	4,710	0.0010	0.9990	88.61
22.5	4,781,059	35,635	0.0075	0.9925	88.52
23.5	4,644,290		0.0000	1.0000	87.86
24.5	4,576,301	18,286	0.0040	0.9960	87.86
25.5	4,498,152	1,292	0.0003	0.9997	87.51
26.5	4,527,625	5,925	0.0013	0.9987	87.49
27.5	4,451,201	9,210	0.0021	0.9979	87.37
28.5	4,067,735	30,269	0.0074	0.9926	87.19
29.5	3,199,768	9,017	0.0028	0.9972	86.54
30.5	2,837,290		0.0000	1.0000	86.30
31.5	2,727,233	19,543	0.0072	0.9928	86.30
32.5	2,333,599		0.0000	1.0000	85.68
33.5	2,487,520	138,454	0.0557	0.9443	85.68
34.5	2,322,818		0.0000	1.0000	80.91
35.5	1,939,324	1,471	0.0008	0.9992	80.91
36.5	1,488,788		0.0000	1.0000	80.85
37.5	1,488,788	949	0.0006	0.9994	80.85
38.5	1,351,268	16,567	0.0123	0.9877	80.80

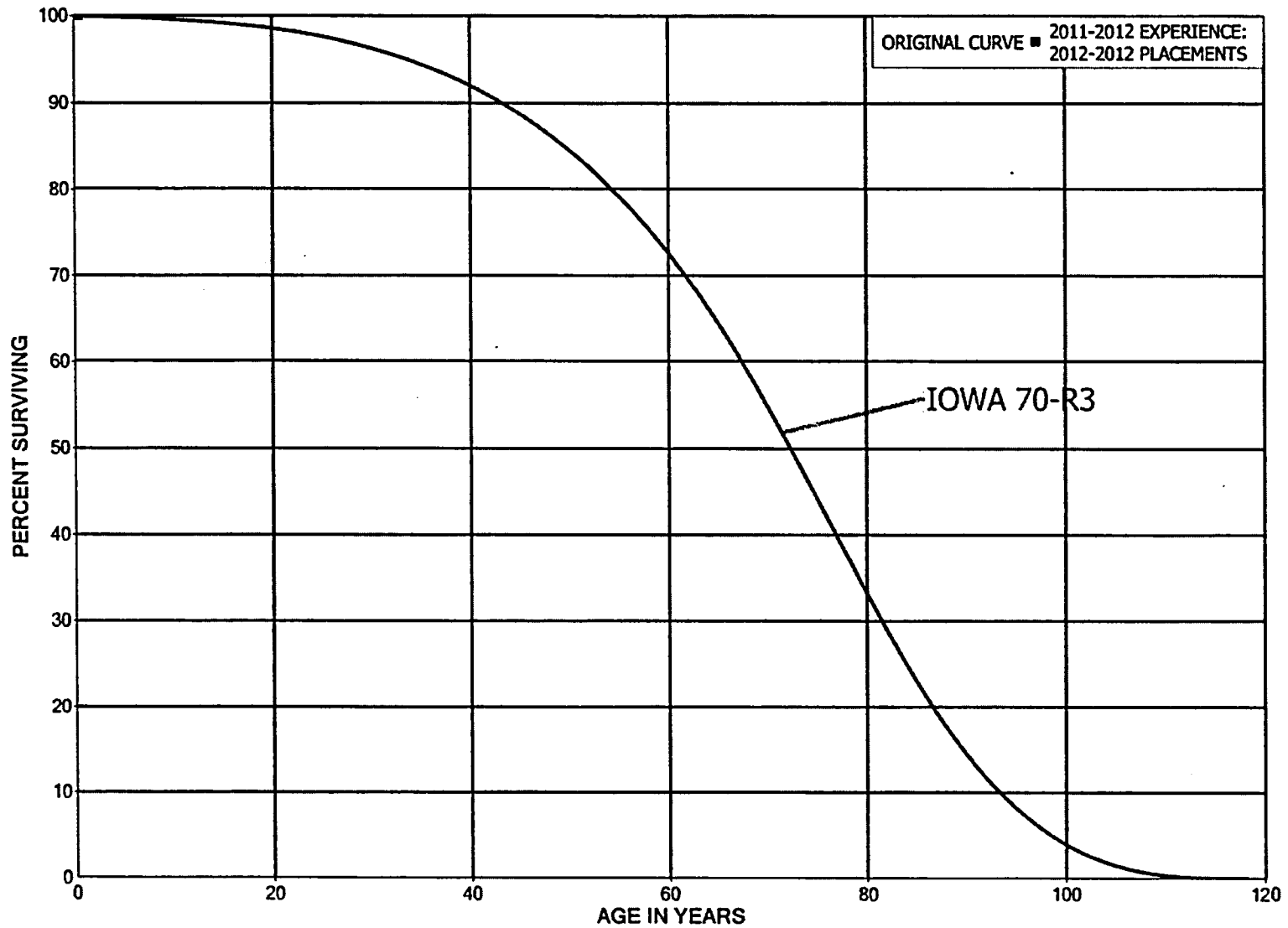
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2012			EXPERIENCE BAND 1992-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,461,560		0.0000	1.0000	79.81
40.5	1,406,889	1,614	0.0011	0.9989	79.81
41.5	1,212,360		0.0000	1.0000	79.72
42.5	1,202,993		0.0000	1.0000	79.72
43.5	1,104,509		0.0000	1.0000	79.72
44.5	1,104,509	16,442	0.0149	0.9851	79.72
45.5	1,072,255	44,352	0.0414	0.9586	78.53
46.5	757,555	13,357	0.0176	0.9824	75.28
47.5	679,157		0.0000	1.0000	73.95
48.5	568,731	32,418	0.0570	0.9430	73.95
49.5	525,882		0.0000	1.0000	69.74
50.5	470,241	1,514	0.0032	0.9968	69.74
51.5	691,589		0.0000	1.0000	69.51
52.5	651,270		0.0000	1.0000	69.51
53.5	650,904		0.0000	1.0000	69.51
54.5	375,188		0.0000	1.0000	69.51
55.5	375,188		0.0000	1.0000	69.51
56.5	375,188		0.0000	1.0000	69.51
57.5	250,013		0.0000	1.0000	69.51
58.5	27,150		0.0000	1.0000	69.51
59.5	27,150		0.0000	1.0000	69.51
60.5	27,150		0.0000	1.0000	69.51
61.5	22,849		0.0000	1.0000	69.51
62.5	10,864		0.0000	1.0000	69.51
63.5	10,864		0.0000	1.0000	69.51
64.5	10,864		0.0000	1.0000	69.51
65.5	10,864		0.0000	1.0000	69.51
66.5	10,864		0.0000	1.0000	69.51
67.5	10,864		0.0000	1.0000	69.51
68.5	10,864		0.0000	1.0000	69.51
69.5					69.51

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3540 TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



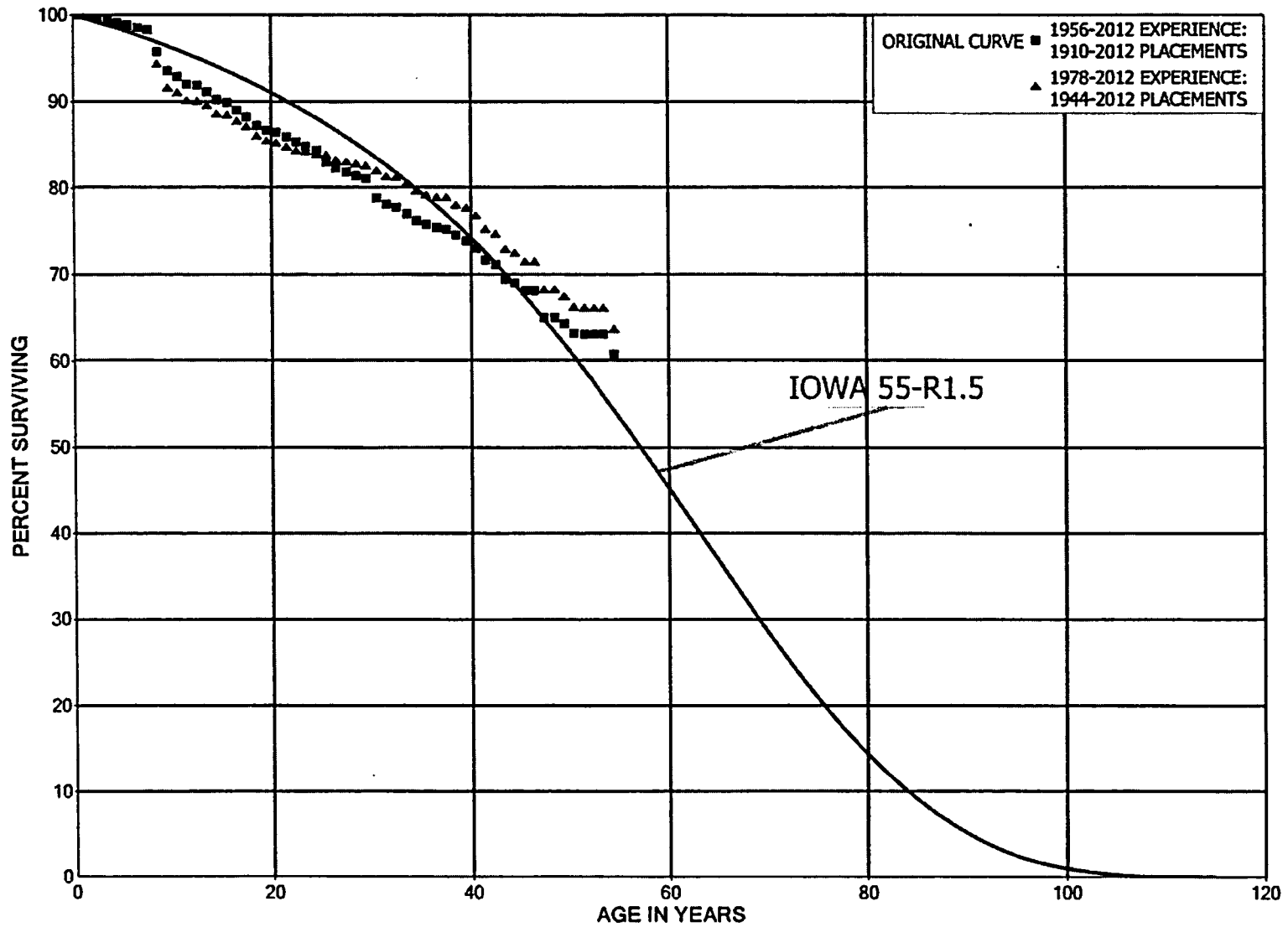
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3540 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 2012-2012			EXPERIENCE BAND 2011-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,980	.	0.0000	1.0000	100.00
0.5					100.00

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3550 POLES AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,960,218		0.0000	1.0000	100.00
0.5	10,548,082	9,372	0.0009	0.9991	100.00
1.5	10,345,484	27,826	0.0027	0.9973	99.91
2.5	9,859,722	31,483	0.0032	0.9968	99.64
3.5	9,292,842	23,206	0.0025	0.9975	99.32
4.5	9,065,246	24,887	0.0027	0.9973	99.08
5.5	8,222,795	24,623	0.0030	0.9970	98.80
6.5	8,118,110	22,056	0.0027	0.9973	98.51
7.5	7,798,270	198,227	0.0254	0.9746	98.24
8.5	5,879,055	137,520	0.0234	0.9766	95.74
9.5	5,087,026	34,311	0.0067	0.9933	93.50
10.5	4,994,397	47,181	0.0094	0.9906	92.87
11.5	4,721,009	9,735	0.0021	0.9979	92.00
12.5	4,630,596	35,377	0.0076	0.9924	91.81
13.5	4,492,837	46,594	0.0104	0.9896	91.10
14.5	4,396,032	16,302	0.0037	0.9963	90.16
15.5	4,213,086	38,570	0.0092	0.9908	89.83
16.5	4,106,437	35,882	0.0087	0.9913	89.00
17.5	4,025,611	46,910	0.0117	0.9883	88.23
18.5	3,816,591	23,334	0.0061	0.9939	87.20
19.5	3,333,629	11,098	0.0033	0.9967	86.66
20.5	3,095,044	19,503	0.0063	0.9937	86.38
21.5	2,995,947	20,705	0.0069	0.9931	85.83
22.5	2,904,977	19,199	0.0066	0.9934	85.24
23.5	2,841,779	13,654	0.0048	0.9952	84.68
24.5	2,460,185	37,664	0.0153	0.9847	84.27
25.5	2,388,755	19,446	0.0081	0.9919	82.98
26.5	2,358,520	12,881	0.0055	0.9945	82.30
27.5	2,262,787	11,574	0.0051	0.9949	81.85
28.5	2,217,698	9,658	0.0044	0.9956	81.43
29.5	1,752,535	47,411	0.0271	0.9729	81.08
30.5	1,695,970	16,678	0.0098	0.9902	78.89
31.5	1,473,178	7,310	0.0050	0.9950	78.11
32.5	1,442,422	14,739	0.0102	0.9898	77.72
33.5	1,403,219	13,492	0.0096	0.9904	76.93
34.5	1,367,574	7,460	0.0055	0.9945	76.19
35.5	1,350,554	6,509	0.0048	0.9952	75.77
36.5	1,250,121	3,239	0.0026	0.9974	75.41
37.5	1,213,815	10,844	0.0089	0.9911	75.21
38.5	971,984	8,910	0.0092	0.9908	74.54



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	632,505	7,337	0.0116	0.9884	73.86
40.5	600,521	11,297	0.0188	0.9812	73.00
41.5	475,351	3,463	0.0073	0.9927	71.63
42.5	466,375	11,332	0.0243	0.9757	71.11
43.5	433,040	2,430	0.0056	0.9944	69.38
44.5	430,393	5,683	0.0132	0.9868	68.99
45.5	418,261		0.0000	1.0000	68.08
46.5	405,056	18,460	0.0456	0.9544	68.08
47.5	347,104		0.0000	1.0000	64.98
48.5	187,364	2,073	0.0111	0.9889	64.98
49.5	176,454	2,894	0.0164	0.9836	64.26
50.5	172,928	408	0.0024	0.9976	63.20
51.5	85,534		0.0000	1.0000	63.05
52.5	78,626		0.0000	1.0000	63.05
53.5	68,280	2,507	0.0367	0.9633	63.05
54.5	3,718		0.0000	1.0000	60.74
55.5	3,694		0.0000	1.0000	60.74
56.5	2,455		0.0000	1.0000	60.74
57.5	274		0.0000	1.0000	60.74
58.5	274		0.0000	1.0000	60.74
59.5	274		0.0000	1.0000	60.74
60.5	274		0.0000	1.0000	60.74
61.5	274		0.0000	1.0000	60.74
62.5	274		0.0000	1.0000	60.74
63.5	81		0.0000	1.0000	60.74
64.5	81		0.0000	1.0000	60.74
65.5	81		0.0000	1.0000	60.74
66.5					60.74

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2012			EXPERIENCE BAND 1978-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,119,571		0.0000	1.0000	100.00
0.5	5,744,001	5,861	0.0010	0.9990	100.00
1.5	6,180,112	25,905	0.0042	0.9958	99.90
2.5	5,829,809	26,348	0.0045	0.9955	99.48
3.5	5,948,938	17,857	0.0030	0.9970	99.03
4.5	5,891,905	14,288	0.0024	0.9976	98.73
5.5	5,036,812	11,720	0.0023	0.9977	98.49
6.5	5,071,635	12,542	0.0025	0.9975	98.26
7.5	4,767,202	187,183	0.0393	0.9607	98.02
8.5	3,960,254	116,781	0.0295	0.9705	94.17
9.5	3,638,021	22,769	0.0063	0.9937	91.39
10.5	3,580,822	35,367	0.0099	0.9901	90.82
11.5	3,552,581	4,178	0.0012	0.9988	89.93
12.5	3,556,058	15,256	0.0043	0.9957	89.82
13.5	3,620,376	40,384	0.0112	0.9888	89.43
14.5	3,554,211	6,856	0.0019	0.9981	88.44
15.5	3,383,892	30,028	0.0089	0.9911	88.27
16.5	3,410,859	20,855	0.0061	0.9939	87.48
17.5	3,150,311	41,296	0.0131	0.9869	86.95
18.5	2,959,164	17,684	0.0060	0.9940	85.81
19.5	2,933,153	6,980	0.0024	0.9976	85.30
20.5	2,698,930	15,686	0.0058	0.9942	85.09
21.5	2,606,449	12,786	0.0049	0.9951	84.60
22.5	2,536,201	4,693	0.0019	0.9981	84.18
23.5	2,488,213	9,055	0.0036	0.9964	84.03
24.5	2,112,423	2,969	0.0014	0.9986	83.72
25.5	2,072,952	14,584	0.0070	0.9930	83.60
26.5	2,048,999	4,381	0.0021	0.9979	83.02
27.5	1,986,298	4,985	0.0025	0.9975	82.84
28.5	1,967,694	5,751	0.0029	0.9971	82.63
29.5	1,484,922	10,618	0.0072	0.9928	82.39
30.5	1,464,539	12,047	0.0082	0.9918	81.80
31.5	1,246,459	872	0.0007	0.9993	81.13
32.5	1,222,140	10,694	0.0088	0.9912	81.07
33.5	1,186,980	11,872	0.0100	0.9900	80.36
34.5	1,171,810	6,984	0.0060	0.9940	79.56
35.5	1,155,266	5,591	0.0048	0.9952	79.08
36.5	1,055,751	117	0.0001	0.9999	78.70
37.5	1,022,619	10,748	0.0105	0.9895	78.69
38.5	781,085	3,992	0.0051	0.9949	77.86

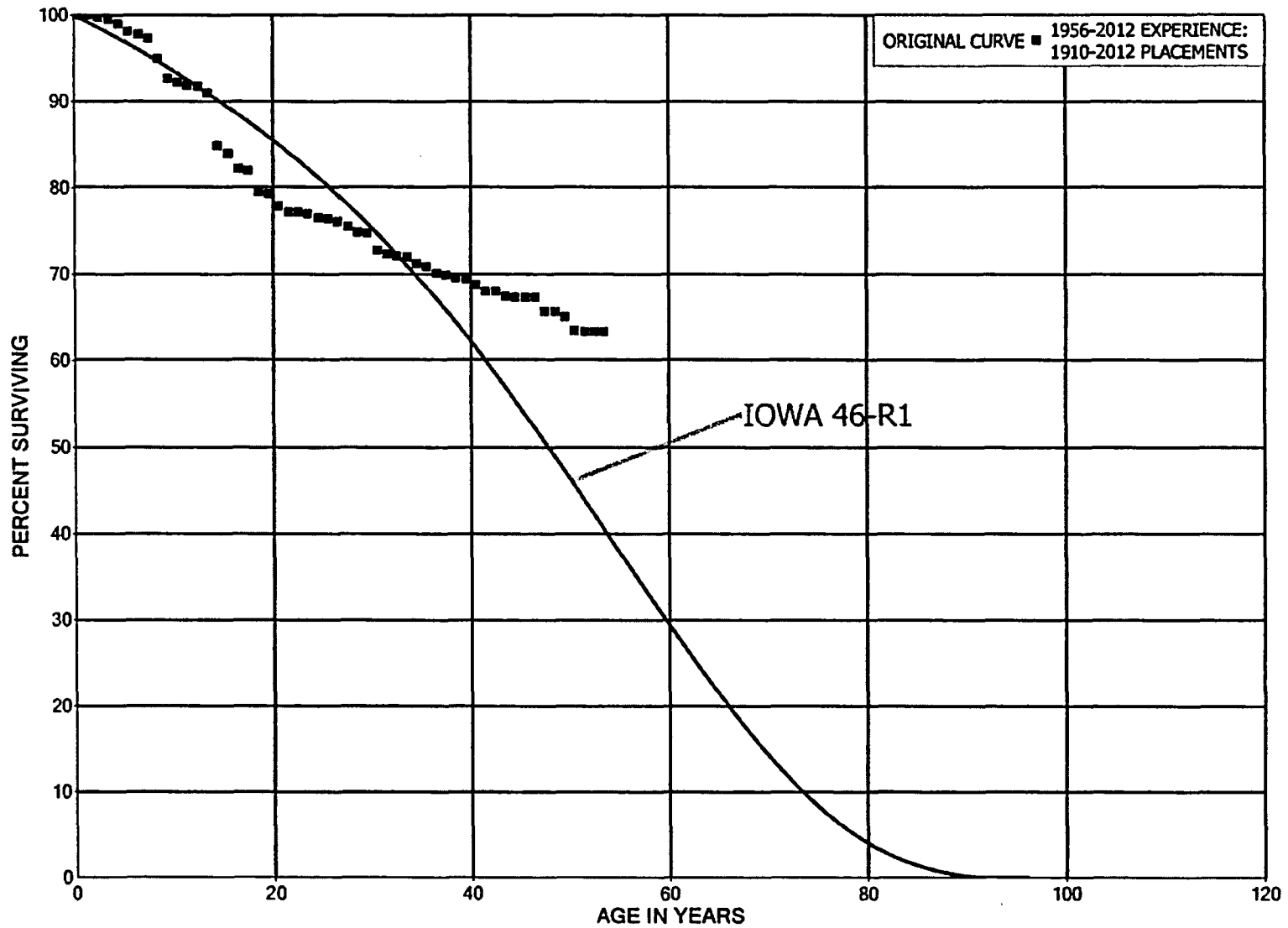
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2012			EXPERIENCE BAND 1978-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	622,816	7,273	0.0117	0.9883	77.47
40.5	590,897	11,297	0.0191	0.9809	76.56
41.5	465,726	3,371	0.0072	0.9928	75.10
42.5	456,843	11,323	0.0248	0.9752	74.55
43.5	423,517	2,352	0.0056	0.9944	72.71
44.5	420,988	5,683	0.0135	0.9865	72.30
45.5	408,793		0.0000	1.0000	71.33
46.5	395,587	18,324	0.0463	0.9537	71.33
47.5	337,771		0.0000	1.0000	68.02
48.5	178,031	2,073	0.0116	0.9884	68.02
49.5	167,121	2,894	0.0173	0.9827	67.23
50.5	163,595	408	0.0025	0.9975	66.07
51.5	85,361		0.0000	1.0000	65.90
52.5	78,602		0.0000	1.0000	65.90
53.5	68,256	2,507	0.0367	0.9633	65.90
54.5	3,694		0.0000	1.0000	63.48
55.5	3,694		0.0000	1.0000	63.48
56.5	2,455		0.0000	1.0000	63.48
57.5	274		0.0000	1.0000	63.48
58.5	274		0.0000	1.0000	63.48
59.5	274		0.0000	1.0000	63.48
60.5	274		0.0000	1.0000	63.48
61.5	274		0.0000	1.0000	63.48
62.5	274		0.0000	1.0000	63.48
63.5	81		0.0000	1.0000	63.48
64.5	81		0.0000	1.0000	63.48
65.5	81		0.0000	1.0000	63.48
66.5					63.48

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,794,853		0.0000	1.0000	100.00
0.5	8,578,756	2,024	0.0002	0.9998	100.00
1.5	8,022,756	16,877	0.0021	0.9979	99.98
2.5	7,766,008	19,803	0.0025	0.9975	99.77
3.5	7,316,879	45,315	0.0062	0.9938	99.51
4.5	7,353,561	61,589	0.0084	0.9916	98.90
5.5	6,434,694	21,123	0.0033	0.9967	98.07
6.5	6,163,255	31,171	0.0051	0.9949	97.75
7.5	6,093,595	141,268	0.0232	0.9768	97.25
8.5	5,385,030	136,097	0.0253	0.9747	95.00
9.5	4,945,581	22,651	0.0046	0.9954	92.60
10.5	4,886,120	15,622	0.0032	0.9968	92.17
11.5	4,707,574	6,379	0.0014	0.9986	91.88
12.5	4,518,937	40,159	0.0089	0.9911	91.75
13.5	4,362,273	292,710	0.0671	0.9329	90.94
14.5	4,151,320	43,633	0.0105	0.9895	84.83
15.5	3,997,094	85,427	0.0214	0.9786	83.94
16.5	3,834,990	11,655	0.0030	0.9970	82.15
17.5	3,762,575	109,901	0.0292	0.9708	81.90
18.5	3,567,074	7,518	0.0021	0.9979	79.51
19.5	3,471,099	67,203	0.0194	0.9806	79.34
20.5	3,059,262	24,126	0.0079	0.9921	77.80
21.5	2,974,757	433	0.0001	0.9999	77.19
22.5	2,907,909	10,448	0.0036	0.9964	77.18
23.5	2,897,540	15,449	0.0053	0.9947	76.90
24.5	2,470,927	4,070	0.0016	0.9984	76.49
25.5	2,464,786	9,224	0.0037	0.9963	76.37
26.5	2,456,563	19,424	0.0079	0.9921	76.08
27.5	2,380,510	19,746	0.0083	0.9917	75.48
28.5	2,360,660	5,276	0.0022	0.9978	74.85
29.5	1,755,674	45,897	0.0261	0.9739	74.68
30.5	1,722,641	10,606	0.0062	0.9938	72.73
31.5	1,479,727	4,990	0.0034	0.9966	72.28
32.5	1,463,645	3,040	0.0021	0.9979	72.04
33.5	1,453,822	15,425	0.0106	0.9894	71.89
34.5	1,436,363	6,464	0.0045	0.9955	71.13
35.5	1,406,907	14,418	0.0102	0.9898	70.81
36.5	1,213,933	5,103	0.0042	0.9958	70.08
37.5	1,186,464	4,439	0.0037	0.9963	69.79
38.5	1,010,557	1,303	0.0013	0.9987	69.53

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	765,404	7,939	0.0104	0.9896	69.44
40.5	747,377	8,000	0.0107	0.9893	68.72
41.5	659,731	771	0.0012	0.9988	67.98
42.5	657,585	5,254	0.0080	0.9920	67.90
43.5	618,514	264	0.0004	0.9996	67.36
44.5	618,158		0.0000	1.0000	67.33
45.5	610,700		0.0000	1.0000	67.33
46.5	590,288	15,505	0.0263	0.9737	67.33
47.5	505,222		0.0000	1.0000	65.56
48.5	254,883	1,933	0.0076	0.9924	65.56
49.5	241,366	6,373	0.0264	0.9736	65.06
50.5	234,123	70	0.0003	0.9997	63.35
51.5	152,127		0.0000	1.0000	63.33
52.5	131,286	1	0.0000	1.0000	63.33
53.5	123,872		0.0000	1.0000	63.33
54.5	10,456		0.0000	1.0000	63.33
55.5	10,369		0.0000	1.0000	63.33
56.5	6,684		0.0000	1.0000	63.33
57.5	3,501		0.0000	1.0000	63.33
58.5	3,501		0.0000	1.0000	63.33
59.5	3,501		0.0000	1.0000	63.33
60.5	3,501		0.0000	1.0000	63.33
61.5	3,501		0.0000	1.0000	63.33
62.5	3,501		0.0000	1.0000	63.33
63.5	2,191		0.0000	1.0000	63.33
64.5	2,191		0.0000	1.0000	63.33
65.5	2,191		0.0000	1.0000	63.33
66.5	2,191		0.0000	1.0000	63.33
67.5	2,191		0.0000	1.0000	63.33
68.5	2,191		0.0000	1.0000	63.33
69.5	2,191		0.0000	1.0000	63.33
70.5	2,191		0.0000	1.0000	63.33
71.5	2,191		0.0000	1.0000	63.33
72.5	2,191		0.0000	1.0000	63.33
73.5	2,191		0.0000	1.0000	63.33
74.5	2,191		0.0000	1.0000	63.33
75.5	2,191		0.0000	1.0000	63.33
76.5	2,191		0.0000	1.0000	63.33
77.5	2,191		0.0000	1.0000	63.33
78.5	2,191		0.0000	1.0000	63.33

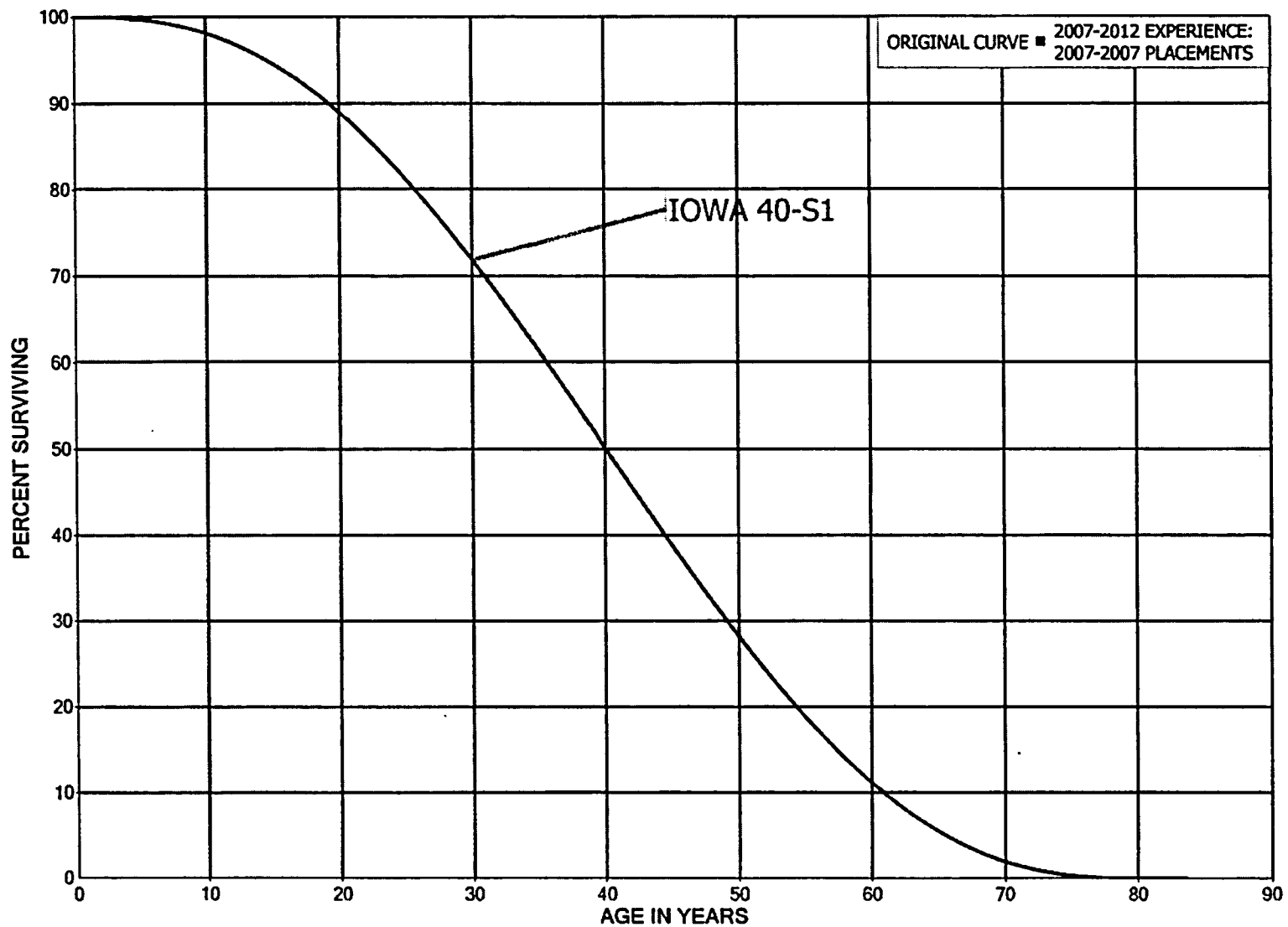
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,191	1,883	0.8596	0.1404	63.33
80.5	308		0.0000	1.0000	8.89
81.5	308		0.0000	1.0000	8.89
82.5	308		0.0000	1.0000	8.89
83.5	308		0.0000	1.0000	8.89
84.5	308		0.0000	1.0000	8.89
85.5	308		0.0000	1.0000	8.89
86.5	308		0.0000	1.0000	8.89
87.5					8.89

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3561 OVERHEAD CONDUCTORS AND DEVICES - CLEARING/ROW  
ORIGINAL AND SMOOTH SURVIVOR CURVES





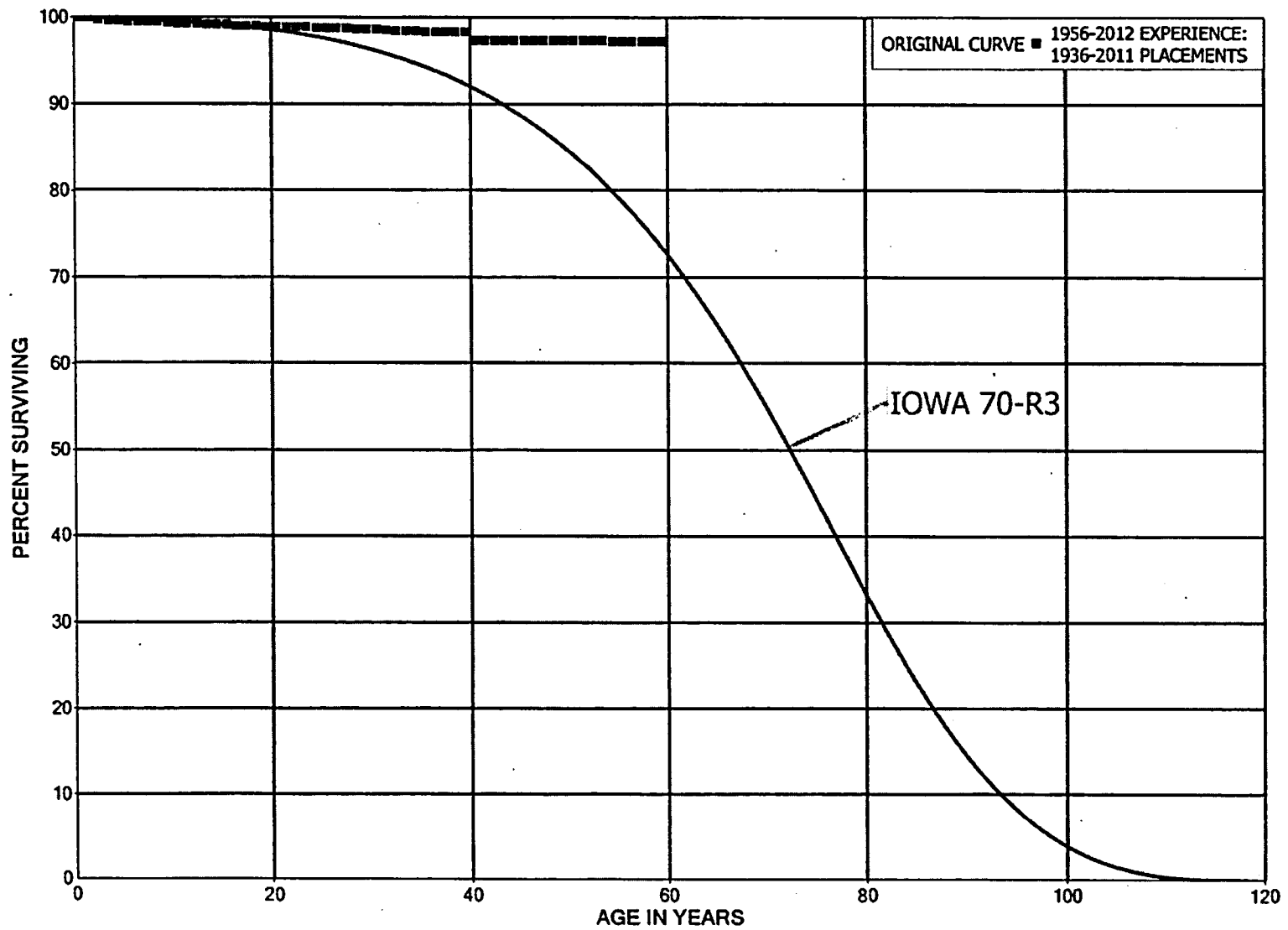
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3561 OVERHEAD CONDUCTORS AND DEVICES - CLEARING/ROW

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2007			EXPERIENCE BAND 2007-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,274		0.0000	1.0000	100.00
0.5	4,274		0.0000	1.0000	100.00
1.5	4,274		0.0000	1.0000	100.00
2.5	4,274		0.0000	1.0000	100.00
3.5	4,274		0.0000	1.0000	100.00
4.5	4,274		0.0000	1.0000	100.00
5.5					100.00

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3601 RIGHTS OF WAY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3601 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2011			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,425,582		0.0000	1.0000	100.00
0.5	4,436,488	948	0.0002	0.9998	100.00
1.5	4,444,499	10,790	0.0024	0.9976	99.98
2.5	4,436,324	3,382	0.0008	0.9992	99.74
3.5	4,445,669	1,615	0.0004	0.9996	99.66
4.5	4,452,400	3,935	0.0009	0.9991	99.62
5.5	4,450,230	209	0.0000	1.0000	99.54
6.5	4,458,828	1,239	0.0003	0.9997	99.53
7.5	4,460,938	980	0.0002	0.9998	99.50
8.5	4,461,793	2,431	0.0005	0.9995	99.48
9.5	4,460,165	5,195	0.0012	0.9988	99.43
10.5	4,455,301	2,117	0.0005	0.9995	99.31
11.5	4,453,646	1,347	0.0003	0.9997	99.26
12.5	4,438,918	1,492	0.0003	0.9997	99.23
13.5	4,442,591	139	0.0000	1.0000	99.20
14.5	4,444,026	1,621	0.0004	0.9996	99.20
15.5	4,445,435	8,197	0.0018	0.9982	99.16
16.5	4,371,026	1,492	0.0003	0.9997	98.98
17.5	4,195,140	2,116	0.0005	0.9995	98.94
18.5	4,071,281	1,091	0.0003	0.9997	98.90
19.5	3,903,597	1,160	0.0003	0.9997	98.87
20.5	3,695,501	79	0.0000	1.0000	98.84
21.5	3,411,323	388	0.0001	0.9999	98.84
22.5	3,172,579	1,110	0.0003	0.9997	98.83
23.5	2,898,111	1,535	0.0005	0.9995	98.79
24.5	2,734,313	650	0.0002	0.9998	98.74
25.5	2,359,480	179	0.0001	0.9999	98.72
26.5	2,132,419	554	0.0003	0.9997	98.71
27.5	1,909,636	410	0.0002	0.9998	98.68
28.5	1,768,608	750	0.0004	0.9996	98.66
29.5	1,529,549	883	0.0006	0.9994	98.62
30.5	1,413,836	344	0.0002	0.9998	98.56
31.5	1,289,521	1,255	0.0010	0.9990	98.54
32.5	1,167,808	323	0.0003	0.9997	98.44
33.5	1,096,357	411	0.0004	0.9996	98.42
34.5	1,033,636	459	0.0004	0.9996	98.38
35.5	980,574	268	0.0003	0.9997	98.33
36.5	904,755	139	0.0002	0.9998	98.31
37.5	842,727	113	0.0001	0.9999	98.29
38.5	701,808	143	0.0002	0.9998	98.28

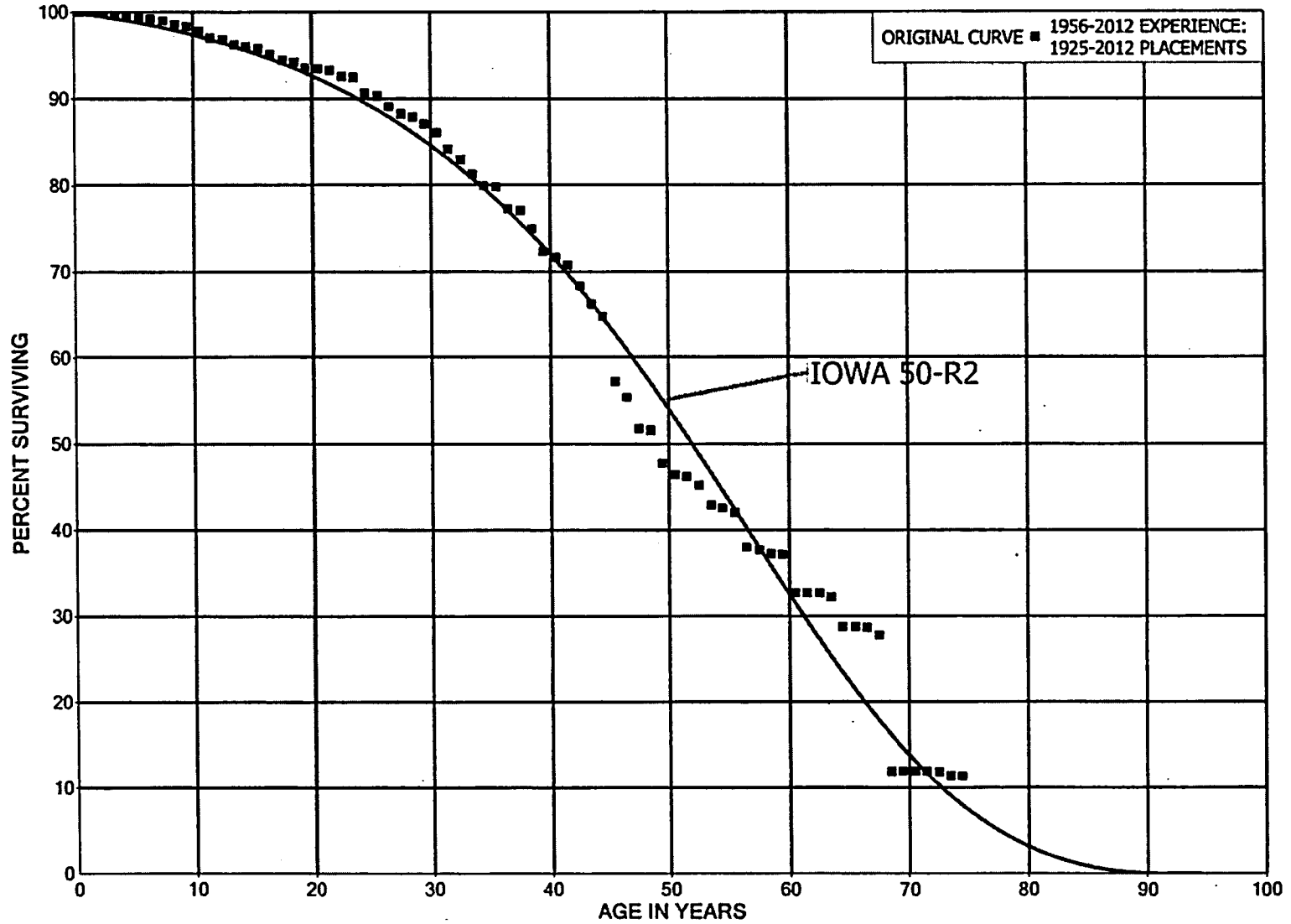
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3601 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2011			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	623,488	6,052	0.0097	0.9903	98.26
40.5	549,863	8	0.0000	1.0000	97.31
41.5	504,119	54	0.0001	0.9999	97.30
42.5	456,949	121	0.0003	0.9997	97.29
43.5	425,808	10	0.0000	1.0000	97.27
44.5	391,188	1	0.0000	1.0000	97.27
45.5	353,526		0.0000	1.0000	97.27
46.5	324,957		0.0000	1.0000	97.27
47.5	277,900	84	0.0003	0.9997	97.27
48.5	256,519		0.0000	1.0000	97.24
49.5	232,929		0.0000	1.0000	97.24
50.5	202,863		0.0000	1.0000	97.24
51.5	166,901		0.0000	1.0000	97.24
52.5	149,672		0.0000	1.0000	97.24
53.5	138,074	10	0.0001	0.9999	97.24
54.5	123,959		0.0000	1.0000	97.23
55.5	110,054	26	0.0002	0.9998	97.23
56.5	95,983	12	0.0001	0.9999	97.21
57.5	91,210	14	0.0001	0.9999	97.19
58.5	81,694		0.0000	1.0000	97.18
59.5	79,091		0.0000	1.0000	97.18
60.5	66,364		0.0000	1.0000	97.18
61.5	58,017		0.0000	1.0000	97.18
62.5	56,279		0.0000	1.0000	97.18
63.5	47,603		0.0000	1.0000	97.18
64.5	44,254		0.0000	1.0000	97.18
65.5	42,454		0.0000	1.0000	97.18
66.5	41,672		0.0000	1.0000	97.18
67.5	41,342		0.0000	1.0000	97.18
68.5	40,879		0.0000	1.0000	97.18
69.5	35,982		0.0000	1.0000	97.18
70.5	30,818		0.0000	1.0000	97.18
71.5	29,244		0.0000	1.0000	97.18
72.5	26,213		0.0000	1.0000	97.18
73.5	25,646		0.0000	1.0000	97.18
74.5	21,091		0.0000	1.0000	97.18
75.5					97.18

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3620 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,048,361	5	0.0000	1.0000	100.00
0.5	28,046,199	3,266	0.0001	0.9999	100.00
1.5	28,045,151	5,604	0.0002	0.9998	99.99
2.5	27,634,784	89,477	0.0032	0.9968	99.97
3.5	27,440,484	60,407	0.0022	0.9978	99.64
4.5	24,315,311	40,883	0.0017	0.9983	99.43
5.5	23,530,339	14,219	0.0006	0.9994	99.26
6.5	21,880,759	60,637	0.0028	0.9972	99.20
7.5	19,874,975	85,753	0.0043	0.9957	98.92
8.5	18,514,109	33,303	0.0018	0.9982	98.50
9.5	17,286,013	111,272	0.0064	0.9936	98.32
10.5	16,225,303	120,961	0.0075	0.9925	97.69
11.5	14,500,779	37,719	0.0026	0.9974	96.96
12.5	14,443,652	84,334	0.0058	0.9942	96.71
13.5	14,357,178	30,654	0.0021	0.9979	96.14
14.5	14,378,155	25,324	0.0018	0.9982	95.94
15.5	14,053,103	101,652	0.0072	0.9928	95.77
16.5	13,737,764	97,513	0.0071	0.9929	95.07
17.5	13,112,185	27,786	0.0021	0.9979	94.40
18.5	12,939,356	91,919	0.0071	0.9929	94.20
19.5	11,841,306	14,153	0.0012	0.9988	93.53
20.5	11,037,124	29,782	0.0027	0.9973	93.42
21.5	9,516,144	65,461	0.0069	0.9931	93.17
22.5	9,383,979	13,610	0.0015	0.9985	92.53
23.5	9,372,268	184,461	0.0197	0.9803	92.39
24.5	8,331,673	29,893	0.0036	0.9964	90.57
25.5	8,351,163	106,634	0.0128	0.9872	90.25
26.5	8,268,076	84,761	0.0103	0.9897	89.10
27.5	8,166,965	33,073	0.0040	0.9960	88.18
28.5	7,866,461	72,450	0.0092	0.9908	87.83
29.5	7,294,748	82,709	0.0113	0.9887	87.02
30.5	6,867,510	152,170	0.0222	0.9778	86.03
31.5	6,582,879	92,073	0.0140	0.9860	84.12
32.5	6,113,881	125,502	0.0205	0.9795	82.95
33.5	5,835,291	90,619	0.0155	0.9845	81.24
34.5	5,747,418	12,473	0.0022	0.9978	79.98
35.5	5,148,676	162,435	0.0315	0.9685	79.81
36.5	3,712,794	10,750	0.0029	0.9971	77.29
37.5	3,701,016	99,247	0.0268	0.9732	77.07
38.5	3,341,179	121,754	0.0364	0.9636	75.00

DUKE ENERGY KENTUCKY  
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ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,896,103	24,309	0.0084	0.9916	72.27
40.5	2,817,563	35,074	0.0124	0.9876	71.66
41.5	2,435,401	83,822	0.0344	0.9656	70.77
42.5	2,303,146	73,050	0.0317	0.9683	68.33
43.5	2,087,146	46,040	0.0221	0.9779	66.17
44.5	2,036,750	238,775	0.1172	0.8828	64.71
45.5	1,744,949	53,127	0.0304	0.9696	57.12
46.5	1,579,097	105,351	0.0667	0.9333	55.38
47.5	1,448,290	6,003	0.0041	0.9959	51.69
48.5	1,330,801	97,490	0.0733	0.9267	51.47
49.5	1,233,311	34,309	0.0278	0.9722	47.70
50.5	1,189,495	5,809	0.0049	0.9951	46.37
51.5	1,159,098	23,534	0.0203	0.9797	46.15
52.5	1,025,517	54,610	0.0533	0.9467	45.21
53.5	953,802	5,861	0.0061	0.9939	42.80
54.5	797,142	11,869	0.0149	0.9851	42.54
55.5	718,989	68,286	0.0950	0.9050	41.91
56.5	629,699	5,732	0.0091	0.9909	37.93
57.5	493,278	5,356	0.0109	0.9891	37.58
58.5	460,975	964	0.0021	0.9979	37.17
59.5	459,504	55,521	0.1208	0.8792	37.10
60.5	380,238		0.0000	1.0000	32.61
61.5	380,018	69	0.0002	0.9998	32.61
62.5	369,586	4,340	0.0117	0.9883	32.61
63.5	344,321	37,863	0.1100	0.8900	32.22
64.5	305,854		0.0000	1.0000	28.68
65.5	305,854	632	0.0021	0.9979	28.68
66.5	305,222	9,059	0.0297	0.9703	28.62
67.5	296,163	169,540	0.5725	0.4275	27.77
68.5	120,036	318	0.0026	0.9974	11.87
69.5	119,718	321	0.0027	0.9973	11.84
70.5	117,985		0.0000	1.0000	11.81
71.5	116,383	809	0.0070	0.9930	11.81
72.5	115,574	4,101	0.0355	0.9645	11.73
73.5	111,433		0.0000	1.0000	11.31
74.5	86,328		0.0000	1.0000	11.31
75.5	86,328		0.0000	1.0000	11.31
76.5	86,328		0.0000	1.0000	11.31
77.5	86,328		0.0000	1.0000	11.31
78.5	86,328		0.0000	1.0000	11.31

DUKE ENERGY KENTUCKY  
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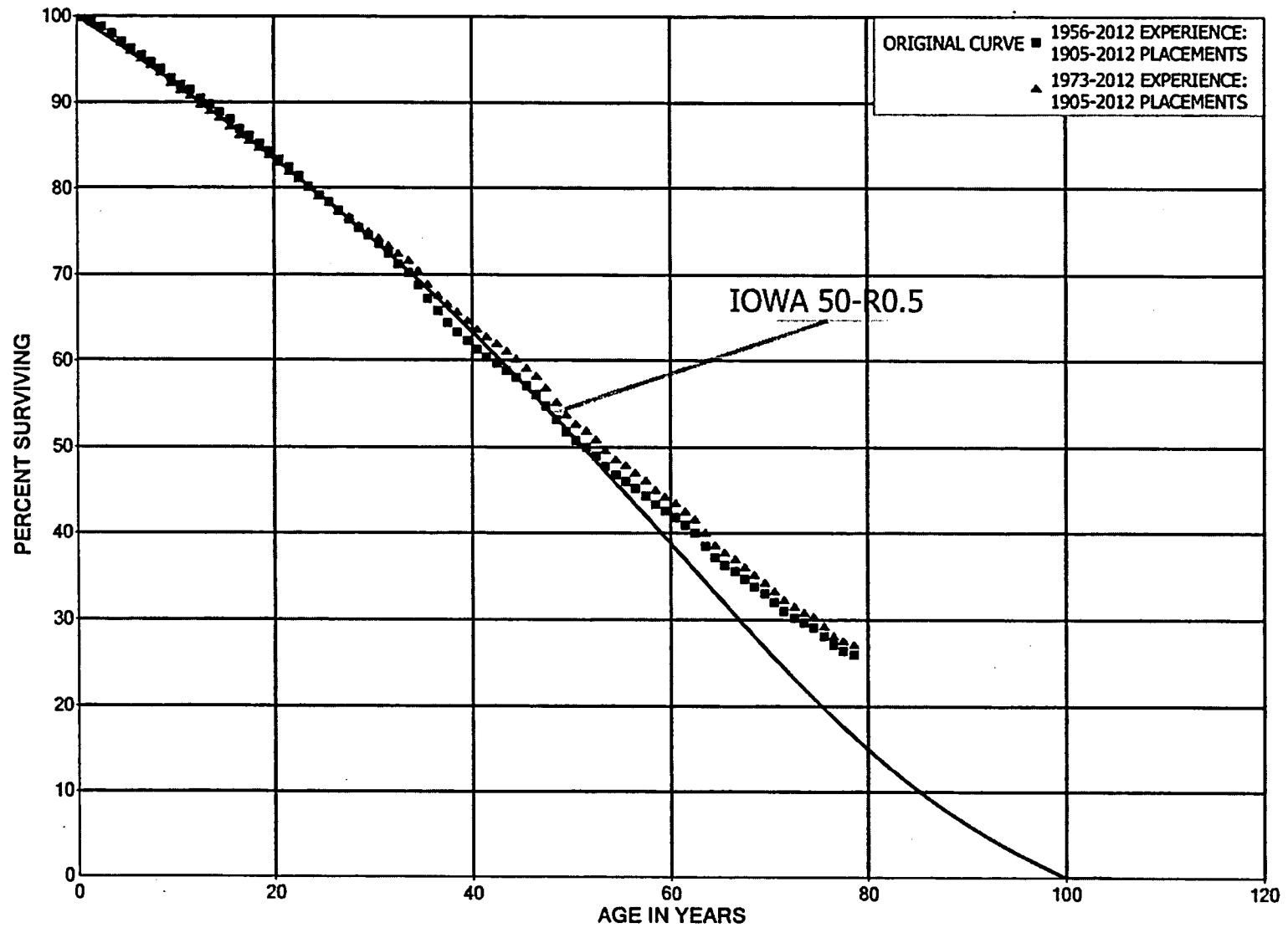
ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	86,328		0.0000	1.0000	11.31
80.5	86,328		0.0000	1.0000	11.31
81.5	86,328		0.0000	1.0000	11.31
82.5	86,328		0.0000	1.0000	11.31
83.5	86,328		0.0000	1.0000	11.31
84.5	86,328	51,525	0.5969	0.4031	11.31
85.5					4.56



DUKE ENERGY KENTUCKY  
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ACCOUNT 3640 POLES, TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ELECTRIC PLANT

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	71,063,914	107,104	0.0015	0.9985	100.00
0.5	67,635,640	351,506	0.0052	0.9948	99.85
1.5	63,900,038	421,131	0.0066	0.9934	99.33
2.5	57,511,970	454,790	0.0079	0.9921	98.68
3.5	50,286,288	486,279	0.0097	0.9903	97.90
4.5	47,194,109	363,673	0.0077	0.9923	96.95
5.5	45,547,730	383,245	0.0084	0.9916	96.20
6.5	43,651,082	343,116	0.0079	0.9921	95.39
7.5	42,146,860	356,441	0.0085	0.9915	94.64
8.5	41,118,539	472,250	0.0115	0.9885	93.84
9.5	39,825,333	345,947	0.0087	0.9913	92.76
10.5	39,403,877	259,243	0.0066	0.9934	91.96
11.5	38,470,651	384,977	0.0100	0.9900	91.35
12.5	37,055,381	307,083	0.0083	0.9917	90.44
13.5	35,452,032	326,427	0.0092	0.9908	89.69
14.5	33,647,115	367,701	0.0109	0.9891	88.86
15.5	32,090,286	386,210	0.0120	0.9880	87.89
16.5	30,298,627	286,455	0.0095	0.9905	86.84
17.5	28,284,155	272,831	0.0096	0.9904	86.01
18.5	26,087,885	262,771	0.0101	0.9899	85.18
19.5	23,972,194	280,684	0.0117	0.9883	84.33
20.5	21,971,683	245,489	0.0112	0.9888	83.34
21.5	20,306,414	252,159	0.0124	0.9876	82.41
22.5	19,059,800	272,692	0.0143	0.9857	81.38
23.5	17,027,319	213,413	0.0125	0.9875	80.22
24.5	16,123,875	176,578	0.0110	0.9890	79.21
25.5	14,859,854	175,701	0.0118	0.9882	78.35
26.5	13,916,424	174,791	0.0126	0.9874	77.42
27.5	13,062,521	178,994	0.0137	0.9863	76.45
28.5	12,286,670	154,560	0.0126	0.9874	75.40
29.5	11,445,453	149,825	0.0131	0.9869	74.45
30.5	10,607,503	156,819	0.0148	0.9852	73.48
31.5	9,664,104	158,510	0.0164	0.9836	72.39
32.5	8,562,900	124,202	0.0145	0.9855	71.20
33.5	7,821,722	161,435	0.0206	0.9794	70.17
34.5	7,178,540	163,771	0.0228	0.9772	68.72
35.5	6,542,543	144,157	0.0220	0.9780	67.16
36.5	6,102,032	120,565	0.0198	0.9802	65.68
37.5	5,649,161	93,596	0.0166	0.9834	64.38
38.5	5,172,080	85,292	0.0165	0.9835	63.31

DUKE ENERGY KENTUCKY  
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ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,622,903	69,577	0.0151	0.9849	62.27
40.5	4,196,455	64,562	0.0154	0.9846	61.33
41.5	3,860,363	44,163	0.0114	0.9886	60.39
42.5	3,555,966	50,647	0.0142	0.9858	59.70
43.5	3,283,311	46,570	0.0142	0.9858	58.85
44.5	3,028,839	49,705	0.0164	0.9836	58.01
45.5	2,818,731	46,863	0.0166	0.9834	57.06
46.5	2,611,791	62,626	0.0240	0.9760	56.11
47.5	2,361,210	69,102	0.0293	0.9707	54.76
48.5	2,104,078	55,288	0.0263	0.9737	53.16
49.5	1,940,528	39,397	0.0203	0.9797	51.77
50.5	1,741,573	27,044	0.0155	0.9845	50.71
51.5	1,545,006	29,800	0.0193	0.9807	49.93
52.5	1,418,093	34,980	0.0247	0.9753	48.96
53.5	1,268,291	25,920	0.0204	0.9796	47.76
54.5	1,132,120	19,984	0.0177	0.9823	46.78
55.5	1,001,894	16,627	0.0166	0.9834	45.95
56.5	894,175	18,367	0.0205	0.9795	45.19
57.5	773,807	17,981	0.0232	0.9768	44.26
58.5	677,468	12,229	0.0181	0.9819	43.23
59.5	592,086	9,888	0.0167	0.9833	42.45
60.5	501,090	11,157	0.0223	0.9777	41.75
61.5	433,600	9,276	0.0214	0.9786	40.82
62.5	369,047	14,049	0.0381	0.9619	39.94
63.5	316,125	11,128	0.0352	0.9648	38.42
64.5	284,540	6,664	0.0234	0.9766	37.07
65.5	249,019	4,825	0.0194	0.9806	36.20
66.5	234,602	5,675	0.0242	0.9758	35.50
67.5	217,041	5,836	0.0269	0.9731	34.64
68.5	205,292	4,982	0.0243	0.9757	33.71
69.5	195,988	5,922	0.0302	0.9698	32.89
70.5	171,298	4,875	0.0285	0.9715	31.90
71.5	151,941	4,007	0.0264	0.9736	30.99
72.5	131,326	2,587	0.0197	0.9803	30.17
73.5	115,961	1,916	0.0165	0.9835	29.58
74.5	103,568	3,526	0.0340	0.9660	29.09
75.5	88,712	3,433	0.0387	0.9613	28.10
76.5	82,631	1,759	0.0213	0.9787	27.01
77.5	69,664	1,209	0.0174	0.9826	26.44
78.5	55,871	511	0.0091	0.9909	25.98

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2012			EXPERIENCE BAND 1956-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	43,389	600	0.0138	0.9862	25.74	
80.5	34,687	538	0.0155	0.9845	25.38	
81.5	22,178	571	0.0258	0.9742	24.99	
82.5	17,235	382	0.0221	0.9779	24.35	
83.5	13,244	169	0.0127	0.9873	23.81	
84.5	9,428	51	0.0054	0.9946	23.50	
85.5	6,965	47	0.0067	0.9933	23.38	
86.5	4,224	84	0.0200	0.9800	23.22	
87.5	932		0.0000	1.0000	22.76	
88.5	580		0.0000	1.0000	22.76	
89.5	537		0.0000	1.0000	22.76	
90.5	490		0.0000	1.0000	22.76	
91.5	448	42	0.0939	0.9061	22.76	
92.5	292		0.0000	1.0000	20.62	
93.5	185		0.0000	1.0000	20.62	
94.5	160		0.0000	1.0000	20.62	
95.5	131		0.0000	1.0000	20.62	
96.5	131		0.0000	1.0000	20.62	
97.5					20.62	

DUKE ENERGY KENTUCKY  
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ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2012

EXPERIENCE BAND 1973-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	65,619,967	107,104	0.0016	0.9984	100.00
0.5	62,540,693	351,506	0.0056	0.9944	99.84
1.5	59,047,877	421,025	0.0071	0.9929	99.28
2.5	52,941,208	454,158	0.0086	0.9914	98.57
3.5	45,827,210	486,279	0.0106	0.9894	97.72
4.5	42,857,620	363,673	0.0085	0.9915	96.69
5.5	41,375,359	383,245	0.0093	0.9907	95.86
6.5	39,634,100	343,116	0.0087	0.9913	94.98
7.5	38,346,130	356,441	0.0093	0.9907	94.15
8.5	37,566,702	472,250	0.0126	0.9874	93.28
9.5	36,509,926	345,314	0.0095	0.9905	92.11
10.5	36,330,733	259,243	0.0071	0.9929	91.24
11.5	35,715,225	382,830	0.0107	0.9893	90.58
12.5	34,502,196	297,319	0.0086	0.9914	89.61
13.5	33,083,927	303,512	0.0092	0.9908	88.84
14.5	31,461,116	335,086	0.0107	0.9893	88.03
15.5	30,081,340	342,280	0.0114	0.9886	87.09
16.5	28,486,522	239,060	0.0084	0.9916	86.10
17.5	26,684,184	244,777	0.0092	0.9908	85.38
18.5	24,664,062	237,343	0.0096	0.9904	84.59
19.5	22,731,474	259,906	0.0114	0.9886	83.78
20.5	20,885,590	241,362	0.0116	0.9884	82.82
21.5	19,333,012	227,989	0.0118	0.9882	81.86
22.5	18,149,765	215,977	0.0119	0.9881	80.90
23.5	16,206,268	200,163	0.0124	0.9876	79.94
24.5	15,318,941	160,304	0.0105	0.9895	78.95
25.5	14,062,617	143,522	0.0102	0.9898	78.12
26.5	13,143,622	142,613	0.0109	0.9891	77.32
27.5	12,280,990	148,863	0.0121	0.9879	76.49
28.5	11,503,074	109,842	0.0095	0.9905	75.56
29.5	10,682,745	107,565	0.0101	0.9899	74.84
30.5	9,915,434	121,092	0.0122	0.9878	74.08
31.5	9,035,390	105,433	0.0117	0.9883	73.18
32.5	8,027,736	92,255	0.0115	0.9885	72.32
33.5	7,346,228	126,623	0.0172	0.9828	71.49
34.5	6,762,328	147,365	0.0218	0.9782	70.26
35.5	6,162,548	120,032	0.0195	0.9805	68.73
36.5	5,756,126	88,468	0.0154	0.9846	67.39
37.5	5,363,489	72,760	0.0136	0.9864	66.36
38.5	4,938,808	74,245	0.0150	0.9850	65.46

DUKE ENERGY KENTUCKY  
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ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,437,591	63,599	0.0143	0.9857	64.47
40.5	4,041,841	62,299	0.0154	0.9846	63.55
41.5	3,742,883	43,520	0.0116	0.9884	62.57
42.5	3,460,477	49,278	0.0142	0.9858	61.84
43.5	3,204,914	45,819	0.0143	0.9857	60.96
44.5	2,972,353	49,456	0.0166	0.9834	60.09
45.5	2,773,411	46,715	0.0168	0.9832	59.09
46.5	2,588,502	62,280	0.0241	0.9759	58.09
47.5	2,346,707	69,102	0.0294	0.9706	56.70
48.5	2,092,843	55,205	0.0264	0.9736	55.03
49.5	1,929,844	39,058	0.0202	0.9798	53.57
50.5	1,730,587	26,825	0.0155	0.9845	52.49
51.5	1,534,465	28,932	0.0189	0.9811	51.68
52.5	1,409,245	34,794	0.0247	0.9753	50.70
53.5	1,260,254	25,561	0.0203	0.9797	49.45
54.5	1,124,662	17,814	0.0158	0.9842	48.45
55.5	997,155	16,627	0.0167	0.9833	47.68
56.5	890,460	18,367	0.0206	0.9794	46.89
57.5	770,544	17,981	0.0233	0.9767	45.92
58.5	674,205	12,229	0.0181	0.9819	44.85
59.5	588,823	9,888	0.0168	0.9832	44.03
60.5	497,854	11,157	0.0224	0.9776	43.29
61.5	430,364	9,276	0.0216	0.9784	42.32
62.5	367,220	14,049	0.0383	0.9617	41.41
63.5	314,298	11,128	0.0354	0.9646	39.83
64.5	282,713	6,664	0.0236	0.9764	38.42
65.5	247,218	4,825	0.0195	0.9805	37.51
66.5	232,801	5,675	0.0244	0.9756	36.78
67.5	217,041	5,836	0.0269	0.9731	35.88
68.5	205,292	4,982	0.0243	0.9757	34.92
69.5	195,988	5,922	0.0302	0.9698	34.07
70.5	171,298	4,875	0.0285	0.9715	33.04
71.5	151,941	4,007	0.0264	0.9736	32.10
72.5	131,326	2,587	0.0197	0.9803	31.25
73.5	115,961	1,916	0.0165	0.9835	30.64
74.5	103,568	3,526	0.0340	0.9660	30.13
75.5	88,712	3,433	0.0387	0.9613	29.11
76.5	82,631	1,759	0.0213	0.9787	27.98
77.5	69,664	1,209	0.0174	0.9826	27.38
78.5	55,871	511	0.0091	0.9909	26.91

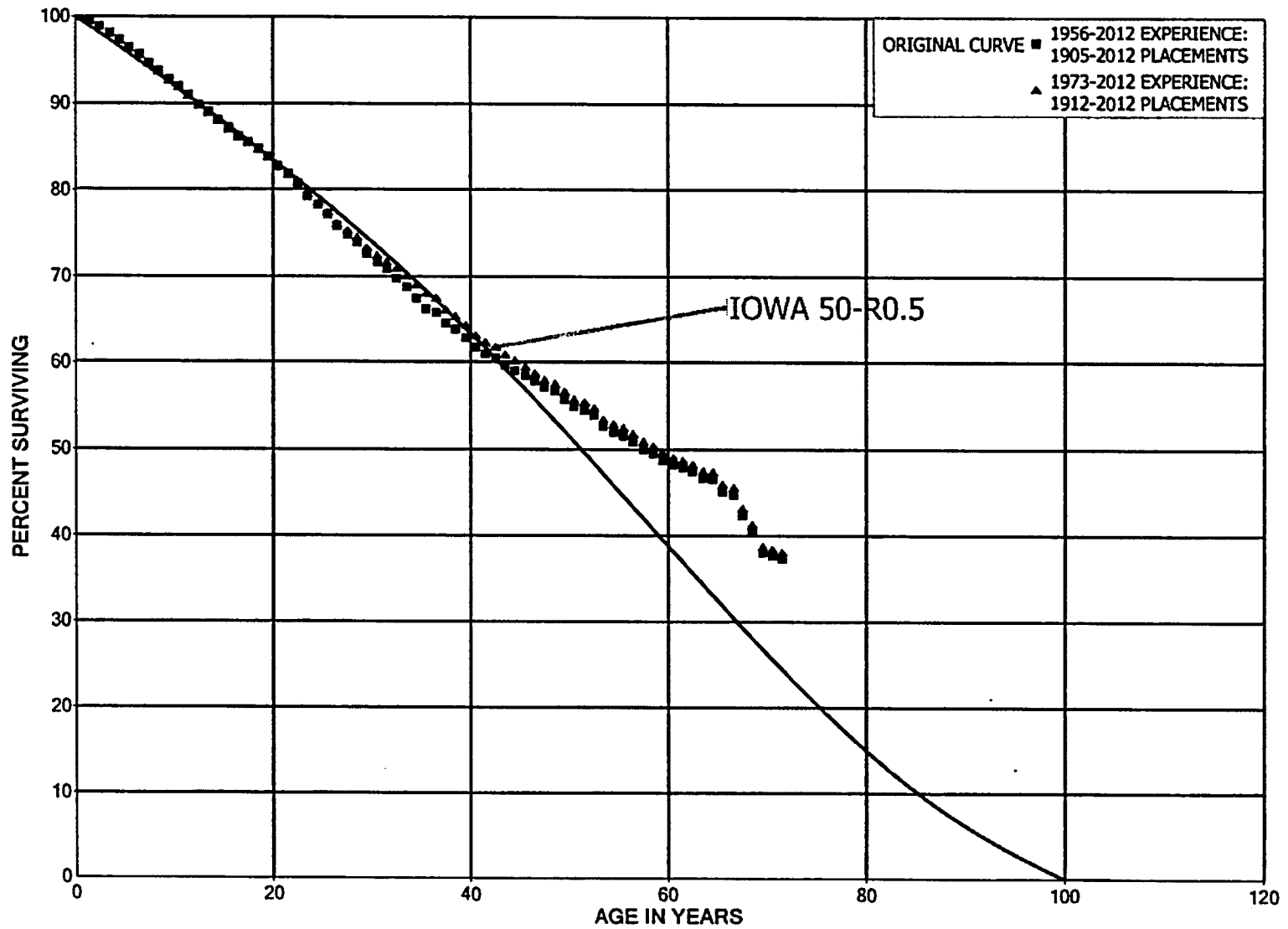
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2012			EXPERIENCE BAND 1973-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	43,389	600	0.0138	0.9862	26.66	
80.5	34,687	538	0.0155	0.9845	26.29	
81.5	22,178	571	0.0258	0.9742	25.89	
82.5	17,235	382	0.0221	0.9779	25.22	
83.5	13,244	169	0.0127	0.9873	24.66	
84.5	9,428	51	0.0054	0.9946	24.35	
85.5	6,965	47	0.0067	0.9933	24.22	
86.5	4,224	84	0.0200	0.9800	24.05	
87.5	932		0.0000	1.0000	23.57	
88.5	580		0.0000	1.0000	23.57	
89.5	537		0.0000	1.0000	23.57	
90.5	490		0.0000	1.0000	23.57	
91.5	448	42	0.0939	0.9061	23.57	
92.5	292		0.0000	1.0000	21.36	
93.5	185		0.0000	1.0000	21.36	
94.5	160		0.0000	1.0000	21.36	
95.5	131		0.0000	1.0000	21.36	
96.5	131		0.0000	1.0000	21.36	
97.5					21.36	

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES





DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	98,980,258	96,737	0.0010	0.9990	100.00
0.5	89,563,179	309,939	0.0035	0.9965	99.90
1.5	88,590,970	682,696	0.0077	0.9923	99.56
2.5	81,998,360	631,192	0.0077	0.9923	98.79
3.5	80,203,925	585,385	0.0073	0.9927	98.03
4.5	79,131,755	749,036	0.0095	0.9905	97.31
5.5	75,295,968	605,472	0.0080	0.9920	96.39
6.5	69,214,145	715,550	0.0103	0.9897	95.62
7.5	65,723,172	607,429	0.0092	0.9908	94.63
8.5	60,316,105	638,422	0.0106	0.9894	93.75
9.5	54,863,780	473,855	0.0086	0.9914	92.76
10.5	53,974,599	598,555	0.0111	0.9889	91.96
11.5	51,226,890	612,797	0.0120	0.9880	90.94
12.5	44,254,621	400,341	0.0090	0.9910	89.85
13.5	42,012,397	441,057	0.0105	0.9895	89.04
14.5	39,570,409	418,775	0.0106	0.9894	88.11
15.5	38,309,560	448,223	0.0117	0.9883	87.17
16.5	36,606,551	269,751	0.0074	0.9926	86.15
17.5	34,541,299	320,151	0.0093	0.9907	85.52
18.5	30,800,526	326,374	0.0106	0.9894	84.73
19.5	28,452,911	382,759	0.0135	0.9865	83.83
20.5	25,888,086	283,518	0.0110	0.9890	82.70
21.5	23,406,495	305,480	0.0131	0.9869	81.79
22.5	21,759,060	381,864	0.0175	0.9825	80.73
23.5	18,945,578	247,446	0.0131	0.9869	79.31
24.5	17,882,791	242,390	0.0136	0.9864	78.27
25.5	16,295,407	292,797	0.0180	0.9820	77.21
26.5	15,041,084	188,426	0.0125	0.9875	75.83
27.5	13,977,106	176,075	0.0126	0.9874	74.88
28.5	13,152,963	226,079	0.0172	0.9828	73.93
29.5	11,899,542	168,774	0.0142	0.9858	72.66
30.5	11,399,934	132,290	0.0116	0.9884	71.63
31.5	10,775,782	160,723	0.0149	0.9851	70.80
32.5	9,726,392	145,686	0.0150	0.9850	69.74
33.5	8,879,379	175,468	0.0198	0.9802	68.70
34.5	8,376,989	141,359	0.0169	0.9831	67.34
35.5	7,881,583	61,099	0.0078	0.9922	66.21
36.5	7,443,477	134,110	0.0180	0.9820	65.69
37.5	6,853,187	76,151	0.0111	0.9889	64.51
38.5	6,190,498	90,795	0.0147	0.9853	63.79

DUKE ENERGY KENTUCKY  
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ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,399,899	96,094	0.0178	0.9822	62.86
40.5	4,904,565	59,447	0.0121	0.9879	61.74
41.5	4,394,602	35,849	0.0082	0.9918	60.99
42.5	3,902,815	52,432	0.0134	0.9866	60.49
43.5	3,622,604	34,602	0.0096	0.9904	59.68
44.5	3,333,377	35,424	0.0106	0.9894	59.11
45.5	3,083,871	33,731	0.0109	0.9891	58.48
46.5	2,745,212	34,039	0.0124	0.9876	57.84
47.5	2,434,957	18,319	0.0075	0.9925	57.12
48.5	2,130,427	35,031	0.0164	0.9836	56.69
49.5	1,890,503	28,455	0.0151	0.9849	55.76
50.5	1,682,431	11,698	0.0070	0.9930	54.92
51.5	1,478,822	17,459	0.0118	0.9882	54.54
52.5	1,364,473	32,100	0.0235	0.9765	53.90
53.5	1,254,027	16,699	0.0133	0.9867	52.63
54.5	1,140,294	9,431	0.0083	0.9917	51.93
55.5	1,044,603	13,154	0.0126	0.9874	51.50
56.5	944,702	16,358	0.0173	0.9827	50.85
57.5	839,845	8,643	0.0103	0.9897	49.97
58.5	728,349	10,457	0.0144	0.9856	49.46
59.5	674,554	8,145	0.0121	0.9879	48.75
60.5	558,752	4,088	0.0073	0.9927	48.16
61.5	499,642	4,397	0.0088	0.9912	47.80
62.5	409,551	6,629	0.0162	0.9838	47.38
63.5	368,410	1,149	0.0031	0.9969	46.62
64.5	350,908	10,461	0.0298	0.9702	46.47
65.5	311,827	2,320	0.0074	0.9926	45.09
66.5	298,518	16,420	0.0550	0.9450	44.75
67.5	278,090	11,700	0.0421	0.9579	42.29
68.5	265,616	16,433	0.0619	0.9381	40.51
69.5	243,437	2,728	0.0112	0.9888	38.00
70.5	230,489	1,472	0.0064	0.9936	37.58
71.5	217,491	172	0.0008	0.9992	37.34
72.5	216,811	250	0.0012	0.9988	37.31
73.5	206,800	101	0.0005	0.9995	37.27
74.5	188,510	1,202	0.0064	0.9936	37.25
75.5	187,309	5,071	0.0271	0.9729	37.01
76.5	182,237	113	0.0006	0.9994	36.01
77.5	182,124	368	0.0020	0.9980	35.99
78.5	181,756	1,274	0.0070	0.9930	35.91

DUKE ENERGY KENTUCKY  
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ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	180,482	6,808	0.0377	0.9623	35.66
80.5	173,506	1,523	0.0088	0.9912	34.32
81.5	171,984	1,296	0.0075	0.9925	34.01
82.5	170,688	927	0.0054	0.9946	33.76
83.5	169,760	559	0.0033	0.9967	33.57
84.5	169,201	1,869	0.0110	0.9890	33.46
85.5	167,304	3,276	0.0196	0.9804	33.09
86.5	164,758	2,520	0.0153	0.9847	32.45
87.5					31.95

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	92,325,723	96,635	0.0010	0.9990	100.00
0.5	83,388,333	307,470	0.0037	0.9963	99.90
1.5	82,943,476	673,222	0.0081	0.9919	99.53
2.5	76,929,939	622,247	0.0081	0.9919	98.72
3.5	75,246,649	579,077	0.0077	0.9923	97.92
4.5	74,366,783	743,086	0.0100	0.9900	97.17
5.5	70,762,331	595,324	0.0084	0.9916	96.20
6.5	65,033,662	701,331	0.0108	0.9892	95.39
7.5	61,969,699	581,611	0.0094	0.9906	94.36
8.5	56,991,568	587,627	0.0103	0.9897	93.47
9.5	51,873,217	445,472	0.0086	0.9914	92.51
10.5	51,325,266	579,012	0.0113	0.9887	91.71
11.5	48,989,003	593,891	0.0121	0.9879	90.68
12.5	42,205,196	382,378	0.0091	0.9909	89.58
13.5	40,097,583	425,063	0.0106	0.9894	88.77
14.5	37,875,803	407,178	0.0108	0.9892	87.83
15.5	36,753,355	419,732	0.0114	0.9886	86.88
16.5	35,199,543	244,343	0.0069	0.9931	85.89
17.5	33,121,170	281,293	0.0085	0.9915	85.30
18.5	29,604,120	298,346	0.0101	0.9899	84.57
19.5	27,387,566	348,908	0.0127	0.9873	83.72
20.5	25,059,305	273,291	0.0109	0.9891	82.65
21.5	22,706,340	289,514	0.0128	0.9872	81.75
22.5	21,195,196	356,767	0.0168	0.9832	80.71
23.5	18,461,077	231,933	0.0126	0.9874	79.35
24.5	17,453,705	232,817	0.0133	0.9867	78.35
25.5	15,934,300	287,137	0.0180	0.9820	77.31
26.5	14,684,284	144,335	0.0098	0.9902	75.91
27.5	13,617,169	146,333	0.0107	0.9893	75.17
28.5	12,798,297	195,829	0.0153	0.9847	74.36
29.5	11,579,102	142,589	0.0123	0.9877	73.22
30.5	10,815,048	115,412	0.0107	0.9893	72.32
31.5	10,225,077	124,815	0.0122	0.9878	71.55
32.5	9,214,703	106,636	0.0116	0.9884	70.68
33.5	8,419,556	120,955	0.0144	0.9856	69.86
34.5	8,016,624	123,457	0.0154	0.9846	68.85
35.5	7,538,767	59,196	0.0079	0.9921	67.79
36.5	7,102,448	133,919	0.0189	0.9811	67.26
37.5	6,512,224	76,063	0.0117	0.9883	65.99
38.5	5,849,379	90,529	0.0155	0.9845	65.22

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,058,923	95,881	0.0190	0.9810	64.21
40.5	4,563,994	59,368	0.0130	0.9870	63.00
41.5	4,054,110	35,729	0.0088	0.9912	62.18
42.5	3,562,442	52,359	0.0147	0.9853	61.63
43.5	3,282,389	34,590	0.0105	0.9895	60.72
44.5	3,012,764	35,424	0.0118	0.9882	60.08
45.5	2,761,259	33,731	0.0122	0.9878	59.38
46.5	2,422,600	34,039	0.0141	0.9859	58.65
47.5	2,432,746	18,319	0.0075	0.9925	57.83
48.5	2,128,216	33,110	0.0156	0.9844	57.39
49.5	1,890,214	28,455	0.0151	0.9849	56.50
50.5	1,680,797	11,657	0.0069	0.9931	55.65
51.5	1,477,230	17,351	0.0117	0.9883	55.26
52.5	1,362,988	32,100	0.0236	0.9764	54.61
53.5	1,252,543	15,225	0.0122	0.9878	53.33
54.5	1,140,284	9,431	0.0083	0.9917	52.68
55.5	1,044,593	13,154	0.0126	0.9874	52.24
56.5	944,692	16,358	0.0173	0.9827	51.59
57.5	839,835	8,643	0.0103	0.9897	50.69
58.5	728,339	10,457	0.0144	0.9856	50.17
59.5	674,543	8,145	0.0121	0.9879	49.45
60.5	558,752	4,088	0.0073	0.9927	48.85
61.5	499,642	4,397	0.0088	0.9912	48.50
62.5	409,551	6,629	0.0162	0.9838	48.07
63.5	368,410	1,149	0.0031	0.9969	47.29
64.5	350,908	10,461	0.0298	0.9702	47.14
65.5	311,827	2,320	0.0074	0.9926	45.74
66.5	298,518	16,420	0.0550	0.9450	45.40
67.5	278,090	11,700	0.0421	0.9579	42.90
68.5	265,616	16,433	0.0619	0.9381	41.10
69.5	243,437	2,728	0.0112	0.9888	38.55
70.5	230,489	1,472	0.0064	0.9936	38.12
71.5	217,491	172	0.0008	0.9992	37.88
72.5	216,811	250	0.0012	0.9988	37.85
73.5	206,800	101	0.0005	0.9995	37.80
74.5	188,510	1,202	0.0064	0.9936	37.79
75.5	187,309	5,071	0.0271	0.9729	37.54
76.5	182,237	113	0.0006	0.9994	36.53
77.5	182,124	368	0.0020	0.9980	36.51
78.5	181,756	1,274	0.0070	0.9930	36.43

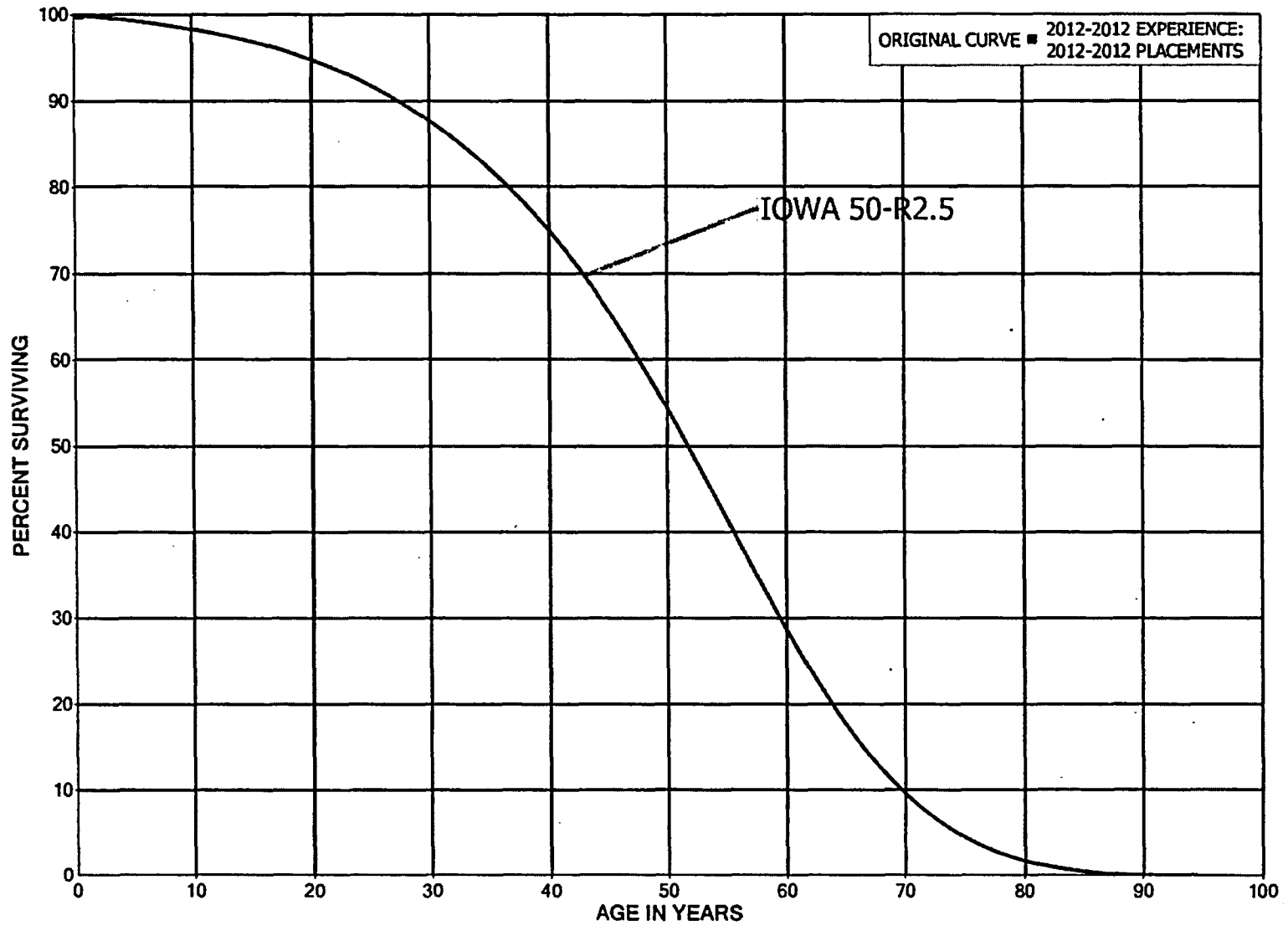
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	180,482	6,808	0.0377	0.9623	36.18
80.5	173,506	1,523	0.0088	0.9912	34.81
81.5	171,984	1,296	0.0075	0.9925	34.51
82.5	170,688	927	0.0054	0.9946	34.25
83.5	169,760	559	0.0033	0.9967	34.06
84.5	169,201	1,869	0.0110	0.9890	33.95
85.5	167,304	3,276	0.0196	0.9804	33.57
86.5	164,758	2,520	0.0153	0.9847	32.92
87.5					32.41

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3651 OVERHEAD CONDUCTORS AND DEVICES - CLEARING/ROW  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

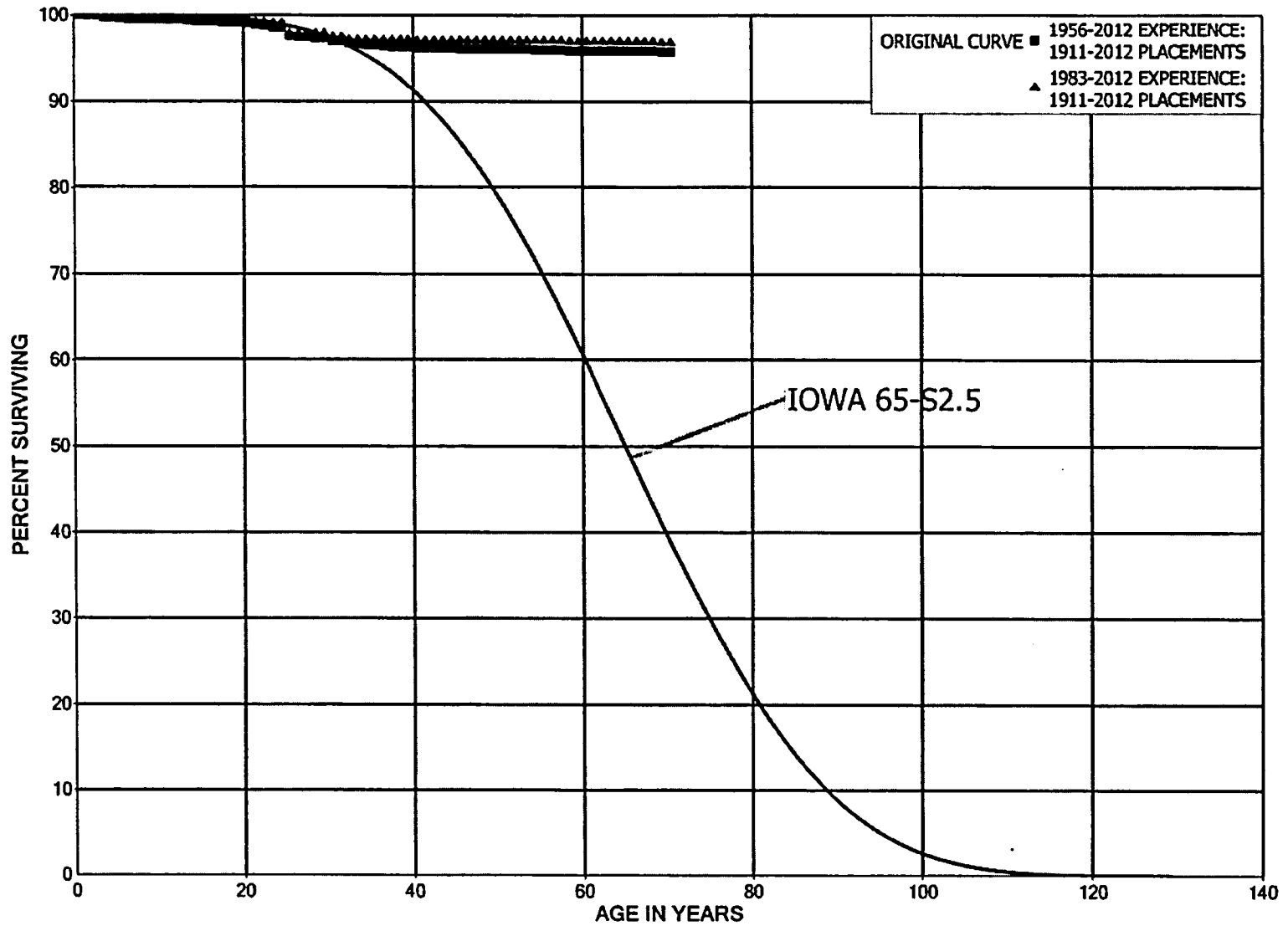
ACCOUNT 3651 OVERHEAD CONDUCTORS AND DEVICES - CLEARING/ROW

ORIGINAL LIFE TABLE

PLACEMENT BAND 2012-2012			EXPERIENCE BAND 2012-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	972,298		0.0000	1.0000	100.00
0.5					100.00



DUKE ENERGY KENTUCKY  
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ACCOUNT 3660 UNDERGROUND CONDUIT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,988,328	.	0.0000	1.0000	100.00
0.5	15,976,241	12,554	0.0008	0.9992	100.00
1.5	16,015,301	3,117	0.0002	0.9998	99.92
2.5	15,343,632	19,616	0.0013	0.9987	99.90
3.5	15,272,683	14,277	0.0009	0.9991	99.77
4.5	15,035,667	4,929	0.0003	0.9997	99.68
5.5	14,506,044	15,496	0.0011	0.9989	99.65
6.5	14,004,739	7,281	0.0005	0.9995	99.54
7.5	13,622,142	459	0.0000	1.0000	99.49
8.5	13,390,038	1,333	0.0001	0.9999	99.49
9.5	10,338,844	573	0.0001	0.9999	99.48
10.5	10,259,810	574	0.0001	0.9999	99.47
11.5	10,107,925	336	0.0000	1.0000	99.47
12.5	9,708,567	8,837	0.0009	0.9991	99.46
13.5	7,906,160	3,335	0.0004	0.9996	99.37
14.5	7,074,452	3,774	0.0005	0.9995	99.33
15.5	6,239,130	1,844	0.0003	0.9997	99.28
16.5	5,453,868	2,044	0.0004	0.9996	99.25
17.5	4,648,280	1,214	0.0003	0.9997	99.21
18.5	3,579,532	2,135	0.0006	0.9994	99.18
19.5	2,736,394	254	0.0001	0.9999	99.13
20.5	2,111,708	6,501	0.0031	0.9969	99.12
21.5	2,046,506	1,512	0.0007	0.9993	98.81
22.5	1,878,651	4,102	0.0022	0.9978	98.74
23.5	1,698,715	45	0.0000	1.0000	98.52
24.5	1,582,065	17,118	0.0108	0.9892	98.52
25.5	1,547,965	875	0.0006	0.9994	97.45
26.5	1,502,514	176	0.0001	0.9999	97.40
27.5	1,496,573	757	0.0005	0.9995	97.39
28.5	1,396,614	361	0.0003	0.9997	97.34
29.5	1,380,551	4,684	0.0034	0.9966	97.31
30.5	1,335,908	698	0.0005	0.9995	96.98
31.5	1,335,325	3,384	0.0025	0.9975	96.93
32.5	1,210,334	1,027	0.0008	0.9992	96.69
33.5	1,205,633	855	0.0007	0.9993	96.60
34.5	1,198,455	22	0.0000	1.0000	96.54
35.5	1,164,641	1,584	0.0014	0.9986	96.53
36.5	981,986	1,515	0.0015	0.9985	96.40
37.5	770,507	36	0.0000	1.0000	96.25
38.5	691,828	26	0.0000	1.0000	96.25

DUKE ENERGY KENTUCKY  
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ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	568,930	498	0.0009	0.9991	96.25
40.5	546,683	5	0.0000	1.0000	96.16
41.5	457,884	27	0.0001	0.9999	96.16
42.5	419,651	1	0.0000	1.0000	96.16
43.5	396,417		0.0000	1.0000	96.15
44.5	397,082	154	0.0004	0.9996	96.15
45.5	388,268	164	0.0004	0.9996	96.12
46.5	387,084		0.0000	1.0000	96.08
47.5	372,831	3	0.0000	1.0000	96.08
48.5	367,157	11	0.0000	1.0000	96.08
49.5	284,448		0.0000	1.0000	96.07
50.5	272,598	2	0.0000	1.0000	96.07
51.5	253,354		0.0000	1.0000	96.07
52.5	252,170		0.0000	1.0000	96.07
53.5	248,435	226	0.0009	0.9991	96.07
54.5	238,469		0.0000	1.0000	95.99
55.5	231,928	154	0.0007	0.9993	95.99
56.5	222,760	5	0.0000	1.0000	95.92
57.5	198,029	181	0.0009	0.9991	95.92
58.5	193,860		0.0000	1.0000	95.83
59.5	190,400	4	0.0000	1.0000	95.83
60.5	178,013		0.0000	1.0000	95.83
61.5	172,580	4	0.0000	1.0000	95.83
62.5	152,629	4	0.0000	1.0000	95.83
63.5	139,265		0.0000	1.0000	95.82
64.5	139,130	2	0.0000	1.0000	95.82
65.5	136,609		0.0000	1.0000	95.82
66.5	136,608		0.0000	1.0000	95.82
67.5	135,556		0.0000	1.0000	95.82
68.5	135,291	132	0.0010	0.9990	95.82
69.5	132,883		0.0000	1.0000	95.73
70.5	130,556	5	0.0000	1.0000	95.73
71.5	120,428	30	0.0003	0.9997	95.73
72.5	68,011		0.0000	1.0000	95.70
73.5	68,010	21	0.0003	0.9997	95.70
74.5	40,416		0.0000	1.0000	95.67
75.5	40,299		0.0000	1.0000	95.67
76.5	40,299	2	0.0000	1.0000	95.67
77.5	38,362	1	0.0000	1.0000	95.67
78.5	38,319		0.0000	1.0000	95.67

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	38,089	1	0.0000	1.0000	95.67
80.5	35,010	15	0.0004	0.9996	95.66
81.5	21,391		0.0000	1.0000	95.62
82.5	21,119	9	0.0004	0.9996	95.62
83.5	12,243		0.0000	1.0000	95.59
84.5	12,017	3	0.0002	0.9998	95.59
85.5	9,843	1	0.0001	0.9999	95.56
86.5	8,997		0.0000	1.0000	95.55
87.5	8,997		0.0000	1.0000	95.55
88.5	8,881	12	0.0013	0.9987	95.55
89.5	1,723		0.0000	1.0000	95.42
90.5	1,723		0.0000	1.0000	95.42
91.5	1,723		0.0000	1.0000	95.42
92.5	1,527		0.0000	1.0000	95.42
93.5	1,527		0.0000	1.0000	95.42
94.5	1,527		0.0000	1.0000	95.42
95.5	1,527	2	0.0012	0.9988	95.42
96.5	585		0.0000	1.0000	95.31
97.5	585		0.0000	1.0000	95.31
98.5	585		0.0000	1.0000	95.31
99.5	585		0.0000	1.0000	95.31
100.5	585	2	0.0042	0.9958	95.31
101.5					94.91

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,749,538		0.0000	1.0000	100.00
0.5	14,751,356	9,754	0.0007	0.9993	100.00
1.5	14,788,526	3,117	0.0002	0.9998	99.93
2.5	14,259,336	1,548	0.0001	0.9999	99.91
3.5	14,197,561	9,522	0.0007	0.9993	99.90
4.5	13,963,238	4,806	0.0003	0.9997	99.83
5.5	13,447,561	9,757	0.0007	0.9993	99.80
6.5	13,126,827	2	0.0000	1.0000	99.73
7.5	12,962,171	2	0.0000	1.0000	99.73
8.5	12,810,081	1,224	0.0001	0.9999	99.73
9.5	9,881,948		0.0000	1.0000	99.72
10.5	9,824,844	1	0.0000	1.0000	99.72
11.5	9,767,457	5	0.0000	1.0000	99.72
12.5	9,406,320	3,367	0.0004	0.9996	99.72
13.5	7,629,873	2,720	0.0004	0.9996	99.68
14.5	6,788,766	204	0.0000	1.0000	99.65
15.5	5,910,094	1,758	0.0003	0.9997	99.64
16.5	5,125,943	1,581	0.0003	0.9997	99.61
17.5	4,307,415	1,174	0.0003	0.9997	99.58
18.5	3,243,243	1,583	0.0005	0.9995	99.56
19.5	2,484,486	254	0.0001	0.9999	99.51
20.5	1,870,281	5,330	0.0028	0.9972	99.50
21.5	1,824,186	1,512	0.0008	0.9992	99.21
22.5	1,656,918	830	0.0005	0.9995	99.13
23.5	1,480,492		0.0000	1.0000	99.08
24.5	1,360,183	16,534	0.0122	0.9878	99.08
25.5	1,333,046	5	0.0000	1.0000	97.88
26.5	1,288,520	149	0.0001	0.9999	97.88
27.5	1,307,947	733	0.0006	0.9994	97.87
28.5	1,209,765		0.0000	1.0000	97.81
29.5	1,195,334	4,469	0.0037	0.9963	97.81
30.5	1,163,275	660	0.0006	0.9994	97.45
31.5	1,168,481	3,378	0.0029	0.9971	97.39
32.5	1,054,628	434	0.0004	0.9996	97.11
33.5	1,063,883	416	0.0004	0.9996	97.07
34.5	1,057,279		0.0000	1.0000	97.03
35.5	1,025,812	15	0.0000	1.0000	97.03
36.5	844,726	10	0.0000	1.0000	97.03
37.5	635,804		0.0000	1.0000	97.03
38.5	557,426	22	0.0000	1.0000	97.03

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1983-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	435,718	380	0.0009	0.9991	97.02	
40.5	415,916	4	0.0000	1.0000	96.94	
41.5	337,246	2	0.0000	1.0000	96.94	
42.5	351,455	1	0.0000	1.0000	96.94	
43.5	328,221		0.0000	1.0000	96.94	
44.5	355,674		0.0000	1.0000	96.94	
45.5	347,131	7	0.0000	1.0000	96.94	
46.5	346,104		0.0000	1.0000	96.94	
47.5	333,788	3	0.0000	1.0000	96.94	
48.5	328,156	11	0.0000	1.0000	96.94	
49.5	245,678		0.0000	1.0000	96.93	
50.5	237,085	2	0.0000	1.0000	96.93	
51.5	231,459		0.0000	1.0000	96.93	
52.5	230,547		0.0000	1.0000	96.93	
53.5	235,688	4	0.0000	1.0000	96.93	
54.5	226,170		0.0000	1.0000	96.93	
55.5	221,802	4	0.0000	1.0000	96.93	
56.5	213,632	5	0.0000	1.0000	96.93	
57.5	188,901	180	0.0010	0.9990	96.93	
58.5	184,849		0.0000	1.0000	96.83	
59.5	188,677	4	0.0000	1.0000	96.83	
60.5	176,290		0.0000	1.0000	96.83	
61.5	170,857	4	0.0000	1.0000	96.83	
62.5	151,102	4	0.0000	1.0000	96.83	
63.5	137,738		0.0000	1.0000	96.83	
64.5	137,604	2	0.0000	1.0000	96.83	
65.5	135,082		0.0000	1.0000	96.83	
66.5	136,023		0.0000	1.0000	96.83	
67.5	134,971		0.0000	1.0000	96.83	
68.5	134,706	132	0.0010	0.9990	96.83	
69.5	132,298		0.0000	1.0000	96.73	
70.5	129,971	5	0.0000	1.0000	96.73	
71.5	120,428	30	0.0003	0.9997	96.73	
72.5	68,011		0.0000	1.0000	96.70	
73.5	68,010	21	0.0003	0.9997	96.70	
74.5	40,416		0.0000	1.0000	96.67	
75.5	40,299		0.0000	1.0000	96.67	
76.5	40,299	2	0.0000	1.0000	96.67	
77.5	38,362	1	0.0000	1.0000	96.67	
78.5	38,319		0.0000	1.0000	96.67	

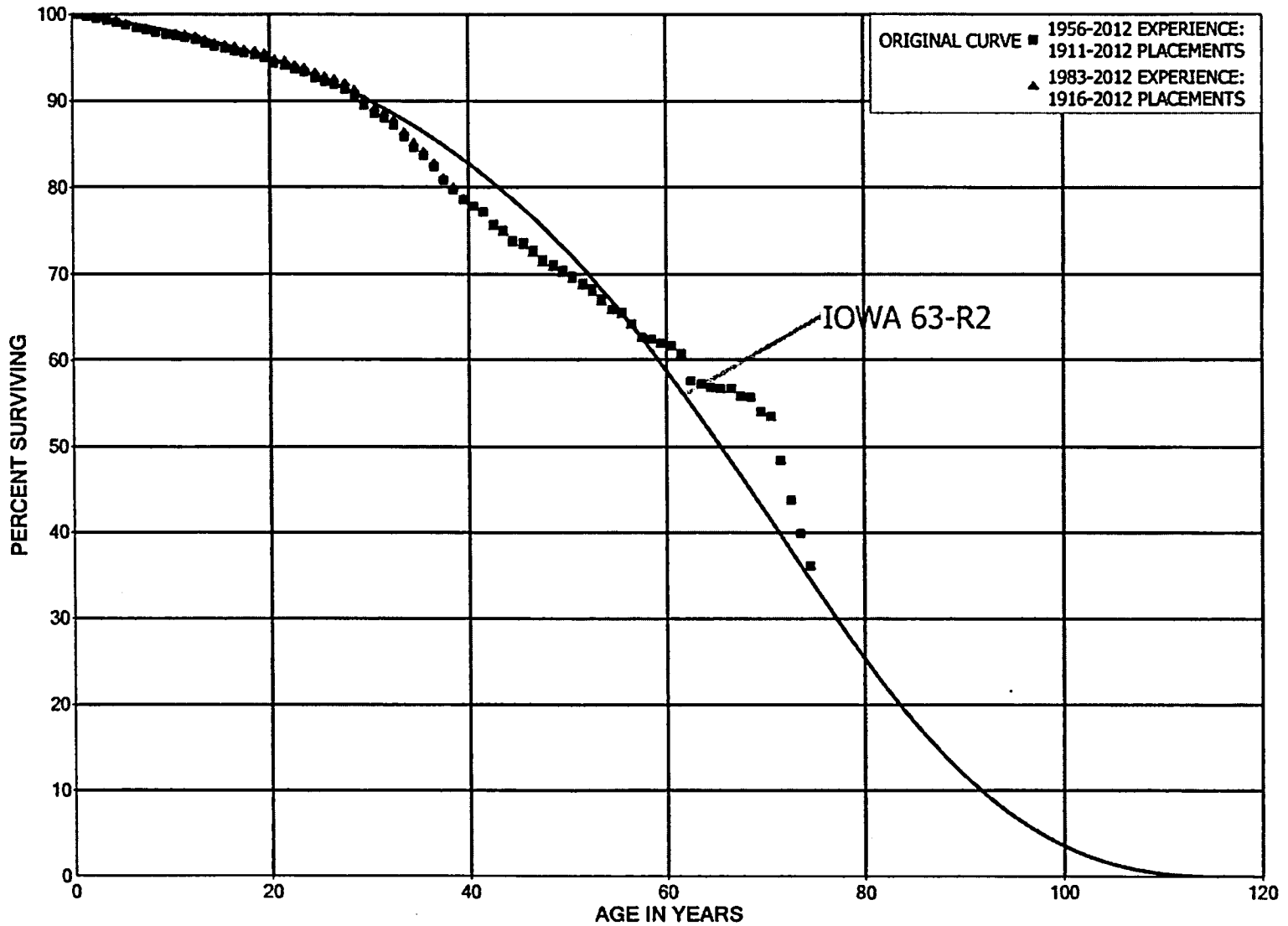
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	38,089	1	0.0000	1.0000	96.67
80.5	35,010	15	0.0004	0.9996	96.66
81.5	21,391		0.0000	1.0000	96.62
82.5	21,119	9	0.0004	0.9996	96.62
83.5	12,243		0.0000	1.0000	96.58
84.5	12,017	3	0.0002	0.9998	96.58
85.5	9,843	1	0.0001	0.9999	96.56
86.5	8,997		0.0000	1.0000	96.55
87.5	8,997		0.0000	1.0000	96.55
88.5	8,881	12	0.0013	0.9987	96.55
89.5	1,723		0.0000	1.0000	96.42
90.5	1,723		0.0000	1.0000	96.42
91.5	1,723		0.0000	1.0000	96.42
92.5	1,527		0.0000	1.0000	96.42
93.5	1,527		0.0000	1.0000	96.42
94.5	1,527		0.0000	1.0000	96.42
95.5	1,527	2	0.0012	0.9988	96.42
96.5	585		0.0000	1.0000	96.30
97.5	585		0.0000	1.0000	96.30
98.5	585		0.0000	1.0000	96.30
99.5	585		0.0000	1.0000	96.30
100.5	585	2	0.0042	0.9958	96.30
101.5					95.90

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES





DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,366,958	22,223	0.0005	0.9995	100.00
0.5	42,945,845	97,255	0.0023	0.9977	99.95
1.5	44,172,538	93,668	0.0021	0.9979	99.73
2.5	46,046,868	93,290	0.0020	0.9980	99.51
3.5	42,491,796	106,044	0.0025	0.9975	99.31
4.5	42,548,307	145,287	0.0034	0.9966	99.06
5.5	40,306,045	119,453	0.0030	0.9970	98.73
6.5	37,359,107	104,471	0.0028	0.9972	98.43
7.5	33,193,795	95,871	0.0029	0.9971	98.16
8.5	31,323,076	79,191	0.0025	0.9975	97.88
9.5	28,718,417	32,396	0.0011	0.9989	97.63
10.5	28,097,917	64,490	0.0023	0.9977	97.52
11.5	26,021,742	75,274	0.0029	0.9971	97.29
12.5	23,270,376	92,391	0.0040	0.9960	97.01
13.5	20,868,860	72,047	0.0035	0.9965	96.63
14.5	20,047,035	52,685	0.0026	0.9974	96.29
15.5	18,967,005	52,840	0.0028	0.9972	96.04
16.5	18,229,534	50,289	0.0028	0.9972	95.77
17.5	17,468,136	38,829	0.0022	0.9978	95.51
18.5	16,326,812	57,675	0.0035	0.9965	95.30
19.5	14,601,085	99,608	0.0068	0.9932	94.96
20.5	13,449,125	39,721	0.0030	0.9970	94.31
21.5	12,345,420	61,998	0.0050	0.9950	94.03
22.5	11,048,529	39,051	0.0035	0.9965	93.56
23.5	9,707,563	60,115	0.0062	0.9938	93.23
24.5	8,664,632	41,698	0.0048	0.9952	92.65
25.5	7,367,751	31,319	0.0043	0.9957	92.21
26.5	6,711,646	35,930	0.0054	0.9946	91.82
27.5	6,137,108	52,406	0.0085	0.9915	91.32
28.5	5,398,382	62,530	0.0116	0.9884	90.54
29.5	4,901,582	52,535	0.0107	0.9893	89.50
30.5	4,581,511	29,152	0.0064	0.9936	88.54
31.5	4,284,931	37,619	0.0088	0.9912	87.97
32.5	3,790,080	59,446	0.0157	0.9843	87.20
33.5	3,104,499	43,693	0.0141	0.9859	85.83
34.5	2,831,499	31,391	0.0111	0.9889	84.62
35.5	2,323,259	35,863	0.0154	0.9846	83.69
36.5	1,732,794	32,828	0.0189	0.9811	82.39
37.5	1,510,924	21,543	0.0143	0.9857	80.83
38.5	1,270,049	16,748	0.0132	0.9868	79.68

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	883,358	9,194	0.0104	0.9896	78.63
40.5	787,686	6,420	0.0082	0.9918	77.81
41.5	691,054	13,158	0.0190	0.9810	77.18
42.5	599,335	4,782	0.0080	0.9920	75.71
43.5	574,403	9,439	0.0164	0.9836	75.10
44.5	552,538	1,801	0.0033	0.9967	73.87
45.5	534,693	6,544	0.0122	0.9878	73.63
46.5	516,324	7,807	0.0151	0.9849	72.73
47.5	482,106	3,980	0.0083	0.9917	71.63
48.5	443,429	4,141	0.0093	0.9907	71.04
49.5	375,026	3,454	0.0092	0.9908	70.37
50.5	364,015	4,224	0.0116	0.9884	69.73
51.5	345,593	3,439	0.0099	0.9901	68.92
52.5	332,605	5,828	0.0175	0.9825	68.23
53.5	311,283	5,387	0.0173	0.9827	67.04
54.5	303,574	1,940	0.0064	0.9936	65.88
55.5	293,421	5,628	0.0192	0.9808	65.45
56.5	270,468	6,477	0.0239	0.9761	64.20
57.5	179,438	816	0.0046	0.9954	62.66
58.5	173,308	1,110	0.0064	0.9936	62.38
59.5	170,152	901	0.0053	0.9947	61.98
60.5	168,227	2,436	0.0145	0.9855	61.65
61.5	160,564	8,158	0.0508	0.9492	60.76
62.5	125,105	879	0.0070	0.9930	57.67
63.5	114,280	826	0.0072	0.9928	57.26
64.5	113,454	240	0.0021	0.9979	56.85
65.5	110,542	71	0.0006	0.9994	56.73
66.5	110,471	1,707	0.0154	0.9846	56.69
67.5	108,220	74	0.0007	0.9993	55.82
68.5	108,146	3,318	0.0307	0.9693	55.78
69.5	104,605	1,129	0.0108	0.9892	54.07
70.5	103,139	9,912	0.0961	0.9039	53.48
71.5	92,392	8,783	0.0951	0.9049	48.34
72.5	26,241	2,338	0.0891	0.9109	43.75
73.5	23,135	2,205	0.0953	0.9047	39.85
74.5	7,904	193	0.0244	0.9756	36.05
75.5	7,460	42	0.0057	0.9943	35.17
76.5	7,417	55	0.0075	0.9925	34.97
77.5	7,234	133	0.0183	0.9817	34.71
78.5	7,102	118	0.0166	0.9834	34.07

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1956-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	6,772	453	0.0670	0.9330	33.51	
80.5	6,124	233	0.0380	0.9620	31.27	
81.5	5,161	555	0.1075	0.8925	30.08	
82.5	4,606	498	0.1081	0.8919	26.84	
83.5	2,334	57	0.0245	0.9755	23.94	
84.5	2,277	117	0.0515	0.9485	23.35	
85.5	2,054	190	0.0924	0.9076	22.15	
86.5	1,654	41	0.0248	0.9752	20.11	
87.5	1,613	325	0.2014	0.7986	19.61	
88.5	1,288	270	0.2094	0.7906	15.66	
89.5	291	4	0.0133	0.9867	12.38	
90.5	276		0.0000	1.0000	12.22	
91.5	276		0.0000	1.0000	12.22	
92.5	276	34	0.1234	0.8766	12.22	
93.5	242	9	0.0383	0.9617	10.71	
94.5	233	76	0.3252	0.6748	10.30	
95.5	157	57	0.3607	0.6393	6.95	
96.5					4.44	

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,165,631	20,742	0.0005	0.9995	100.00
0.5	37,915,452	74,273	0.0020	0.9980	99.95
1.5	39,476,678	75,108	0.0019	0.9981	99.75
2.5	41,881,348	66,768	0.0016	0.9984	99.56
3.5	39,030,102	96,598	0.0025	0.9975	99.41
4.5	39,389,163	135,927	0.0035	0.9965	99.16
5.5	37,653,081	108,803	0.0029	0.9971	98.82
6.5	35,292,025	93,622	0.0027	0.9973	98.53
7.5	31,364,500	88,913	0.0028	0.9972	98.27
8.5	29,783,142	69,832	0.0023	0.9977	97.99
9.5	27,625,853	21,981	0.0008	0.9992	97.76
10.5	27,133,371	57,618	0.0021	0.9979	97.68
11.5	25,193,559	63,192	0.0025	0.9975	97.48
12.5	22,547,487	63,002	0.0028	0.9972	97.23
13.5	20,201,327	63,144	0.0031	0.9969	96.96
14.5	19,412,775	47,040	0.0024	0.9976	96.66
15.5	18,264,405	49,968	0.0027	0.9973	96.42
16.5	17,545,912	49,162	0.0028	0.9972	96.16
17.5	16,800,058	34,013	0.0020	0.9980	95.89
18.5	15,709,368	55,610	0.0035	0.9965	95.70
19.5	14,088,419	94,139	0.0067	0.9933	95.36
20.5	12,967,798	34,136	0.0026	0.9974	94.72
21.5	11,889,212	55,840	0.0047	0.9953	94.47
22.5	10,611,235	28,701	0.0027	0.9973	94.03
23.5	9,296,654	57,031	0.0061	0.9939	93.77
24.5	8,260,118	39,029	0.0047	0.9953	93.20
25.5	6,987,203	27,751	0.0040	0.9960	92.76
26.5	6,353,675	32,487	0.0051	0.9949	92.39
27.5	5,899,592	49,929	0.0085	0.9915	91.92
28.5	5,170,415	60,697	0.0117	0.9883	91.14
29.5	4,677,218	50,777	0.0109	0.9891	90.07
30.5	4,369,644	28,485	0.0065	0.9935	89.09
31.5	4,083,447	37,069	0.0091	0.9909	88.51
32.5	3,622,781	58,472	0.0161	0.9839	87.71
33.5	2,964,799	42,299	0.0143	0.9857	86.29
34.5	2,693,418	31,196	0.0116	0.9884	85.06
35.5	2,188,652	35,798	0.0164	0.9836	84.07
36.5	1,598,251	31,144	0.0195	0.9805	82.70
37.5	1,379,320	19,828	0.0144	0.9856	81.09
38.5	1,140,160	16,512	0.0145	0.9855	79.92

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	753,254	9,129	0.0121	0.9879	78.76
40.5	660,673	5,648	0.0085	0.9915	77.81
41.5	566,196	13,098	0.0231	0.9769	77.14
42.5	565,737	4,652	0.0082	0.9918	75.36
43.5	541,998	9,196	0.0170	0.9830	74.74
44.5	541,765	1,800	0.0033	0.9967	73.47
45.5	524,434	6,430	0.0123	0.9877	73.23
46.5	506,258	7,807	0.0154	0.9846	72.33
47.5	472,502	3,980	0.0084	0.9916	71.22
48.5	433,825	4,141	0.0095	0.9905	70.62
49.5	365,764	3,454	0.0094	0.9906	69.94
50.5	355,096	4,224	0.0119	0.9881	69.28
51.5	338,049	3,439	0.0102	0.9898	68.46
52.5	325,062	5,241	0.0161	0.9839	67.76
53.5	307,525	5,046	0.0164	0.9836	66.67
54.5	300,158	1,809	0.0060	0.9940	65.57
55.5	290,345	5,567	0.0192	0.9808	65.18
56.5	267,837	6,477	0.0242	0.9758	63.93
57.5	176,807	609	0.0034	0.9966	62.38
58.5	170,884	1,110	0.0065	0.9935	62.17
59.5	169,445	901	0.0053	0.9947	61.76
60.5	167,545	2,436	0.0145	0.9855	61.44
61.5	159,882	8,158	0.0510	0.9490	60.54
62.5	124,423	879	0.0071	0.9929	57.45
63.5	113,598	826	0.0073	0.9927	57.05
64.5	112,772	240	0.0021	0.9979	56.63
65.5	109,860	71	0.0006	0.9994	56.51
66.5	110,208	1,707	0.0155	0.9845	56.48
67.5	107,957	74	0.0007	0.9993	55.60
68.5	107,883	3,318	0.0308	0.9692	55.56
69.5	104,342	1,129	0.0108	0.9892	53.85
70.5	102,876	9,649	0.0938	0.9062	53.27
71.5	92,392	8,783	0.0951	0.9049	48.27
72.5	26,241	2,338	0.0891	0.9109	43.69
73.5	23,135	2,205	0.0953	0.9047	39.79
74.5	7,904	193	0.0244	0.9756	36.00
75.5	7,460	42	0.0057	0.9943	35.12
76.5	7,417	55	0.0075	0.9925	34.92
77.5	7,234	133	0.0183	0.9817	34.66
78.5	7,102	118	0.0166	0.9834	34.03

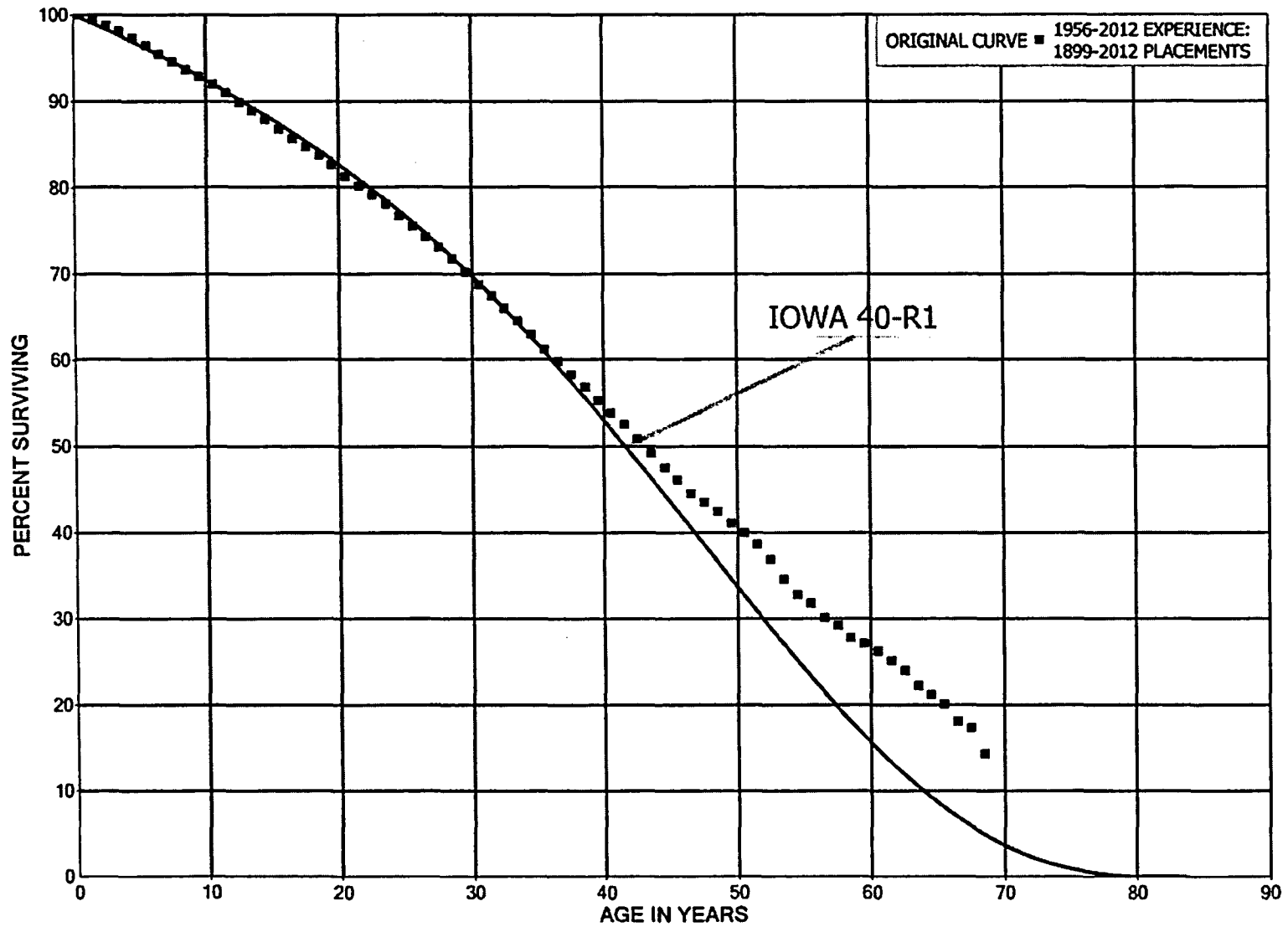
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2012			EXPERIENCE BAND 1983-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	6,772	453	0.0670	0.9330	33.46	
80.5	6,124	233	0.0380	0.9620	31.22	
81.5	5,161	555	0.1075	0.8925	30.03	
82.5	4,606	498	0.1081	0.8919	26.80	
83.5	2,334	57	0.0245	0.9755	23.91	
84.5	2,277	117	0.0515	0.9485	23.32	
85.5	2,054	190	0.0924	0.9076	22.12	
86.5	1,654	41	0.0248	0.9752	20.08	
87.5	1,613	325	0.2014	0.7986	19.58	
88.5	1,288	270	0.2094	0.7906	15.64	
89.5	291	4	0.0133	0.9867	12.36	
90.5	276		0.0000	1.0000	12.20	
91.5	276		0.0000	1.0000	12.20	
92.5	276	34	0.1234	0.8766	12.20	
93.5	242	9	0.0383	0.9617	10.69	
94.5	233	76	0.3252	0.6748	10.28	
95.5	157	57	0.3607	0.6393	6.94	
96.5					4.44	

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3680 LINE TRANSFORMERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3680 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,242,805	43,242	0.0007	0.9993	100.00
0.5	70,404,006	384,971	0.0055	0.9945	99.93
1.5	73,927,759	455,182	0.0062	0.9938	99.39
2.5	72,710,960	493,208	0.0068	0.9932	98.78
3.5	71,248,730	578,109	0.0081	0.9919	98.11
4.5	66,949,021	602,537	0.0090	0.9910	97.31
5.5	63,993,891	719,369	0.0112	0.9888	96.43
6.5	60,772,596	541,981	0.0089	0.9911	95.35
7.5	58,590,230	528,118	0.0090	0.9910	94.50
8.5	55,594,652	485,367	0.0087	0.9913	93.65
9.5	52,515,569	475,824	0.0091	0.9909	92.83
10.5	51,316,483	581,100	0.0113	0.9887	91.99
11.5	49,576,184	614,064	0.0124	0.9876	90.95
12.5	46,786,982	492,376	0.0105	0.9895	89.82
13.5	44,487,875	515,320	0.0116	0.9884	88.88
14.5	41,999,980	539,339	0.0128	0.9872	87.85
15.5	39,268,337	476,096	0.0121	0.9879	86.72
16.5	37,336,547	423,374	0.0113	0.9887	85.67
17.5	35,378,375	419,315	0.0119	0.9881	84.70
18.5	32,338,939	419,758	0.0130	0.9870	83.69
19.5	29,845,253	471,229	0.0158	0.9842	82.61
20.5	27,771,838	366,452	0.0132	0.9868	81.30
21.5	25,404,851	324,892	0.0128	0.9872	80.23
22.5	23,040,425	325,544	0.0141	0.9859	79.20
23.5	20,633,885	346,671	0.0168	0.9832	78.08
24.5	18,168,654	296,305	0.0163	0.9837	76.77
25.5	16,634,596	267,013	0.0161	0.9839	75.52
26.5	15,281,841	262,996	0.0172	0.9828	74.31
27.5	13,922,438	252,923	0.0182	0.9818	73.03
28.5	12,692,397	274,946	0.0217	0.9783	71.70
29.5	11,359,452	222,643	0.0196	0.9804	70.15
30.5	10,514,856	207,434	0.0197	0.9803	68.77
31.5	9,418,579	206,967	0.0220	0.9780	67.42
32.5	8,539,024	191,326	0.0224	0.9776	65.94
33.5	7,733,879	177,503	0.0230	0.9770	64.46
34.5	6,908,753	196,781	0.0285	0.9715	62.98
35.5	6,232,983	139,642	0.0224	0.9776	61.18
36.5	5,759,225	147,970	0.0257	0.9743	59.81
37.5	5,185,208	132,938	0.0256	0.9744	58.28
38.5	4,375,899	111,684	0.0255	0.9745	56.78



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3680 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,665,427	99,094	0.0270	0.9730	55.33
40.5	3,066,500	77,761	0.0254	0.9746	53.84
41.5	2,528,944	77,484	0.0306	0.9694	52.47
42.5	2,032,795	69,041	0.0340	0.9660	50.87
43.5	1,667,005	54,713	0.0328	0.9672	49.14
44.5	1,392,590	42,622	0.0306	0.9694	47.52
45.5	1,193,562	40,924	0.0343	0.9657	46.07
46.5	969,559	20,614	0.0213	0.9787	44.49
47.5	836,218	21,834	0.0261	0.9739	43.54
48.5	662,932	20,562	0.0310	0.9690	42.41
49.5	583,705	16,944	0.0290	0.9710	41.09
50.5	518,302	16,199	0.0313	0.9687	39.90
51.5	444,346	21,229	0.0478	0.9522	38.65
52.5	380,261	23,624	0.0621	0.9379	36.81
53.5	308,457	15,868	0.0514	0.9486	34.52
54.5	257,398	8,396	0.0326	0.9674	32.74
55.5	236,012	11,835	0.0501	0.9499	31.68
56.5	174,710	5,340	0.0306	0.9694	30.09
57.5	132,025	6,290	0.0476	0.9524	29.17
58.5	96,171	2,358	0.0245	0.9755	27.78
59.5	86,247	3,077	0.0357	0.9643	27.10
60.5	72,243	2,850	0.0394	0.9606	26.13
61.5	51,864	2,358	0.0455	0.9545	25.10
62.5	41,428	3,012	0.0727	0.9273	23.96
63.5	34,482	1,637	0.0475	0.9525	22.22
64.5	30,497	1,618	0.0531	0.9469	21.16
65.5	26,587	2,579	0.0970	0.9030	20.04
66.5	23,485	1,091	0.0464	0.9536	18.09
67.5	21,783	3,791	0.1741	0.8259	17.25
68.5	17,956	697	0.0388	0.9612	14.25
69.5	17,258	203	0.0118	0.9882	13.70
70.5	16,725	420	0.0251	0.9749	13.54
71.5	14,141	53	0.0038	0.9962	13.20
72.5	11,262	231	0.0205	0.9795	13.15
73.5	10,737	508	0.0473	0.9527	12.88
74.5	10,084		0.0000	1.0000	12.27
75.5	7,827	13	0.0016	0.9984	12.27
76.5	6,161		0.0000	1.0000	12.25
77.5	6,094	48	0.0078	0.9922	12.25
78.5	6,047	24	0.0039	0.9961	12.15

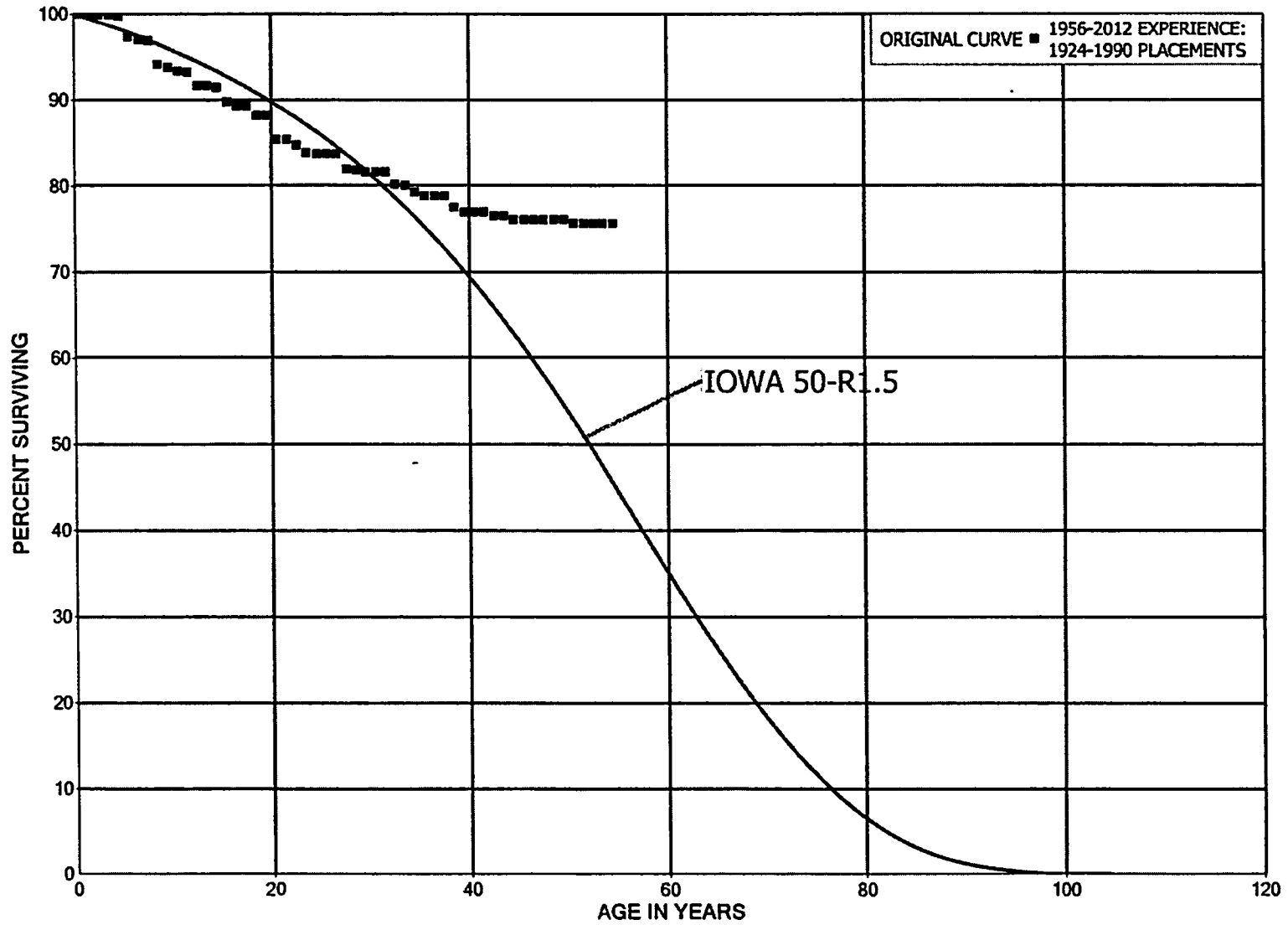
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3680 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,840	250	0.0428	0.9572	12.10
80.5	5,216	25	0.0047	0.9953	11.59
81.5	5,191		0.0000	1.0000	11.53
82.5	5,005	36	0.0073	0.9927	11.53
83.5	4,789	13	0.0026	0.9974	11.45
84.5	4,596	13	0.0028	0.9972	11.42
85.5	4,194		0.0000	1.0000	11.39
86.5	3,588		0.0000	1.0000	11.39
87.5	2,238		0.0000	1.0000	11.39
88.5	2,238		0.0000	1.0000	11.39
89.5	3,744	1,950	0.5207	0.4793	11.39
90.5	1,141		0.0000	1.0000	5.46
91.5	1,023		0.0000	1.0000	5.46
92.5	132		0.0000	1.0000	5.46
93.5	132		0.0000	1.0000	5.46
94.5	1,997	933	0.4669	0.5331	5.46
95.5	1,026		0.0000	1.0000	2.91
96.5	933		0.0000	1.0000	2.91
97.5	933		0.0000	1.0000	2.91
98.5	933		0.0000	1.0000	2.91
99.5	933		0.0000	1.0000	2.91
100.5	933		0.0000	1.0000	2.91
101.5	933		0.0000	1.0000	2.91
102.5					2.91

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-1990			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	267,971		0.0000	1.0000	100.00
0.5	277,289	442	0.0016	0.9984	100.00
1.5	290,361	139	0.0005	0.9995	99.84
2.5	320,097	17	0.0001	0.9999	99.79
3.5	323,303	92	0.0003	0.9997	99.79
4.5	334,199	8,295	0.0248	0.9752	99.76
5.5	331,764	1,266	0.0038	0.9962	97.28
6.5	339,385	339	0.0010	0.9990	96.91
7.5	345,628	9,890	0.0286	0.9714	96.82
8.5	338,039	1,100	0.0033	0.9967	94.04
9.5	340,268	1,484	0.0044	0.9956	93.74
10.5	340,703	393	0.0012	0.9988	93.33
11.5	340,310	5,669	0.0167	0.9833	93.22
12.5	334,708		0.0000	1.0000	91.67
13.5	334,719	811	0.0024	0.9976	91.67
14.5	335,744	6,359	0.0189	0.9811	91.45
15.5	329,385	1,561	0.0047	0.9953	89.72
16.5	330,701		0.0000	1.0000	89.29
17.5	330,703	3,956	0.0120	0.9880	89.29
18.5	326,748		0.0000	1.0000	88.22
19.5	326,748	10,565	0.0323	0.9677	88.22
20.5	321,257		0.0000	1.0000	85.37
21.5	321,826	2,358	0.0073	0.9927	85.37
22.5	298,667	3,363	0.0113	0.9887	84.74
23.5	295,951	64	0.0002	0.9998	83.79
24.5	300,289	52	0.0002	0.9998	83.77
25.5	290,589		0.0000	1.0000	83.76
26.5	280,768	6,196	0.0221	0.9779	83.76
27.5	274,745	67	0.0002	0.9998	81.91
28.5	269,453	1,029	0.0038	0.9962	81.89
29.5	267,925		0.0000	1.0000	81.58
30.5	267,224		0.0000	1.0000	81.58
31.5	265,682	4,497	0.0169	0.9831	81.58
32.5	261,185	444	0.0017	0.9983	80.20
33.5	260,741	2,405	0.0092	0.9908	80.06
34.5	242,145	1,404	0.0058	0.9942	79.32
35.5	232,757		0.0000	1.0000	78.86
36.5	209,625		0.0000	1.0000	78.86
37.5	204,412	3,431	0.0168	0.9832	78.86
38.5	198,740	1,452	0.0073	0.9927	77.54

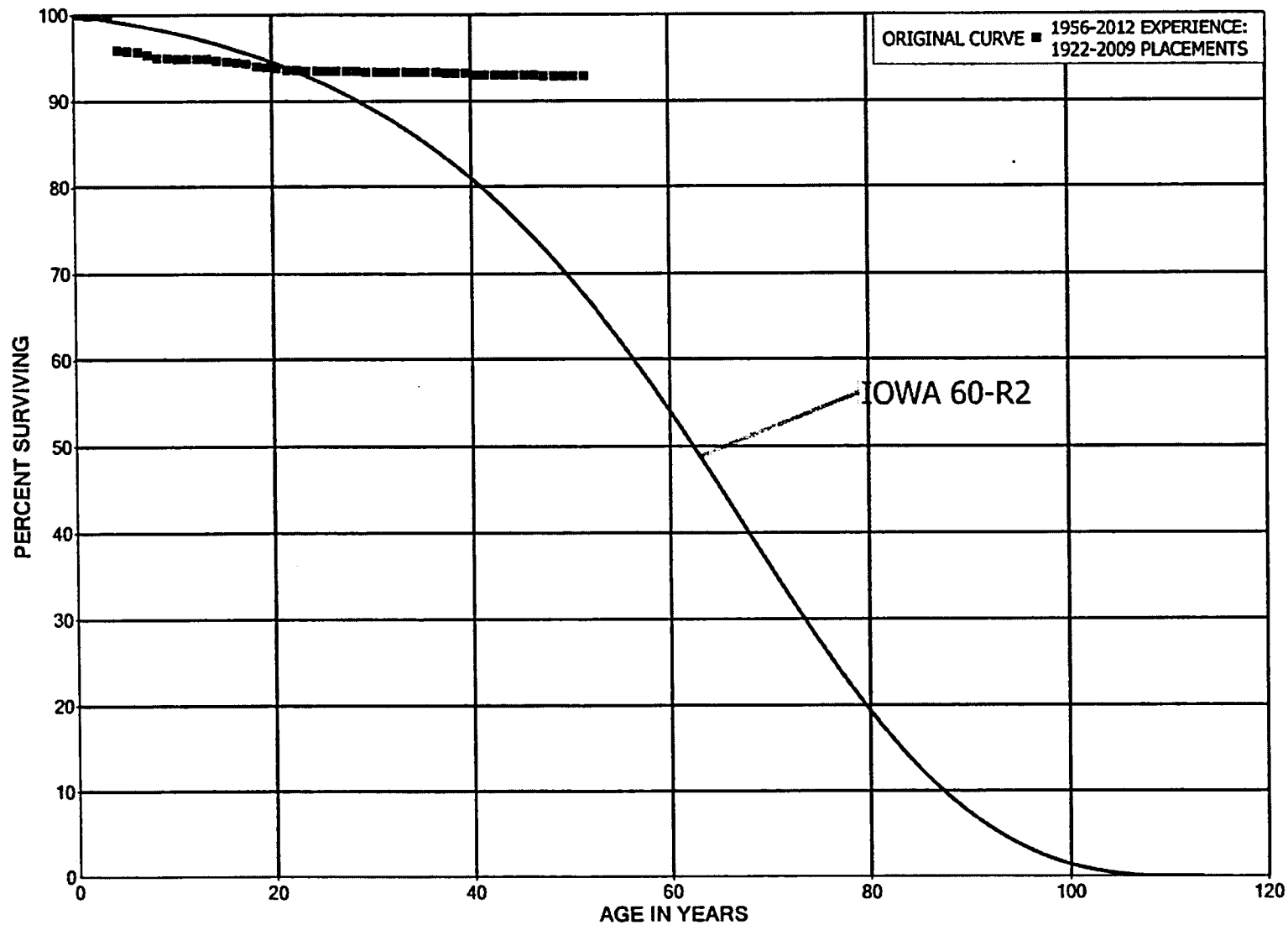
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-1990			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	186,922		0.0000	1.0000	76.97
40.5	182,400		0.0000	1.0000	76.97
41.5	160,769	951	0.0059	0.9941	76.97
42.5	155,038		0.0000	1.0000	76.52
43.5	129,747	731	0.0056	0.9944	76.52
44.5	98,296		0.0000	1.0000	76.08
45.5	96,155		0.0000	1.0000	76.08
46.5	89,384		0.0000	1.0000	76.08
47.5	84,268		0.0000	1.0000	76.08
48.5	79,875		0.0000	1.0000	76.08
49.5	65,624	420	0.0064	0.9936	76.08
50.5	59,386		0.0000	1.0000	75.60
51.5	54,156		0.0000	1.0000	75.60
52.5	54,156		0.0000	1.0000	75.60
53.5	51,458		0.0000	1.0000	75.60
54.5	51,244		0.0000	1.0000	75.60
55.5	48,811		0.0000	1.0000	75.60
56.5	21,857		0.0000	1.0000	75.60
57.5	21,276		0.0000	1.0000	75.60
58.5	19,717		0.0000	1.0000	75.60
59.5	18,265		0.0000	1.0000	75.60
60.5	18,216		0.0000	1.0000	75.60
61.5	12,260		0.0000	1.0000	75.60
62.5	11,671		0.0000	1.0000	75.60
63.5	7,814		0.0000	1.0000	75.60
64.5	7,413		0.0000	1.0000	75.60
65.5	5,113		0.0000	1.0000	75.60
66.5	1,783		0.0000	1.0000	75.60
67.5	18		0.0000	1.0000	75.60
68.5	18		0.0000	1.0000	75.60
69.5	15		0.0000	1.0000	75.60
70.5	5		0.0000	1.0000	75.60
71.5	4		0.0000	1.0000	75.60
72.5	4		0.0000	1.0000	75.60
73.5	4		0.0000	1.0000	75.60
74.5	1		0.0000	1.0000	75.60
75.5					75.60

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3691 SERVICES - UNDERGROUND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3691 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2009			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	447,283		0.0000	1.0000	100.00
0.5	453,823	619	0.0014	0.9986	100.00
1.5	453,206		0.0000	1.0000	99.86
2.5	455,395	665	0.0015	0.9985	99.86
3.5	453,818	17,691	0.0390	0.9610	99.72
4.5	437,124	677	0.0015	0.9985	95.83
5.5	439,497	431	0.0010	0.9990	95.68
6.5	439,185	1,602	0.0036	0.9964	95.59
7.5	437,795	1,295	0.0030	0.9970	95.24
8.5	436,516	156	0.0004	0.9996	94.96
9.5	124,077	82	0.0007	0.9993	94.92
10.5	124,050	59	0.0005	0.9995	94.86
11.5	123,999		0.0000	1.0000	94.82
12.5	124,158		0.0000	1.0000	94.82
13.5	123,476	319	0.0026	0.9974	94.82
14.5	123,244	98	0.0008	0.9992	94.57
15.5	123,267	163	0.0013	0.9987	94.50
16.5	123,104	120	0.0010	0.9990	94.37
17.5	123,294	376	0.0030	0.9970	94.28
18.5	125,107	229	0.0018	0.9982	93.99
19.5	125,015	53	0.0004	0.9996	93.82
20.5	124,962	357	0.0029	0.9971	93.78
21.5	124,605	53	0.0004	0.9996	93.51
22.5	124,552	51	0.0004	0.9996	93.47
23.5	124,501		0.0000	1.0000	93.43
24.5	124,501	85	0.0007	0.9993	93.43
25.5	122,356		0.0000	1.0000	93.37
26.5	122,379		0.0000	1.0000	93.37
27.5	122,379	23	0.0002	0.9998	93.37
28.5	122,356	85	0.0007	0.9993	93.35
29.5	122,270	6	0.0000	1.0000	93.29
30.5	122,265	42	0.0003	0.9997	93.28
31.5	122,222		0.0000	1.0000	93.25
32.5	122,508	3	0.0000	1.0000	93.25
33.5	122,515	9	0.0001	0.9999	93.25
34.5	122,506		0.0000	1.0000	93.24
35.5	121,636		0.0000	1.0000	93.24
36.5	121,107	19	0.0002	0.9998	93.24
37.5	120,606	45	0.0004	0.9996	93.23
38.5	120,561	74	0.0006	0.9994	93.19

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

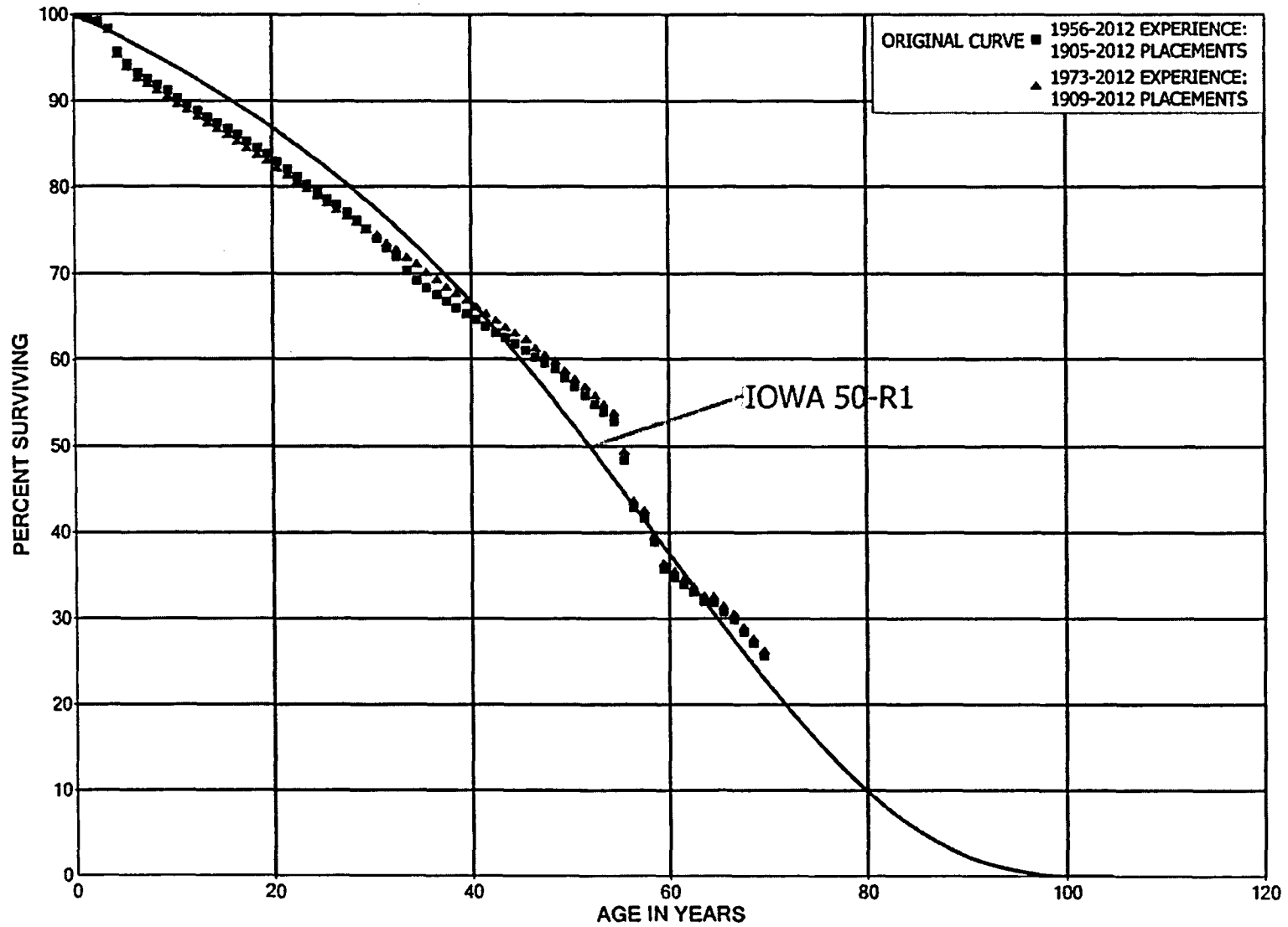
ACCOUNT 3691 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2009			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	119,712	182	0.0015	0.9985	93.13
40.5	118,903		0.0000	1.0000	92.99
41.5	115,432		0.0000	1.0000	92.99
42.5	104,355		0.0000	1.0000	92.99
43.5	87,847		0.0000	1.0000	92.99
44.5	81,478	42	0.0005	0.9995	92.99
45.5	72,841		0.0000	1.0000	92.95
46.5	62,026	57	0.0009	0.9991	92.95
47.5	56,965		0.0000	1.0000	92.86
48.5	49,475		0.0000	1.0000	92.86
49.5	39,652		0.0000	1.0000	92.86
50.5	35,600		0.0000	1.0000	92.86
51.5	30,605		0.0000	1.0000	92.86
52.5	28,857	85	0.0030	0.9970	92.86
53.5	26,556	0	0.0000	1.0000	92.59
54.5	22,165		0.0000	1.0000	92.59
55.5	20,422		0.0000	1.0000	92.59
56.5	15,170		0.0000	1.0000	92.59
57.5	9,481		0.0000	1.0000	92.59
58.5	9,478		0.0000	1.0000	92.59
59.5	7,381		0.0000	1.0000	92.59
60.5	7,220		0.0000	1.0000	92.59
61.5	6,256		0.0000	1.0000	92.59
62.5	3,533		0.0000	1.0000	92.59
63.5	2,822		0.0000	1.0000	92.59
64.5	2,789		0.0000	1.0000	92.59
65.5	2,788		0.0000	1.0000	92.59
66.5	2,675		0.0000	1.0000	92.59
67.5	2,620	1	0.0004	0.9996	92.59
68.5	2,611		0.0000	1.0000	92.55
69.5	2,571		0.0000	1.0000	92.55
70.5	2,491		0.0000	1.0000	92.55
71.5	2,430		0.0000	1.0000	92.55
72.5	2,388		0.0000	1.0000	92.55
73.5	2,388		0.0000	1.0000	92.55
74.5	2,103		0.0000	1.0000	92.55
75.5					92.55



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3692 SERVICES - OVERHEAD  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,429,230	14,257	0.0009	0.9991	100.00
0.5	14,654,494	49,506	0.0034	0.9966	99.91
1.5	14,628,404	56,728	0.0039	0.9961	99.57
2.5	14,317,771	132,130	0.0092	0.9908	99.18
3.5	13,585,171	361,358	0.0266	0.9734	98.27
4.5	12,744,543	185,650	0.0146	0.9854	95.65
5.5	12,116,711	145,278	0.0120	0.9880	94.26
6.5	11,443,477	77,223	0.0067	0.9933	93.13
7.5	11,102,368	78,212	0.0070	0.9930	92.50
8.5	10,849,983	86,291	0.0080	0.9920	91.85
9.5	9,842,141	87,120	0.0089	0.9911	91.12
10.5	9,759,747	72,936	0.0075	0.9925	90.31
11.5	9,687,663	85,572	0.0088	0.9912	89.64
12.5	9,091,524	75,724	0.0083	0.9917	88.85
13.5	8,814,547	68,619	0.0078	0.9922	88.11
14.5	8,501,775	66,220	0.0078	0.9922	87.42
15.5	8,155,351	64,640	0.0079	0.9921	86.74
16.5	7,679,345	65,787	0.0086	0.9914	86.05
17.5	7,362,309	66,756	0.0091	0.9909	85.32
18.5	7,014,047	61,290	0.0087	0.9913	84.54
19.5	6,648,174	65,519	0.0099	0.9901	83.80
20.5	6,280,664	68,285	0.0109	0.9891	82.98
21.5	5,981,911	65,326	0.0109	0.9891	82.08
22.5	5,673,864	59,539	0.0105	0.9895	81.18
23.5	5,365,272	60,203	0.0112	0.9888	80.33
24.5	5,039,338	48,380	0.0096	0.9904	79.43
25.5	4,705,526	45,473	0.0097	0.9903	78.66
26.5	4,382,396	48,643	0.0111	0.9889	77.90
27.5	4,098,216	47,901	0.0117	0.9883	77.04
28.5	3,751,628	47,942	0.0128	0.9872	76.14
29.5	3,487,587	49,652	0.0142	0.9858	75.17
30.5	3,304,885	50,700	0.0153	0.9847	74.09
31.5	3,005,825	41,821	0.0139	0.9861	72.96
32.5	2,759,148	63,932	0.0232	0.9768	71.94
33.5	2,490,983	39,405	0.0158	0.9842	70.28
34.5	2,254,351	29,096	0.0129	0.9871	69.16
35.5	2,054,302	22,529	0.0110	0.9890	68.27
36.5	1,876,427	21,743	0.0116	0.9884	67.52
37.5	1,693,912	19,104	0.0113	0.9887	66.74
38.5	1,513,599	16,041	0.0106	0.9894	65.99

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,385,101	15,372	0.0111	0.9889	65.29
40.5	1,251,719	15,069	0.0120	0.9880	64.56
41.5	1,122,435	12,239	0.0109	0.9891	63.79
42.5	1,021,990	10,107	0.0099	0.9901	63.09
43.5	923,855	9,830	0.0106	0.9894	62.47
44.5	846,607	9,595	0.0113	0.9887	61.80
45.5	759,376	10,014	0.0132	0.9868	61.10
46.5	684,374	7,898	0.0115	0.9885	60.30
47.5	617,466	6,708	0.0109	0.9891	59.60
48.5	558,648	10,902	0.0195	0.9805	58.95
49.5	496,939	8,431	0.0170	0.9830	57.80
50.5	437,748	7,527	0.0172	0.9828	56.82
51.5	376,162	6,436	0.0171	0.9829	55.84
52.5	318,617	5,774	0.0181	0.9819	54.89
53.5	269,568	5,501	0.0204	0.9796	53.89
54.5	227,170	18,825	0.0829	0.9171	52.79
55.5	177,207	20,519	0.1158	0.8842	48.42
56.5	136,269	3,704	0.0272	0.9728	42.81
57.5	132,027	8,778	0.0665	0.9335	41.65
58.5	114,347	9,380	0.0820	0.9180	38.88
59.5	100,426	2,591	0.0258	0.9742	35.69
60.5	88,162	2,097	0.0238	0.9762	34.77
61.5	79,387	2,122	0.0267	0.9733	33.94
62.5	69,882	2,301	0.0329	0.9671	33.04
63.5	61,558	139	0.0023	0.9977	31.95
64.5	56,306	1,962	0.0348	0.9652	31.88
65.5	50,703	1,511	0.0298	0.9702	30.77
66.5	46,682	2,322	0.0497	0.9503	29.85
67.5	43,186	2,049	0.0474	0.9526	28.36
68.5	40,066	2,039	0.0509	0.9491	27.02
69.5	36,881	815	0.0221	0.9779	25.64
70.5	35,234	691	0.0196	0.9804	25.08
71.5	32,920		0.0000	1.0000	24.59
72.5	31,515		0.0000	1.0000	24.59
73.5	30,149	13	0.0004	0.9996	24.59
74.5	29,519	58	0.0020	0.9980	24.57
75.5	29,461	893	0.0303	0.9697	24.53
76.5	28,568	65	0.0023	0.9977	23.78
77.5	28,503	245	0.0086	0.9914	23.73
78.5	28,258	939	0.0332	0.9668	23.52

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2012			EXPERIENCE BAND 1956-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	27,319	939	0.0344	0.9656	22.74	
80.5	26,381	307	0.0116	0.9884	21.96	
81.5	26,074	351	0.0134	0.9866	21.71	
82.5	25,723	351	0.0136	0.9864	21.41	
83.5	25,373	207	0.0081	0.9919	21.12	
84.5	25,166		0.0000	1.0000	20.95	
85.5	25,166	138	0.0055	0.9945	20.95	
86.5	25,029	44	0.0018	0.9982	20.84	
87.5	27		0.0000	1.0000	20.80	
88.5	27		0.0000	1.0000	20.80	
89.5	27		0.0000	1.0000	20.80	
90.5	27		0.0000	1.0000	20.80	
91.5	27		0.0000	1.0000	20.80	
92.5	27		0.0000	1.0000	20.80	
93.5	27		0.0000	1.0000	20.80	
94.5	27		0.0000	1.0000	20.80	
95.5	27	27	1.0000		20.80	
96.5						

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,694,032	14,257	0.0010	0.9990	100.00
0.5	13,047,051	49,506	0.0038	0.9962	99.90
1.5	13,146,241	56,266	0.0043	0.9957	99.52
2.5	12,938,312	131,813	0.0102	0.9898	99.09
3.5	12,308,479	360,713	0.0293	0.9707	98.08
4.5	11,552,633	184,686	0.0160	0.9840	95.21
5.5	11,014,964	143,954	0.0131	0.9869	93.68
6.5	10,416,038	75,734	0.0073	0.9927	92.46
7.5	10,154,547	75,085	0.0074	0.9926	91.79
8.5	9,976,902	82,489	0.0083	0.9917	91.11
9.5	9,046,043	81,279	0.0090	0.9910	90.36
10.5	9,049,241	67,220	0.0074	0.9926	89.54
11.5	9,072,680	80,222	0.0088	0.9912	88.88
12.5	8,574,098	75,498	0.0088	0.9912	88.09
13.5	8,371,219	68,518	0.0082	0.9918	87.32
14.5	8,126,262	66,144	0.0081	0.9919	86.60
15.5	7,834,339	64,422	0.0082	0.9918	85.90
16.5	7,416,119	65,561	0.0088	0.9912	85.19
17.5	7,086,052	66,466	0.0094	0.9906	84.44
18.5	6,771,334	60,824	0.0090	0.9910	83.65
19.5	6,431,043	64,686	0.0101	0.9899	82.90
20.5	6,085,923	57,208	0.0094	0.9906	82.06
21.5	5,813,925	57,772	0.0099	0.9901	81.29
22.5	5,531,433	55,138	0.0100	0.9900	80.48
23.5	5,243,479	56,522	0.0108	0.9892	79.68
24.5	4,932,921	46,444	0.0094	0.9906	78.82
25.5	4,596,524	44,986	0.0098	0.9902	78.08
26.5	4,268,754	42,133	0.0099	0.9901	77.31
27.5	3,975,757	39,172	0.0099	0.9901	76.55
28.5	3,630,061	38,386	0.0106	0.9894	75.80
29.5	3,377,184	34,372	0.0102	0.9898	75.00
30.5	3,129,538	35,074	0.0112	0.9888	74.23
31.5	2,850,214	32,018	0.0112	0.9888	73.40
32.5	2,616,916	29,922	0.0114	0.9886	72.58
33.5	2,385,717	27,690	0.0116	0.9884	71.75
34.5	2,168,057	29,033	0.0134	0.9866	70.91
35.5	1,967,930	22,457	0.0114	0.9886	69.96
36.5	1,790,093	21,663	0.0121	0.9879	69.17
37.5	1,607,604	19,061	0.0119	0.9881	68.33
38.5	1,427,227	15,945	0.0112	0.9888	67.52

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,298,769	15,278	0.0118	0.9882	66.76
40.5	1,165,467	15,040	0.0129	0.9871	65.98
41.5	1,036,253	12,183	0.0118	0.9882	65.13
42.5	935,873	10,079	0.0108	0.9892	64.36
43.5	837,765	9,825	0.0117	0.9883	63.67
44.5	764,283	9,595	0.0126	0.9874	62.92
45.5	676,313	10,014	0.0148	0.9852	62.13
46.5	601,284	7,898	0.0131	0.9869	61.21
47.5	616,679	6,708	0.0109	0.9891	60.41
48.5	557,861	10,177	0.0182	0.9818	59.75
49.5	496,877	8,431	0.0170	0.9830	58.66
50.5	437,116	7,513	0.0172	0.9828	57.67
51.5	375,544	6,436	0.0171	0.9829	56.67
52.5	317,999	5,774	0.0182	0.9818	55.70
53.5	268,950	4,945	0.0184	0.9816	54.69
54.5	227,117	18,825	0.0829	0.9171	53.69
55.5	177,153	20,519	0.1158	0.8842	49.24
56.5	136,215	3,704	0.0272	0.9728	43.53
57.5	131,973	8,778	0.0665	0.9335	42.35
58.5	114,293	9,380	0.0821	0.9179	39.53
59.5	100,373	2,591	0.0258	0.9742	36.29
60.5	88,109	2,097	0.0238	0.9762	35.35
61.5	79,333	2,122	0.0267	0.9733	34.51
62.5	69,855	2,301	0.0329	0.9671	33.59
63.5	61,558	139	0.0023	0.9977	32.48
64.5	56,306	1,962	0.0348	0.9652	32.41
65.5	50,703	1,511	0.0298	0.9702	31.28
66.5	46,682	2,322	0.0497	0.9503	30.35
67.5	43,186	2,049	0.0474	0.9526	28.84
68.5	40,066	2,039	0.0509	0.9491	27.47
69.5	36,881	815	0.0221	0.9779	26.07
70.5	35,234	691	0.0196	0.9804	25.49
71.5	32,920		0.0000	1.0000	24.99
72.5	31,515		0.0000	1.0000	24.99
73.5	30,149	13	0.0004	0.9996	24.99
74.5	29,519	58	0.0020	0.9980	24.98
75.5	29,461	893	0.0303	0.9697	24.93
76.5	28,568	65	0.0023	0.9977	24.18
77.5	28,503	245	0.0086	0.9914	24.12
78.5	28,258	939	0.0332	0.9668	23.92

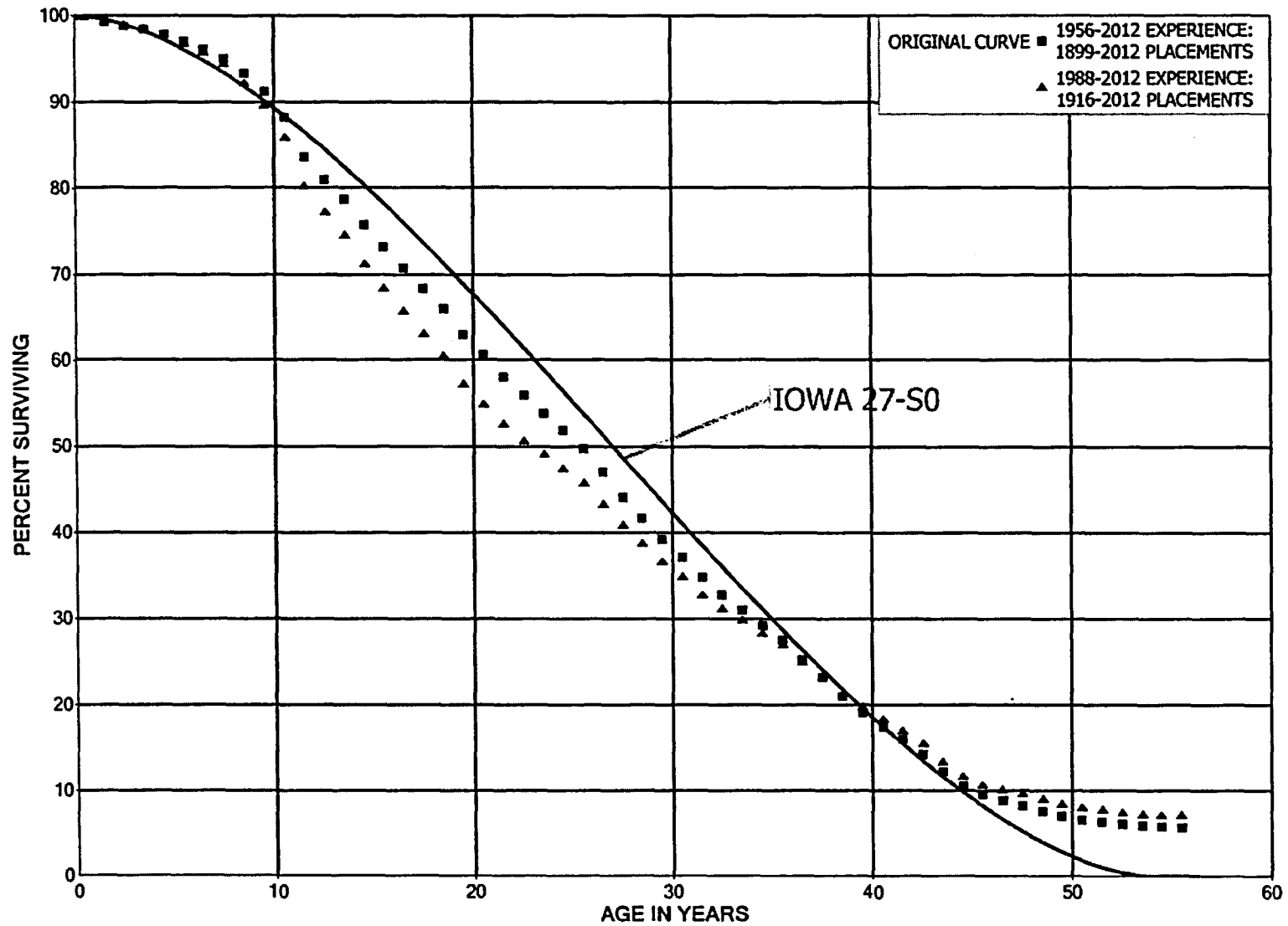
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2012			EXPERIENCE BAND 1973-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	27,319	939	0.0344	0.9656	23.12	
80.5	26,381	307	0.0116	0.9884	22.33	
81.5	26,074	351	0.0134	0.9866	22.07	
82.5	25,723	351	0.0136	0.9864	21.77	
83.5	25,373	207	0.0081	0.9919	21.47	
84.5	25,166		0.0000	1.0000	21.30	
85.5	25,166	138	0.0055	0.9945	21.30	
86.5	25,029	44	0.0018	0.9982	21.18	
87.5	27		0.0000	1.0000	21.15	
88.5	27		0.0000	1.0000	21.15	
89.5	27		0.0000	1.0000	21.15	
90.5	27		0.0000	1.0000	21.15	
91.5	27		0.0000	1.0000	21.15	
92.5	27		0.0000	1.0000	21.15	
93.5	27		0.0000	1.0000	21.15	
94.5	27		0.0000	1.0000	21.15	
95.5	27	27	1.0000		21.15	
96.5						

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3700 METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3700 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2012

EXPERIENCE BAND 1956-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,071,836	8,061	0.0005	0.9995	100.00
0.5	15,702,145	103,912	0.0066	0.9934	99.95
1.5	15,267,076	79,713	0.0052	0.9948	99.29
2.5	15,201,948	54,469	0.0036	0.9964	98.77
3.5	15,239,824	100,925	0.0066	0.9934	98.41
4.5	15,202,882	126,914	0.0083	0.9917	97.76
5.5	15,117,025	135,900	0.0090	0.9910	96.94
6.5	15,083,595	176,544	0.0117	0.9883	96.07
7.5	14,928,769	266,434	0.0178	0.9822	94.95
8.5	14,714,058	332,793	0.0226	0.9774	93.25
9.5	14,504,162	480,682	0.0331	0.9669	91.15
10.5	14,209,955	733,306	0.0516	0.9484	88.12
11.5	14,048,189	446,047	0.0318	0.9682	83.58
12.5	13,421,360	367,877	0.0274	0.9726	80.92
13.5	12,581,789	481,051	0.0382	0.9618	78.71
14.5	11,332,156	372,065	0.0328	0.9672	75.70
15.5	9,895,837	331,215	0.0335	0.9665	73.21
16.5	9,232,773	310,605	0.0336	0.9664	70.76
17.5	8,663,592	310,774	0.0359	0.9641	68.38
18.5	8,067,089	365,493	0.0453	0.9547	65.93
19.5	7,354,779	274,080	0.0373	0.9627	62.94
20.5	6,668,154	272,644	0.0409	0.9591	60.59
21.5	6,045,891	228,895	0.0379	0.9621	58.12
22.5	5,392,817	196,894	0.0365	0.9635	55.92
23.5	4,832,204	184,349	0.0382	0.9618	53.88
24.5	4,424,371	176,768	0.0400	0.9600	51.82
25.5	4,023,435	223,567	0.0556	0.9444	49.75
26.5	3,584,845	219,735	0.0613	0.9387	46.99
27.5	3,263,413	183,048	0.0561	0.9439	44.11
28.5	2,991,582	174,884	0.0585	0.9415	41.63
29.5	2,745,912	151,212	0.0551	0.9449	39.20
30.5	2,494,849	159,121	0.0638	0.9362	37.04
31.5	2,251,689	124,138	0.0551	0.9449	34.68
32.5	2,081,109	112,727	0.0542	0.9458	32.76
33.5	1,856,374	110,610	0.0596	0.9404	30.99
34.5	1,669,080	96,893	0.0581	0.9419	29.14
35.5	1,476,081	121,621	0.0824	0.9176	27.45
36.5	1,298,218	102,382	0.0789	0.9211	25.19
37.5	1,146,591	112,759	0.0983	0.9017	23.20
38.5	962,556	83,501	0.0867	0.9133	20.92

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3700 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	817,812	72,012	0.0881	0.9119	19.11
40.5	696,421	60,498	0.0869	0.9131	17.42
41.5	589,051	63,639	0.1080	0.8920	15.91
42.5	478,364	67,329	0.1407	0.8593	14.19
43.5	376,713	50,689	0.1346	0.8654	12.19
44.5	291,240	28,641	0.0983	0.9017	10.55
45.5	233,617	17,556	0.0752	0.9248	9.52
46.5	177,328	13,333	0.0752	0.9248	8.80
47.5	140,014	10,851	0.0775	0.9225	8.14
48.5	124,426	9,223	0.0741	0.9259	7.51
49.5	111,795	6,601	0.0590	0.9410	6.95
50.5	101,834	4,644	0.0456	0.9544	6.54
51.5	97,592	3,799	0.0389	0.9611	6.24
52.5	86,957	2,960	0.0340	0.9660	6.00
53.5	79,334	1,687	0.0213	0.9787	5.80
54.5	73,688	1,152	0.0156	0.9844	5.67
55.5	65,194	839	0.0129	0.9871	5.58
56.5	60,366	1,725	0.0286	0.9714	5.51
57.5	55,419	872	0.0157	0.9843	5.35
58.5	51,814	1,293	0.0249	0.9751	5.27
59.5	44,266	734	0.0166	0.9834	5.14
60.5	38,716	1,134	0.0293	0.9707	5.05
61.5	35,808	1,247	0.0348	0.9652	4.91
62.5	31,355	1,157	0.0369	0.9631	4.73
63.5	28,192	658	0.0233	0.9767	4.56
64.5	24,566	193	0.0079	0.9921	4.45
65.5	20,083	295	0.0147	0.9853	4.42
66.5	18,969	274	0.0144	0.9856	4.35
67.5	18,439	117	0.0063	0.9937	4.29
68.5	17,884	315	0.0176	0.9824	4.26
69.5	17,356	315	0.0181	0.9819	4.19
70.5	15,768	1,280	0.0812	0.9188	4.11
71.5	12,371	582	0.0470	0.9530	3.78
72.5	11,030	17	0.0015	0.9985	3.60
73.5	9,826	9	0.0009	0.9991	3.60
74.5	9,659	35	0.0036	0.9964	3.59
75.5	8,309		0.0000	1.0000	3.58
76.5	7,410		0.0000	1.0000	3.58
77.5	7,169		0.0000	1.0000	3.58
78.5	6,819		0.0000	1.0000	3.58

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3700 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1956-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	6,793	30	0.0044	0.9956	3.58	
80.5	6,763		0.0000	1.0000	3.56	
81.5	5,926		0.0000	1.0000	3.56	
82.5	5,223	33	0.0063	0.9937	3.56	
83.5	3,711		0.0000	1.0000	3.54	
84.5	2,952		0.0000	1.0000	3.54	
85.5	2,036		0.0000	1.0000	3.54	
86.5	1,642		0.0000	1.0000	3.54	
87.5	1,046		0.0000	1.0000	3.54	
88.5	708		0.0000	1.0000	3.54	
89.5	304		0.0000	1.0000	3.54	
90.5	158		0.0000	1.0000	3.54	
91.5	125		0.0000	1.0000	3.54	
92.5					3.54	

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3700 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2012

EXPERIENCE BAND 1988-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,292,061	3,015	0.0004	0.9996	100.00
0.5	9,337,453	56,621	0.0061	0.9939	99.96
1.5	9,520,433	59,111	0.0062	0.9938	99.36
2.5	9,848,487	34,735	0.0035	0.9965	98.74
3.5	10,163,728	78,743	0.0077	0.9923	98.39
4.5	10,353,136	102,373	0.0099	0.9901	97.63
5.5	10,522,848	114,432	0.0109	0.9891	96.66
6.5	10,720,734	154,622	0.0144	0.9856	95.61
7.5	10,855,285	245,652	0.0226	0.9774	94.23
8.5	10,962,981	312,111	0.0285	0.9715	92.10
9.5	11,003,644	463,256	0.0421	0.9579	89.48
10.5	11,022,688	713,425	0.0647	0.9353	85.71
11.5	11,039,506	428,740	0.0388	0.9612	80.17
12.5	10,576,325	346,035	0.0327	0.9673	77.05
13.5	9,942,978	458,904	0.0462	0.9538	74.53
14.5	8,828,369	345,810	0.0392	0.9608	71.09
15.5	7,537,326	301,106	0.0399	0.9601	68.31
16.5	6,997,946	278,494	0.0398	0.9602	65.58
17.5	6,564,738	273,929	0.0417	0.9583	62.97
18.5	6,085,536	324,060	0.0533	0.9467	60.34
19.5	5,478,761	220,852	0.0403	0.9597	57.13
20.5	4,920,353	212,408	0.0432	0.9568	54.82
21.5	4,470,527	165,589	0.0370	0.9630	52.46
22.5	4,010,046	128,813	0.0321	0.9679	50.51
23.5	3,605,636	120,300	0.0334	0.9666	48.89
24.5	3,322,089	114,807	0.0346	0.9654	47.26
25.5	3,013,015	160,049	0.0531	0.9469	45.63
26.5	2,670,085	153,454	0.0575	0.9425	43.20
27.5	2,434,156	123,823	0.0509	0.9491	40.72
28.5	2,236,936	121,329	0.0542	0.9458	38.65
29.5	2,051,314	102,264	0.0499	0.9501	36.55
30.5	1,871,123	112,974	0.0604	0.9396	34.73
31.5	1,704,931	81,238	0.0476	0.9524	32.63
32.5	1,595,591	72,038	0.0451	0.9549	31.08
33.5	1,421,526	71,188	0.0501	0.9499	29.68
34.5	1,281,560	60,752	0.0474	0.9526	28.19
35.5	1,131,217	85,120	0.0752	0.9248	26.85
36.5	1,001,670	66,233	0.0661	0.9339	24.83
37.5	897,184	80,060	0.0892	0.9108	23.19
38.5	749,695	54,519	0.0727	0.9273	21.12

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3700 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2012

EXPERIENCE BAND 1988-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	640,244	47,051	0.0735	0.9265	19.59
40.5	551,345	38,457	0.0698	0.9302	18.15
41.5	467,955	44,772	0.0957	0.9043	16.88
42.5	377,236	50,896	0.1349	0.8651	15.27
43.5	293,025	37,455	0.1278	0.8722	13.21
44.5	221,694	18,928	0.0854	0.9146	11.52
45.5	175,579	9,091	0.0518	0.9482	10.53
46.5	132,630	7,047	0.0531	0.9469	9.99
47.5	104,139	6,632	0.0637	0.9363	9.46
48.5	94,239	5,857	0.0622	0.9378	8.86
49.5	86,691	4,397	0.0507	0.9493	8.31
50.5	81,460	3,225	0.0396	0.9604	7.88
51.5	80,903	2,578	0.0319	0.9681	7.57
52.5	72,533	2,120	0.0292	0.9708	7.33
53.5	66,140	1,003	0.0152	0.9848	7.12
54.5	61,233	485	0.0079	0.9921	7.01
55.5	52,253	594	0.0114	0.9886	6.95
56.5	47,758	424	0.0089	0.9911	6.87
57.5	45,079	599	0.0133	0.9867	6.81
58.5	43,801	994	0.0227	0.9773	6.72
59.5	38,787	478	0.0123	0.9877	6.57
60.5	34,490	783	0.0227	0.9773	6.49
61.5	32,333	797	0.0246	0.9754	6.34
62.5	28,951	996	0.0344	0.9656	6.19
63.5	26,358	558	0.0212	0.9788	5.97
64.5	23,320	122	0.0052	0.9948	5.85
65.5	19,054	176	0.0092	0.9908	5.82
66.5	18,110	208	0.0115	0.9885	5.76
67.5	17,770	117	0.0066	0.9934	5.70
68.5	17,215	256	0.0149	0.9851	5.66
69.5	16,746	307	0.0183	0.9817	5.57
70.5	15,166	1,268	0.0836	0.9164	5.47
71.5	11,789		0.0000	1.0000	5.01
72.5	11,030	17	0.0015	0.9985	5.01
73.5	9,826	9	0.0009	0.9991	5.01
74.5	9,659	35	0.0036	0.9964	5.00
75.5	8,309		0.0000	1.0000	4.98
76.5	7,410		0.0000	1.0000	4.98
77.5	7,169		0.0000	1.0000	4.98
78.5	6,819		0.0000	1.0000	4.98

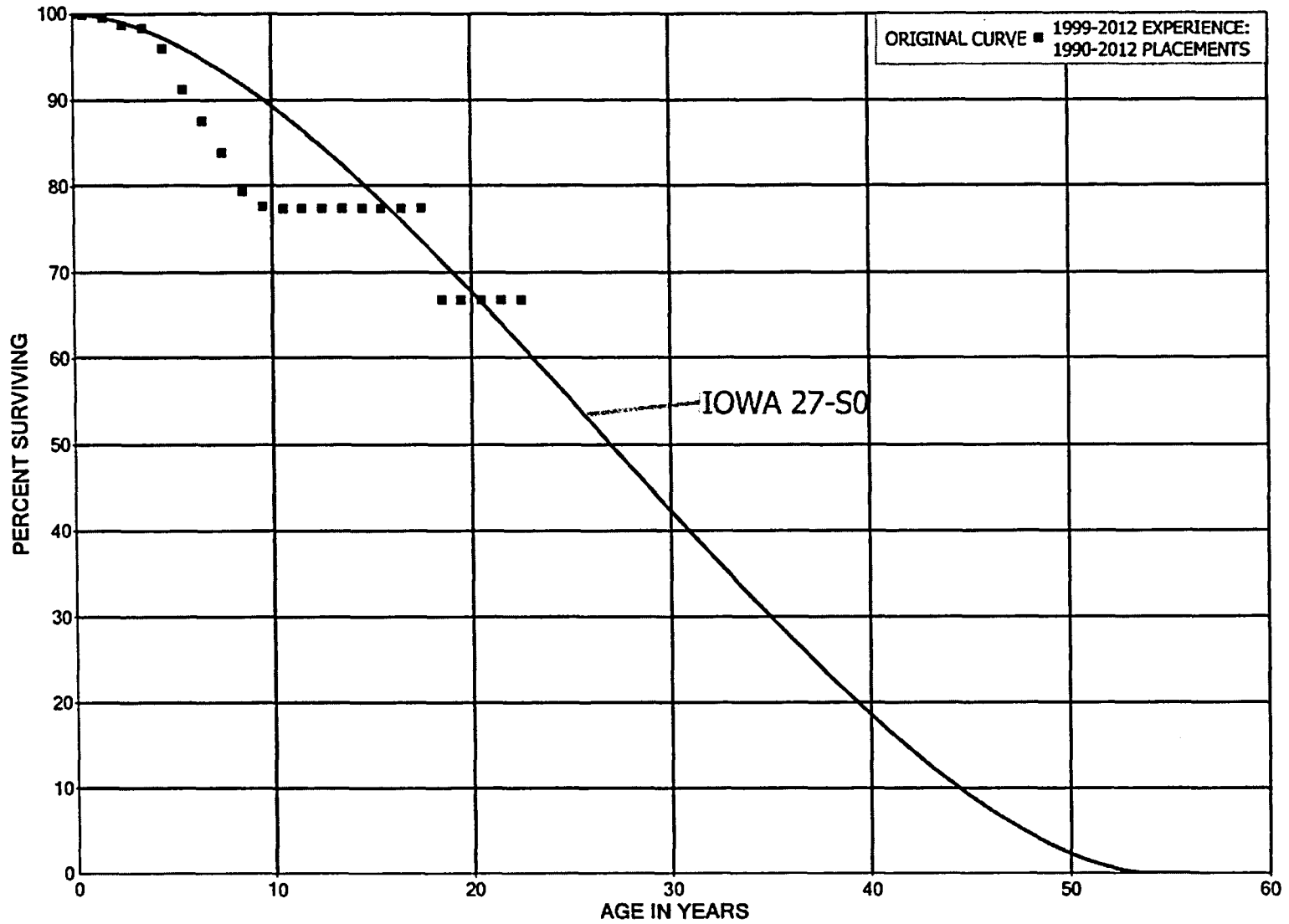
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3700 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2012			EXPERIENCE BAND 1988-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,793	30	0.0044	0.9956	4.98
80.5	6,763		0.0000	1.0000	4.96
81.5	5,926		0.0000	1.0000	4.96
82.5	5,223	33	0.0063	0.9937	4.96
83.5	3,711		0.0000	1.0000	4.93
84.5	2,952		0.0000	1.0000	4.93
85.5	2,036		0.0000	1.0000	4.93
86.5	1,642		0.0000	1.0000	4.93
87.5	1,046		0.0000	1.0000	4.93
88.5	708		0.0000	1.0000	4.93
89.5	304		0.0000	1.0000	4.93
90.5	158		0.0000	1.0000	4.93
91.5	125		0.0000	1.0000	4.93
92.5					4.93

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3701 LEASED METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

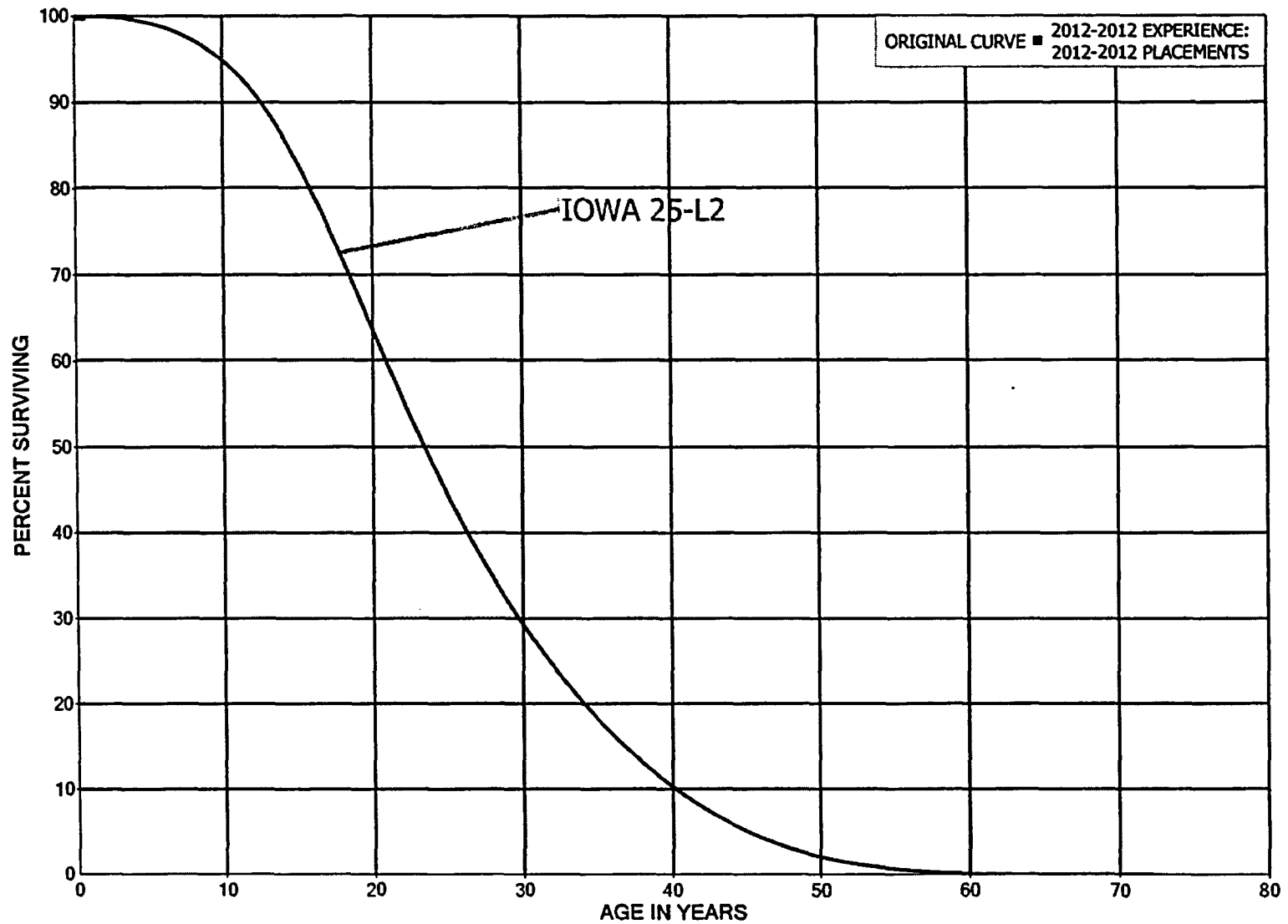
ACCOUNT 3701 LEASED METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2012			EXPERIENCE BAND 1999-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,590,731	10,971	0.0013	0.9987	100.00
0.5	8,160,658	34,422	0.0042	0.9958	99.87
1.5	8,399,580	68,789	0.0082	0.9918	99.45
2.5	8,260,511	32,891	0.0040	0.9960	98.64
3.5	8,087,216	188,823	0.0233	0.9767	98.24
4.5	4,834,885	241,278	0.0499	0.9501	95.95
5.5	3,853,598	155,458	0.0403	0.9597	91.16
6.5	3,226,550	136,240	0.0422	0.9578	87.48
7.5	2,730,233	141,475	0.0518	0.9482	83.79
8.5	2,167,290	50,832	0.0235	0.9765	79.45
9.5	1,594,927	2,872	0.0018	0.9982	77.58
10.5	1,262,827		0.0000	1.0000	77.45
11.5	385,303		0.0000	1.0000	77.45
12.5	16,722		0.0000	1.0000	77.45
13.5	17,341		0.0000	1.0000	77.45
14.5	1,982		0.0000	1.0000	77.45
15.5	1,490		0.0000	1.0000	77.45
16.5	1,154		0.0000	1.0000	77.45
17.5	1,490	205	0.1378	0.8622	77.45
18.5	820		0.0000	1.0000	66.77
19.5	14,902		0.0000	1.0000	66.77
20.5	19,174		0.0000	1.0000	66.77
21.5	4,629		0.0000	1.0000	66.77
22.5					66.77



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3711 INSTALLATIONS ON CUSTOMER PREMISES - AREA LIGHTING  
ORIGINAL AND SMOOTH SURVIVOR CURVES



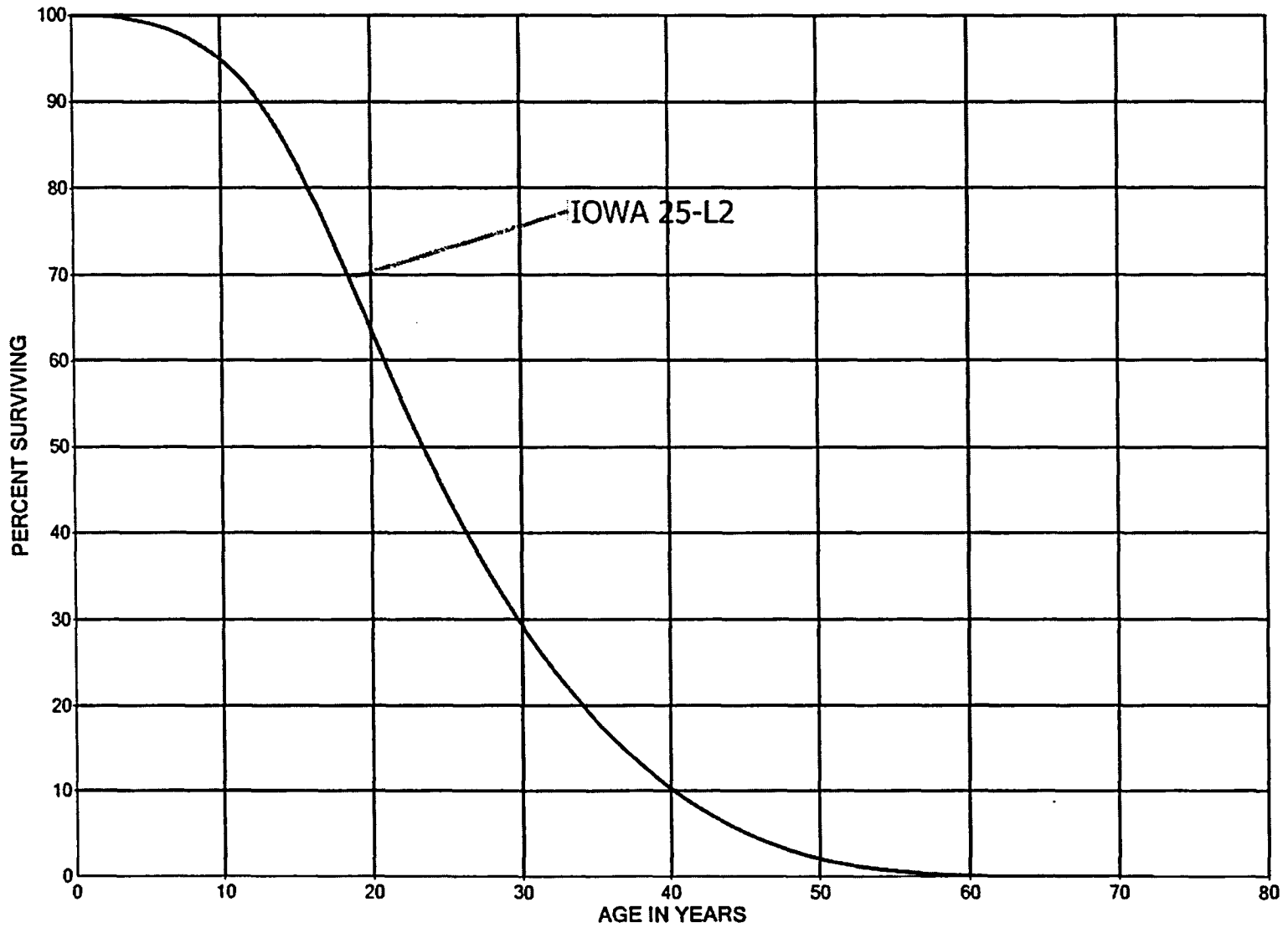
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3711 INSTALLATIONS ON CUSTOMER PREMISES - AREA LIGHTING

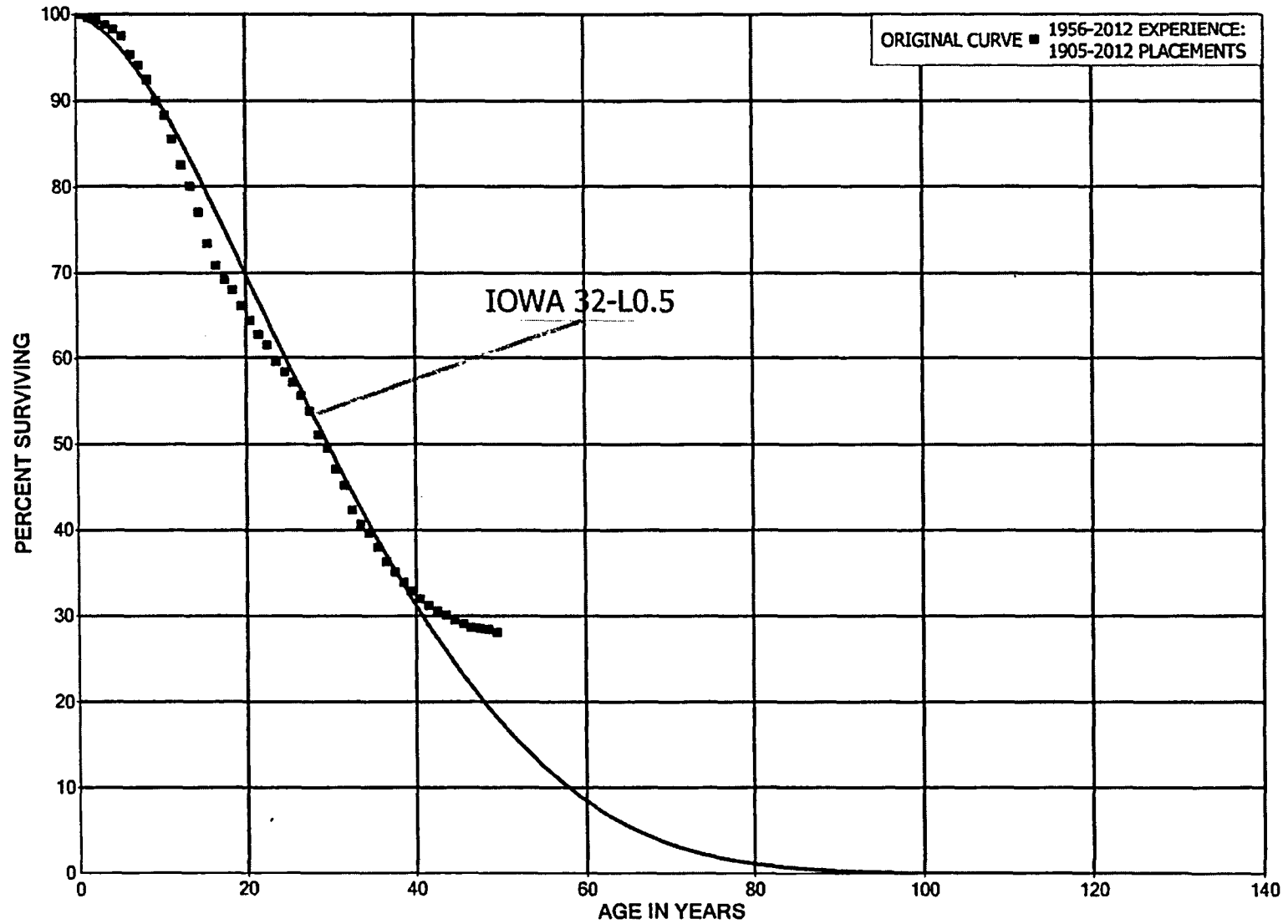
ORIGINAL LIFE TABLE

PLACEMENT BAND 2012-2012			EXPERIENCE BAND 2012-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	61,125		0.0000	1.0000	100.00
0.5					100.00

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES  
SMOOTH SURVIVOR CURVE



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3731 STREET LIGHTING - OVERHEAD  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,802,075	3,439	0.0007	0.9993	100.00
0.5	4,619,275	14,362	0.0031	0.9969	99.93
1.5	4,574,077	15,961	0.0035	0.9965	99.62
2.5	4,359,319	22,287	0.0051	0.9949	99.27
3.5	4,371,631	25,412	0.0058	0.9942	98.76
4.5	4,104,521	32,383	0.0079	0.9921	98.19
5.5	4,044,054	89,094	0.0220	0.9780	97.41
6.5	3,957,862	50,743	0.0128	0.9872	95.27
7.5	3,868,850	67,933	0.0176	0.9824	94.05
8.5	3,641,578	94,395	0.0259	0.9741	92.39
9.5	3,555,645	66,738	0.0188	0.9812	90.00
10.5	3,487,499	111,270	0.0319	0.9681	88.31
11.5	3,351,966	115,125	0.0343	0.9657	85.49
12.5	3,135,606	95,135	0.0303	0.9697	82.56
13.5	2,897,225	108,714	0.0375	0.9625	80.05
14.5	2,673,100	128,202	0.0480	0.9520	77.05
15.5	2,446,995	82,257	0.0336	0.9664	73.35
16.5	2,304,271	55,392	0.0240	0.9760	70.89
17.5	2,207,605	39,461	0.0179	0.9821	69.18
18.5	2,077,698	58,356	0.0281	0.9719	67.95
19.5	1,928,880	46,831	0.0243	0.9757	66.04
20.5	1,835,646	47,331	0.0258	0.9742	64.43
21.5	1,772,865	35,996	0.0203	0.9797	62.77
22.5	1,695,585	50,533	0.0298	0.9702	61.50
23.5	1,581,552	33,441	0.0211	0.9789	59.67
24.5	1,533,029	31,399	0.0205	0.9795	58.40
25.5	1,497,505	41,041	0.0274	0.9726	57.21
26.5	1,433,184	47,913	0.0334	0.9666	55.64
27.5	1,345,549	66,989	0.0498	0.9502	53.78
28.5	1,272,078	41,018	0.0322	0.9678	51.10
29.5	1,221,116	59,689	0.0489	0.9511	49.45
30.5	1,158,165	46,211	0.0399	0.9601	47.04
31.5	1,087,797	70,280	0.0646	0.9354	45.16
32.5	969,195	36,109	0.0373	0.9627	42.24
33.5	896,705	23,995	0.0268	0.9732	40.67
34.5	849,906	34,635	0.0408	0.9592	39.58
35.5	800,053	35,801	0.0447	0.9553	37.97
36.5	754,982	24,948	0.0330	0.9670	36.27
37.5	706,775	25,012	0.0354	0.9646	35.07
38.5	661,160	18,539	0.0280	0.9720	33.83

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	589,612	17,359	0.0294	0.9706	32.88
40.5	526,222	12,406	0.0236	0.9764	31.91
41.5	450,709	9,401	0.0209	0.9791	31.16
42.5	378,959	5,870	0.0155	0.9845	30.51
43.5	310,644	5,979	0.0192	0.9808	30.04
44.5	288,405	4,000	0.0139	0.9861	29.46
45.5	252,814	3,785	0.0150	0.9850	29.05
46.5	197,686	718	0.0036	0.9964	28.62
47.5	136,343	821	0.0060	0.9940	28.51
48.5	113,877	1,015	0.0089	0.9911	28.34
49.5	85,908	1,533	0.0178	0.9822	28.09
50.5	58,038	685	0.0118	0.9882	27.59
51.5	31,961	1,117	0.0349	0.9651	27.26
52.5	20,404	273	0.0134	0.9866	26.31
53.5	14,582	593	0.0407	0.9593	25.96
54.5	12,810	395	0.0308	0.9692	24.90
55.5	11,876	181	0.0153	0.9847	24.13
56.5	10,203	102	0.0100	0.9900	23.76
57.5	9,677	78	0.0081	0.9919	23.53
58.5	9,425	19	0.0020	0.9980	23.34
59.5	9,142	204	0.0223	0.9777	23.29
60.5	8,641	60	0.0069	0.9931	22.77
61.5	8,436	28	0.0033	0.9967	22.61
62.5	8,352	435	0.0521	0.9479	22.54
63.5	7,712		0.0000	1.0000	21.36
64.5	7,618	648	0.0850	0.9150	21.36
65.5	5,681	348	0.0613	0.9387	19.55
66.5	5,231	249	0.0476	0.9524	18.35
67.5	4,906	178	0.0362	0.9638	17.48
68.5	4,706	248	0.0527	0.9473	16.84
69.5	4,426	11	0.0025	0.9975	15.95
70.5	4,390	2	0.0004	0.9996	15.92
71.5	3,992	346	0.0867	0.9133	15.91
72.5	3,531		0.0000	1.0000	14.53
73.5	3,505		0.0000	1.0000	14.53
74.5	3,335	21	0.0062	0.9938	14.53
75.5	3,314	544	0.1641	0.8359	14.44
76.5	2,770	2	0.0006	0.9994	12.07
77.5	2,768		0.0000	1.0000	12.06
78.5	2,768		0.0000	1.0000	12.06

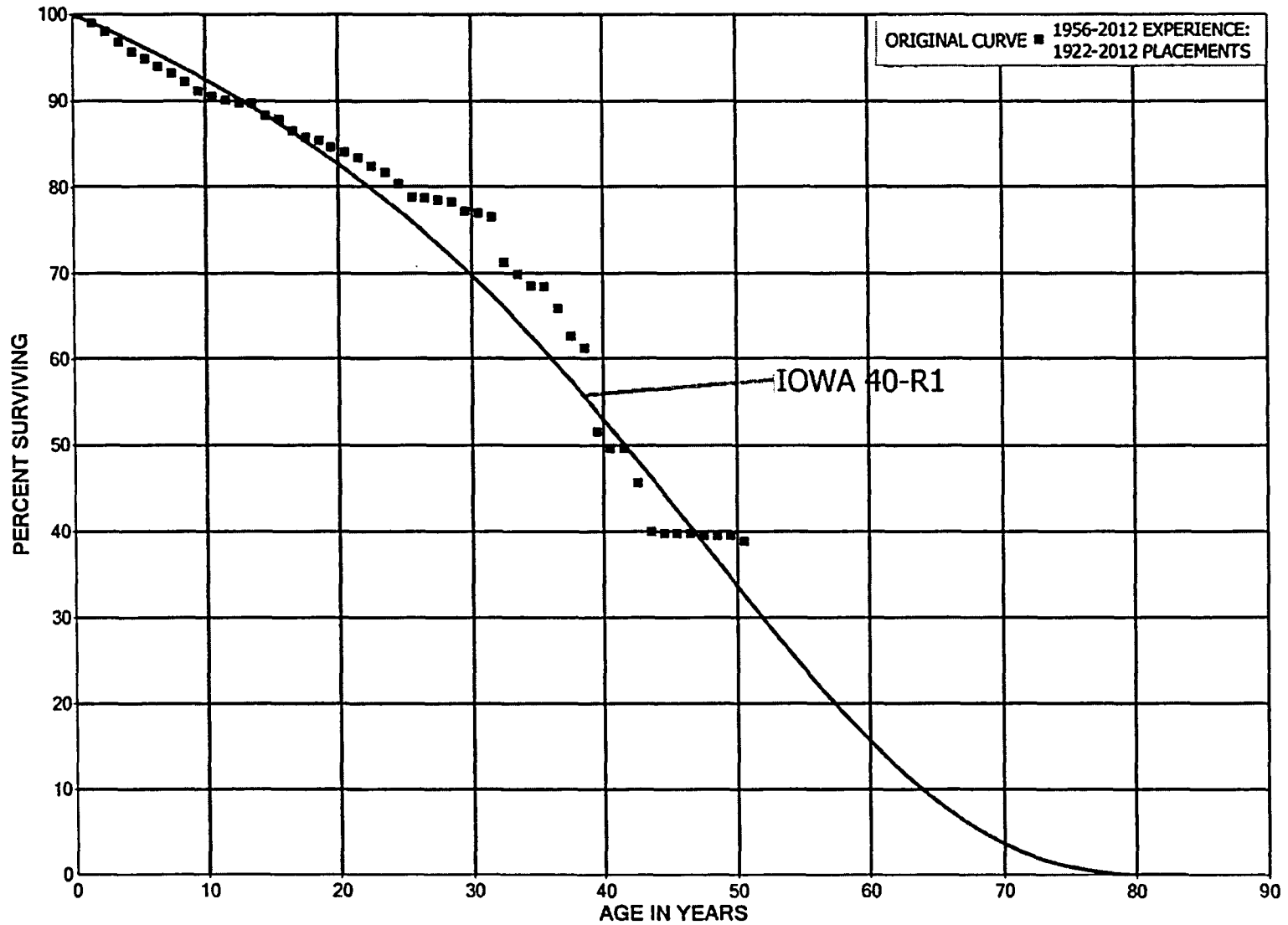
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2012		EXPERIENCE BAND 1956-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,768		0.0000	1.0000	12.06
80.5	2,768		0.0000	1.0000	12.06
81.5	2,768		0.0000	1.0000	12.06
82.5	2,768		0.0000	1.0000	12.06
83.5	2,768	24	0.0088	0.9912	12.06
84.5	2,744		0.0000	1.0000	11.96
85.5	2,741		0.0000	1.0000	11.96
86.5	2,741		0.0000	1.0000	11.96
87.5	135		0.0000	1.0000	11.96
88.5	135		0.0000	1.0000	11.96
89.5	135		0.0000	1.0000	11.96
90.5	135		0.0000	1.0000	11.96
91.5	135	57	0.4180	0.5820	11.96
92.5	79		0.0000	1.0000	6.96
93.5	79		0.0000	1.0000	6.96
94.5	79		0.0000	1.0000	6.96
95.5	79		0.0000	1.0000	6.96
96.5	79		0.0000	1.0000	6.96
97.5	79		0.0000	1.0000	6.96
98.5	79		0.0000	1.0000	6.96
99.5	79		0.0000	1.0000	6.96
100.5	79		0.0000	1.0000	6.96
101.5	79		0.0000	1.0000	6.96
102.5					6.96

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3732 STREET LIGHTING - BOULEVARD  
ORIGINAL AND SMOOTH SURVIVOR CURVES





DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,523,770		0.0000	1.0000	100.00
0.5	3,502,660	37,981	0.0108	0.9892	100.00
1.5	3,482,985	32,481	0.0093	0.9907	98.92
2.5	3,417,600	44,504	0.0130	0.9870	97.99
3.5	3,317,916	39,658	0.0120	0.9880	96.72
4.5	3,523,184	24,760	0.0070	0.9930	95.56
5.5	3,452,214	32,820	0.0095	0.9905	94.89
6.5	3,216,287	28,640	0.0089	0.9911	93.99
7.5	2,821,708	28,112	0.0100	0.9900	93.15
8.5	2,397,881	30,738	0.0128	0.9872	92.22
9.5	2,367,219	15,291	0.0065	0.9935	91.04
10.5	2,320,272	10,668	0.0046	0.9954	90.45
11.5	2,296,478	6,975	0.0030	0.9970	90.04
12.5	2,154,705	1,430	0.0007	0.9993	89.76
13.5	1,522,930	24,322	0.0160	0.9840	89.70
14.5	1,357,961	6,565	0.0048	0.9952	88.27
15.5	1,206,187	19,123	0.0159	0.9841	87.84
16.5	1,074,044	9,349	0.0087	0.9913	86.45
17.5	952,112	3,495	0.0037	0.9963	85.70
18.5	860,733	7,580	0.0088	0.9912	85.38
19.5	773,977	5,292	0.0068	0.9932	84.63
20.5	639,694	4,667	0.0073	0.9927	84.05
21.5	587,329	7,078	0.0121	0.9879	83.44
22.5	448,909	4,094	0.0091	0.9909	82.43
23.5	353,623	5,340	0.0151	0.9849	81.68
24.5	287,245	5,783	0.0201	0.9799	80.45
25.5	223,413	365	0.0016	0.9984	78.83
26.5	209,309	632	0.0030	0.9970	78.70
27.5	172,140	381	0.0022	0.9978	78.46
28.5	166,292	2,385	0.0143	0.9857	78.29
29.5	184,092	592	0.0032	0.9968	77.17
30.5	172,920	825	0.0048	0.9952	76.92
31.5	159,307	11,149	0.0700	0.9300	76.55
32.5	139,171	2,639	0.0190	0.9810	71.19
33.5	124,089	2,394	0.0193	0.9807	69.84
34.5	106,939	166	0.0016	0.9984	68.50
35.5	99,056	3,653	0.0369	0.9631	68.39
36.5	88,080	4,418	0.0502	0.9498	65.87
37.5	79,143	1,816	0.0229	0.9771	62.56
38.5	58,727	9,291	0.1582	0.8418	61.13

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,811	1,257	0.0351	0.9649	51.46
40.5	32,972		0.0000	1.0000	49.65
41.5	32,972	2,668	0.0809	0.9191	49.65
42.5	29,904	3,704	0.1239	0.8761	45.63
43.5	26,200	159	0.0061	0.9939	39.98
44.5	26,041		0.0000	1.0000	39.74
45.5	26,041		0.0000	1.0000	39.74
46.5	26,041	124	0.0048	0.9952	39.74
47.5	20,999		0.0000	1.0000	39.55
48.5	20,999		0.0000	1.0000	39.55
49.5	20,745	370	0.0178	0.9822	39.55
50.5	20,102		0.0000	1.0000	38.84
51.5	20,073		0.0000	1.0000	38.84
52.5	20,051		0.0000	1.0000	38.84
53.5	19,757		0.0000	1.0000	38.84
54.5	19,248	2	0.0001	0.9999	38.84
55.5	19,247		0.0000	1.0000	38.84
56.5	18,681		0.0000	1.0000	38.84
57.5	18,320		0.0000	1.0000	38.84
58.5	18,148		0.0000	1.0000	38.84
59.5	18,148		0.0000	1.0000	38.84
60.5	18,034		0.0000	1.0000	38.84
61.5	16,777		0.0000	1.0000	38.84
62.5	16,605		0.0000	1.0000	38.84
63.5	16,605		0.0000	1.0000	38.84
64.5	16,605	14	0.0009	0.9991	38.84
65.5	16,591		0.0000	1.0000	38.81
66.5	16,591		0.0000	1.0000	38.81
67.5	16,591		0.0000	1.0000	38.81
68.5	16,591	71	0.0043	0.9957	38.81
69.5	16,236	104	0.0064	0.9936	38.64
70.5	16,106		0.0000	1.0000	38.39
71.5	14,657	242	0.0165	0.9835	38.39
72.5	14,415		0.0000	1.0000	37.76
73.5	14,352		0.0000	1.0000	37.76
74.5	14,061		0.0000	1.0000	37.76
75.5	13,913	43	0.0031	0.9969	37.76
76.5	13,816		0.0000	1.0000	37.64
77.5	13,816		0.0000	1.0000	37.64
78.5	13,816	106	0.0077	0.9923	37.64

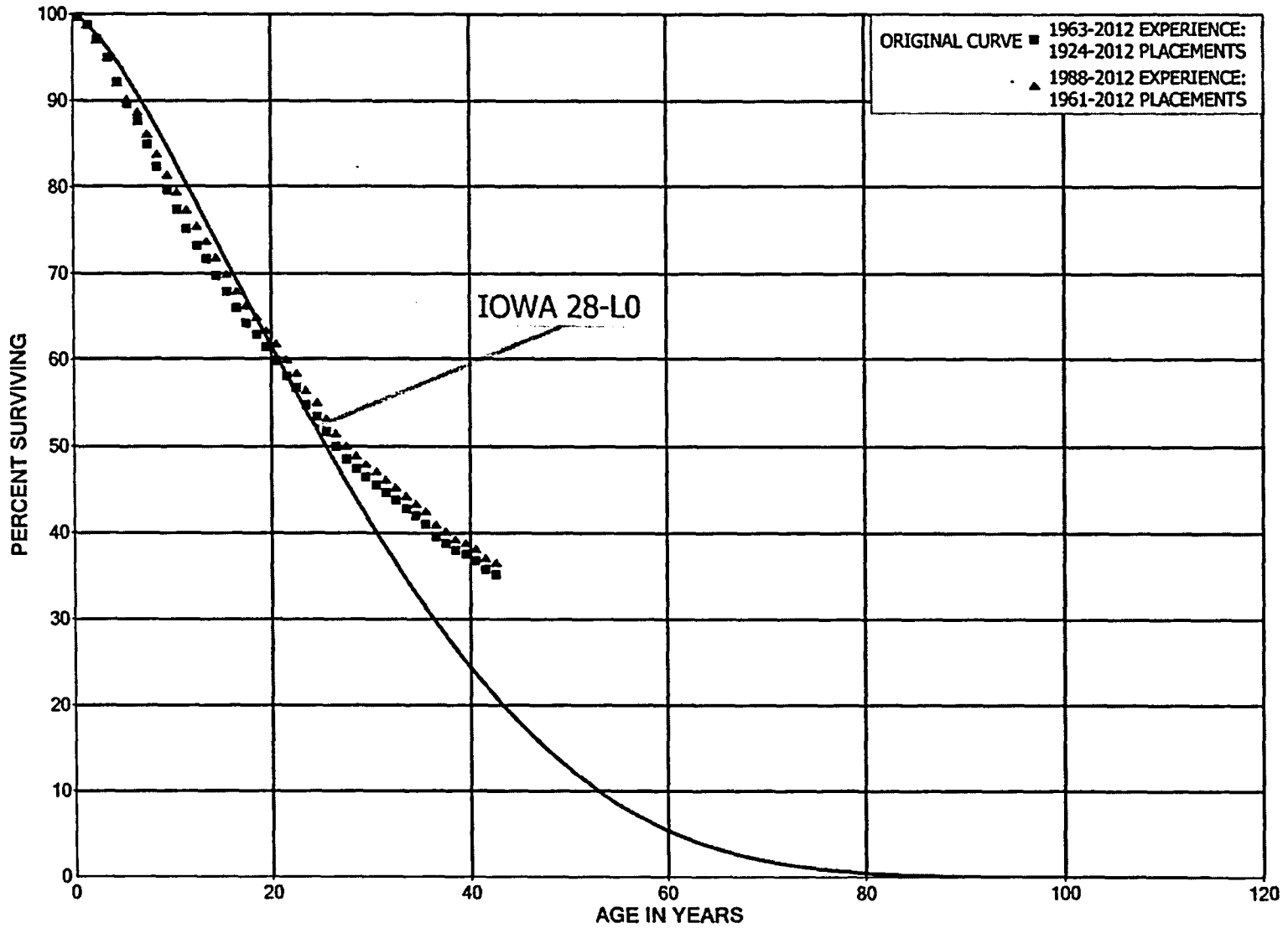
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2012			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	13,356		0.0000	1.0000	37.35
80.5	12,753		0.0000	1.0000	37.35
81.5	10,977		0.0000	1.0000	37.35
82.5	10,923		0.0000	1.0000	37.35
83.5	7,199		0.0000	1.0000	37.35
84.5	5,747		0.0000	1.0000	37.35
85.5	3,751		0.0000	1.0000	37.35
86.5	3,751		0.0000	1.0000	37.35
87.5	3,751		0.0000	1.0000	37.35
88.5	3,751		0.0000	1.0000	37.35
89.5	269		0.0000	1.0000	37.35
90.5					37.35

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2012			EXPERIENCE BAND 1963-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,259,492	10,885	0.0033	0.9967	100.00
0.5	3,223,620	31,229	0.0097	0.9903	99.67
1.5	3,123,375	52,275	0.0167	0.9833	98.70
2.5	3,057,871	66,682	0.0218	0.9782	97.05
3.5	2,943,143	88,246	0.0300	0.9700	94.93
4.5	2,760,187	75,392	0.0273	0.9727	92.09
5.5	2,603,917	55,804	0.0214	0.9786	89.57
6.5	2,390,134	74,306	0.0311	0.9689	87.65
7.5	2,250,000	69,962	0.0311	0.9689	84.93
8.5	1,855,299	59,809	0.0322	0.9678	82.29
9.5	1,795,490	49,739	0.0277	0.9723	79.63
10.5	1,745,374	50,851	0.0291	0.9709	77.43
11.5	1,627,329	43,114	0.0265	0.9735	75.17
12.5	1,575,855	34,820	0.0221	0.9779	73.18
13.5	1,513,159	39,391	0.0260	0.9740	71.56
14.5	1,409,879	37,952	0.0269	0.9731	69.70
15.5	1,305,218	36,595	0.0280	0.9720	67.82
16.5	1,218,629	31,372	0.0257	0.9743	65.92
17.5	1,128,668	24,297	0.0215	0.9785	64.22
18.5	1,056,866	24,973	0.0236	0.9764	62.84
19.5	977,741	23,519	0.0241	0.9759	61.36
20.5	895,237	26,814	0.0300	0.9700	59.88
21.5	809,236	19,507	0.0241	0.9759	58.09
22.5	738,860	26,180	0.0354	0.9646	56.69
23.5	689,262	16,861	0.0245	0.9755	54.68
24.5	654,629	21,403	0.0327	0.9673	53.34
25.5	614,518	20,061	0.0326	0.9674	51.60
26.5	572,050	16,312	0.0285	0.9715	49.91
27.5	538,393	12,309	0.0229	0.9771	48.49
28.5	511,234	10,974	0.0215	0.9785	47.38
29.5	488,641	9,348	0.0191	0.9809	46.36
30.5	448,111	8,687	0.0194	0.9806	45.48
31.5	401,708	7,828	0.0195	0.9805	44.60
32.5	328,265	7,641	0.0233	0.9767	43.73
33.5	272,967	5,100	0.0187	0.9813	42.71
34.5	234,050	5,159	0.0220	0.9780	41.91
35.5	209,654	7,669	0.0366	0.9634	40.99
36.5	173,576	3,458	0.0199	0.9801	39.49
37.5	147,575	3,016	0.0204	0.9796	38.70
38.5	117,050	1,411	0.0121	0.9879	37.91

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2012			EXPERIENCE BAND 1963-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	95,133	1,759	0.0185	0.9815	37.45
40.5	83,303	2,298	0.0276	0.9724	36.76
41.5	68,960	1,138	0.0165	0.9835	35.75
42.5	56,326	1,087	0.0193	0.9807	35.16
43.5	45,585	465	0.0102	0.9898	34.48
44.5	30,416	507	0.0167	0.9833	34.13
45.5	26,097	365	0.0140	0.9860	33.56
46.5	17,148	544	0.0317	0.9683	33.09
47.5	11,134		0.0000	1.0000	32.04
48.5	4,434		0.0000	1.0000	32.04
49.5	1,071		0.0000	1.0000	32.04
50.5	128		0.0000	1.0000	32.04
51.5	128		0.0000	1.0000	32.04
52.5	128		0.0000	1.0000	32.04
53.5	128		0.0000	1.0000	32.04
54.5	128		0.0000	1.0000	32.04
55.5	128		0.0000	1.0000	32.04
56.5	128		0.0000	1.0000	32.04
57.5	128		0.0000	1.0000	32.04
58.5	128		0.0000	1.0000	32.04
59.5	128		0.0000	1.0000	32.04
60.5	128		0.0000	1.0000	32.04
61.5	128		0.0000	1.0000	32.04
62.5	128	128	1.0000		32.04
63.5					

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2012			EXPERIENCE BAND 1988-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,964,529	7,012	0.0036	0.9964	100.00
0.5	1,966,907	22,448	0.0114	0.9886	99.64
1.5	1,925,618	32,398	0.0168	0.9832	98.51
2.5	1,915,394	40,196	0.0210	0.9790	96.85
3.5	1,857,571	58,265	0.0314	0.9686	94.82
4.5	1,727,807	35,130	0.0203	0.9797	91.84
5.5	1,670,723	27,987	0.0168	0.9832	89.97
6.5	1,540,376	42,940	0.0279	0.9721	88.47
7.5	1,534,144	41,860	0.0273	0.9727	86.00
8.5	1,247,446	37,745	0.0303	0.9697	83.65
9.5	1,268,207	28,072	0.0221	0.9779	81.12
10.5	1,271,792	34,762	0.0273	0.9727	79.33
11.5	1,227,558	30,297	0.0247	0.9753	77.16
12.5	1,231,797	27,929	0.0227	0.9773	75.26
13.5	1,229,812	31,570	0.0257	0.9743	73.55
14.5	1,173,538	32,249	0.0275	0.9725	71.66
15.5	1,096,604	31,403	0.0286	0.9714	69.69
16.5	1,043,449	25,195	0.0241	0.9759	67.70
17.5	984,587	19,718	0.0200	0.9800	66.06
18.5	943,169	22,028	0.0234	0.9766	64.74
19.5	899,226	22,334	0.0248	0.9752	63.23
20.5	828,513	25,166	0.0304	0.9696	61.66
21.5	763,572	18,533	0.0243	0.9757	59.78
22.5	706,720	25,133	0.0356	0.9644	58.33
23.5	674,017	16,727	0.0248	0.9752	56.26
24.5	648,818	21,403	0.0330	0.9670	54.86
25.5	610,692	20,061	0.0329	0.9671	53.05
26.5	570,480	16,312	0.0286	0.9714	51.31
27.5	536,823	12,113	0.0226	0.9774	49.84
28.5	509,859	9,816	0.0193	0.9807	48.72
29.5	488,425	9,348	0.0191	0.9809	47.78
30.5	447,894	8,687	0.0194	0.9806	46.86
31.5	401,491	7,611	0.0190	0.9810	45.96
32.5	328,265	7,641	0.0233	0.9767	45.08
33.5	272,967	5,100	0.0187	0.9813	44.04
34.5	234,050	5,159	0.0220	0.9780	43.21
35.5	209,654	7,669	0.0366	0.9634	42.26
36.5	173,576	3,458	0.0199	0.9801	40.71
37.5	147,575	3,016	0.0204	0.9796	39.90
38.5	116,922	1,411	0.0121	0.9879	39.09

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

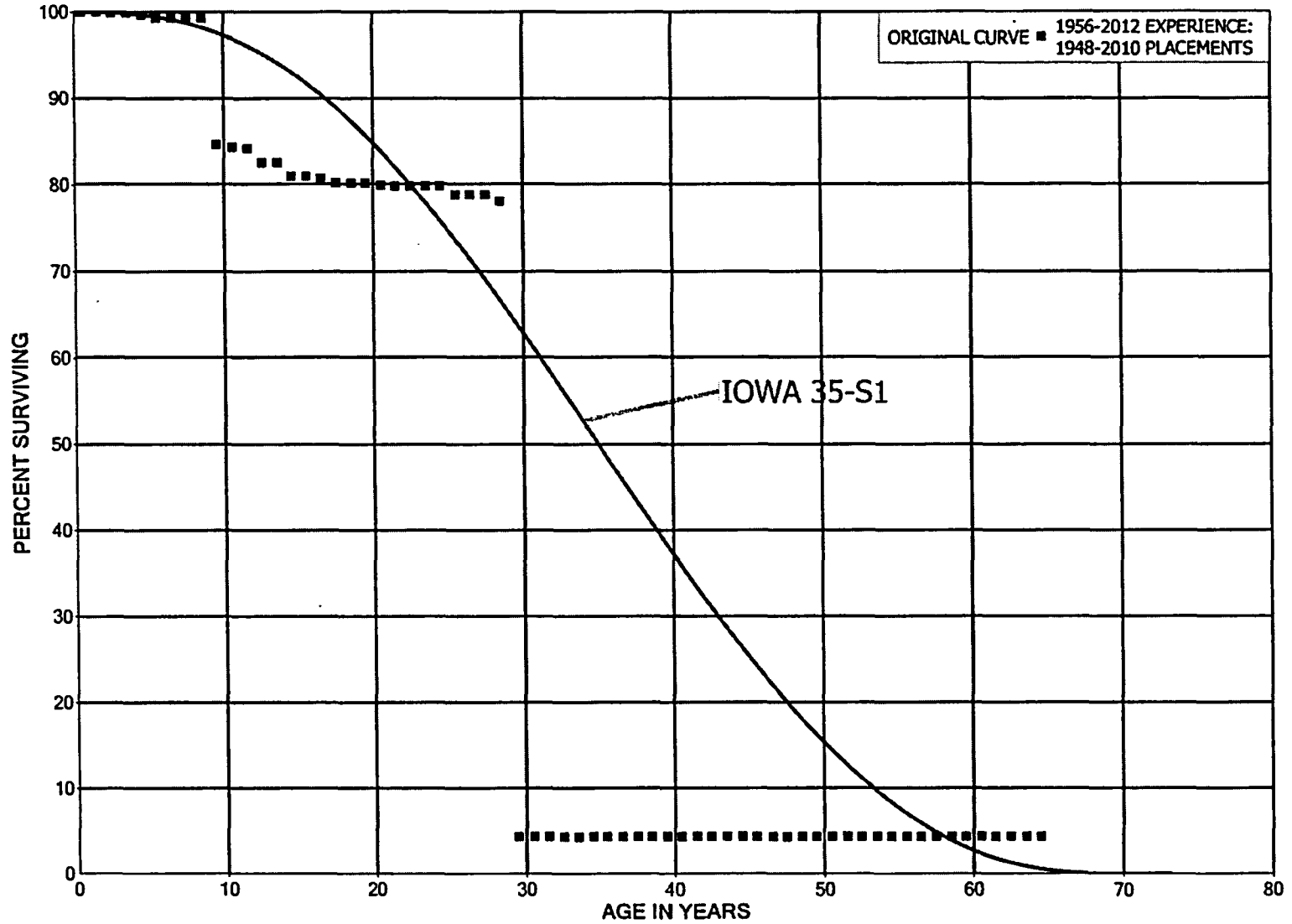
ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2012			EXPERIENCE BAND 1988-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	95,005	1,759	0.0185	0.9815	38.62
40.5	83,175	2,298	0.0276	0.9724	37.90
41.5	68,832	1,138	0.0165	0.9835	36.85
42.5	56,198	1,087	0.0193	0.9807	36.24
43.5	45,457	465	0.0102	0.9898	35.54
44.5	30,288	507	0.0167	0.9833	35.18
45.5	25,969	365	0.0141	0.9859	34.59
46.5	17,020	544	0.0320	0.9680	34.10
47.5	11,005		0.0000	1.0000	33.01
48.5	4,306		0.0000	1.0000	33.01
49.5	943		0.0000	1.0000	33.01
50.5					33.01



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT  
ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2010			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	599,375		0.0000	1.0000	100.00
0.5	599,375		0.0000	1.0000	100.00
1.5	599,573	885	0.0015	0.9985	100.00
2.5	508,432		0.0000	1.0000	99.85
3.5	514,275	1,460	0.0028	0.9972	99.85
4.5	453,908	1,349	0.0030	0.9970	99.57
5.5	359,020		0.0000	1.0000	99.27
6.5	359,020		0.0000	1.0000	99.27
7.5	377,140		0.0000	1.0000	99.27
8.5	377,140	55,847	0.1481	0.8519	99.27
9.5	321,293	916	0.0028	0.9972	84.57
10.5	320,377	759	0.0024	0.9976	84.33
11.5	319,618	6,356	0.0199	0.9801	84.13
12.5	313,262		0.0000	1.0000	82.46
13.5	313,262	5,843	0.0187	0.9813	82.46
14.5	307,419		0.0000	1.0000	80.92
15.5	307,419	588	0.0019	0.9981	80.92
16.5	306,831	2,160	0.0070	0.9930	80.77
17.5	304,670		0.0000	1.0000	80.20
18.5	304,670		0.0000	1.0000	80.20
19.5	304,670	760	0.0025	0.9975	80.20
20.5	303,911	459	0.0015	0.9985	80.00
21.5	303,451		0.0000	1.0000	79.88
22.5	303,451		0.0000	1.0000	79.88
23.5	303,451		0.0000	1.0000	79.88
24.5	303,451	3,764	0.0124	0.9876	79.88
25.5	299,687		0.0000	1.0000	78.89
26.5	299,687		0.0000	1.0000	78.89
27.5	299,687	2,935	0.0098	0.9902	78.89
28.5	296,752	280,465	0.9451	0.0549	78.11
29.5	16,286		0.0000	1.0000	4.29
30.5	16,286		0.0000	1.0000	4.29
31.5	16,286		0.0000	1.0000	4.29
32.5	16,286		0.0000	1.0000	4.29
33.5	16,286		0.0000	1.0000	4.29
34.5	16,286		0.0000	1.0000	4.29
35.5	12,989		0.0000	1.0000	4.29
36.5	12,989		0.0000	1.0000	4.29
37.5	12,989		0.0000	1.0000	4.29
38.5	12,989		0.0000	1.0000	4.29

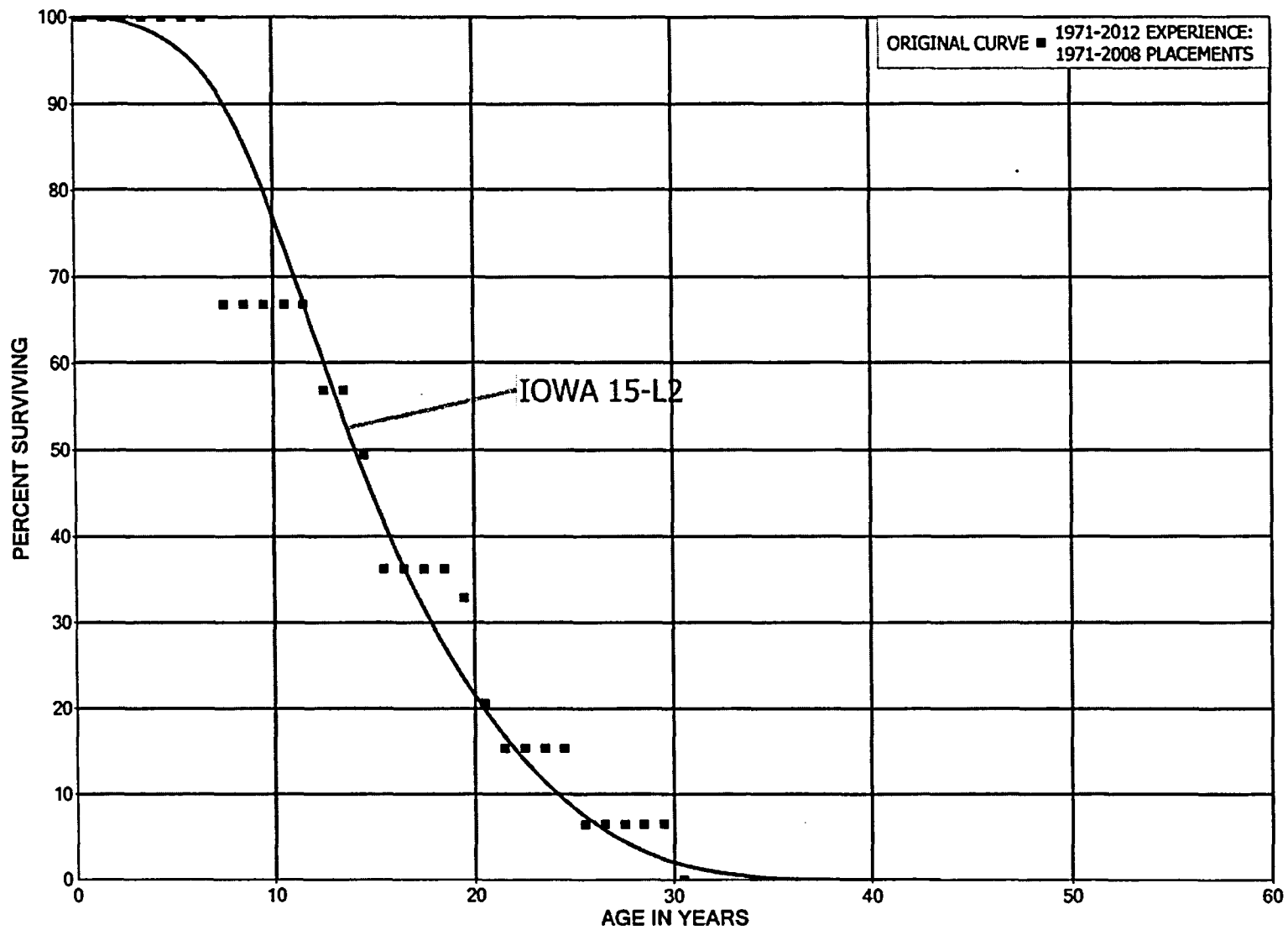
DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2010			EXPERIENCE BAND 1956-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,989		0.0000	1.0000	4.29
40.5	12,989		0.0000	1.0000	4.29
41.5	12,989		0.0000	1.0000	4.29
42.5	12,989		0.0000	1.0000	4.29
43.5	12,989		0.0000	1.0000	4.29
44.5	12,989		0.0000	1.0000	4.29
45.5	12,989		0.0000	1.0000	4.29
46.5	12,989		0.0000	1.0000	4.29
47.5	12,989		0.0000	1.0000	4.29
48.5	12,989		0.0000	1.0000	4.29
49.5	12,989		0.0000	1.0000	4.29
50.5	12,989		0.0000	1.0000	4.29
51.5	12,989		0.0000	1.0000	4.29
52.5	12,989		0.0000	1.0000	4.29
53.5	12,989		0.0000	1.0000	4.29
54.5	12,989		0.0000	1.0000	4.29
55.5	12,989		0.0000	1.0000	4.29
56.5	12,989		0.0000	1.0000	4.29
57.5	12,989		0.0000	1.0000	4.29
58.5	12,989		0.0000	1.0000	4.29
59.5	12,989		0.0000	1.0000	4.29
60.5	12,989		0.0000	1.0000	4.29
61.5	12,661		0.0000	1.0000	4.29
62.5	12,661		0.0000	1.0000	4.29
63.5	12,661		0.0000	1.0000	4.29
64.5					4.29

DUKE ENERGY KENTUCKY  
 ELECTRIC PLANT  
 ACCOUNT 3960 POWER OPERATED EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3960 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2008			EXPERIENCE BAND 1971-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	126,051	.	0.0000	1.0000	100.00
0.5	126,051		0.0000	1.0000	100.00
1.5	185,500		0.0000	1.0000	100.00
2.5	185,500		0.0000	1.0000	100.00
3.5	185,500		0.0000	1.0000	100.00
4.5	173,730		0.0000	1.0000	100.00
5.5	210,004		0.0000	1.0000	100.00
6.5	219,067	72,991	0.3332	0.6668	100.00
7.5	146,076		0.0000	1.0000	66.68
8.5	146,076		0.0000	1.0000	66.68
9.5	146,076		0.0000	1.0000	66.68
10.5	179,163		0.0000	1.0000	66.68
11.5	179,163	26,356	0.1471	0.8529	66.68
12.5	152,807		0.0000	1.0000	56.87
13.5	152,807	20,191	0.1321	0.8679	56.87
14.5	132,617	35,307	0.2662	0.7338	49.36
15.5	97,310		0.0000	1.0000	36.22
16.5	97,310		0.0000	1.0000	36.22
17.5	97,310		0.0000	1.0000	36.22
18.5	97,310	9,064	0.0931	0.9069	36.22
19.5	88,246	33,087	0.3749	0.6251	32.84
20.5	55,159	13,984	0.2535	0.7465	20.53
21.5	41,175		0.0000	1.0000	15.32
22.5	29,131		0.0000	1.0000	15.32
23.5	29,131		0.0000	1.0000	15.32
24.5	29,131	16,943	0.5816	0.4184	15.32
25.5	12,188		0.0000	1.0000	6.41
26.5	12,188		0.0000	1.0000	6.41
27.5	12,188		0.0000	1.0000	6.41
28.5	12,188		0.0000	1.0000	6.41
29.5	12,188	12,188	1.0000		6.41
30.5					

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**NET SALVAGE STATISTICS**

DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1990		204,571				204,571-	
1991	10,904	93,952	862	156	1	93,796-	860-
1992	44,601	33,254	75		0	33,254-	75-
1993	3,829	2,179	57		0	2,179-	57-
1994	8,622	107,169			0	107,169-	
1995		46,859				46,859-	
1996	20,300	22,697	112		0	22,697-	112-
1997							
1998	236,952	1,816	1		0	1,816-	1-
1999							
2000							
2001							
2002	466,414	124,993	27		0	124,993-	27-
2003	360,388	117,298	33		0	117,298-	33-
2004	1,563,054	14,188	1		0	14,188-	1-
2005	67,932	23,891	35		0	23,891-	35-
2006	5,259	7,978	152		0	7,978-	152-
2007							
2008	95		0		0		0
2009							
2010							
2011	3,604	184,588			0	184,588-	
2012	32,273		0		0		0
TOTAL	2,824,227	985,432	35	156	0	985,275-	35-

THREE-YEAR MOVING AVERAGES

90-92	18,502	110,592	598	52	0	110,540-	597-
91-93	19,778	43,128	218	52	0	43,076-	218-
92-94	19,017	47,534	250		0	47,534-	250-
93-95	4,150	52,069			0	52,069-	
94-96	9,641	58,908	611		0	58,908-	611-
95-97	6,767	23,185	343		0	23,185-	343-
96-98	85,751	8,171	10		0	8,171-	10-
97-99	78,984	605	1		0	605-	1-
98-00	78,984	605	1		0	605-	1-
99-01							
00-02	155,471	41,664	27		0	41,664-	27-
01-03	275,601	80,764	29		0	80,764-	29-
02-04	796,619	85,493	11		0	85,493-	11-

DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	663,791	51,792	8		0	51,792-	8-
04-06	545,415	15,352	3		0	15,352-	3-
05-07	24,397	10,623	44		0	10,623-	44-
06-08	1,785	2,659	149		0	2,659-	149-
07-09	32		0		0		0
08-10	32		0		0		0
09-11	1,201	61,529			0	61,529-	
10-12	11,959	61,529	514		0	61,529-	514-
FIVE-YEAR AVERAGE							
08-12	7,194	36,918	513		0	36,918-	513-



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	42,371		0		0		0
1992	2,324		0		0		0
1993	106,507		0		0		0
1994	69,982		0		0		0
1995	93,406		0		0		0
1996							
1997	23,706		0		0		0
1998	1,522		0		0		0
1999	30,871		0		0		0
2000							
2001							
2002							
2003	139,027		0		0		0
2004							
2005	35,327		0		0		0
2006	4,577	698	15		0	698-	15-
2007	103,253	4,811	5		0	4,811-	5-
2008	52,248	29,431	56		0	29,431-	56-
2009	164,778	38,462	23		0	38,462-	23-
2010	205,463		0		0		0
2011	133,143		0		0		0
2012	137,116	1,729	1	1,178	1	551-	0
TOTAL	1,345,623	75,130	6	1,178	0	73,952-	5-

THREE-YEAR MOVING AVERAGES

91-93	50,401		0		0		0
92-94	59,604		0		0		0
93-95	89,965		0		0		0
94-96	54,463		0		0		0
95-97	39,038		0		0		0
96-98	8,410		0		0		0
97-99	18,700		0		0		0
98-00	10,798		0		0		0
99-01	10,290		0		0		0
00-02							
01-03	46,342		0		0		0
02-04	46,342		0		0		0
03-05	58,118		0		0		0
04-06	13,301	233	2		0	233-	2-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
<b>THREE-YEAR MOVING AVERAGES</b>							
05-07	47,719	1,836	4		0	1,836-	4-
06-08	53,359	11,647	22		0	11,647-	22-
07-09	106,760	24,235	23		0	24,235-	23-
08-10	140,830	22,631	16		0	22,631-	16-
09-11	167,795	12,821	8		0	12,821-	8-
10-12	158,574	576	0	393	0	184-	0
<b>FIVE-YEAR AVERAGE</b>							
08-12	138,550	13,924	10	236	0	13,689-	10-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3120 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	422,833		0		0		0
1991	1,469,830		0		0		0
1992	1,290,307		0		0		0
1993	707,064		0		0		0
1994	861,329		0		0		0
1995	2,682,145		0		0		0
1996	32,885		0		0		0
1997	161,263		0		0		0
1998	758,949		0		0		0
1999	1,804,001		0		0		0
2000							
2001							
2002							
2003	7,226,804	1,220,923	17	54,200	1	1,166,723-	16-
2004	2,486,903		0		0		0
2005	3,191,937		0		0		0
2006	240,430	40,960	17		0	40,960-	17-
2007	5,469,792	73,271	1		0	73,271-	1-
2008	3,572,224	80,159	2		0	80,159-	2-
2009	924,041	191,354	21		0	191,354-	21-
2010	1,212,900	79,959	7	87,500	7	7,541	1
2011	1,109,358	42,153	4	1,937	0	40,215-	4-
2012	4,914,871	14,746	0	4,744	0	10,001-	0
TOTAL	40,539,864	1,743,525	4	148,382	0	1,595,143-	4-

THREE-YEAR MOVING AVERAGES

90-92	1,060,990		0		0		0
91-93	1,155,734		0		0		0
92-94	952,900		0		0		0
93-95	1,416,846		0		0		0
94-96	1,192,120		0		0		0
95-97	958,764		0		0		0
96-98	317,699		0		0		0
97-99	908,071		0		0		0
98-00	854,316		0		0		0
99-01	601,334		0		0		0
00-02							
01-03	2,408,935	406,974	17	18,067	1	388,908-	16-
02-04	3,237,902	406,974	13	18,067	1	388,908-	12-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3120 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	4,301,881	406,974	9	18,067	0	388,908-	9-
04-06	1,973,090	13,653	1		0	13,653-	1-
05-07	2,967,386	38,077	1		0	38,077-	1-
06-08	3,094,149	64,797	2		0	64,797-	2-
07-09	3,322,019	114,928	3		0	114,928-	3-
08-10	1,903,055	117,158	6	29,167	2	87,991-	5-
09-11	1,082,099	104,489	10	29,812	3	74,676-	7-
10-12	2,412,376	45,619	2	31,394	1	14,225-	1-
FIVE-YEAR AVERAGE							
08-12	2,346,679	81,674	3	18,836	1	62,838-	3-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3140 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	847,893		0		0		0
1992	538,297		0		0		0
1993	102,328		0		0		0
1994	555,226		0		0		0
1995	66,228		0		0		0
1996	5,992		0		0		0
1997	229,904		0		0		0
1998	210,493		0		0		0
1999	40,715		0		0		0
2000							
2001							
2002							
2003	311,366	43,075	14		0	43,075-	14-
2004	582,032		0		0		0
2005	850,980		0		0		0
2006	7,944	1,284	16		0	1,284-	16-
2007	1,044,758	9,522	1		0	9,522-	1-
2008	5,669,977	481,747	8	537,424	9	55,677	1
2009	1,787,235	137,589	8		0	137,589-	8-
2010	549,448		0		0		0
2011	16,313-	78,687	482-		0	78,687-	482
2012	689,392	2,218	0	1,511	0	706-	0
TOTAL	14,073,896	754,121	5	538,935	4	215,186-	2-

THREE-YEAR MOVING AVERAGES

91-93	496,173		0		0		0
92-94	398,617		0		0		0
93-95	241,260		0		0		0
94-96	209,149		0		0		0
95-97	100,708		0		0		0
96-98	148,796		0		0		0
97-99	160,371		0		0		0
98-00	83,736		0		0		0
99-01	13,572		0		0		0
00-02							
01-03	103,789	14,358	14		0	14,358-	14-
02-04	297,799	14,358	5		0	14,358-	5-
03-05	581,459	14,358	2		0	14,358-	2-
04-06	480,319	428	0		0	428-	0

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3140 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	634,561	3,602	1		0	3,602-	1-
06-08	2,240,893	164,184	7	179,141	8	14,957	1
07-09	2,833,990	209,619	7	179,141	6	30,478-	1-
08-10	2,668,887	206,445	8	179,141	7	27,304-	1-
09-11	773,456	72,092	9		0	72,092-	9-
10-12	407,509	26,968	7	504	0	26,464-	6-
FIVE-YEAR AVERAGE							
08-12	1,735,948	140,048	8	107,787	6	32,261-	2-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	32,390		0		0		0
1991	71,444		0		0		0
1992	32,766		0		0		0
1993							
1994							
1995	259,537		0		0		0
1996	69,143		0		0		0
1997	68,288		0		0		0
1998							
1999							
2000							
2001							
2002							
2003	75,714		0		0		0
2004	729,582		0		0		0
2005	69,401		0		0		0
2006							
2007	201,141	9,407	5		0	9,407-	5-
2008	3,085		0		0		0
2009	43,091	49	0		0	49-	0
2010	109,381		0		0		0
2011	142,864	972	1		0	972-	1-
2012	3,785,797		0		0		0
TOTAL	5,693,624	10,428	0		0	10,428-	0

THREE-YEAR MOVING AVERAGES

90-92	45,533		0		0		0
91-93	34,737		0		0		0
92-94	10,922		0		0		0
93-95	86,512		0		0		0
94-96	109,560		0		0		0
95-97	132,323		0		0		0
96-98	45,810		0		0		0
97-99	22,763		0		0		0
98-00							
99-01							
00-02							
01-03	25,238		0		0		0
02-04	268,432		0		0		0

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	291,566		0		0		0
04-06	266,328		0		0		0
05-07	90,181	3,136	3		0	3,136-	3-
06-08	68,075	3,136	5		0	3,136-	5-
07-09	82,439	3,152	4		0	3,152-	4-
08-10	51,852	16	0		0	16-	0
09-11	98,445	340	0		0	340-	0
10-12	1,346,014	324	0		0	324-	0
FIVE-YEAR AVERAGE							
08-12	816,844	204	0		0	204-	0



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	46,577		0		0		0
1991	17,681		0		0		0
1992							
1993							
1994	19,547		0		0		0
1995	13,008		0		0		0
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003	138,740		0		0		0
2004							
2005	113,268	775	1	2,500	2	1,725	2
2006							
2007	36,418	354	1		0	354-	1-
2008							
2009	28,970		0		0		0
2010	1,129,078	13,421	1		0	13,421-	1-
2011	62,794		0		0		0
2012	29,490		0		0		0
TOTAL	1,635,571	14,550	1	2,500	0	12,050-	1-

THREE-YEAR MOVING AVERAGES

90-92	21,420		0		0		0
91-93	5,894		0		0		0
92-94	6,516		0		0		0
93-95	10,852		0		0		0
94-96	10,852		0		0		0
95-97	4,336		0		0		0
96-98							
97-99							
98-00							
99-01							
00-02							
01-03	46,247		0		0		0
02-04	46,247		0		0		0

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	84,003	258	0	833	1	575	1
04-06	37,756	258	1	833	2	575	2
05-07	49,895	376	1	833	2	457	1
06-08	12,139	118	1		0	118-	1-
07-09	21,796	118	1		0	118-	1-
08-10	386,016	4,474	1		0	4,474-	1-
09-11	406,947	4,474	1		0	4,474-	1-
10-12	407,121	4,474	1		0	4,474-	1-
FIVE-YEAR AVERAGE							
08-12	250,066	2,684	1		0	2,684-	1-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3410 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	10,618	936	9		0	936-	9-
2008	22,463	5,016	22		0	5,016-	22-
2009							
2010	15,621	4,410	28		0	4,410-	28-
2011							
2012	16,156		0		0		0
TOTAL	64,857	10,362	16		0	10,362-	16-
THREE-YEAR MOVING AVERAGES							
07-09	11,027	1,984	18		0	1,984-	18-
08-10	12,694	3,142	25		0	3,142-	25-
09-11	5,207	1,470	28		0	1,470-	28-
10-12	10,592	1,470	14		0	1,470-	14-
FIVE-YEAR AVERAGE							
08-12	10,848	1,885	17		0	1,885-	17-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3420 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	42,403		0		0		0
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012	98,945		0		0		0
TOTAL	141,347		0		0		0
THREE-YEAR MOVING AVERAGES							
04-06	14,134		0		0		0
05-07							
06-08							
07-09							
08-10							
09-11							
10-12	32,982		0		0		0
FIVE-YEAR AVERAGE							
08-12	19,789		0		0		0

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3440 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	5,187		0		0		0
2004	32,402		0		0		0
2005	8,425,368		0	5,014,886	60	5,014,886	60
2006	4,742		0		0		0
2007	3,708,458		0		0		0
2008	11,539,368	5,444	0		0	5,444-	0
2009	12,561,235		0	2,595,016	21	2,595,016	21
2010	2,460,899		0		0		0
2011	3,261,267		0	786,306	24	786,306	24
2012	6,057,335		0		0		0
<b>TOTAL</b>	<b>48,056,261</b>	<b>5,444</b>	<b>0</b>	<b>8,396,207</b>	<b>17</b>	<b>8,390,763</b>	<b>17</b>

THREE-YEAR MOVING AVERAGES

03-05	2,820,986		0	1,671,629	59	1,671,629	59
04-06	2,820,837		0	1,671,629	59	1,671,629	59
05-07	4,046,189		0	1,671,629	41	1,671,629	41
06-08	5,084,189	1,815	0		0	1,815-	0
07-09	9,269,687	1,815	0	865,005	9	863,190	9
08-10	8,853,834	1,815	0	865,005	10	863,190	10
09-11	6,094,467		0	1,127,107	18	1,127,107	18
10-12	3,926,500		0	262,102	7	262,102	7

FIVE-YEAR AVERAGE

08-12	7,176,021	1,089	0	676,264	9	675,175	9
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DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3450 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	52,428		0		0		0
2004							
2005							
2006							
2007	6,651	873	13		0	873-	13-
2008	6,268	892	14		0	892-	14-
2009							
2010							
2011	1,567,423		0		0		0
2012	1,186,043		0		0		0
<b>TOTAL</b>	<b>2,818,813</b>	<b>1,765</b>	<b>0</b>		<b>0</b>	<b>1,765-</b>	<b>0</b>
<b>THREE-YEAR MOVING AVERAGES</b>							
03-05	17,476		0		0		0
04-06							
05-07	2,217	291	13		0	291-	13-
06-08	4,306	588	14		0	588-	14-
07-09	4,306	588	14		0	588-	14-
08-10	2,089	297	14		0	297-	14-
09-11	522,474		0		0		0
10-12	917,822		0		0		0
<b>FIVE-YEAR AVERAGE</b>							
08-12	551,947	178	0		0	178-	0

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3460 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	37,219		0		0		0
2004							
2005	23,673		0		0		0
2006							
2007	82,232	2,907	4		0	2,907-	4-
2008							
2009	146,504		0		0		0
2010	71,076-		0		0		0
2011	165,915	956	1		0	956-	1-
2012	10,133		0		0		0
TOTAL	394,601	3,863	1		0	3,863-	1-

THREE-YEAR MOVING AVERAGES

03-05	20,297		0		0		0
04-06	7,891		0		0		0
05-07	35,302	969	3		0	969-	3-
06-08	27,411	969	4		0	969-	4-
07-09	76,245	969	1		0	969-	1-
08-10	25,143		0		0		0
09-11	80,448	319	0		0	319-	0
10-12	34,991	319	1		0	319-	1-

FIVE-YEAR AVERAGE

08-12	50,295	191	0		0	191-	0
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DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	930	2,208	237		0	2,208-	237-
1993							
1994	1,042		0		0		0
1995							
1996							
1997							
1998	1,925		0		0		0
1999	1,918	370-	19-		0	370	19
2000							
2001							
2002							
2003							
2004							
2005	34,703		0		0		0
2006	6,015	9,055	151		0	9,055-	151-
2007	1,175	39,895			0	39,895-	
2008							
2009							
2010	4,149	2,333	56		0	2,333-	56-
2011	56,262	14,966	27		0	14,966-	27-
2012							
TOTAL	108,118	68,086	63		0	68,086-	63-

THREE-YEAR MOVING AVERAGES

92-94	657	736	112		0	736-	112-
93-95	347		0		0		0
94-96	347		0		0		0
95-97							
96-98	642		0		0		0
97-99	1,281	123-	10-		0	123	10
98-00	1,281	123-	10-		0	123	10
99-01	639	123-	19-		0	123	19
00-02							
01-03							
02-04							
03-05	11,568		0		0		0
04-06	13,573	3,018	22		0	3,018-	22-
05-07	13,964	16,317	117		0	16,317-	117-
06-08	2,397	16,317	681		0	16,317-	681-



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	392	13,298			0	13,298-	
08-10	1,383	778	56		0	778-	56-
09-11	20,137	5,766	29		0	5,766-	29-
10-12	20,137	5,766	29		0	5,766-	29-
FIVE-YEAR AVERAGE							
08-12	12,082	3,460	29		0	3,460-	29-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNTS 3530 AND 3620 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	35,343	23,601	67		0	23,601-	67-
1991		14,827				14,827-	
1992	39,324	3,732	9		0	3,732-	9-
1993	395,717	4,265	1		0	4,265-	1-
1994	608,354	59,357	10	2,449-	0	61,807-	10-
1995	141,231	28,005	20	214	0	27,791-	20-
1996	41,535	15,262	37	16	0	15,246-	37-
1997	63,344	7,053	11	70	0	6,983-	11-
1998	686,272	3,445-	1-		0	3,445	1
1999	176,750-	7,267	4-	5,655	3-	1,612-	1
2000							
2001							
2002							
2003	142,315	51,074	36		0	51,074-	36-
2004	31,732	857	3		0	857-	3-
2005	129,610	25,327	20		0	25,327-	20-
2006	115,429	160,756	139		0	160,756-	139-
2007	45,070	1,576	3		0	1,576-	3-
2008	43,828	864	2		0	864-	2-
2009	511	1,009	197		0	1,009-	197-
2010	59,547	27,855	47		0	27,855-	47-
2011	260,714	62,252	24		0	62,252-	24-
2012							
TOTAL	2,663,126	491,495	18	3,505	0	487,990-	18-

THREE-YEAR MOVING AVERAGES

90-92	24,889	14,053	56		0	14,053-	56-
91-93	145,014	7,608	5		0	7,608-	5-
92-94	347,799	22,452	6	816-	0	23,268-	7-
93-95	381,768	30,543	8	745-	0	31,288-	8-
94-96	263,707	34,208	13	740-	0	34,948-	13-
95-97	82,037	16,773	20	100	0	16,673-	20-
96-98	263,717	6,290	2	28	0	6,261-	2-
97-99	190,955	3,625	2	1,908	1	1,717-	1-
98-00	169,841	1,274	1	1,885	1	611	0
99-01	58,917-	2,422	4-	1,885	3-	537-	1
00-02							
01-03	47,438	17,025	36		0	17,025-	36-
02-04	58,016	17,310	30		0	17,310-	30-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNTS 3530 AND 3620 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	101,219	25,753	25		0	25,753-	25-
04-06	92,257	62,313	68		0	62,313-	68-
05-07	96,703	62,553	65		0	62,553-	65-
06-08	68,109	54,399	80		0	54,399-	80-
07-09	29,803	1,150	4		0	1,150-	4-
08-10	34,628	9,909	29		0	9,909-	29-
09-11	106,924	30,372	28		0	30,372-	28-
10-12	106,754	30,036	28		0	30,036-	28-
FIVE-YEAR AVERAGE							
08-12	72,920	18,396	25		0	18,396-	25-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	24,335		0		0		0
2001							
2002	40,579		0		0		0
2003	683,187	13,017	2		0	13,017-	2-
2004	70,129	66,253	94		0	66,253-	94-
2005	105,868	3,406	3		0	3,406-	3-
2006	11,848	5,524	47		0	5,524-	47-
2007	32,151	4,148	13		0	4,148-	13-
2008	154,112	28,695	19	30,651	20	1,956	1
2009	2,241	1,357	61		0	1,357-	61-
2010	109,099	10,604	10		0	10,604-	10-
2011							
2012							
TOTAL	1,233,550	133,004	11	30,651	2	102,353-	8-

THREE-YEAR MOVING AVERAGES

00-02	21,638		0		0		0
01-03	241,255	4,339	2		0	4,339-	2-
02-04	264,632	26,423	10		0	26,423-	10-
03-05	286,395	27,559	10		0	27,559-	10-
04-06	62,615	25,061	40		0	25,061-	40-
05-07	49,956	4,359	9		0	4,359-	9-
06-08	66,037	12,789	19	10,217	15	2,572-	4-
07-09	62,835	11,400	18	10,217	16	1,183-	2-
08-10	88,484	13,552	15	10,217	12	3,335-	4-
09-11	37,113	3,987	11		0	3,987-	11-
10-12	36,366	3,535	10		0	3,535-	10-

FIVE-YEAR AVERAGE

08-12	53,091	8,131	15	6,130	12	2,001-	4-
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DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3550 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	763	972	127	1,766	232	794	104
1991	14,549	4,066	28	17,670	121	13,605	94
1992	8,323	6,604	79	1,262	15	5,342-	64-
1993	27,199	4,929	18	12,384	46	7,455	27
1994	83,911	17,032	20	150,518	179	133,486	159
1995	46,396	8,076	17	8,057	17	19-	0
1996	109,925	9,135	8		0	9,135-	8-
1997	4,381	5,437	124	279	6	5,158-	118-
1998	4,211	862	20	5,114	121	4,252	101
1999	50,612	14,338	28	18,395	36	4,057	8
2000	9,767	3,084	32		0	3,084-	32-
2001	117,966	20,992	18		0	20,992-	18-
2002	13,673	6,716	49		0	6,716-	49-
2003	517	1,763	341		0	1,763-	341-
2004	12,902	5,311	41		0	5,311-	41-
2005	36,647	17,279	47	2,000	5	15,279-	42-
2006	47,381	3,638	8		0	3,638-	8-
2007	75,430	45,207	60		0	45,207-	60-
2008	43,933	5,851	13		0	5,851-	13-
2009	19,683	17,472	89		0	17,472-	89-
2010							
2011	69,526	18,700	27		0	18,700-	27-
2012	20,502		0		0		0
TOTAL	818,196	217,463	27	217,445	27	18-	0

THREE-YEAR MOVING AVERAGES

90-92	7,878	3,880	49	6,899	88	3,019	38
91-93	16,690	5,200	31	10,439	63	5,239	31
92-94	39,811	9,521	24	54,721	137	45,200	114
93-95	52,502	10,012	19	56,986	109	46,974	89
94-96	80,077	11,414	14	52,858	66	41,444	52
95-97	53,567	7,549	14	2,779	5	4,770-	9-
96-98	39,506	5,145	13	1,798	5	3,347-	8-
97-99	19,735	6,879	35	7,929	40	1,050	5
98-00	21,530	6,095	28	7,836	36	1,741	8
99-01	59,448	12,805	22	6,132	10	6,673-	11-
00-02	47,135	10,264	22		0	10,264-	22-
01-03	44,052	9,823	22		0	9,823-	22-
02-04	9,031	4,597	51		0	4,597-	51-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3550 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	16,689	8,118	49	667	4	7,451-	45-
04-06	32,310	8,743	27	667	2	8,076-	25-
05-07	53,152	22,041	41	667	1	21,375-	40-
06-08	55,581	18,232	33		0	18,232-	33-
07-09	46,349	22,844	49		0	22,844-	49-
08-10	21,205	7,775	37		0	7,775-	37-
09-11	29,737	12,057	41		0	12,057-	41-
10-12	30,009	6,233	21		0	6,233-	21-
FIVE-YEAR AVERAGE							
08-12	30,729	8,405	27		0	8,405-	27-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	399	425	107	26	7	399-	100-
1991	5,146	752	15	11,297	220	10,545	205
1992	6,930	5,658	82	584	8	5,074-	73-
1993	10,050	915	9	385	4	530-	5-
1994	74,663	15,269	20		0	15,269-	20-
1995	47,175	6,437	14	7,803	17	1,366	3
1996	115,748		0		0		0
1997							
1998	50		0		0		0
1999	38,345	27,198-	71-	1,288	3	28,486	74
2000							
2001	140,500	13,093	9		0	13,093-	9-
2002	2,879	3,919	136		0	3,919-	136-
2003		1,834				1,834-	
2004	5,376	6,881	128		0	6,881-	128-
2005	20,039		0	2,000	10	2,000	10
2006	71,240	11,817	17		0	11,817-	17-
2007	39,937	6,050	15		0	6,050-	15-
2008	64,045	16,180	25		0	16,180-	25-
2009	456	1,919-	421-		0	1,919	421
2010							
2011		1,563-				1,563	
2012							
TOTAL	642,977	58,549	9	23,383	4	35,166-	5-

THREE-YEAR MOVING AVERAGES

90-92	4,158	2,279	55	3,969	95	1,691	41
91-93	7,375	2,442	33	4,089	55	1,647	22
92-94	30,547	7,281	24	323	1	6,958-	23-
93-95	43,963	7,540	17	2,729	6	4,811-	11-
94-96	79,195	7,235	9	2,601	3	4,634-	6-
95-97	54,308	2,146	4	2,601	5	455	1
96-98	38,599		0		0		0
97-99	12,798	9,066-	71-	430	3	9,495	74
98-00	12,798	9,066-	71-	430	3	9,495	74
99-01	59,615	4,702-	8-	430	1	5,131	9
00-02	47,793	5,670	12		0	5,670-	12-
01-03	47,793	6,282	13		0	6,282-	13-
02-04	2,752	4,211	153		0	4,211-	153-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	8,472	2,905	34	667	8	2,238-	26-
04-06	32,219	6,233	19	667	2	5,566-	17-
05-07	43,739	5,956	14	667	2	5,289-	12-
06-08	58,407	11,349	19		0	11,349-	19-
07-09	34,812	6,770	19		0	6,770-	19-
08-10	21,500	4,754	22		0	4,754-	22-
09-11	152	1,161-	764-		0	1,161	764
10-12		521-				521	
FIVE-YEAR AVERAGE							
08-12	12,900	2,540	20		0	2,540-	20-



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	217,732	98,829	45	151,720	70	52,891	24
1991	220,355	160,349	73	133,244	60	27,105-	12-
1992	838,996	181,086	22	373,355	45	192,269	23
1993	187,297	118,920	63	213,890	114	94,970	51
1994	383,269	194,529	51	144,301	38	50,228-	13-
1995	477,684	171,827	36	380,720	80	208,893	44
1996	174,965	58,850	34	32,929-	19-	91,778-	52-
1997	147,637	45,107-	31-	107,087	73	152,194	103
1998	207,158	27,024	13	20,768	10	6,256-	3-
1999	395,043	108,686	28	7,371	2	101,315-	26-
2000	102,198	7,376-	7-		0	7,376	7
2001	548,586	74,872	14	12,273	2	62,599-	11-
2002	101,028	5,918	6		0	5,918-	6-
2003	138,540	153,817	111		0	153,817-	111-
2004	504,478	3,253	1		0	3,253-	1-
2005	656,916	76,489	12	4	0	76,485-	12-
2006	307,789	6,199	2		0	6,199-	2-
2007	485,951	38,788	8		0	38,788-	8-
2008	406,689	35,745	9		0	35,745-	9-
2009	329,339	191,659	58	46-	0	191,705-	58-
2010	299,289	467,435	156		0	467,435-	156-
2011	270,974	2,001	1		0	2,001-	1-
2012	154,070	72,712	47		0	72,712-	47-
TOTAL	7,555,983	2,196,505	29	1,511,759	20	684,746-	9-

THREE-YEAR MOVING AVERAGES

90-92	425,694	146,755	34	219,440	52	72,685	17
91-93	415,549	153,452	37	240,163	58	86,711	21
92-94	469,854	164,845	35	243,849	52	79,004	17
93-95	349,417	161,759	46	246,304	70	84,545	24
94-96	345,306	141,735	41	164,031	48	22,295	6
95-97	266,762	61,857	23	151,626	57	89,769	34
96-98	176,586	13,589	8	31,642	18	18,053	10
97-99	249,946	30,201	12	45,076	18	14,875	6
98-00	234,800	42,778	18	9,380	4	33,398-	14-
99-01	348,609	58,728	17	6,548	2	52,179-	15-
00-02	250,604	24,471	10	4,091	2	20,380-	8-
01-03	262,718	78,202	30	4,091	2	74,111-	28-
02-04	248,015	54,329	22		0	54,329-	22-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	433,311	77,853	18	1	0	77,851-	18-
04-06	489,728	28,647	6	1	0	28,645-	6-
05-07	483,552	40,492	8	1	0	40,491-	8-
06-08	400,143	26,911	7		0	26,911-	7-
07-09	407,326	88,731	22	15-	0	88,746-	22-
08-10	345,106	231,613	67	15-	0	231,629-	67-
09-11	299,867	220,365	73	15-	0	220,380-	73-
10-12	241,444	180,716	75		0	180,716-	75-
FIVE-YEAR AVERAGE							
08-12	292,072	153,910	53	9-	0	153,920-	53-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	303,463	136,626	45	75,581	25	61,045-	20-
1991	227,749	147,390	65	155,875	68	8,484	4
1992	313,481	219,476	70	84,048	27	135,428-	43-
1993	240,027	136,014	57	84,089	35	51,925-	22-
1994	611,884	406,780	66	170,730	28	236,049-	39-
1995	596,355	234,379	39	342,025	57	107,646	18
1996	312,145	12,935	4	18,101-	6-	31,036-	10-
1997	80,667	130,365	162	19,621	24	110,744-	137-
1998	138,235	14,622	11	16,660	12	2,038	1
1999	393,713	121,417	31	2,920	1	118,497-	30-
2000	130,205	844	1		0	844-	1-
2001	729,041	196,330	27	45,423	6	150,907-	21-
2002	25,330-	55,995	221-		0	55,995-	221
2003	118,377	362,994	307		0	362,994-	307-
2004	836,373	35,574	4		0	35,574-	4-
2005	813,573	459,814	57	44	0	459,770-	57-
2006	390,352	63,797	16		0	63,797-	16-
2007	973,394	389,352	40		0	389,352-	40-
2008	538,581	224,711	42		0	224,711-	42-
2009	632,125	200,030	32	1,889	0	198,141-	31-
2010	935,685	1,403,092	150		0	1,403,092-	150-
2011	860,354	5,419	1		0	5,419-	1-
2012	1,303,520	352,308	27		0	352,308-	27-
TOTAL	11,453,972	5,310,265	46	980,805	9	4,329,461-	38-

THREE-YEAR MOVING AVERAGES

90-92	281,564	167,831	60	105,168	37	62,663-	22-
91-93	260,419	167,627	64	108,004	41	59,623-	23-
92-94	388,464	254,090	65	112,956	29	141,134-	36-
93-95	482,755	259,057	54	198,948	41	60,109-	12-
94-96	506,795	218,031	43	164,885	33	53,146-	10-
95-97	329,723	125,893	38	114,515	35	11,378-	3-
96-98	177,016	52,641	30	6,060	3	46,581-	26-
97-99	204,205	88,801	43	13,067	6	75,734-	37-
98-00	220,718	45,628	21	6,527	3	39,101-	18-
99-01	417,653	106,197	25	16,114	4	90,083-	22-
00-02	277,972	84,390	30	15,141	5	69,249-	25-
01-03	274,029	205,106	75	15,141	6	189,966-	69-
02-04	309,807	151,521	49		0	151,521-	49-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	589,441	286,127	49	15	0	286,113-	49-
04-06	680,099	186,395	27	15	0	186,380-	27-
05-07	725,773	304,321	42	15	0	304,307-	42-
06-08	634,109	225,954	36		0	225,954-	36-
07-09	714,700	271,365	38	630	0	270,735-	38-
08-10	702,131	609,278	87	630	0	608,648-	87-
09-11	809,388	536,180	66	630	0	535,551-	66-
10-12	1,033,186	586,940	57		0	586,940-	57-
FIVE-YEAR AVERAGE							
08-12	854,053	437,112	51	378	0	436,734-	51-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3660 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	2,240	6,496	290	9,926	443	3,431	153
1991	3,988	2,036	51	3,033-	76-	5,069-	127-
1992	8,711	3,249	37	2,761	32	489-	6-
1993	2,058	1,169	57		0	1,169-	57-
1994	2,013	894	44		0	894-	44-
1995	1,881	1,411	75		0	1,411-	75-
1996							
1997	1,360	217-	16-		0	217	16
1998							
1999	1,518	505	33		0	505-	33-
2000							
2001							
2002	4,609		0		0		0
2003	6,541	1,563	24		0	1,563-	24-
2004	3,222		0		0		0
2005	22,393	5,165	23		0	5,165-	23-
2006	11,712		0		0		0
2007	4,158	45	1		0	45-	1-
2008	5,640	1,135	20		0	1,135-	20-
2009	961	38	4		0	38-	4-
2010	991	74,897			0	74,897-	
2011	375	1	0		0	1-	0
2012	437	11,184			0	11,184-	
TOTAL	84,807	109,572	129	9,655	11	99,917-	118-

THREE-YEAR MOVING AVERAGES

90-92	4,980	3,927	79	3,218	65	709-	14-
91-93	4,919	2,152	44	90-	2-	2,242-	46-
92-94	4,261	1,771	42	920	22	850-	20-
93-95	1,984	1,158	58		0	1,158-	58-
94-96	1,298	768	59		0	768-	59-
95-97	1,080	398	37		0	398-	37-
96-98	453	72-	16-		0	72	16
97-99	959	96	10		0	96-	10-
98-00	506	168	33		0	168-	33-
99-01	506	168	33		0	168-	33-
00-02	1,536		0		0		0
01-03	3,717	521	14		0	521-	14-
02-04	4,790	521	11		0	521-	11-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3660 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	10,718	2,242	21		0	2,242-	21-
04-06	12,442	1,722	14		0	1,722-	14-
05-07	12,754	1,737	14		0	1,737-	14-
06-08	7,170	393	5		0	393-	5-
07-09	3,586	406	11		0	406-	11-
08-10	2,531	25,357			0	25,357-	
09-11	776	24,979			0	24,979-	
10-12	601	28,694			0	28,694-	
FIVE-YEAR AVERAGE							
08-12	1,681	17,451			0	17,451-	

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	87,401	30,394	35	23,927	27	6,467-	7-
1991	31,879	17,356	54	36,234	114	18,877	59
1992	42,260	14,850	35	9,879	23	4,971-	12-
1993	69,647	24,244	35	15,918	23	8,326-	12-
1994	97,300	39,946	41	35,687	37	4,259-	4-
1995	75,590	44,001	58	261,764-	346-	305,765-	405-
1996	34,498	3,291	10	1,099	3	2,192-	6-
1997	3,146	11,711-	372-	6,457	205	18,168	577
1998	1,662	5,918	356	2,565	154	3,353-	202-
1999	27,742	5,107	18		0	5,107-	18-
2000							
2001	8,202		0		0		0
2002	29,273		0		0		0
2003	50,583	20,187	40		0	20,187-	40-
2004	221,372	75-	0		0	75	0
2005	199,633	100,118	50	7	0	100,111-	50-
2006	91,793	1,805	2		0	1,805-	2-
2007	186,161	16,972	9		0	16,972-	9-
2008	165,461	57,868	35		0	57,868-	35-
2009	221,383	80,193	36	152-	0	80,345-	36-
2010	94,652	797,328	842		0	797,328-	842-
2011	172,050	167-	0		0	167	0
2012	191,577	55,921	29		0	55,921-	29-
TOTAL	2,103,265	1,303,547	62	130,143-	6-	1,433,690-	68-

THREE-YEAR MOVING AVERAGES

90-92	53,847	20,867	39	23,347	43	2,480	5
91-93	47,929	18,817	39	20,677	43	1,860	4
92-94	69,736	26,346	38	20,495	29	5,852-	8-
93-95	80,846	36,064	45	70,053-	87-	106,117-	131-
94-96	69,129	29,079	42	74,993-	108-	104,072-	151-
95-97	37,745	11,860	31	84,736-	224-	96,596-	256-
96-98	13,102	834-	6-	3,374	26	4,208	32
97-99	10,850	229-	2-	3,008	28	3,236	30
98-00	9,802	3,675	37	855	9	2,820-	29-
99-01	11,982	1,702	14		0	1,702-	14-
00-02	12,492		0		0		0
01-03	29,353	6,729	23		0	6,729-	23-
02-04	100,409	6,704	7		0	6,704-	7-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	157,196	40,077	25	2	0	40,075-	25-
04-06	170,932	33,949	20	2	0	33,947-	20-
05-07	159,196	39,632	25	2	0	39,629-	25-
06-08	147,805	25,548	17		0	25,548-	17-
07-09	191,002	51,678	27	51-	0	51,728-	27-
08-10	160,499	311,797	194	51-	0	311,847-	194-
09-11	162,695	292,451	180	51-	0	292,502-	180-
10-12	152,759	284,361	186		0	284,361-	186-
FIVE-YEAR AVERAGE							
08-12	169,024	198,229	117	30-	0	198,259-	117-



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3680 AND 3682 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	362,018	281,670	78	218,313	60	63,357-	18-
1991	266,727	70,694	27	165,931	62	95,237	36
1992	375,952	101,792	27	115,679	31	13,887	4
1993	487,171	39,446	8	170,173	35	130,728	27
1994	574,496	167,718	29	241,011	42	73,293	13
1995	482,193	63,494	13	336,495	70	273,001	57
1996	446,033	16,438	4	148,036	33	131,599	30
1997	265,872	15,936	6	177,691	67	161,755	61
1998	215,514	3,437	2	110,476	51	107,039	50
1999	264,966	21,062	8	110,002	42	88,941	34
2000	13,975	6,880-	49-		0	6,880	49
2001	551,332	14,567	3	1,066	0	13,501-	2-
2002	334,527	2,260	1		0	2,260-	1-
2003	310,036	41,328	13		0	41,328-	13-
2004	376,438	860	0		0	860-	0
2005	563,912	73,053	13		0	73,053-	13-
2006	208,781	3,202	2		0	3,202-	2-
2007	528,209	11,499	2		0	11,499-	2-
2008	197,196	2,225	1		0	2,225-	1-
2009	965,741	31,994	3	77-	0	32,071-	3-
2010	53,216	577,525			0	577,525-	
2011	134,367	737	1		0	737-	1-
2012	180,054	39,145	22		0	39,145-	22-
TOTAL	8,158,727	1,573,200	19	1,794,798	22	221,598	3

THREE-YEAR MOVING AVERAGES

90-92	334,899	151,385	45	166,641	50	15,256	5
91-93	376,616	70,644	19	150,595	40	79,950	21
92-94	479,206	102,985	21	175,621	37	72,636	15
93-95	514,620	90,219	18	249,227	48	159,007	31
94-96	500,908	82,550	16	241,848	48	159,298	32
95-97	398,033	31,956	8	220,741	55	188,785	47
96-98	309,140	11,937	4	145,401	47	133,465	43
97-99	248,784	13,478	5	132,723	53	119,245	48
98-00	164,818	5,873	4	73,493	45	67,620	41
99-01	276,758	9,583	3	37,023	13	27,440	10
00-02	299,945	3,315	1	355	0	2,960-	1-
01-03	398,632	19,385	5	355	0	19,030-	5-
02-04	340,334	14,816	4		0	14,816-	4-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3680 AND 3682 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	416,795	38,414	9		0	38,414-	9-
04-06	383,044	25,705	7		0	25,705-	7-
05-07	433,634	29,251	7		0	29,251-	7-
06-08	311,395	5,642	2		0	5,642-	2-
07-09	563,715	15,239	3	26-	0	15,265-	3-
08-10	405,384	203,915	50	26-	0	203,940-	50-
09-11	384,441	203,419	53	26-	0	203,444-	53-
10-12	122,546	205,802	168		0	205,802-	168-
FIVE-YEAR AVERAGE							
08-12	306,115	130,325	43	15-	0	130,340-	43-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3691 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	85	73	86	78	91	5	6
1991				39		39	
1992							
1993							
1994	39	14	37	1	3	13-	34-
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	17	123	742		0	123-	742-
2006	64		0		0		0
2007	17,630		0		0		0
2008							
2009	30	249	826		0	249-	826-
2010		94				94-	
2011							
2012							
TOTAL	17,865	553	3	118	1	435-	2-

THREE-YEAR MOVING AVERAGES

90-92	28	24	86	39	137	15	51
91-93				13		13	
92-94	13	5	37		3	4-	34-
93-95	13	5	37		3	4-	34-
94-96	13	5	37		3	4-	34-
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3691 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
03-05	6	41	742		0	41-	742-	
04-06	27	41	152		0	41-	152-	
05-07	5,904	41	1		0	41-	1-	
06-08	5,898		0		0		0	
07-09	5,887	83	1		0	83-	1-	
08-10	10	114			0	114-		
09-11	10	114			0	114-		
10-12		31				31-		
FIVE-YEAR AVERAGE								
08-12	6	69			0	69-		

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3692 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	53,435	55,343	104	12,488	23	42,855-	80-
1991	67,772	63,859	94		0	63,859-	94-
1992	52,070	46,374	89	8,328	16	38,046-	73-
1993	57,132	54,546	95	8,066	14	46,480-	81-
1994	62,625	37,267	60	11,629	19	25,638-	41-
1995	68,188	31,387	46	34,873	51	3,486	5
1996	56,475	33,400	59	2,906	5	30,493-	54-
1997	49,435	5,919	12	6,259	13	340	1
1998	72,403	41,964	58	7,514	10	34,451-	48-
1999	68,815	19,196	28		0	19,196-	28-
2000	2,737	3,885-	142-		0	3,885	142
2001	77,480	13,283	17	308	0	12,975-	17-
2002	10,930		0		0		0
2003	47,881	3,299	7		0	3,299-	7-
2004	262,044		0		0		0
2005	146,306	115,846	79		0	115,845-	79-
2006	189,723	16	0		0	16-	0
2007	415,769	339	0		0	339-	0
2008	238,365	8,308	3		0	8,308-	3-
2009	152,194	34,277	23	57-	0	34,334-	23-
2010	10,643	254,300			0	254,300-	
2011	29,666		0		0		0
2012	12,427	11,184	90		0	11,184-	90-
TOTAL	2,204,518	826,223	37	92,314	4	733,909-	33-

THREE-YEAR MOVING AVERAGES

90-92	57,759	55,192	96	6,939	12	48,253-	84-
91-93	58,991	54,926	93	5,465	9	49,462-	84-
92-94	57,276	46,062	80	9,341	16	36,721-	64-
93-95	62,648	41,066	66	18,189	29	22,877-	37-
94-96	62,430	34,018	54	16,469	26	17,548-	28-
95-97	58,033	23,568	41	14,679	25	8,889-	15-
96-98	59,438	27,094	46	5,560	9	21,535-	36-
97-99	63,551	22,360	35	4,591	7	17,769-	28-
98-00	47,985	19,092	40	2,505	5	16,587-	35-
99-01	49,678	9,531	19	103	0	9,429-	19-
00-02	30,383	3,133	10	103	0	3,030-	10-
01-03	45,430	5,527	12	103	0	5,425-	12-
02-04	106,952	1,100	1		0	1,100-	1-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3692 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	152,077	39,715	26	.	0	39,715-	26-
04-06	199,358	38,621	19		0	38,621-	19-
05-07	250,600	38,734	15		0	38,734-	15-
06-08	281,286	2,888	1		0	2,888-	1-
07-09	268,776	14,308	5	19-	0	14,327-	5-
08-10	133,734	98,962	74	19-	0	98,981-	74-
09-11	64,168	96,193	150	19-	0	96,212-	150-
10-12	17,579	88,495	503		0	88,495-	503-
FIVE-YEAR AVERAGE							
08-12	88,659	61,614	69	11-	0	61,625-	70-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNTS 3700 AND 3701 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	93,976	11,420	12	81,341	87	69,921	74
1991	90,291	7,855	9	89,564	99	81,709	90
1992	255,062	9,174	4	84,464	33	75,290	30
1993	329,246	8,920	3	89,303	27	80,383	24
1994	283,205	15,510	5	59,032	21	43,523	15
1995	155,278	13,244	9	49,500	32	36,257	23
1996	240,095	10,670	4	64,189	27	53,520	22
1997	239,605	19,453	8	75,142	31	55,690	23
1998	329,257	19,083	6	61,248	19	42,165	13
1999	670,128	2,766	0	11,691	2	8,925	1
2000							
2001	447,957		0		0		0
2002							
2003	387,642	104,633	27	25,649	7	78,984-	20-
2004	297,843	17	0		0	17-	0
2005	576,514		0		0		0
2006	653,849		0		0		0
2007	590,455		0		0		0
2008	1,366,259		0		0		0
2009	276,416		0		0		0
2010		645-				645	
2011	811,880	76,497	9		0	76,497-	9-
2012	600,159	60,900	10		0	60,900-	10-
TOTAL	8,695,117	359,495	4	691,123	8	331,628	4

THREE-YEAR MOVING AVERAGES

90-92	146,443	9,483	6	85,123	58	75,640	52
91-93	224,866	8,649	4	87,777	39	79,128	35
92-94	289,171	11,201	4	77,600	27	66,399	23
93-95	255,909	12,558	5	65,945	26	53,387	21
94-96	226,193	13,141	6	57,574	25	44,433	20
95-97	211,659	14,455	7	62,944	30	48,489	23
96-98	269,653	16,402	6	66,860	25	50,458	19
97-99	412,997	13,767	3	49,360	12	35,593	9
98-00	333,128	7,283	2	24,313	7	17,030	5
99-01	372,695	922	0	3,897	1	2,975	1
00-02	149,319		0		0		0
01-03	278,533	34,878	13	8,550	3	26,328-	9-
02-04	228,495	34,883	15	8,550	4	26,334-	12-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNTS 3700 AND 3701 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	420,666	34,883	8	8,550	2	26,334-	6-
04-06	509,402	6	0		0	6-	0
05-07	606,939		0		0		0
06-08	870,188		0		0		0
07-09	744,377		0		0		0
08-10	547,558	215-	0		0	215	0
09-11	362,765	25,284	7		0	25,284-	7-
10-12	470,680	45,584	10		0	45,584-	10-
FIVE-YEAR AVERAGE							
08-12	610,943	27,350	4		0	27,350-	4-



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	20,216	7,522	37	4,336	21	3,187-	16-
1991	9,619	6,948	72	3,286	34	3,662-	38-
1992	9,688	4,726	49	1,156	12	3,570-	37-
1993	16,190	4,106	25	1,333	8	2,773-	17-
1994	28,579	5,619	20	13,033	46	7,413	26
1995	29,964	6,883	23	46,611	156	39,728	133
1996	18,284	4,333	24	7	0	4,326-	24-
1997	5,424	1,902-	35-	108	2	2,010	37
1998	13,430	2,834	21	8	0	2,826-	21-
1999	29,130	5,860	20		0	5,860-	20-
2000	5,110	1,868-	37-		0	1,868	37
2001	512,299	6,338	1	234	0	6,104-	1-
2002	10,538	461	4		0	461-	4-
2003	14,022	105	1		0	105-	1-
2004	77,153	288	0		0	288-	0
2005	121,631	29,975	25	14	0	29,961-	25-
2006	43,772	119	0		0	119-	0
2007	39,262	2,090	5		0	2,090-	5-
2008	40,843	401	1		0	401-	1-
2009	55,463	6,831	12	1-	0	6,832-	12-
2010	4,469	16,355	366		0	16,355-	366-
2011	4,784	7-	0		0	7	0
2012	7,687	11,581	151		0	11,581-	151-
TOTAL	1,117,556	119,598	11	70,124	6	49,474-	4-

THREE-YEAR MOVING AVERAGES

90-92	13,174	6,399	49	2,926	22	3,473-	26-
91-93	11,832	5,260	44	1,925	16	3,335-	28-
92-94	18,152	4,817	27	5,174	29	357	2
93-95	24,911	5,536	22	20,326	82	14,790	59
94-96	25,609	5,612	22	19,883	78	14,272	56
95-97	17,891	3,104	17	15,575	87	12,471	70
96-98	12,379	1,755	14	41	0	1,714-	14-
97-99	15,994	2,264	14	39	0	2,225-	14-
98-00	15,890	2,275	14	3	0	2,273-	14-
99-01	182,179	3,443	2	78	0	3,365-	2-
00-02	175,982	1,644	1	78	0	1,566-	1-
01-03	178,953	2,302	1	78	0	2,224-	1-
02-04	33,904	285	1		0	285-	1-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	70,935	10,123	14	5	0	10,118-	14-
04-06	80,852	10,127	13	5	0	10,123-	13-
05-07	68,222	10,728	16	5	0	10,723-	16-
06-08	41,292	870	2		0	870-	2-
07-09	45,189	3,107	7		0	3,108-	7-
08-10	33,591	7,862	23		0	7,863-	23-
09-11	21,572	7,726	36		0	7,727-	36-
10-12	5,646	9,310	165		0	9,310-	165-
FIVE-YEAR AVERAGE							
08-12	22,649	7,032	31		0	7,032-	31-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	3,523	2,720	77	6,087	173	3,367	96
1991	15,833	5,713	36	4,585	29	1,129-	7-
1992	18,138	7,473	41	11,314	62	3,842	21
1993	9,699	2,227	23	9,587	99	7,360	76
1994	6,263	3,760	60	6,179	99	2,419	39
1995	11,168	1,070	10	1,952	17	882	8
1996	15,106	4,906	32		0	4,906-	32-
1997	9,535	761-	8-		0	761	8
1998	29,706	703	2		0	703-	2-
1999	24,055	3,273	14		0	3,273-	14-
2000							
2001	10,627		0		0		0
2002	22,424		0		0		0
2003	3,503	1,182	34		0	1,182-	34-
2004	20,786		0		0		0
2005	30,122	3,362	11		0	3,362-	11-
2006	25,595		0		0		0
2007	48,101		0		0		0
2008	18,175	491	3		0	491-	3-
2009	27,543	2,369	9		0	2,369-	9-
2010	14,568	88,454	607		0	88,454-	607-
2011	27,464	6	0		0	6-	0
2012	13,982	40	0		0	40-	0
TOTAL	405,914	126,989	31	39,704	10	87,285-	22-

THREE-YEAR MOVING AVERAGES

90-92	12,498	5,302	42	7,329	59	2,027	16
91-93	14,557	5,138	35	8,495	58	3,358	23
92-94	11,367	4,486	39	9,027	79	4,540	40
93-95	9,043	2,352	26	5,906	65	3,554	39
94-96	10,845	3,245	30	2,710	25	535-	5-
95-97	11,936	1,738	15	651	5	1,088-	9-
96-98	18,116	1,616	9		0	1,616-	9-
97-99	21,098	1,072	5		0	1,072-	5-
98-00	17,920	1,326	7		0	1,326-	7-
99-01	11,561	1,091	9		0	1,091-	9-
00-02	11,017		0		0		0
01-03	12,185	394	3		0	394-	3-
02-04	15,571	394	3		0	394-	3-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	18,137	1,515	8		0	1,515-	8-
04-06	25,501	1,121	4		0	1,121-	4-
05-07	34,606	1,121	3		0	1,121-	3-
06-08	30,624	164	1		0	164-	1-
07-09	31,273	953	3		0	953-	3-
08-10	20,095	30,438	151		0	30,438-	151-
09-11	23,192	30,277	131		0	30,277-	131-
10-12	18,671	29,500	158		0	29,500-	158-
FIVE-YEAR AVERAGE							
08-12	20,346	18,272	90		0	18,272-	90-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	50,637	8,814	17	3,300	7	5,514-	11-
1991	27,156	15,496	57	11,821	44	3,675-	14-
1992	23,087	13,123	57	5,159	22	7,964-	34-
1993	23,870	9,722	41	2,151	9	7,572-	32-
1994	28,547	10,620	37	2,667	9	7,954-	28-
1995	30,221	14,882	49	2,433	8	12,449-	41-
1996	26,883	7,686	29	37	0	7,649-	28-
1997	32,974	300-	1-	5-	0	296	1
1998	38,832	7,785	20	421	1	7,364-	19-
1999	29,017	10,110	35		0	10,110-	35-
2000	359	53-	15-		0	53	15
2001	177,694	8,915	5		0	8,915-	5-
2002	6,178		0		0		0
2003	10,245	122	1		0	122-	1-
2004	49,285	13-	0		0	13	0
2005	89,573	39,459	44	162	0	39,297-	44-
2006	52,577		0		0		0
2007	37,824	125	0		0	125-	0
2008	23,212	188	1		0	188-	1-
2009	38,423	2,354	6		0	2,354-	6-
2010	10,419	56,752	545		0	56,752-	545-
2011	44,849	245	1		0	245-	1-
2012	1,917	54	3		0	54-	3-
TOTAL	853,780	206,085	24	28,144	3	177,941-	21-

THREE-YEAR MOVING AVERAGES

90-92	33,627	12,478	37	6,760	20	5,718-	17-
91-93	24,704	12,781	52	6,377	26	6,404-	26-
92-94	25,168	11,155	44	3,325	13	7,830-	31-
93-95	27,546	11,742	43	2,417	9	9,325-	34-
94-96	28,550	11,063	39	1,712	6	9,351-	33-
95-97	30,026	7,422	25	822	3	6,601-	22-
96-98	32,897	5,057	15	151	0	4,906-	15-
97-99	33,608	5,865	17	139	0	5,726-	17-
98-00	22,736	5,947	26	140	1	5,807-	26-
99-01	69,023	6,324	9		0	6,324-	9-
00-02	61,410	2,954	5		0	2,954-	5-
01-03	64,706	3,012	5		0	3,012-	5-
02-04	21,902	36	0		0	36-	0

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	49,701	13,189	27	54	0	13,135-	26-
04-06	63,812	13,149	21	54	0	13,095-	21-
05-07	59,992	13,195	22	54	0	13,141-	22-
06-08	37,871	104	0		0	104-	0
07-09	33,153	889	3		0	889-	3-
08-10	24,018	19,764	82		0	19,764-	82-
09-11	31,230	19,784	63		0	19,784-	63-
10-12	19,062	19,017	100		0	19,017-	100-
FIVE-YEAR AVERAGE							
08-12	23,764	11,918	50		0	11,918-	50-

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	605		0		0		0
1991	5,340	40	1	735	14	695	13
1992	8,212		0	3,910	48	3,910	48
1993							
1994							
1995	10,407	309	3	323	3	14	0
1996							
1997	44,002		0		0		0
1998	18,745		0		0		0
1999	23,244		0		0		0
2000							
2001	8,635		0	160	2	160	2
2002	10,236		0		0		0
2003	20,304		0		0		0
2004	1,820		0	20-	1-	20-	1-
2005							
2006							
2007							
2008							
2009							
2010							
2011	9,374		0	990	11	990	11
2012							
TOTAL	160,924	349	0	6,098	4	5,749	4

THREE-YEAR MOVING AVERAGES

90-92	4,719	13	0	1,548	33	1,535	33
91-93	4,517	13	0	1,548	34	1,535	34
92-94	2,737		0	1,303	48	1,303	48
93-95	3,469	103	3	108	3	5	0
94-96	3,469	103	3	108	3	5	0
95-97	18,136	103	1	108	1	5	0
96-98	20,916		0		0		0
97-99	28,664		0		0		0
98-00	13,996		0		0		0
99-01	10,626		0	53	1	53	1
00-02	6,290		0	53	1	53	1
01-03	13,058		0	53	0	53	0
02-04	10,787		0	7-	0	7-	0

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	7,375		0	7-	0	7-	0
04-06	607		0	7-	1-	7-	1-
05-07							
06-08							
07-09							
08-10							
09-11	3,125		0	330	11	330	11
10-12	3,125		0	330	11	330	11
FIVE-YEAR AVERAGE							
08-12	1,875		0	198	11	198	11



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3960 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	26,356	132	1	10,350	39	10,218	39
1992	13,984		0	3,405	24	3,405	24
1993	72,991		0	21,640	30	21,640	30
1994	8,093	101	1	852	11	751	9
1995							
1996							
1997							
1998	16,943		0	1,030	6	1,030	6
1999							
2000							
2001	33,087		0	4,880	15	4,880	15
2002							
2003							
2004	33,349		0		0		0
2005	35,306		0	17,765	50	17,765	50
2006							
2007							
2008							
2009							
2010							
2011							
2012							
TOTAL	240,110	233	0	59,922	25	59,689	25

THREE-YEAR MOVING AVERAGES

91-93	37,777	44	0	11,798	31	11,754	31
92-94	31,689	34	0	8,632	27	8,599	27
93-95	27,028	34	0	7,497	28	7,464	28
94-96	2,698	34	1	284	11	250	9
95-97							
96-98	5,648		0	343	6	343	6
97-99	5,648		0	343	6	343	6
98-00	5,648		0	343	6	343	6
99-01	11,029		0	1,627	15	1,627	15
00-02	11,029		0	1,627	15	1,627	15
01-03	11,029		0	1,627	15	1,627	15
02-04	11,116		0		0		0
03-05	22,885		0	5,922	26	5,922	26
04-06	22,885		0	5,922	26	5,922	26

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3960 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
.05-07	11,769		0	5,922	50	5,922	50	
06-08								
07-09								
08-10								
09-11								
10-12								
FIVE-YEAR AVERAGE								
08-12								

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## DEPRECIATION CALCULATIONS

DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1701 AMI METERS - LEASED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-S0						
NET SALVAGE PERCENT.. 0						
2008	601,512.93	137,145	171,536	429,977	16.08	26,740
	601,512.93	137,145	171,536	429,977		26,740
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.1 4.45

DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERLANGER OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
2005	2,067,727.18	338,073	929,499	1,138,229	39.64	28,714
2006	2,087,225.32	305,779	840,709	1,246,516	39.33	31,694
2007	2,121,579.00	273,259	751,299	1,370,280	38.89	35,235
2008	45,579.78	5,023	13,810	31,770	38.35	828
2009	17,038.06	1,540	4,234	12,804	37.74	339
2010	179,229.16	12,421	34,150	145,079	36.93	3,928
2011	8,051.17	378	1,039	7,012	35.56	197
2012	351,447.79	7,837	21,547	329,901	32.92	10,021
	6,877,877.46	944,310	2,596,288	4,281,589		110,956
FLORENCE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
2006	6,447.49	1,371	2,113	4,334	25.00	173
2012	771,513.51	24,920	38,416	733,098	22.45	32,655
	777,961.00	26,291	40,529	737,432		32,828
KENTUCKY SERVICE BUILDING - 19TH AND AUGUSTINE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1939	213.98	163	214			
1947	495,238.89	361,425	495,239			
1949	7,874.04	5,723	7,874			
1950	2,833.13	2,044	2,833			
1951	610.66	437	611			
1953	4,989.45	3,547	4,989			
1955	121.96	85	122			
1956	313.02	218	313			
1957	1,480.66	1,024	1,481			
1958	91.02	63	91			
1959	1,905.03	1,300	1,905			
1961	3,761.02	2,530	3,761			

DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KENTUCKY SERVICE BUILDING - 19TH AND AUGUSTINE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1964	1,660.34	1,093	1,660			
1965	2,410.30	1,577	2,410			
1966	478.18	311	478			
1967	8,188.75	5,245	8,189			
1969	4,337.05	2,732	4,337			
1970	1,925.44	1,202	1,925			
1972	4,634.39	2,852	4,634			
1973	8,585.30	5,222	8,585			
1974	6,637.72	3,987	6,566	72	25.77	3
1975	6,319.85	3,746	6,169	151	25.94	6
1976	337.18	198	326	11	25.75	
1977	975.57	565	930	45	25.98	2
1978	23,626.36	13,547	22,309	1,317	25.85	51
1979	39,938.23	22,645	37,292	2,646	25.77	103
1980	11,560.66	6,437	10,601	960	26.07	37
1981	33,194.05	18,233	30,026	3,168	26.05	122
1982	12,516.21	6,774	11,156	1,361	26.07	52
1983	14,035.96	7,474	12,308	1,728	26.12	66
1984	42,353.87	22,160	36,493	5,860	26.20	224
1985	24,798.14	12,801	21,081	3,717	26.01	143
1986	443.45	224	369	75	26.16	3
1987	12,451.85	6,189	10,192	2,260	26.06	87
1988	593.39	288	474	119	26.27	5
1989	35,301.47	16,768	27,614	7,688	26.25	293
1990	3,340.07	1,550	2,553	788	26.27	30
1991	38,025.34	17,286	28,467	9,558	26.10	366
1992	58,847.35	26,011	42,835	16,012	26.20	611
1993	59,866.03	25,778	42,452	17,414	26.12	667
1994	230,910.34	96,544	158,990	71,920	26.09	2,757
1995	12,489.98	5,055	8,325	4,165	26.11	160
1996	5,130.73	2,003	3,299	1,832	26.17	70
1998	26,943.53	9,737	16,035	10,908	26.07	418
1999	105,835.05	36,524	60,148	45,687	26.09	1,751
2000	208,595.64	68,628	113,018	95,578	26.01	3,675
2001	104,267.18	32,469	53,470	50,797	25.98	1,955
2002	11,191.29	3,272	5,388	5,803	26.01	223
2003	57,780.29	15,774	25,977	31,803	25.96	1,225
2004	11,087.97	2,804	4,618	6,470	25.85	250
2005	32,681.20	7,549	12,432	20,249	25.81	785

DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KENTUCKY SERVICE BUILDING - 19TH AND AUGUSTINE INTERIM SURVIVOR CURVE.. IOWA 90-R1 PROBABLE RETIREMENT YEAR.. 6-2042 NET SALVAGE PERCENT.. 0						
2006	10,536.72	2,191	3,608	6,929	25.72	269
2008	83,669.17	13,195	21,730	61,939	25.37	2,441
2009	61,918.78	8,037	13,235	48,683	25.15	1,936
2010	5,918.47	591	973	4,945	24.80	199
2011	327,253.40	22,057	36,324	290,930	24.22	12,012
2012	1,914,828.55	60,509	99,647	1,815,181	23.00	78,921
	4,187,853.65	998,393	1,539,084	2,648,770		111,918
MINOR STRUCTURES SURVIVOR CURVE.. IOWA 40-R1 NET SALVAGE PERCENT.. -10						
2007	6,377.21	1,311	2,021	4,994	25.02	200
2009	5,185.77	755	1,164	4,541	24.58	185
2010	24,647.40	2,782	4,288	22,824	24.06	949
	36,210.38	4,848	7,473	32,358		1,334
	11,879,902.49	1,973,842	4,183,374	7,700,149		257,036
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.0 2.16

DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1910 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	3,835.01	3,595	3,835			
2000	69,624.14	44,385	48,575	21,049	7.25	2,903
2010	3,006.42	413	452	2,554	17.25	148
	76,465.57	48,393	52,862	23,604		3,051
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.7 3.99



DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1911 ELECTRONIC DATA PROCESSING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	28,445.96	15,645	14,470	13,976	2.25	6,212
2011	8,895.78	3,114	2,880	6,016	3.25	1,851
	37,341.74	18,759	17,350	19,992		8,063
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 21.59

DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1930 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	5,562.77	5,215	5,095	468	1.25	374
	5,562.77	5,215	5,095	468		374
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.3 6.72

DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1940 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	7,153.00	7,081	7,153			
1989	1,337.96	1,271	1,338			
1990	2,813.16	2,560	2,813			
1991	35,487.06	30,874	34,093	1,394	3.25	429
1992	18,669.09	15,495	17,110	1,559	4.25	367
1993	12,732.47	10,059	11,108	1,624	5.25	309
1994	8,260.17	6,195	6,841	1,419	6.25	227
1996	2,992.80	2,005	2,214	779	8.25	94
1999	5,371.46	2,954	3,262	2,109	11.25	187
2001	4,465.70	2,099	2,318	2,148	13.25	162
2003	9,471.00	3,694	4,079	5,392	15.25	354
2004	37,038.55	12,963	14,314	22,725	16.25	1,398
2005	14,336.03	4,444	4,907	9,429	17.25	547
2006	2,287.17	618	682	1,605	18.25	88
2007	17,796.89	4,093	4,520	13,277	19.25	690
	180,212.51	106,405	116,752	63,461		4,852

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.1 2.69

DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1950 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	1,150.51	158	100	1,051	17.25	61
	1,150.51	158	100	1,051		61
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.2 5.30

DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1970 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	39,252.18	35,981	39,252			
2006	1,696,793.11	763,557	1,521,655	175,138	8.25	21,229
2007	2,424,362.03	929,331	1,852,017	572,345	9.25	61,875
2008	1,195,024.85	378,429	754,153	440,872	10.25	43,012
2009	181,623.36	45,406	90,487	91,136	11.25	8,101
2010	203,089.96	37,232	74,198	128,892	12.25	10,522
2011	708,177.65	82,623	164,655	543,523	13.25	41,021
2012	572,725.16	28,636	57,067	515,658	14.25	36,187
2013	4,937.50	41	82	4,856	14.88	326
	7,025,985.80	2,301,236	4,553,566	2,472,420		222,273
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 3.16

DUKE ENERGY KENTUCKY  
COMMON PLANT

ACCOUNT 1980 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,561.95	416	903	2,659	13.25	201
2012	28,494.66	1,425	3,094	25,401	14.25	1,783
	32,056.61	1,841	3,997	28,060		1,984
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.1 6.19

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MIAMI FORT UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2015						
NET SALVAGE PERCENT.. -8						
1960	2,856,501.06	2,961,620	2,780,033	304,988	2.20	138,631
1965	2,391.12	2,466	2,315	268	2.25	119
1990	163,665.22	160,850	150,988	25,771	2.25	11,454
1996	13,740.22	13,074	12,272	2,567	2.26	1,136
2005	154,825.34	129,589	121,643	45,568	2.25	20,252
2009	100,337.73	67,739	63,586	44,779	2.25	19,902
2012	3,835.19	1,036	972	3,170	2.25	1,409
	3,295,295.88	3,336,374	3,131,810	427,110		192,903
EAST BEND						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -19						
1980	118,121.28	79,180	81,450	59,114	25.39	2,328
1981	31,235,374.03	20,651,705	21,243,868	15,926,227	25.39	627,264
1982	208,863.68	136,055	139,956	108,592	25.43	4,270
1983	99,335.76	63,656	65,481	52,728	25.50	2,068
1985	370,433.88	228,740	235,299	205,517	25.73	7,987
1986	56,946.12	34,439	35,426	32,339	25.88	1,250
1987	25,699.44	15,279	15,717	14,865	25.79	576
1988	7,679.70	4,478	4,606	4,532	25.76	176
1990	248,748.12	138,059	142,018	153,993	26.03	5,916
1991	7,244.23	3,919	4,031	4,589	26.10	176
1992	214,519.73	113,344	116,594	138,684	25.98	5,338
1993	106,959.72	54,808	56,380	70,903	26.12	2,715
1994	208,985.68	103,979	106,960	141,732	26.09	5,432
1999	182,276.08	74,269	76,399	140,510	26.41	5,320
2000	58,430.44	22,605	23,253	46,279	26.47	1,748
2001	303,036.20	110,997	114,180	246,433	26.42	9,328
2002	247,318.62	84,790	87,221	207,088	26.56	7,797
2003	103,526.01	33,152	34,103	89,093	26.48	3,365
2004	228,372.86	67,289	69,218	202,545	26.59	7,617
2005	151,399.00	40,627	41,792	138,373	26.62	5,198
2006	3,134,043.42	752,615	774,195	2,955,316	26.70	110,686
2007	236,076.01	49,753	51,180	229,751	26.72	8,598

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST BEND						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -19						
2008	168,425.07	30,264	31,132	169,294	26.70	6,341
2009	438,515.46	64,186	66,026	455,807	26.74	17,046
2010	450,707.51	49,987	51,420	484,922	26.75	18,128
2011	385,951.38	28,108	28,914	430,368	26.82	16,047
2012	582,077.51	18,841	19,381	673,291	26.80	25,123
	39,579,066.94	23,055,124	23,716,202	23,382,888		907,838
	42,874,362.82	26,391,498	26,848,012	23,809,998		1,100,741
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.6 2.57



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3120 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MIAMI FORT UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-S1						
PROBABLE RETIREMENT YEAR.. 6-2015						
NET SALVAGE PERCENT.. -15						
2001	1,168,700.08	1,129,099	1,007,727	336,278	2.24	150,124
2003	6,139.34	5,741	5,124	1,936	2.24	864
2004	866,737.63	793,611	708,302	288,446	2.24	128,771
2005	14,609.42	13,034	11,633	5,168	2.24	2,307
2006	4,839,587.92	4,177,484	3,728,428	1,837,098	2.24	820,133
2007	48,461.49	40,087	35,778	19,953	2.24	8,908
2008	1,898,863.61	1,483,164	1,323,732	859,961	2.24	383,911
2009	3,882,623.34	2,792,868	2,492,650	1,972,367	2.25	876,608
2010	390,494.73	247,123	220,559	228,510	2.25	101,560
2011	18,938.11	9,533	8,508	13,271	2.25	5,898
2012	52,450.11	15,079	13,458	46,860	2.25	20,827
	46,601,564.27	45,739,353	40,822,626	12,769,173		5,727,769
EAST BEND						
INTERIM SURVIVOR CURVE.. IOWA 45-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -30						
1980	2,496,991.43	2,179,424	1,931,148	1,314,941	16.03	82,030
1981	156,263,620.74	134,805,500	119,448,680	83,694,027	16.10	5,198,387
1982	663,709.49	562,474	498,398	364,424	16.42	22,194
1983	824,096.79	685,220	607,161	464,165	16.76	27,695
1984	1,069,838.90	875,642	775,890	614,900	16.91	36,363
1985	992,190.52	794,546	704,033	585,815	17.30	33,862
1986	508,078.99	399,340	353,848	306,655	17.50	17,523
1987	715,736.33	551,017	488,246	442,211	17.73	24,941
1988	146,366.40	110,208	97,653	92,623	17.98	5,151
1989	274,137.86	201,426	178,480	177,899	18.27	9,737
1990	993,818.30	711,355	630,319	661,645	18.57	35,630
1991	518,417.01	362,042	320,799	353,143	18.74	18,844
1992	1,911,680.21	1,294,284	1,146,841	1,338,343	19.09	70,107
1993	339,323.82	223,031	197,624	243,497	19.31	12,610
1994	4,655,076.12	2,961,653	2,624,266	3,427,333	19.56	175,222
1995	344,651.91	211,568	187,467	260,581	19.84	13,134
1996	113,773.05	67,134	59,486	88,419	20.15	4,388
1998	1,615,933.94	873,897	774,344	1,326,370	20.71	64,045
1999	4,766,234.57	2,453,658	2,174,141	4,021,964	20.97	191,796
2000	1,700,917.29	828,755	734,345	1,476,848	21.27	69,433

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3120 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
EAST BEND							
INTERIM SURVIVOR CURVE.. IOWA 45-S1							
PROBABLE RETIREMENT YEAR.. 6-2041							
NET SALVAGE PERCENT.. -30							
2001	904,690.29	415,986	368,598	807,500	21.47	37,611	
2002	58,256,374.23	25,075,291	22,218,755	53,514,531	21.72	2,463,837	
2003	1,753,966.57	698,184	618,648	1,661,509	22.10	75,181	
2004	3,495,278.24	1,280,460	1,134,592	3,409,270	22.30	152,882	
2005	18,147,345.45	6,015,845	5,330,530	18,261,019	22.64	806,582	
2006	393,340.34	116,330	103,078	408,265	22.92	17,813	
2007	2,996,979.30	772,981	684,924	3,211,149	23.23	138,233	
2008	2,061,380.42	449,402	398,207	2,281,588	23.58	96,759	
2009	2,815,753.53	497,093	440,465	3,220,015	23.87	134,898	
2010	4,006,502.95	531,262	470,742	4,737,712	24.20	195,773	
2011	418,464.09	36,285	32,151	511,852	24.50	20,892	
2012	8,879,829.98	338,233	299,702	11,244,077	24.83	452,842	
2013	168,615.94	1,096	971	218,230	25.06	8,708	
	285,213,115.00	187,380,622	166,034,531	204,742,518		10,715,103	
	331,814,679.27	233,119,975	206,857,157	217,511,691		16,442,872	
	COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.2	4.96

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3122 BOILER PLANT EQUIPMENT - RETROFIT PRECIPITATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MIAMI FORT UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2015						
NET SALVAGE PERCENT.. -14						
1976	4,415,585.70	4,754,394	4,662,244	371,524	2.16	172,002
1990	17,631.62	18,291	17,936	2,164	2.25	962
1993	7,268,493.90	7,445,874	7,301,558	984,525	2.23	441,491
1994	26,405.37	26,923	26,401	3,701	2.21	1,675
1995	44,537.13	45,060	44,187	6,586	2.25	2,927
	11,772,653.72	12,290,542	12,052,326	1,368,499		619,057
	11,772,653.72	12,290,542	12,052,326	1,368,499		619,057
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.2 5.26

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3123 BOILER PLANT EQUIPMENT - CATALYST

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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EAST BEND

SURVIVOR CURVE.. IOWA 10-S2.5

NET SALVAGE PERCENT.. 0

2002	2,230,486.31	1,911,081	2,230,486			
	2,230,486.31	1,911,081	2,230,486			
	2,230,486.31	1,911,081	2,230,486			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3125 BOILER PLANT EQUIPMENT - FLUE GAS SCRUBBER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST BEND						
INTERIM SURVIVOR CURVE.. IOWA 25-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -27						
2011	43,220.45	4,737	4,320	50,570	18.53	2,729
	43,220.45	4,737	4,320	50,570		2,729
	43,220.45	4,737	4,320	50,570		2,729
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.5 6.31

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3140 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MIAMI FORT UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2015						
NET SALVAGE PERCENT.. -13						
1959	20,691.86	22,496	20,914	2,468	2.12	1,164
1960	5,898,771.49	6,398,987	5,948,858	716,754	2.20	325,797
1962	1,543.80	1,673	1,555	189	2.16	88
1963	8,287.72	8,992	8,359	1,006	2.06	488
1964	21,574.50	23,414	21,767	2,612	2.01	1,300
1971	1,919.95	2,065	1,920	250	2.11	118
1973	10,864.40	11,663	10,843	1,434	2.09	686
1974	23,507.78	25,116	23,349	3,215	2.23	1,442
1976	5,247.60	5,601	5,207	723	2.16	335
1978	25,022.84	26,627	24,754	3,522	2.15	1,638
1982	43,725.76	46,035	42,797	6,613	2.25	2,939
1985	48,136.09	50,412	46,866	7,528	2.19	3,437
1986	290,140.75	302,581	281,296	46,563	2.23	20,880
1989	9,691.71	10,014	9,310	1,642	2.22	740
1991	20,984.03	21,507	19,994	3,718	2.23	1,667
1992	280,497.16	286,090	265,965	50,996	2.24	22,766
1993	1,777,485.19	1,804,890	1,677,927	330,631	2.23	148,265
1997	342,088.42	338,511	314,699	71,861	2.24	32,081
1999	1,898,514.34	1,846,692	1,716,789	428,533	2.22	193,033
2001	79,434.29	75,408	70,104	19,657	2.24	8,775
2004	354,208.72	318,684	296,267	103,989	2.24	46,424
2006	518,329.25	440,045	409,091	176,621	2.23	79,202
2007	9,887.70	8,044	7,478	3,695	2.24	1,650
2008	223,008.94	171,284	159,235	92,765	2.24	41,413
2009	19,912.99	14,091	13,100	9,402	2.24	4,197
2012	3,452.88	981	912	2,990	2.23	1,341
	11,936,930.16	12,261,903	11,399,354	2,089,377		941,866

EAST BEND

INTERIM SURVIVOR CURVE.. IOWA 45-R2

PROBABLE RETIREMENT YEAR.. 6-2041

NET SALVAGE PERCENT.. -29

1981	21,816,326.88	18,495,620	13,800,267	14,342,794	16.56	866,111
1982	58,061.01	48,370	36,091	38,808	16.87	2,300
1983	15,183.01	12,412	9,261	10,325	17.20	600

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3140 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST BEND						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -29						
1984	10,207.91	8,139	6,073	7,095	17.76	399
1985	20,496,632.97	15,996,597	11,935,654	14,505,003	18.12	800,497
1986	615,567.40	469,461	350,282	443,800	18.50	23,989
1987	642,067.82	479,898	358,070	470,198	18.69	25,158
1989	54,725.97	38,899	29,024	41,573	19.35	2,148
1990	158,093.76	109,027	81,349	122,592	19.80	6,192
1991	198,456.18	133,073	99,291	156,718	20.09	7,801
1992	640,896.37	416,851	311,028	515,728	20.40	25,281
1993	66,699.95	41,972	31,317	54,726	20.74	2,639
1994	88,755.33	54,099	40,365	74,129	20.93	3,542
1996	96,612.68	54,688	40,805	83,826	21.42	3,913
1997	96,476.91	52,333	39,048	85,408	21.70	3,936
1999	2,355.17	1,161	866	2,172	22.22	98
2000	341,306.00	159,999	119,381	320,904	22.34	14,365
2001	256,949.34	113,328	84,558	246,906	22.62	10,915
2002	382,695.43	158,668	118,388	375,289	22.70	16,533
2003	409,131.79	157,490	117,509	410,271	22.93	17,892
2004	89,271.54	31,646	23,612	91,548	23.10	3,963
2005	10,946,524.25	3,534,490	2,637,214	11,483,802	23.21	494,778
2006	77,714.53	22,537	16,816	83,436	23.28	3,584
2007	4,553,699.15	1,161,931	866,960	5,007,312	23.32	214,722
2008	380,261.22	82,705	61,709	428,828	23.42	18,310
2009	3,500,256.30	623,116	464,930	4,050,401	23.42	172,946
2010	913,197.85	124,399	92,819	1,085,207	23.29	46,595
2011	102,765.79	9,346	6,973	125,594	23.06	5,446
2012	813,628.62	34,111	25,451	1,024,129	22.34	45,843
2013	613,267.02	4,588	3,423	787,691	21.52	36,603
	68,437,788.15	42,630,954	31,808,534	56,476,213		2,877,099
	80,374,718.31	54,892,857	43,207,888	58,565,590		3,818,965

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.3 4.75

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MIAMI FORT UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 6-2015						
NET SALVAGE PERCENT.. -6						
1960	1,370,346.31	1,394,464	1,312,604	139,964	2.20	63,620
1961	3,841.48	3,899	3,670	402	2.30	175
1962	42,655.32	43,370	40,824	4,391	2.16	2,033
1963	51,206.45	52,119	49,059	5,219	2.06	2,533
1964	41,762.25	42,298	39,815	4,453	2.27	1,962
1965	5,409.39	5,476	5,155	579	2.25	257
1966	203,317.67	205,538	193,472	22,045	2.27	9,711
1967	2,911.21	2,951	2,778	308	2.10	147
1968	14,154.71	14,302	13,462	1,542	2.20	701
1969	136,771.29	138,280	130,162	14,815	2.12	6,988
1970	21,743.55	21,873	20,589	2,459	2.30	1,069
1971	143,716.79	145,012	136,499	15,841	2.11	7,508
1972	155,433.25	156,439	147,255	17,504	2.17	8,066
1973	28,928.17	29,008	27,305	3,359	2.27	1,480
1974	188,670.95	189,092	177,992	22,000	2.23	9,865
1975	30,546.25	30,559	28,765	3,614	2.25	1,606
1977	178,585.12	177,980	167,532	21,768	2.27	9,589
1979	56,696.70	56,384	53,074	7,024	2.22	3,164
1980	6,400.67	6,355	5,982	803	2.22	362
1981	53,086.67	52,524	49,441	6,831	2.27	3,009
1982	114,722.70	113,300	106,649	14,957	2.25	6,648
1983	55,710.84	54,991	51,763	7,291	2.20	3,314
1985	19,545.55	19,202	18,075	2,644	2.19	1,207
1989	94,807.72	91,894	86,499	13,997	2.22	6,305
1992	523,603.96	500,961	471,553	83,468	2.24	37,262
2000	109,996.58	99,154	93,333	23,263	2.24	10,385
2004	371,825.00	313,810	295,388	98,746	2.24	44,083
2006	105,254.86	83,745	78,829	32,741	2.24	14,617
2007	26,449.99	20,167	18,983	9,054	2.24	4,042
2008	37,574.91	27,052	25,464	14,365	2.24	6,413
	4,195,676.31	4,092,199	3,851,971	595,446		268,121



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST BEND						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -15						
1981	19,270,091.13	13,367,277	11,631,826	10,528,779	20.88	504,252
1982	258,626.65	176,519	153,602	143,819	21.06	6,829
1983	48,933.57	32,813	28,553	27,721	21.27	1,303
1984	276,234.86	181,739	158,144	159,526	21.50	7,420
1985	32,444.00	20,916	18,201	19,110	21.75	879
1986	25,758.88	16,245	14,136	15,487	22.03	703
1987	32,911.68	20,370	17,725	20,123	22.10	911
1989	61,628.68	36,358	31,638	39,235	22.55	1,740
1990	146,081.85	84,081	73,165	94,829	22.70	4,177
1992	284,827.83	154,965	134,846	192,706	23.11	8,339
1995	1,290.00	637	554	929	23.57	39
2001	1,113,826.30	416,933	362,803	918,097	24.35	37,704
2002	129,665.97	45,525	39,615	109,501	24.46	4,477
2004	87,558.37	26,432	23,000	77,692	24.58	3,161
2005	366,670.70	100,990	87,879	333,793	24.61	13,563
2006	50,031.42	12,347	10,744	46,792	24.70	1,894
2009	88,814.23	13,482	11,732	90,405	24.66	3,666
2010	308,549.41	35,803	31,155	323,677	24.50	13,211
2011	195,647.63	15,165	13,196	211,799	24.22	8,745
2012	9,344,736.20	330,991	288,019	10,458,428	23.58	443,530
	32,124,329.36	15,089,588	13,130,532	23,812,447		1,066,543
	36,320,005.67	19,181,787	16,982,503	24,407,893		1,334,664
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3						3.67

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MIAMI FORT UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2015						
NET SALVAGE PERCENT.. -2						
1960	14,031.61	13,740	5,209	9,103	2.20	4,138
1999	332,590.85	292,020	110,717	228,525	2.22	102,939
2002	67,308.15	56,901	21,574	47,081	2.22	21,208
2003	6,139.32	5,098	1,933	4,329	2.23	1,941
2006	75,882.11	58,150	22,047	55,353	2.23	24,822
2010	560,897.39	315,464	119,606	452,510	2.24	202,013
2011	17,859.71	7,992	3,030	15,187	2.24	6,780
2012	9,793.65	2,505	950	9,040	2.24	4,036
2013	1,141.54	61	23	1,141	2.24	509
	1,085,644.33	751,931	285,089	822,268		368,386

EAST BEND  
INTERIM SURVIVOR CURVE.. IOWA 50-S0  
PROBABLE RETIREMENT YEAR.. 6-2041  
NET SALVAGE PERCENT.. -5

1980	393.04	261	243	170	19.06	9
1981	3,107,594.79	2,030,549	1,890,231	1,372,743	19.27	71,237
1982	235,379.13	151,996	141,493	105,656	19.25	5,489
1983	113,761.60	72,136	67,151	52,299	19.51	2,681
1984	157,554.25	98,449	91,646	73,786	19.56	3,772
1985	101,065.69	62,133	57,839	48,280	19.64	2,458
1986	113,063.57	68,274	63,556	55,161	19.76	2,792
1987	121,651.98	72,030	67,052	60,682	19.91	3,048
1988	81,696.88	47,343	44,071	41,710	20.09	2,076
1989	160,311.26	91,149	84,850	83,477	20.11	4,151
1991	414,234.13	224,215	208,721	226,225	20.44	11,068
1992	141,502.92	74,616	69,460	79,118	20.57	3,846
1993	49,356.38	25,383	23,629	28,195	20.57	1,371
1994	217,002.50	108,093	100,623	127,229	20.77	6,126
1995	7,368.14	3,556	3,310	4,426	20.86	212
1996	6,611.10	3,093	2,879	4,062	20.84	195
1997	108,562.36	48,834	45,459	68,531	21.01	3,262
1999	643,219.54	265,560	247,209	428,172	21.22	20,178
2000	90,906.69	35,775	33,303	62,149	21.27	2,922
2001	250,932.55	93,482	87,022	176,457	21.36	8,261

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST BEND						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -5						
2002	349,288.96	122,606	114,134	252,620	21.41	11,799
2003	41,468.35	13,585	12,646	30,896	21.50	1,437
2004	251,997.55	76,416	71,135	193,462	21.55	8,977
2005	544,158.37	150,555	140,151	431,215	21.66	19,908
2006	60,770.89	15,116	14,071	49,738	21.74	2,288
2007	49,419.39	10,830	10,082	41,809	21.80	1,918
2008	639,298.20	119,888	111,603	559,660	21.85	25,614
2009	1,031,987.12	158,420	147,473	936,114	21.89	42,764
2010	257,396.74	30,162	28,078	242,189	21.88	11,069
2011	1,316,853.66	102,320	95,249	1,287,447	21.89	58,814
2012	643,248.47	22,424	20,874	654,536	21.82	29,997
	11,308,056.20	4,399,249	4,095,246	7,778,213		369,739
	12,393,700.53	5,151,180	4,380,335	8,600,481		738,125
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7						5.96

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3401 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODSDALE						
SURVIVOR CURVE.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	651,684.00	338,061	183,433	468,251	19.25	24,325
	651,684.00	338,061	183,433	468,251		24,325
	651,684.00	338,061	183,433	468,251		24,325
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.2 3.73

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3410 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODSDALE						
INTERIM SURVIVOR CURVE.. IOWA 60-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
1992	33,600,029.43	18,946,721	21,302,971	14,649,061	18.62	786,738
1994	32,271.08	17,224	19,366	15,164	18.84	805
1995	28,624.96	14,843	16,689	13,940	18.88	738
2006	13,755.09	3,835	4,312	10,406	19.16	543
2007	77,734.54	19,180	21,565	61,611	19.19	3,211
2008	28,902.54	6,142	6,906	24,020	19.17	1,253
2012	32,648.40	1,314	1,477	33,456	19.21	1,742
	33,813,966.04	19,009,259	21,373,286	14,807,658		795,030
	33,813,966.04	19,009,259	21,373,286	14,807,658		795,030
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.6 2.35

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3420 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODSDALE						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -3						
1992	15,145,515.38	8,416,136	10,486,843	5,113,038	17.71	288,709
1995	65,305.28	33,188	41,354	25,911	18.22	1,422
1996	83,697.19	41,156	51,282	34,926	18.34	1,904
1999	58,466.30	25,588	31,884	28,337	18.61	1,523
2001	55,587.31	22,066	27,495	29,760	18.74	1,588
2012	169,784.14	6,575	8,193	166,685	19.21	8,677
	15,578,355.60	8,544,709	10,647,050	5,398,656		303,823
	15,578,355.60	8,544,709	10,647,050	5,398,656		303,823
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.8 1.95

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3440 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODSDALE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1992	117,099,952.16	66,592,401	61,624,498	61,330,452	17.56	3,492,623
1995	44,071.41	23,165	21,437	24,838	17.71	1,402
1996	75,066.53	38,157	35,310	43,509	17.85	2,437
1999	289,576.93	132,112	122,256	181,800	17.90	10,156
2000	2,221,406.76	969,377	897,060	1,435,417	17.93	80,057
2001	16,582,332.63	6,874,040	6,361,225	11,050,224	18.01	613,560
2003	421,505.59	155,346	143,757	298,824	18.03	16,574
2004	13,649.50	4,678	4,329	10,003	18.06	554
2005	14,571,735.75	4,588,567	4,246,252	11,054,070	18.09	611,060
2006	10,833,651.11	3,094,091	2,863,267	8,512,067	18.06	471,322
2007	170,201.58	43,159	39,939	138,772	18.06	7,684
2008	301,113.37	65,763	60,857	255,312	18.08	14,121
2009	15,814,499.03	2,857,759	2,644,565	13,960,659	18.04	773,872
2010	7,960,271.15	1,109,980	1,027,174	7,331,111	17.95	408,418
2011	9,804,385.07	918,279	849,774	9,444,830	17.86	528,826
2012	8,637,614.65	372,756	344,948	8,724,548	17.50	498,546
	204,841,033.22	87,839,630	81,286,649	133,796,436		7,531,212
	204,841,033.22	87,839,630	81,286,649	133,796,436		7,531,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.8 3.68

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3450 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODSDALE						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -1						
1992	14,000,857.70	7,981,105	8,643,036	5,497,830	16.01	343,400
1996	25,435.08	12,994	14,072	11,618	16.36	710
1999	20,480.15	9,358	10,134	10,551	16.64	634
2000	4,855.60	2,126	2,302	2,602	16.66	156
2001	6,287.18	2,611	2,828	3,523	16.82	209
2002	42,708.77	16,788	18,180	24,956	16.87	1,479
2006	8,616.82	2,456	2,660	6,043	17.17	352
2007	8,047.88	2,033	2,202	5,927	17.24	344
2008	5,782.47	1,257	1,361	4,479	17.32	259
2009	7,263.33	1,301	1,409	5,927	17.39	341
2011	3,034,940.84	278,328	301,412	2,763,878	17.52	157,756
2012	2,393,180.72	99,102	107,321	2,309,791	17.56	131,537
	19,558,456.54	8,409,459	9,106,917	10,647,124		637,177
	19,558,456.54	8,409,459	9,106,917	10,647,124		637,177
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7						3.26



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3460 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODSDALE						
INTERIM SURVIVOR CURVE.. IOWA 35-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -1						
1978	328.88	250	264	68	11.33	6
1980	79.20	59	62	18	11.69	2
1983	295.41	212	224	74	12.09	6
1985	46.01	32	34	13	12.41	1
1990	3,122.67	1,995	2,110	1,044	13.22	79
1992	2,340,816.43	1,437,449	1,520,453	843,771	13.38	63,062
1993	34,393.68	20,582	21,770	12,967	13.58	955
1994	100,409.10	58,566	61,948	39,465	13.72	2,876
1995	4,756.58	2,703	2,859	1,945	13.79	141
1996	2,435.08	1,343	1,421	1,039	13.93	75
1997	2,276.78	1,217	1,287	1,012	14.01	72
1998	10,992.46	5,682	6,010	5,092	14.07	362
1999	416,056.83	206,831	218,774	201,443	14.18	14,206
2000	82,348.84	39,241	41,507	41,665	14.28	2,918
2001	339,993.67	154,115	163,014	180,379	14.43	12,500
2002	6,611.57	2,843	3,007	3,671	14.50	253
2003	8,649.09	3,500	3,702	5,033	14.58	345
2006	50,813.75	16,074	17,002	34,320	14.80	2,319
2007	124,311.39	34,942	36,960	88,595	14.91	5,942
2008	97,555.37	23,726	25,096	73,435	14.97	4,905
2009	52,252.77	10,550	11,159	41,616	15.01	2,773
2010	32,487.53	5,073	5,366	27,446	15.04	1,825
2011	1,319,352.85	138,718	146,728	1,185,818	15.06	78,740
2012	10,396.30	500	529	9,971	15.02	664
2013	5,067.15	42	44	5,073	15.03	338
	5,045,849.39	2,166,245	2,291,333	2,804,975		195,365
	5,045,849.39	2,166,245	2,291,333	2,804,975		195,365
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.4 3.87

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3501 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1950	1,695.10	1,457	1,540	155	10.24	15
1956	2,703.51	2,194	2,318	386	13.18	29
1957	363.17	292	309	54	13.69	4
1958	79,809.09	62,921	66,488	13,321	14.69	907
1959	1,962.52	1,530	1,617	346	15.21	23
1960	2,355.33	1,814	1,917	438	15.74	28
1961	50,047.85	38,071	40,229	9,819	16.28	603
1962	235.12	177	187	48	16.82	3
1963	22,089.15	16,264	17,186	4,903	17.82	275
1965	75,275.56	53,912	56,968	18,308	18.92	968
1966	3,845.27	2,696	2,849	996	19.92	50
1967	86,314.17	59,626	63,006	23,308	20.48	1,138
1968	4,755.68	3,235	3,418	1,338	21.04	64
1969	1,091.55	731	772	320	21.61	15
1970	46.30	30	32	14	22.61	1
1971	8,895.38	5,720	6,044	2,851	23.18	123
1972	25,173.18	15,799	16,695	8,478	24.18	351
1973	34,776.92	21,426	22,641	12,136	24.77	490
1974	26,321.38	15,809	16,705	9,616	25.77	373
1975	1,578.60	930	983	596	26.35	23
1976	14,597.75	8,369	8,843	5,755	27.35	210
1977	275.20	154	163	112	27.94	4
1981	85,664.62	43,244	45,695	39,970	31.14	1,284
1983	346,750.92	164,013	173,311	173,440	33.14	5,234
1988	18,297.90	7,292	7,705	10,593	37.36	284
1989	7,057.21	2,699	2,852	4,205	38.36	110
1992	3,991.58	1,342	1,418	2,574	40.98	63
2006	186,229.34	20,485	21,647	164,582	54.60	3,014
	1,092,199.35	552,232	583,538	508,661		15,686

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.4 1.44

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1955	76,299.16	64,466	75,153	8,776	17.44	503
1958	49,503.38	40,546	47,268	7,186	18.78	383
1960	71,981.46	57,643	67,199	11,981	19.71	608
1965	1,230.56	918	1,070	284	22.68	13
1967	2,611.13	1,892	2,206	666	23.69	28
1968	1,911.98	1,365	1,591	512	24.21	21
1971	2,028.33	1,379	1,608	623	25.82	24
1976	146,306.73	89,900	104,804	56,133	29.04	1,933
1993	21,996.24	7,980	9,303	14,893	40.13	371
2006	124,869.08	16,963	19,775	117,581	47.90	2,455
2007	419,838.40	48,861	56,961	404,861	48.60	8,330
2011	6,032.09	228	266	6,369	49.27	129
	924,608.54	332,141	387,204	629,865		14,798
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.6 1.60

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3530 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -20						
1943	10,864.35	12,003	11,497	1,540	6.01	256
1951	9,867.28	10,382	9,944	1,897	8.68	219
1955	45,327.09	46,489	44,529	9,864	9.82	1,004
1956	1,858.83	1,899	1,819	412	9.92	42
1958	297,121.68	298,679	286,089	70,457	10.61	6,641
1960	81,578.93	80,558	77,162	20,733	11.35	1,827
1961	2,479.97	2,418	2,316	660	11.94	55
1965	196,895.08	183,892	176,141	60,133	13.60	4,422
1966	2,975.55	2,754	2,638	933	13.85	67
1967	329.35	300	287	108	14.49	7
1968	3,984.66	3,595	3,443	1,339	14.77	91
1971	48,032.41	41,633	39,878	17,761	16.05	1,107
1973	92,881.71	77,976	74,689	36,769	17.07	2,154
1974	407.00	335	321	167	17.75	9
1975	2,654.12	2,152	2,061	1,124	18.12	62
1976	247,232.24	197,351	189,032	107,647	18.50	5,819
1978	1,810.00	1,389	1,330	842	19.60	43
1979	4,385.57	3,286	3,147	2,116	20.30	104
1982	42,063.83	29,488	28,245	22,232	21.88	1,016
1983	299,131.92	205,037	196,394	162,564	22.33	7,280
1985	68,625.24	44,560	42,682	39,668	23.53	1,686
1986	16,638.72	10,522	10,078	9,888	24.01	412
1991	144,506.44	77,687	74,412	98,996	26.80	3,694
1992	854,383.99	442,503	423,851	601,410	27.33	22,005
1995	509,123.85	232,038	222,257	388,692	28.98	13,412
1996	3,899.18	1,693	1,622	3,057	29.55	103
1998	103,784.59	40,414	38,711	85,831	30.70	2,796
1999	17,967.95	6,611	6,332	15,230	31.09	490
2000	732,762.45	252,275	241,641	637,674	31.69	20,122
2002	750,041.71	222,492	213,114	686,936	32.73	20,988
2003	1,772,699.86	483,309	462,937	1,664,303	33.17	50,175
2005	574,877.30	127,761	122,376	567,477	34.09	16,646
2006	392,068.09	76,877	73,637	396,845	34.57	11,479
2007	3,345,618.11	567,684	543,755	3,470,987	34.90	99,455
2009	11,727.24	1,351	1,294	12,779	35.31	362

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3530 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -20						
2010	811.16	70	67	906	35.27	26
2011	115,491.71	6,597	6,319	132,271	35.01	3,778
2012	951,319.67	24,887	23,838	1,117,746	33.62	33,246
	11,758,228.83	3,820,947	3,659,885	10,449,990		333,100
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.4 2.83

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3531 STATION EQUIPMENT - STEP UP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
1940	6,067.15	5,694	4,811	1,256	4.77	263
1941	561.33	524	443	118	5.17	23
1949	18,782.87	17,002	14,366	4,417	6.68	661
1955	900.00	785	663	237	8.48	28
1960	16,549.79	13,968	11,803	4,747	9.75	487
1969	5,339.00	4,064	3,434	1,905	13.72	139
1974	6,268.76	4,421	3,736	2,533	16.20	156
1976	15,761.91	10,717	9,056	6,706	17.30	388
1977	13,897.41	9,242	7,809	6,088	18.01	338
1980	22,193.47	13,882	11,730	10,463	19.61	534
1992	8,405,252.90	3,645,358	3,080,207	5,325,046	27.10	196,496
1996	968,381.08	348,714	294,652	673,729	29.76	22,639
	9,479,955.67	4,074,371	3,442,710	6,037,246		222,152
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.2 2.34

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3532 STATION EQUIPMENT - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -10						
1943	10,864.44	11,087	10,069	1,882	5.44	346
1950	10,834.19	10,619	9,644	2,274	7.68	296
1954	222,862.54	213,157	193,576	51,573	8.82	5,847
1955	25,011.82	23,675	21,500	6,013	9.36	642
1958	261,300.93	242,362	220,098	67,333	10.18	6,614
1965	65,041.15	55,684	50,569	20,976	13.60	1,542
1971	4,093.09	3,196	2,902	1,600	17.07	94
1973	11,683.92	8,787	7,980	4,872	18.39	265
1976	40,615.59	28,897	26,242	18,435	20.07	919
1978	26,247.29	17,860	16,219	12,653	21.43	590
1983	111,783.06	67,309	61,126	61,835	24.60	2,514
1985	122,679.77	69,660	63,261	71,687	26.01	2,756
1992	34,444.03	15,095	13,708	24,180	31.33	772
2000	264,762.57	74,266	67,444	223,795	37.25	6,008
2001	125,472.82	32,435	29,455	108,565	38.25	2,838
2002	780,656.67	185,570	168,523	690,199	39.00	17,697
2003	1,011,825.94	219,263	199,121	913,888	39.75	22,991
2005	219,078.16	38,100	34,600	206,386	41.27	5,001
2006	134,369.73	20,456	18,577	129,230	42.03	3,075
2007	1,788,006.76	232,870	211,477	1,755,330	42.80	41,012
2011	276,847.89	11,237	10,205	294,328	45.64	6,449
2012	156,456.39	2,754	2,501	169,601	45.98	3,689
	5,704,938.75	1,584,339	1,438,797	4,836,636		131,957
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.7 2.31

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3534 STATION EQUIPMENT - STEP UP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2.5						
NET SALVAGE PERCENT.. 0						
1929	63,750.98	63,751	63,751			
1946	1,661.27	1,661	1,661			
1949	233,844.00	233,844	233,844			
1960	436,903.00	430,961	331,549	105,354	0.73	105,354
1973	42,134.00	38,519	29,634	12,500	3.73	3,351
1992	1,218,688.02	794,097	610,917	607,771	11.10	54,754
	1,996,981.27	1,562,833	1,271,356	725,625		163,459
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4						8.19



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3540 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2012	6,980.43	88		6,980	58.77	119
2013	11,877.36	25		11,877	58.36	204
	18,857.79	113		18,858		323
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						58.4 1.71

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3550 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -25						
1946	81.46	86	102			
1949	193.00	201	241			
1955	2,180.49	2,172	2,726			
1956	1,238.68	1,221	1,548			
1958	62,054.91	59,883	77,244	325	16.17	20
1959	10,346.09	9,940	12,822	111	16.18	7
1960	6,759.32	6,418	8,279	170	16.69	10
1961	77,825.31	73,000	94,164	3,118	17.21	181
1962	631.47	585	755	34	17.74	2
1963	8,837.48	8,134	10,492	555	17.82	31
1964	159,740.21	145,044	187,095	12,580	18.36	685
1965	39,491.61	35,355	45,605	3,760	18.92	199
1966	13,205.89	11,653	15,031	1,476	19.48	76
1967	6,512.34	5,698	7,350	790	19.61	40
1968	176.81	152	196	25	20.18	1
1969	22,002.98	18,650	24,057	3,447	20.77	166
1970	5,511.98	4,625	5,966	924	20.94	44
1971	113,873.92	93,889	121,109	21,233	21.54	986
1972	24,646.48	19,961	25,748	5,060	22.14	229
1973	154,276.84	123,421	159,203	33,643	22.36	1,505
1974	230,785.80	181,109	233,616	54,866	22.98	2,388
1975	33,014.91	25,549	32,956	8,313	23.23	358
1976	93,923.56	71,194	91,835	25,569	23.85	1,072
1977	9,560.14	7,091	9,147	2,803	24.49	114
1978	3,298.60	2,407	3,105	1,018	24.77	41
1979	24,488.04	17,460	22,522	8,088	25.42	318
1980	24,042.59	16,830	21,709	8,344	25.73	324
1981	206,114.50	140,699	181,491	76,152	26.39	2,886
1982	9,765.49	6,531	8,424	3,783	26.72	142
1983	477,020.41	310,421	400,419	195,857	27.39	7,151
1984	14,001.85	8,907	11,489	6,013	27.75	217
1985	58,706.85	36,450	47,018	26,366	28.12	938
1986	9,513.26	5,726	7,386	4,506	28.81	156
1987	36,501.96	21,381	27,580	18,047	29.20	618
1988	366,735.18	208,764	269,289	189,130	29.60	6,390
1989	43,294.59	23,780	30,674	23,444	30.30	774
1990	65,711.96	34,942	45,072	37,068	30.73	1,206
1991	80,641.24	41,440	53,454	47,348	31.16	1,520
1992	227,242.94	112,570	145,207	138,847	31.61	4,393
1993	105,858.64	50,442	65,066	67,257	32.06	2,098
1994	84,121.18	38,443	49,589	55,562	32.53	1,708

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3550 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -25						
1995	259,692.82	113,518	146,429	178,187	33.01	5,398
1996	62,303.84	26,090	33,654	44,226	33.25	1,330
1997	165,115.13	65,675	84,716	121,678	33.75	3,605
1998	47,716.49	18,037	23,266	36,380	34.03	1,069
1999	104,688.01	37,243	48,041	82,819	34.56	2,396
2000	39,215.20	13,127	16,933	32,086	34.87	920
2001	12,367.27	3,869	4,991	10,468	35.20	297
2002	49,926.78	14,491	18,692	43,716	35.55	1,230
2003	205,820.31	55,186	71,186	186,089	35.70	5,213
2004	643,444.27	157,644	203,348	600,957	35.89	16,744
2005	301,374.58	66,566	85,865	290,853	36.11	8,055
2006	64,751.67	12,732	16,423	64,517	36.17	1,784
2007	464,611.27	79,449	102,483	478,281	36.27	13,187
2008	163,706.52	23,819	30,725	173,908	36.07	4,821
2009	129,318.90	15,340	19,787	141,862	35.77	3,966
2010	352,081.18	31,819	41,044	399,057	35.27	11,314
2011	220,421.31	13,446	17,345	258,182	34.09	7,574
2012	376,767.24	10,926	14,094	456,865	31.61	14,453
2013	4,145.50	22	28	5,154	29.03	178
	6,581,399.25	2,741,223	3,535,831	4,690,918		142,528
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.9 2.17

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R1						
NET SALVAGE PERCENT.. -20						
1925	307.67	363	369			
1949	1,310.59	1,384	1,499	74	8.71	8
1955	3,182.79	3,220	3,487	332	10.74	31
1956	3,684.69	3,689	3,995	427	11.28	38
1957	86.66	86	93	11	11.36	1
1958	113,416.24	111,765	121,025	15,074	11.92	1,265
1959	7,412.90	7,268	7,870	1,025	12.04	85
1960	17,693.07	17,136	18,556	2,676	12.61	212
1961	81,926.57	78,856	85,389	12,923	12.77	1,012
1962	869.46	826	894	149	13.35	11
1963	11,583.92	10,926	11,831	2,070	13.54	153
1964	250,339.04	232,845	252,137	48,270	14.14	3,414
1965	69,560.62	64,174	69,491	13,982	14.36	974
1966	20,412.15	18,552	20,089	4,406	14.98	294
1967	7,459.58	6,716	7,272	1,679	15.23	110
1968	92.30	82	89	22	15.49	1
1969	33,817.05	29,648	32,104	8,476	16.13	525
1970	1,112.08	964	1,044	290	16.42	18
1971	79,645.39	68,231	73,884	21,690	16.73	1,296
1972	9,786.33	8,279	8,965	2,779	17.05	163
1973	134,406.22	111,546	120,788	40,499	17.72	2,285
1974	170,925.87	139,886	151,476	53,635	18.07	2,968
1975	21,709.96	17,507	18,958	7,094	18.43	385
1976	102,768.68	81,578	88,337	34,985	18.81	1,860
1977	22,993.08	17,951	19,438	8,154	19.20	425
1979	6,782.65	5,110	5,533	2,606	20.01	130
1980	11,092.10	8,195	8,874	4,437	20.44	217
1981	232,307.42	168,153	182,085	96,684	20.88	4,630
1983	602,300.46	417,177	451,741	271,020	21.79	12,438
1985	37,338.98	24,617	26,657	18,150	22.76	797
1986	3,490.00	2,252	2,439	1,749	23.00	76
1987	601.57	377	408	314	23.51	13
1988	412,815.35	252,544	273,468	221,910	23.80	9,324
1990	66,664.42	38,399	41,580	38,417	24.64	1,559
1991	60,592.60	33,687	36,478	36,233	25.20	1,438
1992	331,324.75	178,200	192,964	204,626	25.55	8,009
1993	51,461.41	26,708	28,921	32,833	25.91	1,267
1994	6,562.40	3,278	3,550	4,325	26.30	164
1995	228,571.74	109,550	118,626	155,660	26.69	5,832
1996	71,098.66	32,728	35,440	49,878	26.92	1,853
1997	107,678.55	47,215	51,127	78,087	27.35	2,855

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R1						
NET SALVAGE PERCENT.. -20						
1998	2,371.95	991	1,073	1,773	27.62	64
1999	115,346.38	45,677	49,461	88,955	27.92	3,186
2000	73,286.39	27,474	29,750	58,194	28.07	2,073
2001	34,984.27	12,334	13,356	28,625	28.25	1,013
2002	36,871.79	12,128	13,133	31,113	28.47	1,093
2003	195,501.09	59,471	64,398	170,203	28.71	5,928
2004	306,049.59	85,792	92,900	274,360	28.70	9,560
2005	44,366.94	11,266	12,199	41,041	28.88	1,421
2006	68,564.40	15,608	16,901	65,376	28.84	2,267
2007	498,264.22	100,032	108,321	489,596	28.62	17,107
2008	31,058.83	5,330	5,772	31,499	28.47	1,106
2009	14,558.83	2,063	2,234	15,237	28.00	544
2010	215,727.57	23,635	25,593	233,280	27.37	8,523
2011	196,005.02	14,724	15,944	219,262	26.18	8,375
2012	209,757.85	7,753	8,395	243,314	23.58	10,319
2013	24,974.24	177	192	29,777	21.15	1,408
	5,464,875.33	2,806,123	3,038,593	3,519,257		142,123
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.8 2.60

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3561 OVERHEAD CONDUCTORS AND DEVICES - CLEARING/ROW

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
2007	4,273.99	757	95	4,179	26.72	156
	4,273.99	757	95	4,179		156
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.8 3.65

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3601 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1937	21,090.83	18,372	21,091			
1938	4,555.53	3,950	4,556			
1939	566.88	489	567			
1940	3,030.65	2,602	3,031			
1941	1,573.96	1,344	1,574			
1942	5,164.10	4,384	5,164			
1943	4,897.52	4,134	4,898			
1944	462.34	385	462			
1945	330.67	273	331			
1946	781.58	642	782			
1947	1,799.58	1,467	1,800			
1948	3,349.38	2,711	3,349			
1949	8,676.40	6,969	8,676			
1950	1,737.77	1,374	1,738			
1951	8,346.55	6,545	8,347			
1952	12,726.87	9,896	12,727			
1953	2,603.56	2,007	2,604			
1954	9,502.50	7,202	9,502			
1955	4,760.79	3,574	4,761			
1956	14,044.62	10,441	14,045			
1957	13,905.05	10,233	13,905			
1958	14,105.17	10,194	14,105			
1959	11,597.81	8,291	11,598			
1960	17,228.28	12,177	17,143	85	21.88	4
1961	35,962.20	25,123	35,368	594	22.33	27
1962	30,065.96	20,598	28,998	1,068	23.33	46
1963	23,589.95	15,961	22,470	1,120	23.78	47
1964	21,297.85	14,225	20,026	1,272	24.24	52
1965	47,056.95	31,011	43,657	3,400	24.71	138
1966	28,568.21	18,432	25,949	2,619	25.71	102
1967	37,661.09	23,949	33,715	3,946	26.19	151
1968	34,610.71	21,684	30,527	4,084	26.68	153
1969	31,018.91	18,999	26,747	4,272	27.68	154
1970	47,115.95	28,401	39,983	7,133	28.17	253
1971	45,736.43	27,113	38,170	7,566	28.68	264
1972	67,572.03	39,097	55,041	12,531	29.68	422
1973	78,177.44	44,436	62,557	15,620	30.18	518
1974	140,806.04	78,570	110,611	30,195	30.69	984
1975	61,888.66	33,643	47,363	14,526	31.69	458
1976	75,551.33	40,261	56,680	18,871	32.21	586
1977	52,602.82	27,459	38,657	13,946	32.74	426

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3601 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1978	62,310.29	31,616	44,509	17,801	33.74	528
1979	71,128.25	35,287	49,677	21,451	34.28	626
1980	120,456.92	57,988	81,636	38,821	35.28	1,100
1981	123,971.39	58,254	82,010	41,961	35.82	1,171
1982	114,830.29	52,615	74,071	40,759	36.36	1,121
1983	238,309.31	105,643	148,724	89,585	37.36	2,398
1984	140,617.91	60,634	85,361	55,257	37.92	1,457
1985	222,229.32	92,492	130,210	92,019	38.92	2,364
1986	226,881.50	91,637	129,007	97,874	39.48	2,479
1987	374,182.90	146,455	206,180	168,003	40.04	4,196
1988	162,262.39	61,043	85,936	76,326	41.04	1,860
1989	273,358.16	99,338	139,848	133,510	41.61	3,209
1990	238,355.78	82,972	116,808	121,548	42.61	2,853
1991	284,100.23	95,174	133,986	150,114	43.18	3,476
1992	206,935.37	66,137	93,108	113,827	44.18	2,576
1993	166,625.11	51,004	71,804	94,821	44.77	2,118
1994	142,883.92	41,522	58,455	84,429	45.77	1,845
1995	178,950.56	49,551	69,758	109,193	46.35	2,356
1996	66,778.64	17,563	24,725	42,054	46.94	896
2000	18,278.20	3,705	5,215	13,063	50.14	261
2011	708.64	21	30	679	58.49	12
	4,460,276.00	1,939,269	2,714,333	1,745,943		43,687

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.0 0.98



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1927	8,081.48	8,156	6,178	2,712	7.71	352
1928	5,001.83	4,989	3,779	1,723	8.71	198
1929	45,915.05	45,683	34,606	15,901	8.84	1,799
1939	28,191.50	26,985	20,441	10,570	11.00	961
1940	474.74	452	342	180	11.29	16
1942	1,443.55	1,359	1,029	559	11.89	47
1943	1,679.12	1,572	1,191	656	12.21	54
1946	490.00	450	341	198	13.25	15
1950	271.99	240	182	117	15.38	8
1953	112.12	97	73	50	16.59	3
1954	786.00	670	508	357	17.01	21
1955	713.14	603	457	327	17.44	19
1958	2,968.75	2,432	1,842	1,424	18.78	76
1962	3,727.51	2,913	2,207	1,893	20.68	92
1964	2,439.86	1,845	1,398	1,286	22.17	58
1967	2,237.85	1,622	1,229	1,233	23.69	52
1969	6,838.47	4,805	3,640	3,882	24.74	157
1974	90,080.14	57,590	43,625	55,463	27.92	1,986
1975	92.16	58	44	57	28.48	2
2004	47,302.82	8,148	6,172	45,861	47.12	973
2007	14,429.12	1,679	1,272	14,600	48.60	300
2008	139,224.59	13,538	10,255	142,892	49.01	2,916
2010	21,146.33	1,228	930	22,331	49.33	453
	423,648.12	187,114	141,741	324,272		10,558

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.7 2.49

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3620 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -20						
1927	34,803.08	40,828	35,759	6,005	1.96	3,064
1938	25,104.97	28,373	24,850	5,276	4.62	1,142
1939	39.80	45	39	9	4.99	2
1941	1,601.66	1,779	1,558	364	5.77	63
1942	1,412.99	1,560	1,366	330	6.17	53
1944	6,586.17	7,227	6,330	1,573	6.44	244
1948	603.78	647	567	158	7.71	20
1949	20,925.47	22,411	19,628	5,483	7.68	714
1950	10,362.48	11,002	9,636	2,799	8.17	343
1951	220.66	232	203	62	8.68	7
1952	23,745.09	24,927	21,832	6,662	8.69	767
1953	506.91	527	462	146	9.21	16
1954	26,947.20	27,926	24,459	7,878	9.28	849
1955	130,688.75	134,040	117,398	39,428	9.82	4,015
1956	21,003.79	21,454	18,790	6,415	9.92	647
1957	66,283.33	66,957	58,644	20,896	10.48	1,994
1958	150,798.80	151,589	132,768	48,191	10.61	4,542
1959	17,105.53	16,992	14,882	5,645	11.18	505
1960	110,046.73	108,669	95,177	36,879	11.35	3,249
1961	24,589.06	23,974	20,997	8,510	11.94	713
1962	9,506.51	9,205	8,062	3,346	12.14	276
1964	111,486.17	105,662	92,543	41,240	12.98	3,177
1965	25,456.37	23,775	20,823	9,725	13.60	715
1966	112,725.73	104,348	91,392	43,879	13.85	3,168
1967	53,025.86	48,321	42,322	21,309	14.49	1,471
1968	4,356.39	3,930	3,442	1,786	14.77	121
1969	142,950.10	126,837	111,089	60,451	15.42	3,920
1970	48,432.15	42,485	37,210	20,909	15.73	1,329
1971	347,088.73	300,843	263,491	153,015	16.05	9,534
1972	54,231.30	46,140	40,411	24,667	16.72	1,475
1973	147,225.73	123,599	108,253	68,418	17.07	4,008
1974	260,590.53	214,487	187,857	124,852	17.75	7,034
1975	1,028.00	834	730	504	18.12	28
1976	1,202,722.61	960,061	840,861	602,406	18.50	32,562
1977	394,555.38	308,037	269,792	203,674	19.20	10,608
1979	153,087.80	114,706	100,464	83,241	20.30	4,101
1980	376,925.07	276,995	242,604	209,706	20.73	10,116
1981	132,461.91	95,388	83,545	75,409	21.16	3,564
1982	344,746.12	241,681	211,674	202,021	21.88	9,233
1983	572,856.51	392,659	343,907	343,521	22.33	15,384
1984	328,448.27	219,850	192,554	201,584	22.79	8,845

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3620 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -20						
1985	16,349.19	10,616	9,298	10,321	23.53	439
1986	10,310.76	6,521	5,711	6,662	24.01	277
1987	128,174.63	78,812	69,027	84,783	24.50	3,461
1988	856,134.37	511,112	447,653	579,708	25.00	23,188
1990	66,704.67	37,149	32,537	47,509	26.27	1,808
1991	1,497,099.19	804,841	704,913	1,091,606	26.80	40,732
1992	783,850.70	405,972	355,567	585,054	27.33	21,407
1993	1,006,212.19	500,852	438,667	768,788	27.87	27,585
1994	146,389.84	69,828	61,158	114,510	28.42	4,029
1995	748,295.91	341,043	298,700	599,255	28.98	20,678
1996	216,481.19	93,987	82,318	177,459	29.55	6,005
1997	299,051.19	123,233	107,933	250,928	30.12	8,331
1998	21,561.09	8,396	7,354	18,519	30.70	603
1999	16,242.57	5,976	5,234	14,257	31.09	459
2000	20,779.09	7,154	6,266	18,669	31.69	589
2001	1,625,081.15	520,091	455,517	1,494,580	32.30	46,272
2002	950,093.37	281,836	246,844	893,268	32.73	27,292
2003	1,202,691.51	327,902	287,190	1,156,040	33.17	34,852
2004	1,291,599.07	320,058	280,320	1,269,599	33.62	37,763
2005	1,973,659.37	438,626	384,167	1,984,224	34.09	58,205
2006	2,109,176.11	413,567	362,219	2,168,792	34.57	62,736
2007	1,055,646.67	179,122	156,883	1,109,893	34.90	31,802
2008	2,270,572.15	324,783	284,458	2,440,229	35.09	69,542
2009	924,628.55	106,517	93,292	1,016,262	35.31	28,781
2010	109,094.15	9,465	8,290	122,623	35.27	3,477
2011	221,498.70	12,652	11,081	254,717	35.01	7,276
2012	2,100,420.15	54,947	48,125	2,472,379	33.62	73,539
2013	7,121.45	33	29	8,517	32.03	266
	27,172,202.47	10,446,093	9,149,122	23,457,521		795,012
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.5 2.93

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -10						
1950	1,150.67	1,128	1,061	205	7.68	27
1955	100,164.11	94,810	89,190	20,991	9.36	2,243
1958	14,414.37	13,370	12,577	3,279	10.18	322
1959	366.12	336	316	87	10.77	8
1960	40,318.83	36,496	34,333	10,018	11.35	883
1962	55,641.28	49,387	46,459	14,746	12.14	1,215
1963	10,431.35	9,134	8,593	2,881	12.75	226
1964	121,289.95	104,721	98,513	34,906	13.36	2,613
1966	270,347.76	228,003	214,488	82,895	14.23	5,825
1967	15,812.04	13,130	12,352	5,041	14.85	339
1969	98,484.53	79,625	74,905	33,428	15.77	2,120
1970	9,366.59	7,444	7,003	3,300	16.42	201
1971	200,806.69	156,786	147,492	73,395	17.07	4,300
1972	58,972.24	45,201	42,522	22,347	17.73	1,260
1973	37,552.07	28,242	26,568	14,739	18.39	801
1974	136,571.00	101,284	95,280	54,948	18.72	2,935
1976	605,863.16	431,060	405,508	260,941	20.07	13,002
1977	396,237.94	275,813	259,463	176,399	20.75	8,501
1979	199,177.39	132,355	124,509	94,586	22.12	4,276
1980	374,456.65	242,816	228,422	183,480	22.81	8,044
1981	150,376.13	95,063	89,428	75,986	23.50	3,233
1982	353,461.57	217,577	204,680	184,128	24.20	7,609
1983	682,230.76	410,798	386,447	364,007	24.60	14,797
1984	401,128.70	234,696	220,784	220,458	25.30	8,714
1986	41,970.00	23,093	21,724	24,443	26.73	914
1987	154,115.58	82,068	77,203	92,324	27.44	3,365
1988	83,800.96	43,122	40,566	51,615	28.16	1,833
1989	101,133.92	50,195	47,220	64,027	28.88	2,217
1990	34,368.83	16,427	15,453	22,353	29.61	755
1991	1,100,145.56	505,363	475,406	734,754	30.33	24,225
1992	377,796.58	165,566	155,752	259,824	31.33	8,293
1993	939,635.95	394,008	370,652	662,948	32.06	20,678
1995	202,678.25	77,162	72,588	150,358	33.53	4,484
2000	1,228,111.88	344,485	324,065	1,026,858	37.25	27,567
2001	3,468,305.07	896,557	843,411	2,971,725	38.25	77,692
2002	509,919.85	121,213	114,028	446,884	39.00	11,459
2003	643,994.24	139,554	131,281	577,113	39.75	14,519
2004	948,700.00	185,338	174,352	869,218	40.51	21,457
2005	1,161,829.09	202,054	190,077	1,087,935	41.27	26,361
2006	1,457,748.51	221,928	208,772	1,394,751	42.03	33,185
2007	1,360,135.34	177,144	166,643	1,329,506	42.80	31,063

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -10						
2008	2,385,236.08	257,916	242,627	2,381,133	43.56	54,663
2009	904,783.53	77,630	73,028	922,234	44.33	20,804
2010	2,046,523.17	129,443	121,771	2,129,404	45.10	47,215
2011	33,472.65	1,359	1,278	35,542	45.64	779
2012	270,258.97	4,757	4,475	292,810	45.98	6,368
	23,789,285.91	7,125,657	6,703,265	19,464,950		533,390
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.5 2.24

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -20						
1915	127.48	151	153			
1917	28.87	34	35			
1918	25.59	30	31			
1919	103.06	119	124			
1920	109.63	127	132			
1921	35.85	41	43			
1922	46.80	54	56			
1923	42.79	49	51			
1924	341.48	389	410			
1925	2,642.17	2,977	3,171			
1926	2,541.77	2,858	3,050			
1927	2,346.06	2,631	2,815			
1928	3,483.67	3,862	4,180			
1929	3,449.20	3,813	4,139			
1930	4,352.38	4,797	5,223			
1931	11,836.69	13,005	14,204			
1932	7,875.61	8,547	9,451			
1933	11,820.69	12,783	14,185			
1934	12,070.76	13,005	14,485			
1935	11,080.65	11,889	13,297			
1936	2,642.63	2,823	3,171			
1937	11,078.04	11,782	13,294			
1938	10,236.66	10,834	12,284			
1939	12,745.29	13,309	15,294			
1940	16,465.42	17,105	19,759			
1941	12,899.15	13,327	15,412	67	11.58	6
1942	18,724.51	19,236	22,245	224	11.89	19
1943	4,043.35	4,129	4,775	77	12.21	6
1944	5,815.56	5,901	6,824	155	12.55	12
1945	11,785.16	11,881	13,740	402	12.90	31
1946	9,428.55	9,441	10,918	396	13.25	30
1947	28,792.40	28,622	33,099	1,452	13.62	107
1948	20,044.34	19,779	22,873	1,180	13.99	84
1949	38,445.66	37,646	43,535	2,600	14.38	181
1950	54,779.72	53,213	61,537	4,199	14.77	284
1951	56,274.49	54,625	63,170	4,359	14.59	299
1952	79,999.25	76,982	89,025	6,974	15.01	465
1953	72,762.86	69,390	80,245	7,070	15.44	458
1954	77,504.38	73,214	84,667	8,338	15.88	525
1955	101,592.69	95,042	109,910	12,001	16.33	735
1956	90,305.83	83,638	96,722	11,645	16.78	694

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -20						
1957	108,373.00	99,330	114,869	15,179	17.24	880
1958	109,607.84	100,094	115,752	15,777	17.19	918
1959	114,442.44	103,342	119,508	17,823	17.68	1,008
1960	96,760.73	86,365	99,876	16,237	18.17	894
1961	167,993.55	148,130	171,303	30,289	18.68	1,621
1962	156,159.62	136,946	158,369	29,023	18.69	1,553
1963	107,038.75	92,661	107,156	21,290	19.21	1,108
1964	187,379.29	160,052	185,090	39,765	19.74	2,014
1965	184,633.31	156,576	181,070	40,490	19.82	2,043
1966	159,517.67	133,344	154,204	37,217	20.36	1,828
1967	163,151.15	135,246	156,403	39,378	20.48	1,923
1968	207,159.78	169,092	195,544	53,048	21.04	2,521
1969	221,263.58	178,905	206,892	58,624	21.18	2,768
1970	259,918.29	206,666	238,996	72,906	21.77	3,349
1971	270,562.29	212,824	246,117	78,558	21.94	3,581
1972	356,341.91	275,296	318,362	109,248	22.54	4,847
1973	463,388.61	353,658	408,983	147,083	22.75	6,465
1974	383,001.99	286,746	331,603	127,999	23.36	5,479
1975	317,902.01	234,726	271,445	110,037	23.60	4,663
1976	296,933.38	216,072	249,873	106,447	23.85	4,463
1977	472,920.39	338,800	391,800	175,704	24.13	7,282
1978	481,826.85	337,549	390,354	187,838	24.77	7,583
1979	620,779.29	427,444	494,311	250,624	25.07	9,997
1980	939,094.09	634,790	734,094	392,819	25.39	15,471
1981	788,695.36	522,810	604,596	341,838	25.72	13,291
1982	703,735.49	457,034	528,530	315,953	26.07	12,119
1983	720,493.77	457,888	529,518	335,075	26.43	12,678
1984	650,304.80	403,839	467,014	313,352	26.81	11,688
1985	747,503.25	455,499	526,755	370,249	26.90	13,764
1986	811,402.83	481,876	557,259	416,424	27.30	15,254
1987	1,160,229.76	670,381	775,252	617,024	27.73	22,251
1988	775,441.31	437,535	505,981	424,549	27.88	15,228
1989	1,818,894.56	995,299	1,150,999	1,031,674	28.33	36,416
1990	1,059,498.90	563,992	652,220	619,179	28.53	21,703
1991	1,468,376.63	758,740	877,434	884,618	28.76	30,759
1992	1,760,305.65	881,068	1,018,899	1,093,468	29.00	37,706
1993	1,867,748.11	903,019	1,044,283	1,197,015	29.27	40,896
1994	1,950,386.47	912,781	1,055,573	1,284,891	29.33	43,808
1995	1,762,772.52	792,190	916,117	1,199,210	29.64	40,459
1996	1,455,807.87	629,084	727,495	1,019,474	29.76	34,257
1997	1,239,683.22	513,080	593,344	894,276	29.91	29,899

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -20						
1998	1,526,379.53	602,431	696,673	1,134,982	30.09	37,720
1999	1,364,728.48	513,411	593,727	1,043,947	30.11	34,671
2000	1,055,279.93	376,228	435,083	831,253	30.17	27,552
2001	711,969.15	238,880	276,249	578,114	30.27	19,099
2002	112,367.53	35,369	40,902	93,939	30.23	3,107
2003	881,558.12	258,861	299,356	758,514	30.09	25,208
2004	759,115.94	205,690	237,867	673,072	30.01	22,428
2005	1,276,756.91	315,921	365,342	1,166,766	29.84	39,101
2006	1,661,334.24	371,408	429,510	1,564,091	29.48	53,056
2007	1,465,867.39	290,242	335,646	1,423,395	29.09	48,931
2009	1,672,469.36	239,230	276,654	1,730,309	27.70	62,466
2010	1,336,729.86	149,981	173,444	1,430,632	26.66	53,662
2011	854,338.24	67,048	77,537	947,669	24.99	37,922
2012	3,641,172.15	145,501	168,262	4,201,145	21.77	192,979
2013	485,846.60	3,790	4,383	578,633	19.00	30,454
	47,204,070.88	20,667,840	23,895,612	32,749,273		1,218,727
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.9 2.58



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -30						
1925	159,037.44	194,116	202,364	4,385	5.71	768
1926	3.26	4	4			
1927	28.33	34	35	2	5.99	
1932	165.87	195	203	13	8.54	2
1938	18,060.70	20,708	21,588	1,891	10.00	189
1939	9,739.99	11,018	11,486	1,176	11.00	107
1940	510.73	575	599	65	11.29	6
1941	11,455.25	12,822	13,367	1,525	11.58	132
1942	10,157.19	11,304	11,784	1,420	11.89	119
1943	5,734.55	6,344	6,614	841	12.21	69
1944	804.93	885	923	123	12.55	10
1945	3,993.43	4,361	4,546	645	12.90	50
1946	10,110.30	10,967	11,433	1,710	13.25	129
1947	28,505.91	30,699	32,003	5,055	13.62	371
1948	16,363.01	17,492	18,235	3,037	13.99	217
1949	34,478.53	36,575	38,129	6,693	14.38	465
1950	84,691.13	89,125	92,912	17,186	14.77	1,164
1951	55,368.05	58,223	60,697	11,281	14.59	773
1952	108,008.85	112,596	117,380	23,032	15.01	1,534
1953	44,511.92	45,986	47,940	9,925	15.44	643
1954	104,152.82	106,586	111,115	24,284	15.88	1,529
1955	89,500.86	90,707	94,561	21,790	16.33	1,334
1956	88,185.37	88,480	92,240	22,401	16.78	1,335
1957	87,714.31	87,095	90,796	23,233	17.24	1,348
1958	99,293.48	98,231	102,405	26,677	17.19	1,552
1959	80,960.65	79,200	82,565	22,684	17.68	1,283
1960	100,383.43	97,065	101,190	29,308	18.17	1,613
1961	193,541.92	184,879	192,735	58,869	18.68	3,151
1962	185,147.00	175,897	183,371	57,320	18.69	3,067
1963	206,421.54	193,586	201,812	66,536	19.21	3,464
1964	289,938.54	268,292	279,692	97,228	19.74	4,925
1965	281,878.60	258,965	269,969	96,473	19.82	4,867
1966	310,701.88	281,365	293,321	110,591	20.36	5,432
1967	222,229.13	199,571	208,051	80,847	20.48	3,948
1968	255,002.13	225,488	235,070	96,433	21.04	4,583
1969	231,544.20	202,819	211,437	89,570	21.18	4,229
1970	460,990.50	397,088	413,961	185,327	21.77	8,513
1971	454,351.43	387,176	403,628	187,029	21.94	8,525
1972	407,357.21	340,934	355,421	174,143	22.54	7,726
1973	716,292.72	592,231	617,396	313,785	22.75	13,793
1974	611,729.61	496,156	517,239	278,009	23.36	11,901

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -30						
1975	479,022.95	383,166	399,448	223,282	23.60	9,461
1976	392,190.52	309,172	322,310	187,538	23.85	7,863
1977	367,284.80	285,050	297,163	180,307	24.13	7,472
1978	349,498.55	265,248	276,519	177,829	24.77	7,179
1979	726,911.85	542,233	565,274	379,711	25.07	15,146
1980	924,597.52	677,074	705,845	496,132	25.39	19,540
1981	541,961.88	389,194	405,732	298,818	25.72	11,618
1982	713,792.03	502,196	523,536	404,394	26.07	15,512
1983	1,072,005.97	738,055	769,417	624,191	26.43	23,617
1984	704,066.58	473,661	493,788	421,499	26.81	15,722
1985	952,497.68	628,782	655,501	582,746	26.90	21,663
1986	1,035,351.07	666,114	694,419	651,537	27.30	23,866
1987	1,442,732.20	903,078	941,452	934,100	27.73	33,686
1988	916,709.63	560,348	584,159	607,564	27.88	21,792
1989	2,573,480.93	1,525,559	1,590,384	1,755,141	28.33	61,953
1990	1,426,723.35	822,763	857,724	997,016	28.53	34,946
1991	2,299,747.46	1,287,353	1,342,056	1,647,616	28.76	57,288
1992	2,336,238.06	1,266,778	1,320,607	1,716,502	29.00	59,190
1993	2,174,723.81	1,139,055	1,187,456	1,639,685	29.27	56,019
1994	3,606,201.27	1,828,344	1,906,035	2,782,027	29.33	94,853
1995	2,211,704.40	1,076,768	1,122,523	1,752,693	29.64	59,133
1996	1,544,789.80	723,162	753,891	1,254,336	29.76	42,148
1997	1,214,381.98	544,492	567,629	1,011,068	29.91	33,804
1998	2,403,719.08	1,027,758	1,071,430	2,053,405	30.09	68,242
1999	2,209,913.49	900,650	938,921	1,933,967	30.11	64,230
2000	7,023,518.27	2,712,693	2,827,962	6,302,612	30.17	208,903
2001	2,623,804.53	953,700	994,225	2,416,721	30.27	79,839
2002	459,203.07	156,584	163,238	433,726	30.23	14,348
2003	5,931,794.10	1,886,963	1,967,145	5,744,187	30.09	190,900
2004	5,947,934.86	1,745,957	1,820,147	5,912,168	30.01	197,007
2005	3,475,443.10	931,627	971,214	3,546,862	29.84	118,863
2006	6,821,177.44	1,652,021	1,722,220	7,145,311	29.48	242,378
2007	4,308,810.15	924,240	963,513	4,637,940	29.09	159,434
2008	2,296,934.37	427,000	445,144	2,540,871	28.47	89,247
2009	4,012,451.86	621,770	648,191	4,567,996	27.70	164,910
2010	6,927,897.03	842,086	877,869	8,128,397	26.66	304,891

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -30						
2011	1,273,147.95	108,243	112,842	1,542,250	24.99	61,715
2012	9,471,868.43	410,037	427,461	11,885,968	21.77	545,979
2013	850,434.18	7,186	7,491	1,098,073	19.00	57,793
	102,123,712.90	38,362,000	39,992,098	92,768,729		3,407,016
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.2 3.34

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3651 OVERHEAD CONDUCTORS AND DEVICES - CLEARING/ROW

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
2012	972,297.69	19,154	19,700	952,598	37.27	25,559
2013	3,778.41	13	13	3,765	36.24	104
	976,076.10	19,167	19,713	956,363		25,663
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.3 2.63

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3660 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
NET SALVAGE PERCENT.. -20						
1911	317.78	365	353	28	4.64	6
1916	714.36	805	779	78	6.34	12
1920	157.21	177	171	18	6.26	3
1923	5,929.81	6,578	6,363	753	7.34	103
1924	94.64	105	102	12	7.40	2
1926	742.52	819	792	99	7.58	13
1927	1,928.14	2,123	2,053	261	7.71	34
1928	226.28	249	241	31	7.84	4
1929	7,948.51	8,627	8,344	1,194	8.84	135
1930	234.28	254	246	35	8.99	4
1931	12,151.40	13,112	12,683	1,899	9.16	207
1932	2,930.94	3,152	3,049	468	9.34	50
1933	227.11	243	235	38	9.54	4
1934	37.14	40	39	6	9.74	1
1935	1,718.28	1,828	1,768	294	9.96	30
1937	105.73	111	107	20	10.46	2
1938	25,393.35	26,651	25,778	4,694	10.72	438
1939	0.78	1	1			
1940	49,209.82	51,121	49,447	9,605	11.29	851
1941	9,646.93	9,967	9,641	1,935	11.58	167
1942	2,193.45	2,253	2,179	453	11.89	38
1943	2,108.66	2,153	2,082	448	12.21	37
1944	264.60	271	262	56	11.90	5
1945	1,014.25	1,031	997	220	12.25	18
1946	0.57	1	1			
1947	2,405.05	2,410	2,331	555	12.99	43
1948	134.05	133	129	32	13.38	2
1949	13,001.59	12,831	12,411	3,191	13.77	232
1950	19,523.52	19,113	18,487	4,941	14.17	349
1951	5,286.71	5,132	4,964	1,380	14.59	95
1952	11,974.81	11,523	11,146	3,224	15.01	215
1953	3,356.85	3,225	3,119	909	14.88	61
1954	3,851.53	3,666	3,546	1,076	15.33	70
1955	24,150.38	22,761	22,016	6,964	15.78	441
1956	8,876.39	8,282	8,011	2,641	16.24	163
1957	6,397.66	5,907	5,714	1,963	16.71	117
1958	9,584.85	8,753	8,466	3,036	17.19	177
1959	3,691.26	3,333	3,224	1,206	17.68	68
1960	1,154.02	1,030	996	389	18.17	21
1961	19,034.39	16,903	16,349	6,492	18.18	357
1962	11,685.16	10,247	9,911	4,111	18.69	220

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3660 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
NET SALVAGE PERCENT.. -20						
1963	81,389.94	70,458	68,151	29,517	19.21	1,537
1964	5,572.53	4,760	4,604	2,083	19.74	106
1965	14,064.54	11,846	11,458	5,419	20.28	267
1966	1,005.35	835	808	398	20.82	19
1967	8,546.27	6,991	6,762	3,494	21.36	164
1968	138.95	112	108	59	21.92	3
1969	22,998.25	18,231	17,634	9,964	22.48	443
1970	37,501.67	29,242	28,284	16,718	23.04	726
1971	88,099.57	67,534	65,322	40,397	23.61	1,711
1972	22,307.27	16,800	16,250	10,519	24.18	435
1973	122,355.22	90,460	87,498	59,328	24.77	2,395
1974	78,015.71	56,593	54,740	38,879	25.35	1,534
1975	208,705.52	148,440	143,579	106,868	25.94	4,120
1976	179,674.91	125,183	121,084	94,526	26.54	3,562
1977	33,719.47	22,999	22,246	18,217	27.14	671
1978	6,263.61	4,153	4,017	3,499	28.14	124
1979	3,638.48	2,358	2,281	2,085	28.75	73
1980	129,613.86	82,014	79,328	76,209	29.36	2,596
1982	39,757.08	23,768	22,990	24,718	30.98	798
1983	17,787.10	10,350	10,011	11,334	31.60	359
1984	100,994.40	57,143	55,272	65,921	32.23	2,045
1985	6,009.67	3,282	3,175	4,037	33.23	121
1986	53,302.35	28,233	27,308	36,655	33.85	1,083
1987	17,225.08	8,783	8,495	12,175	34.85	349
1988	130,017.31	64,093	61,994	94,027	35.49	2,649
1989	178,694.05	84,529	81,761	132,672	36.49	3,636
1990	167,718.90	76,460	73,956	127,307	37.13	3,429
1991	59,155.65	25,782	24,938	46,049	38.13	1,208
1992	624,714.27	261,330	252,772	496,885	38.77	12,816
1993	838,975.34	334,046	323,107	683,663	39.77	17,190
1994	1,066,161.88	403,009	389,812	889,582	40.77	21,820
1995	830,111.54	297,047	287,319	708,815	41.77	16,969
1996	781,850.32	265,610	256,912	681,308	42.42	16,061
1997	887,266.53	283,428	274,147	790,573	43.42	18,208
1998	837,925.52	250,674	242,465	763,046	44.42	17,178
1999	1,796,872.58	501,112	484,702	1,671,545	45.42	36,802
2000	403,008.19	104,218	100,805	382,805	46.42	8,247
2001	152,709.73	36,394	35,202	148,050	47.42	3,122
2002	79,535.11	17,447	16,876	78,566	48.07	1,634
2003	3,007,821.81	598,436	578,839	3,030,547	49.07	61,760
2004	234,020.20	41,787	40,419	240,405	50.07	4,801

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3660 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
NET SALVAGE PERCENT.. -20						
2005	377,023.45	59,630	57,677	394,751	51.07	7,730
2006	500,313.95	68,923	66,666	533,711	52.07	10,250
2007	527,000.88	61,849	59,823	572,578	53.07	10,789
2009	372,462.03	28,516	27,582	419,372	55.07	7,615
2010	1,224,967.90	68,794	66,541	1,403,420	56.07	25,030
2011	284,594.76	10,177	9,844	331,670	57.07	5,812
2012	1,018,167.43	15,639	15,127	1,206,674	58.07	20,780
2013	339,765.45	856	828	406,891	58.70	6,932
	18,268,946.34	5,117,640	4,950,052	16,972,684		372,504
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.6 2.04

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2						
NET SALVAGE PERCENT.. -40						
1916	30.90	41	28	15	5.29	3
1922	4.24	5	3	3	7.29	
1923	330.96	428	293	170	7.34	23
1926	105.41	134	92	56	8.49	7
1927	57.08	73	50	30	8.58	3
1929	975.25	1,235	847	518	8.84	59
1931	427.84	539	370	229	9.16	25
1932	116.01	144	99	63	10.16	6
1933	129.60	161	110	71	10.34	7
1935	82.60	102	70	46	10.74	4
1937	168.68	206	141	95	11.21	8
1938	8,939.23	10,852	7,441	5,074	11.46	443
1939	533.87	645	442	305	11.72	26
1940	40,923.35	49,180	33,721	23,572	12.00	1,964
1941	609.73	729	500	354	12.29	29
1942	247.03	291	200	146	13.29	11
1943	171.16	201	138	102	13.58	8
1945	429.51	497	341	260	14.21	18
1947	2,124.01	2,424	1,662	1,312	14.90	88
1949	8,173.92	9,191	6,302	5,141	15.62	329
1950	22,727.54	25,356	17,386	14,433	15.99	903
1951	4,396.45	4,865	3,336	2,819	16.38	172
1952	889.42	976	669	576	16.77	34
1953	1,749.57	1,903	1,305	1,144	17.17	67
1954	4,634.06	4,993	3,423	3,065	17.59	174
1955	74,115.11	79,097	54,233	49,528	18.01	2,750
1956	15,324.90	16,194	11,104	10,351	18.44	561
1957	7,279.44	7,613	5,220	4,971	18.88	263
1958	2,082.26	2,155	1,478	1,437	19.33	74
1959	13,965.99	14,293	9,800	9,752	19.78	493
1960	8,678.06	8,780	6,020	6,129	20.24	303
1961	13,026.59	13,025	8,931	9,306	20.71	449
1962	6,937.29	6,851	4,697	5,015	21.19	237
1963	59,450.95	57,971	39,748	43,483	21.68	2,006
1964	32,258.94	31,045	21,286	23,877	22.17	1,077
1965	24,657.31	23,405	16,048	18,472	22.68	814
1966	11,103.61	10,392	7,125	8,420	23.18	363
1967	15,109.90	13,936	9,555	11,599	23.69	490
1968	12,195.09	11,079	7,596	9,477	24.21	391
1969	19,121.58	17,101	11,725	15,045	24.74	608
1970	75,722.07	66,617	45,676	60,335	25.28	2,387



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2						
NET SALVAGE PERCENT.. -40						
1971	86,077.94	74,463	51,056	69,453	25.82	2,690
1972	82,797.66	70,385	48,260	67,657	26.36	2,567
1973	355,777.98	296,961	203,613	294,476	26.92	10,939
1974	211,039.65	172,871	118,530	176,926	27.48	6,438
1975	182,316.08	146,458	100,420	154,823	28.04	5,522
1976	537,475.31	423,111	290,109	462,356	28.61	16,161
1977	462,127.89	356,227	244,249	402,730	29.18	13,802
1978	222,500.16	167,774	115,035	196,465	29.77	6,599
1979	609,072.61	448,947	307,823	544,879	30.35	17,953
1980	447,262.13	323,979	222,138	404,029	30.54	13,230
1981	261,321.31	184,681	126,628	239,222	31.14	7,682
1982	261,389.46	180,045	123,449	242,496	31.75	7,638
1983	426,370.09	285,924	196,046	400,872	32.36	12,388
1984	673,293.05	439,068	301,050	641,560	32.98	19,453
1985	529,285.89	335,154	229,801	511,199	33.60	15,214
1986	618,903.49	380,118	260,630	605,835	34.23	17,699
1987	1,235,961.62	739,550	507,077	1,223,269	34.49	35,467
1988	970,056.86	561,294	384,855	973,225	35.13	27,704
1989	1,286,570.90	718,679	492,767	1,308,432	35.77	36,579
1990	1,220,595.80	657,047	450,509	1,258,325	36.42	34,550
1991	1,051,928.80	547,697	375,532	1,097,168	36.73	29,871
1992	1,041,991.06	520,641	356,981	1,101,806	37.39	29,468
1993	1,653,819.14	791,154	542,460	1,772,887	38.05	46,594
1994	1,088,169.29	499,840	342,719	1,180,718	38.39	30,756
1995	739,561.96	323,455	221,779	813,608	39.07	20,824
1996	680,845.11	282,619	193,780	759,403	39.75	19,104
1997	1,117,892.48	441,187	302,503	1,262,546	40.12	31,469
1998	747,293.30	279,338	191,530	854,681	40.50	21,103
1999	2,302,620.22	806,562	553,024	2,670,644	41.20	64,821
2000	2,663,166.29	874,690	599,737	3,128,696	41.60	75,209
2001	2,002,586.56	612,872	420,220	2,383,401	42.01	56,734
2002	587,989.78	166,366	114,070	709,116	42.44	16,709
2003	2,515,910.88	652,325	447,271	3,075,004	42.88	71,712
2004	1,763,170.24	414,698	284,340	2,184,098	43.33	50,406
2005	4,042,599.97	851,210	583,637	5,076,003	43.79	115,917
2006	2,840,691.24	528,937	362,669	3,614,299	44.01	82,124
2007	2,196,024.43	353,560	242,421	2,832,013	44.25	64,000
2008	1,781,676.60	240,455	164,869	2,329,478	44.51	52,336
2009	2,797,032.75	303,870	208,350	3,707,496	44.56	83,202
2010	1,256,907.82	102,589	70,341	1,689,330	44.42	38,031

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2						
NET SALVAGE PERCENT.. -40						
2011	577,418.87	31,123	21,340	787,046	43.70	18,010
2012	3,196,520.06	78,762	54,004	4,421,124	41.98	105,315
2013	393,915.49	1,710	1,172	550,310	39.88	13,799
	50,209,934.73	17,163,121	11,768,005	58,525,904		1,465,466
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.9 2.92

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3680 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. -10						
1910	932.69	1,026	1,026			
1916	93.05	102	102			
1917	39.05	43	43			
1920	891.18	980	980			
1921	117.96	130	130			
1922	653.58	719	719			
1923	244.19	269	269			
1925	659.74	726	726			
1926	325.14	358	358			
1927	389.30	428	428			
1928	180.65	199	199			
1929	179.48	197	197			
1930	186.18	205	205			
1932	374.42	412	412			
1933	182.90	201	201			
1935	66.95	73	74			
1936	1,652.51	1,786	1,818			
1937	2,257.56	2,427	2,483			
1938	113.55	122	125			
1939	245.61	263	270			
1940	2,804.45	2,985	3,085			
1941	2,149.43	2,273	2,364			
1942	330.40	350	363			
1945	605.53	632	666			
1946	501.78	520	552			
1947	2,257.08	2,318	2,469	14	4.68	3
1948	1,863.69	1,911	2,035	15	4.69	3
1949	3,790.81	3,855	4,106	64	5.21	12
1950	7,964.17	8,081	8,607	154	5.28	29
1951	16,843.53	16,933	18,035	493	5.82	85
1952	10,017.37	10,041	10,695	324	5.92	55
1953	5,753.80	5,748	6,122	207	6.04	34
1954	25,285.45	25,002	26,629	1,185	6.61	179
1955	37,271.97	36,698	39,087	1,912	6.77	282
1956	47,552.04	46,308	49,322	2,985	7.35	406
1957	10,944.80	10,604	11,294	745	7.54	99
1958	32,744.16	31,552	33,606	2,413	7.75	311
1959	44,960.06	42,799	45,585	3,871	8.36	463
1960	39,036.33	36,920	39,323	3,617	8.60	421
1961	53,829.05	50,561	53,852	5,360	8.85	606
1962	46,631.89	43,473	46,303	4,992	9.13	547

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3680 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. -10						
1963	60,724.15	56,163	59,819	6,978	9.42	741
1964	147,581.32	135,326	144,135	18,204	9.73	1,871
1965	108,334.46	97,873	104,244	14,924	10.39	1,436
1966	178,728.69	159,916	170,326	26,276	10.72	2,451
1967	150,518.81	133,318	141,996	23,575	11.07	2,130
1968	215,496.44	188,831	201,123	35,923	11.43	3,143
1969	294,513.85	255,123	271,730	52,235	11.81	4,423
1970	416,636.06	356,557	379,767	78,533	12.20	6,437
1971	453,835.77	383,500	408,463	90,756	12.60	7,203
1972	492,065.92	412,450	439,298	101,975	12.73	8,011
1973	585,231.81	483,653	515,136	128,619	13.16	9,773
1974	664,417.46	540,909	576,119	154,740	13.61	11,370
1975	396,152.41	317,500	338,167	97,601	14.06	6,942
1976	324,396.24	255,709	272,354	84,482	14.53	5,814
1977	480,461.81	374,078	398,428	130,080	14.76	8,813
1978	628,746.24	480,677	511,966	179,655	15.25	11,781
1979	599,650.86	449,726	479,000	180,616	15.75	11,468
1980	647,693.57	478,348	509,486	202,977	16.03	12,662
1981	827,257.91	598,041	636,970	273,014	16.56	16,486
1982	573,635.88	407,499	434,025	196,974	16.87	11,676
1983	1,020,727.45	708,150	754,246	368,554	17.42	21,157
1984	949,875.35	645,830	687,870	356,993	17.76	20,101
1985	1,039,264.39	691,630	736,651	406,540	18.12	22,436
1986	1,043,820.18	678,817	723,004	425,198	18.50	22,984
1987	1,113,873.50	703,545	749,341	475,920	19.09	24,930
1988	1,981,061.65	1,219,026	1,298,377	880,791	19.50	45,169
1989	1,941,583.59	1,161,630	1,237,245	898,497	19.92	45,105
1990	1,922,560.37	1,116,200	1,188,858	925,958	20.35	45,502
1991	1,899,136.41	1,072,309	1,142,110	946,940	20.62	45,923
1992	1,380,180.95	752,875	801,882	716,317	21.09	33,965
1993	1,882,385.98	989,759	1,054,186	1,016,439	21.57	47,123
1994	2,388,850.88	1,211,912	1,290,800	1,336,936	21.90	61,047
1995	1,308,697.50	638,880	680,467	759,100	22.25	34,117
1996	1,181,672.65	552,952	588,946	710,894	22.62	31,428
1997	1,837,120.99	821,267	874,726	1,146,107	23.01	49,809
1998	1,512,006.91	642,663	684,496	978,712	23.42	41,790
1999	1,428,337.40	576,777	614,322	956,849	23.70	40,373
2000	1,396,817.79	532,858	567,544	968,956	24.01	40,356
2001	637,945.28	229,188	244,107	457,633	24.22	18,895
2002	696,273.77	233,830	249,051	516,850	24.46	21,130
2003	1,414,042.14	439,880	468,513	1,086,933	24.73	43,952

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3680 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. -10						
2004	1,382,613.05	395,275	421,005	1,099,869	24.92	44,136
2005	1,182,129.24	307,401	327,411	972,931	25.04	38,855
2006	1,535,556.84	358,092	381,402	1,307,711	25.10	52,100
2007	2,517,799.44	517,634	551,329	2,218,250	25.02	88,659
2008	2,626,946.51	464,076	494,284	2,395,357	24.83	96,470
2009	847,859.16	123,482	131,520	801,125	24.58	32,593
2010	1,929,512.53	217,765	231,940	1,890,524	24.06	78,575
2011	7,969.79	618	658	8,109	23.06	352
2012	2,112,434.22	80,864	86,128	2,237,550	20.80	107,575
2013	656,259.44	4,764	5,074	716,811	18.67	38,394
	53,424,318.49	25,045,376	26,674,910	32,091,840		1,483,167
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.6 2.78

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -10						
1937	1.04	1	1			
1938	2.53	3	3			
1940	0.01					
1941	0.95	1	1			
1942	10.94	11	12			
1943	2.50	2	3			
1945	1,765.26	1,723	1,942			
1946	3,329.42	3,227	3,662			
1947	2,300.29	2,213	2,530			
1948	401.17	386	441			
1949	3,857.31	3,679	4,243			
1950	416.26	394	458			
1951	5,955.07	5,622	6,551			
1952	49.28	46	54			
1953	1,452.54	1,346	1,598			
1954	1,558.30	1,440	1,714			
1955	581.76	532	640			
1956	26,953.32	24,398	29,649			
1957	2,433.12	2,193	2,676			
1958	213.84	191	235			
1959	2,698.35	2,393	2,968			
1961	5,229.50	4,555	5,752			
1962	3,983.11	3,425	4,381			
1963	14,251.40	12,167	15,677			
1964	4,392.70	3,698	4,832			
1965	5,116.30	4,273	5,628			
1966	6,770.22	5,571	7,447			
1967	2,140.86	1,745	2,355			
1968	26,876.44	21,564	29,564			
1969	25,290.78	20,083	27,637	183	16.85	11
1970	4,780.28	3,731	5,134	124	17.49	7
1971	21,630.59	16,689	22,967	827	17.77	47
1972	4,522.23	3,426	4,715	259	18.42	14
1973	6,132.94	4,585	6,310	436	18.73	23
1974	2,241.30	1,653	2,275	190	19.05	10
1975	5,212.61	3,766	5,183	551	19.72	28
1976	23,132.60	16,458	22,648	2,798	20.07	139
1977	7,355.35	5,120	7,046	1,045	20.75	50
1978	16,190.89	11,078	15,245	2,565	21.12	121
1984	5,955.63	3,578	4,924	1,627	23.88	68

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -10						
1986	6,576.87	3,735	5,140	2,095	25.06	84
1989	1,093.01	568	782	420	26.50	16
1990	20,801.65	10,464	14,399	8,483	27.00	314
	273,660.52	211,733	279,422	21,605		932
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.2 0.34

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3691 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -25						
1937	2,102.97	2,330	2,629			
1938	285.12	314	356			
1940	41.87	46	52			
1941	61.27	66	77			
1942	79.40	86	99			
1943	40.05	43	50			
1944	7.99	9	10			
1945	55.14	58	69			
1946	113.01	119	141			
1947	1.37	1	2			
1948	33.10	34	41			
1949	711.04	731	889			
1950	2,722.18	2,776	3,403			
1951	963.92	975	1,205			
1952	161.30	162	202			
1953	2,097.44	2,084	2,622			
1954	2.40	2	3			
1955	5,689.00	5,585	7,111			
1956	5,252.42	5,105	6,566			
1957	1,742.85	1,676	2,179			
1958	4,390.81	4,177	5,489			
1959	2,216.13	2,085	2,770			
1960	1,748.05	1,625	2,185			
1961	4,994.94	4,588	6,244			
1962	4,051.53	3,675	5,064			
1963	9,823.23	8,797	12,279			
1964	7,489.85	6,618	9,362			
1965	5,003.84	4,361	6,255			
1966	10,814.74	9,290	13,518			
1967	8,596.12	7,325	10,745			
1968	6,368.32	5,343	7,960			
1969	16,508.14	13,632	20,635			
1970	11,077.59	8,998	13,847			
1971	3,470.46	2,771	4,338			
1972	627.60	492	784			
1973	775.11	597	969			
1975	482.08	359	603			
1976	528.32	386	660			
1977	870.14	622	1,088			
1987	2,059.61	1,140	2,570	5	32.39	
1999	1,265.67	413	931	651	38.88	17



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3691 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -25						
2003	312,396.30	75,366	169,904	220,591	40.76	5,412
2004	269.07	59	133	203	41.25	5
2005	115.00	23	52	92	41.51	2
2006	740.20	129	291	634	41.80	15
2007	441.48	66	148	404	42.10	10
2009	1,078.83	110	248	1,101	42.33	26
	440,367.00	185,249	326,778	223,681		5,487
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.8 1.25

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3692 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -50						
1925	24,951.60	35,799	37,427			
1938	616.29	836	924			
1939	1,366.49	1,844	2,050			
1940	1,404.48	1,885	2,107			
1941	1,623.13	2,166	2,435			
1942	832.59	1,105	1,249			
1943	1,145.87	1,510	1,719			
1944	1,071.09	1,403	1,607			
1945	1,173.87	1,539	1,761			
1946	2,509.42	3,267	3,764			
1947	3,642.32	4,706	5,463			
1948	5,112.53	6,555	7,669			
1949	6,023.39	7,661	9,035			
1950	7,383.11	9,312	11,075			
1951	6,678.07	8,350	10,017			
1952	6,686.99	8,348	10,030			
1953	4,540.79	5,617	6,811			
1954	8,901.88	10,904	13,312	41	13.19	3
1955	538.20	653	797	10	13.68	1
1956	20,419.10	24,681	30,131	498	13.68	36
1957	31,138.84	37,236	45,459	1,249	14.18	88
1958	36,896.02	43,633	53,268	2,076	14.69	141
1959	43,275.19	50,593	61,765	3,148	15.21	207
1960	51,109.39	59,445	72,572	4,092	15.28	268
1961	54,057.99	62,105	75,819	5,268	15.82	333
1962	51,330.94	58,225	71,083	5,913	16.36	361
1963	50,806.44	57,249	69,891	6,319	16.48	383
1964	52,110.38	57,921	70,711	7,455	17.04	438
1965	59,009.73	65,094	79,468	9,047	17.18	527
1966	65,014.42	70,664	86,268	11,254	17.77	633
1967	78,388.11	84,459	103,110	14,472	17.94	807
1968	67,417.30	71,496	87,284	13,842	18.54	747
1969	88,028.95	92,430	112,841	19,202	18.75	1,024
1970	88,205.41	91,068	111,178	21,130	19.36	1,091
1971	114,215.38	116,585	142,330	28,993	19.60	1,479
1972	118,024.00	118,313	144,439	32,597	20.23	1,611
1973	112,512.27	111,353	135,942	32,826	20.49	1,602
1974	161,331.78	156,597	191,177	50,821	21.13	2,405
1975	160,826.39	153,911	187,898	53,342	21.42	2,490
1976	155,283.18	146,370	178,692	54,233	21.73	2,496
1977	171,101.67	157,816	192,666	63,987	22.39	2,858

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3692 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -50						
1978	204,157.99	185,151	226,037	80,200	22.72	3,530
1979	204,452.77	182,167	222,394	84,285	23.07	3,653
1980	204,885.38	179,172	218,738	88,590	23.43	3,781
1981	248,615.88	213,126	260,189	112,735	23.81	4,735
1982	218,040.97	182,042	222,241	104,820	24.50	4,278
1983	219,180.55	178,983	218,507	110,264	24.90	4,428
1984	309,700.27	247,094	301,659	162,891	25.30	6,438
1985	253,701.26	197,468	241,074	139,478	25.73	5,421
1986	288,390.10	218,715	267,013	165,572	26.16	6,329
1987	298,483.77	221,356	270,237	177,489	26.33	6,741
1988	266,412.23	191,897	234,273	165,345	26.79	6,172
1989	249,349.54	174,108	212,555	161,469	27.27	5,921
1990	243,174.39	164,289	200,568	164,194	27.76	5,915
1991	230,603.67	151,230	184,625	161,281	28.00	5,760
1992	301,997.44	190,802	232,936	220,060	28.51	7,719
1993	304,598.46	185,866	226,910	229,988	28.80	7,986
1994	281,513.80	165,488	202,032	220,239	29.10	7,568
1995	303,021.42	171,040	208,810	245,722	29.42	8,352
1996	418,994.49	226,320	276,297	352,195	29.76	11,835
1997	288,540.91	148,627	181,447	251,364	30.12	8,345
1998	253,017.21	124,257	151,696	227,830	30.30	7,519
1999	208,875.16	97,378	118,881	194,432	30.50	6,375
2000	515,542.00	226,735	276,804	496,509	30.73	16,157
2001	3,268.64	1,348	1,646	3,257	30.98	105
2003	930,897.02	332,191	405,547	990,799	31.23	31,726
2004	186,778.25	61,301	74,838	205,329	31.25	6,571
2005	279,678.91	83,232	101,612	317,906	31.31	10,153
2006	554,980.95	147,764	180,394	652,077	31.27	20,853
2007	460,634.88	108,065	131,928	559,024	31.01	18,027
2008	495,084.02	99,512	121,487	621,139	30.71	20,226
2009	622,032.67	102,822	125,527	807,522	30.27	26,677
2010	279,117.47	35,671	43,548	375,128	29.51	12,712
2011	9,845.53	862	1,052	13,716	28.19	487
2012	798,791.49	34,388	41,982	1,156,205	25.36	45,592
2013	327,116.90	2,699	3,295	487,380	22.76	21,414
	13,180,181.38	7,233,870	8,822,023	10,948,249		391,530

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.0 2.97

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3700 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-S0						
NET SALVAGE PERCENT.. -4						
1920	124.77	130	130			
1921	33.06	34	34			
1922	145.86	152	152			
1923	404.07	420	420			
1924	338.11	352	352			
1925	596.06	620	620			
1926	394.33	410	410			
1927	915.90	953	953			
1928	759.22	790	790			
1929	1,479.22	1,538	1,538			
1930	702.69	731	731			
1931	837.11	871	871			
1933	25.93	27	27			
1934	349.75	364	364			
1935	240.77	250	250			
1936	899.50	935	935			
1937	1,314.85	1,367	1,367			
1938	159.03	165	165			
1939	1,186.84	1,234	1,234			
1940	758.81	789	789			
1941	2,117.78	2,202	2,202			
1942	1,272.97	1,324	1,324			
1943	204.25	212	212			
1944	439.19	457	457			
1945	256.17	266	266			
1946	828.15	861	861			
1947	4,290.12	4,462	4,462			
1948	2,968.42	3,087	3,087			
1949	2,015.56	2,096	2,096			
1950	3,206.34	3,335	3,335			
1951	1,774.26	1,845	1,845			
1952	4,860.60	5,055	5,055			
1953	6,238.37	6,488	6,488			
1954	2,816.70	2,929	2,929			
1955	3,225.24	3,354	3,354			
1956	4,849.60	5,044	5,044			
1957	8,501.59	8,842	8,842			
1958	3,930.27	4,087	4,087			
1959	4,669.18	4,855	2,490	2,366	0.01	2,366
1960	6,959.03	7,177	3,681	3,556	0.44	3,556
1962	3,846.27	3,918	2,009	1,991	1.06	1,878

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3700 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-S0						
NET SALVAGE PERCENT.. -4						
1963	3,810.47	3,844	1,971	1,992	1.53	1,302
1964	6,627.26	6,652	3,411	3,481	1.76	1,978
1965	24,641.04	24,473	12,551	13,076	2.25	5,812
1966	40,462.29	39,935	20,480	21,601	2.51	8,606
1967	29,686.35	28,957	14,850	16,024	3.03	5,288
1968	34,655.84	33,548	17,205	18,837	3.33	5,657
1969	37,266.81	35,777	18,348	20,409	3.64	5,607
1970	46,799.71	44,525	22,834	25,838	3.98	6,492
1971	49,013.74	46,183	23,684	27,290	4.33	6,303
1972	50,506.95	47,091	24,150	28,377	4.70	6,038
1973	63,340.57	58,391	29,945	35,929	5.09	7,059
1974	64,631.02	58,868	30,190	37,026	5.50	6,732
1975	50,471.68	45,572	23,371	29,120	5.73	5,082
1976	65,273.95	58,130	29,811	38,074	6.17	6,171
1977	105,061.49	92,579	47,478	61,786	6.44	9,594
1978	88,422.72	76,694	39,332	52,628	6.92	7,605
1979	130,197.91	111,507	57,185	78,221	7.23	10,819
1980	85,446.08	72,175	37,014	51,850	7.57	6,849
1981	105,087.75	87,444	44,845	64,446	7.93	8,127
1982	130,225.33	106,614	54,676	80,758	8.31	9,718
1983	91,544.12	73,927	37,913	57,293	8.56	6,693
1984	117,211.70	92,876	47,631	74,269	8.98	8,270
1985	131,657.65	102,583	52,609	84,315	9.29	9,076
1986	236,333.73	180,801	92,722	153,065	9.61	15,928
1987	235,568.95	176,639	90,588	154,404	9.96	15,502
1988	223,317.92	164,387	84,304	147,947	10.22	14,476
1989	349,799.92	251,417	128,937	234,855	10.62	22,114
1990	418,902.39	294,374	150,967	284,691	10.92	26,071
1991	347,777.30	238,353	122,237	239,451	11.25	21,285
1992	427,996.55	285,409	146,369	298,747	11.61	25,732
1993	399,560.24	259,340	133,000	282,543	11.90	23,743
1994	299,138.75	188,405	96,622	214,482	12.21	17,566
1995	280,121.21	170,659	87,521	203,805	12.55	16,239
1996	319,819.24	188,325	96,581	236,031	12.83	18,397
1997	1,045,312.14	592,483	303,849	783,276	13.15	59,565
1998	710,966.94	386,118	198,016	541,390	13.50	40,103
1999	380,003.15	197,799	101,439	293,764	13.72	21,411
2000	491,662.51	243,188	124,716	386,613	14.06	27,497
2001	209,354.84	97,978	50,247	167,482	14.36	11,663
2002	89,756.81	39,542	20,279	73,068	14.63	4,994
2003	368,391.99	151,642	77,768	305,360	14.88	20,522

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3700 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-S0						
NET SALVAGE PERCENT.. -4						
2004	827.29	315	162	698	15.17	46
2005	549.47	191	98	473	15.40	31
2006	4,206.36	1,317	675	3,700	15.67	236
2007	6,946.60	1,919	984	6,240	15.90	392
2008	340.80	81	42	312	16.08	19
2010	147,731.64	22,017	11,291	142,350	16.44	8,659
2011	118,612.40	11,805	6,054	117,303	16.53	7,096
2012	33,378.99	1,510	774	33,940	16.49	2,058
2013	5,842.10	46	24	6,052	16.51	367
	8,785,198.60	5,578,433	2,894,008	6,242,599		584,390
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.7 6.65

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3701 LEASED METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-S0						
NET SALVAGE PERCENT.. -4						
1990	4,628.56	3,253	2,271	2,543	10.92	233
1991	14,545.56	9,969	6,959	8,168	11.25	726
1992	356.09	237	165	205	11.61	18
1993	463.43	301	210	272	11.90	23
1994	821.65	517	361	494	12.21	40
1995	127.10	77	54	78	12.55	6
1996	1,362.62	802	560	857	12.83	67
1997	619.42	351	245	399	13.15	30
1998	16,721.97	9,082	6,340	11,051	13.50	819
2004	268,296.88	102,069	71,253	207,776	15.17	13,697
2005	349,375.09	121,650	84,923	278,427	15.40	18,080
2006	465,187.48	145,622	101,657	382,138	15.67	24,387
2007	671,834.52	185,577	129,550	569,158	15.90	35,796
2008	3,156,678.00	748,511	522,529	2,760,416	16.08	171,668
2009	8,457.84	1,646	1,149	7,647	16.29	469
2011	171,560.23	17,075	11,920	166,503	16.53	10,073
2012	468,440.36	21,192	14,794	472,384	16.49	28,647
	5,599,476.80	1,367,931	954,940	4,868,516		304,779
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.0 5.44

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3711 INSTALLATIONS ON CUSTOMER PREMISES - AREA LIGHTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L2						
NET SALVAGE PERCENT.. 0						
2012	60,500.89	2,293	3,604-	64,105	19.05	3,365
	60,500.89	2,293	3,604-	64,105		3,365
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.1 5.56



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L2						
NET SALVAGE PERCENT.. 0						
1969	9,647.36	8,694	9,648		1-	
	9,647.36	8,694	9,648		1-	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-L0.5						
NET SALVAGE PERCENT.. -10						
1910	78.85	83	87			
1925	2,605.46	2,691	2,866			
1927	3.09	3	3			
1938	170.68	171	188			
1939	25.99	26	29			
1940	114.48	115	126			
1941	396.39	394	436			
1942	25.06	25	28			
1943	9.58	9	11			
1944	22.00	22	24			
1945	75.74	75	83			
1946	102.29	100	113			
1947	1,289.01	1,259	1,418			
1948	93.66	91	103			
1949	205.66	199	226			
1950	56.23	54	62			
1951	144.66	140	159			
1952	288.06	275	317			
1953	264.52	252	291			
1954	173.29	165	191			
1955	423.29	401	466			
1956	1,492.48	1,407	1,642			
1957	539.30	506	593			
1958	1,178.70	1,100	1,297			
1959	5,549.16	5,151	6,104			
1960	10,219.39	9,428	11,241			
1961	25,392.29	23,273	27,932			
1962	26,798.43	24,384	29,478			
1963	26,816.17	24,359	29,498			
1964	21,644.74	19,500	23,809			
1965	60,257.87	53,809	66,284			
1966	51,221.71	45,571	56,344			
1967	32,305.92	28,451	35,537			
1968	16,137.65	14,141	17,751			
1969	62,357.25	54,017	68,593			
1970	62,155.51	53,487	68,371			
1971	59,844.57	51,123	65,829			
1972	45,925.55	38,909	50,518			
1973	53,054.31	44,540	58,360			
1974	20,676.44	17,185	22,744			
1975	25,026.24	20,575	27,529			

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-L0.5						
NET SALVAGE PERCENT.. -10						
1976	11,225.39	9,121	12,348			
1977	15,270.44	12,311	16,797			
1978	22,826.09	18,149	25,109			
1979	36,485.28	28,716	40,134			
1980	48,430.70	37,686	53,274			
1981	24,467.70	18,800	26,914			
1982	13,204.00	10,004	14,524			
1983	14,227.78	10,616	15,651			
1984	16,550.08	12,143	18,205			
1985	53,275.46	38,543	58,603			
1986	36,754.26	26,174	40,430			
1987	18,243.37	12,763	20,068			
1988	26,211.11	17,983	28,832			
1989	71,895.57	48,274	79,085			
1990	41,553.08	27,347	45,708			
1991	15,724.82	10,121	17,297			
1992	46,237.77	29,022	50,862			
1993	93,025.57	56,997	102,328			
1994	90,153.77	53,740	99,169			
1995	85,107.18	49,187	93,618			
1996	66,470.71	37,232	73,118			
1997	99,723.04	53,904	109,695			
1998	125,331.28	65,279	137,864			
1999	161,554.83	80,645	177,710			
2000	109,948.92	52,429	120,944			
2001	30,966.99	14,007	34,064			
2002	7,009.27	2,992	7,710			
2004	191,789.71	70,885	204,389	6,580	17.29	381
2005	54,966.22	18,604	53,642	6,821	17.44	391
2006	30,223.22	9,222	26,591	6,655	17.58	379
2007	56,849.62	15,321	44,176	18,359	17.72	1,036
2009	39,899.01	7,619	21,969	21,920	17.85	1,228
2010	11,636.29	1,710	4,931	7,869	17.83	441
2012	164,962.25	7,639	22,026	159,432	17.07	9,340
2013	2,682.44	22	63	2,888	16.49	175
	2,550,044.89	1,502,673	2,574,529	230,520		13,371

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 0.52

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. -10						
1922	269.37	296	296			
1923	3,481.73	3,830	3,830			
1927	1,995.79	2,195	2,195			
1928	1,451.94	1,597	1,597			
1929	3,724.55	4,097	4,097			
1930	53.15	58	58			
1931	1,776.61	1,954	1,954			
1932	602.71	663	663			
1933	354.16	388	390			
1936	53.64	58	59			
1937	147.76	159	163			
1938	290.84	313	320			
1939	63.35	68	70			
1941	1,449.08	1,532	1,594			
1942	26.87	28	30			
1943	283.50	298	312			
1950	171.43	174	189			
1951	1,257.21	1,264	1,383			
1952	114.34	115	126			
1953	0.10					
1954	171.18	169	188			
1955	361.21	356	397			
1956	565.62	551	622			
1958	509.17	491	560			
1959	293.96	280	323			
1960	21.46	20	24			
1961	28.82	27	32			
1962	273.08	255	300			
1963	253.93	235	279			
1965	4,917.77	4,443	5,410			
1970	400.52	343	441			
1972	1,582.16	1,326	1,740			
1973	13,625.05	11,260	14,988			
1974	18,600.26	15,143	20,460			
1975	4,518.21	3,621	4,970			
1976	7,322.73	5,772	8,055			
1977	7,718.76	6,010	8,389	102	14.76	7
1978	14,756.10	11,281	15,746	486	15.25	32
1979	13,221.08	9,916	13,841	702	15.75	45
1980	16,725.73	12,353	17,242	1,156	16.03	72
1981	12,793.42	9,249	12,910	1,163	16.56	70

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. -10						
1982	10,784.55	7,661	10,693	1,170	16.87	69
1983	2,407.97	1,671	2,332	317	17.42	18
1984	12,877.16	8,755	12,220	1,945	17.76	110
1985	38,093.48	25,351	35,385	6,518	18.12	360
1986	21,062.90	13,698	19,120	4,049	18.50	219
1987	58,166.39	36,739	51,280	12,703	19.09	665
1988	71,225.22	43,828	61,175	17,173	19.50	881
1989	92,132.51	55,122	76,939	24,407	19.92	1,225
1990	131,972.23	76,620	106,945	38,224	20.35	1,878
1991	47,698.16	26,932	37,591	14,877	20.62	721
1992	128,990.98	70,363	98,212	43,678	21.09	2,071
1993	79,243.85	41,666	58,157	29,011	21.57	1,345
1994	88,032.37	44,661	62,337	34,499	21.90	1,575
1995	113,773.50	55,542	77,525	47,626	22.25	2,140
1996	110,991.00	51,937	72,493	49,597	22.62	2,193
1997	145,426.69	65,012	90,743	69,226	23.01	3,009
1998	145,025.04	61,641	86,038	73,490	23.42	3,138
1999	630,445.37	254,580	355,341	338,149	23.70	14,268
2000	135,602.88	51,730	72,204	76,959	24.01	3,205
2001	13,200.25	4,742	6,619	7,901	24.22	326
2002	32,074.31	10,772	15,035	20,247	24.46	828
2004	394,199.13	112,698	157,303	276,316	24.92	11,088
2005	365,939.31	95,159	132,823	269,710	25.04	10,771
2006	203,107.21	47,365	66,112	157,306	25.10	6,267
2007	46,850.71	9,632	13,444	38,092	25.02	1,522
2009	56,100.24	8,170	11,404	50,306	24.58	2,047
2010	33,453.09	3,776	5,270	31,528	24.06	1,310
2012	6,490.08	248	346	6,793	20.80	327
2013	2,682.44	19	27	2,924	18.67	157
	3,354,277.37	1,398,278	1,941,356	1,748,349		73,959

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 2.20

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L0						
NET SALVAGE PERCENT.. -20						
1962	942.91	953	1,081	50	9.49	5
1963	3,363.30	3,393	3,848	188	9.42	20
1964	6,699.26	6,701	7,599	440	9.73	45
1965	5,470.31	5,454	6,185	379	9.72	39
1966	8,583.59	8,475	9,610	690	10.07	69
1967	3,811.91	3,746	4,248	326	10.12	32
1968	14,704.77	14,371	16,296	1,350	10.20	132
1969	9,653.95	9,326	10,575	1,010	10.60	95
1970	11,495.97	11,028	12,505	1,290	10.73	120
1971	12,044.35	11,464	13,000	1,453	10.88	134
1972	10,071.51	9,505	10,778	1,308	11.06	118
1973	20,506.24	19,172	21,741	2,866	11.27	254
1974	27,636.63	25,702	29,145	4,019	11.25	357
1975	22,543.02	20,730	23,507	3,545	11.51	308
1976	27,894.86	25,464	28,876	4,598	11.56	398
1977	19,236.55	17,331	19,653	3,431	11.87	289
1978	33,817.18	30,176	34,219	6,362	11.98	531
1979	47,658.05	42,080	47,718	9,472	12.12	782
1980	65,398.06	57,053	64,697	13,781	12.30	1,120
1981	37,715.13	32,477	36,828	8,430	12.50	674
1982	31,176.66	26,574	30,134	7,278	12.54	580
1983	11,606.72	9,737	11,042	2,886	12.80	225
1984	14,697.61	12,170	13,800	3,837	12.92	297
1985	17,334.52	14,143	16,038	4,763	13.07	364
1986	22,071.19	17,713	20,086	6,399	13.25	483
1987	18,489.47	14,568	16,520	5,667	13.47	421
1988	17,652.39	13,684	15,517	5,666	13.56	418
1989	23,286.29	17,719	20,093	7,851	13.70	573
1990	50,780.62	37,848	42,919	18,018	13.88	1,298
1991	58,850.05	43,008	48,770	21,850	13.96	1,565
1992	58,422.78	41,602	47,176	22,931	14.22	1,613
1993	53,874.47	37,535	42,564	22,085	14.27	1,548
1994	47,361.53	32,077	36,374	20,460	14.47	1,414
1995	58,445.17	38,588	43,758	26,376	14.51	1,818
1996	49,728.64	31,783	36,041	23,633	14.70	1,608
1997	66,664.57	41,327	46,864	33,133	14.74	2,248
1998	59,641.16	35,684	40,465	31,104	14.83	2,097
1999	27,643.77	15,873	18,000	15,173	14.99	1,012
2000	5,610.07	3,090	3,504	3,228	15.03	215
2001	66,907.91	35,191	39,906	40,383	15.06	2,681
2002	74.99	37	42	48	15.09	3

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L0						
NET SALVAGE PERCENT.. -20						
2004	324,739.08	142,859	161,997	227,690	15.12	15,059
2005	67,164.37	27,298	30,955	49,642	15.13	3,281
2006	155,532.49	57,709	65,440	121,199	15.08	8,037
2007	80,280.72	26,705	30,283	66,054	15.00	4,404
2008	94,710.57	27,481	31,163	82,490	14.90	5,536
2009	48,046.66	11,716	13,286	44,370	14.70	3,018
2010	13,228.67	2,540	2,880	12,994	14.43	900
2011	122,707.65	16,359	18,550	128,699	14.00	9,193
2012	28,921.73	1,871	2,122	32,584	13.16	2,476
2013	82,993.15	986	1,118	98,474	12.53	7,859
	2,167,893.22	1,190,076	1,349,516	1,251,956		87,766
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.3 4.05

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. -5						
1948	12,661.26	12,998	9,425	3,869	1.48	2,614
1951	328.00	332	241	103	2.35	44
1977	3,297.18	2,723	1,974	1,488	9.70	153
2007	40,659.35	8,568	6,213	36,479	22.90	1,593
2008	59,235.18	10,430	7,563	54,634	23.58	2,317
2010	90,302.96	9,387	6,806	88,012	25.03	3,516
	206,483.93	44,438	32,222	184,586		10,237
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.0 4.96



DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3910 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	2,373.23	2,225	2,373			
2008	17,830.40	4,235	17,830			
2009	242,754.83	45,517	242,755			
2010	183,369.32	25,213	155,331	28,038	17.25	1,625
2011	235,696.68	20,623	127,054	108,643	18.25	5,953
2012	153,274.48	5,748	35,412	117,862	19.25	6,123
	835,298.94	103,561	580,755	254,544		13,701
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.6 1.64

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. +5						
1999	15,736.15	13,704	11,449	3,500	1.25	2,800
2000	34,996.19	28,259	23,608	9,638	2.25	4,284
2001	21,763.00	16,195	13,529	7,146	3.25	2,199
2003	14,278.00	8,817	7,366	6,198	5.25	1,181
2005	29,686.28	14,571	12,173	16,029	7.25	2,211
2006	92,022.48	39,340	32,865	54,556	8.25	6,613
	208,482.10	120,886	100,990	97,068		19,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.0 9.25

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3940 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	4,887.07	4,838	3,984	903	0.25	903
1989	575.48	547	450	125	1.25	100
1990	12,411.22	11,294	9,301	3,110	2.25	1,382
1991	17,639.41	15,346	12,637	5,002	3.25	1,539
1992	13,497.88	11,203	9,226	4,272	4.25	1,005
1993	6,803.40	5,375	4,426	2,377	5.25	453
1994	7,835.20	5,876	4,839	2,996	6.25	479
1995	1,139.71	809	666	474	7.25	65
1997	8,825.49	5,560	4,579	4,246	9.25	459
1998	19,114.86	11,278	9,287	9,828	10.25	959
1999	1,668.70	918	756	913	11.25	81
2000	109,708.96	55,952	46,076	63,633	12.25	5,195
2001	51,974.41	24,428	20,117	31,857	13.25	2,404
2002	37,932.62	16,311	13,432	24,501	14.25	1,719
2003	4,809.80	1,876	1,545	3,265	15.25	214
2005	25,940.45	8,042	6,623	19,317	17.25	1,120
2006	11,398.86	3,078	2,535	8,864	18.25	486
2008	421,868.08	80,155	66,007	355,861	20.25	17,573
2009	2,959.10	444	366	2,593	21.25	122
2010	176,619.28	19,428	15,999	160,620	22.25	7,219
2011	193,492.90	13,545	11,154	182,339	23.25	7,843
2012	212,609.25	6,378	5,252	207,357	24.25	8,551
2013	12,556.87	63	52	12,505	24.88	503
	1,356,269.00	302,744	249,309	1,106,960		60,374

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 4.45

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3960 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1990	12,044.52	10,412	10,626	1,419	3.57	397
2008	11,770.00	4,327	4,416	7,354	8.17	900
	23,814.52	14,739	15,042	8,773		1,297
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.8 5.45

DUKE ENERGY KENTUCKY  
ELECTRIC PLANT

ACCOUNT 3970 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	84,462.76	84,463	84,463			
2006	154,774.64	69,649	77,154	77,621	8.25	9,409
2007	125,461.04	48,093	53,275	72,186	9.25	7,804
2009	223,451.02	55,863	61,882	161,569	11.25	14,362
2010	1,387,831.33	254,431	281,847	1,105,984	12.25	90,284
2011	468,333.33	54,640	60,528	407,805	13.25	30,778
2012	8,837.90	442	489	8,349	14.25	586
2013	8,802.74	73	81	8,722	14.88	586
	2,461,954.76	567,654	619,719	1,842,236		153,809
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0						6.25

**DUKE ENERGY KENTUCKY**  
**SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED**  
**ANNUAL DEPRECIATION RATES AS OF MARCH 31, 2013**

ACCOUNT		SURVIVOR	NET	ORIGINAL	BOOK	FUTURE	CALCULATED		COMPOSITE
(1)		CURVE	SALVAGE	COST	RESERVE	ACCRUALS	ANNUAL ACCRUAL	RATE	REMAINING
		(2)	PERCENT	(4)	(5)	(6)	AMOUNT	(8)=(7)/(4)	LIFE
			(3)				(7)		(9)=(6)/(7)
<b>COMMON PLANT</b>									
1701	AMI METERS - LEASED	27-S0	0	601,512.93	171,536	429,977	26,740	4.45	16.1
1800	STRUCTURES AND IMPROVEMENTS								
	ERLANGER OPERATIONS CENTER	90-R1	0	8,877,877.46	2,595,288	4,281,589	110,956	1.81	38.8
	FLORENCE SERVICE BUILDING	90-R1	0	777,961.00	40,529	737,432	32,828	4.22	22.5
	KENTUCKY SERVICE BUILDING - 19TH AND AUGUSTINE	90-R1	0	4,187,853.65	1,539,084	2,648,770	111,918	2.87	23.7
	MINOR STRUCTURES	40-R1	(10)	36,210.38	7,473	32,358	1,334	3.68	24.3
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>			<b>11,879,902.49</b>	<b>4,183,374</b>	<b>7,700,149</b>	<b>257,036</b>	<b>2.16</b>	<b>30.0</b>
1910	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	76,465.57	52,862	23,604	3,051	3.99	7.7
1911	ELECTRONIC DATA PROCESSING	5-SQ	0	37,341.74	17,350	19,992	8,063	21.59	2.5
1930	STORES EQUIPMENT	20-SQ	0	5,562.77	5,095	468	374	6.72	1.3
1940	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	180,212.51	116,752	63,461	4,852	2.69	13.1
1950	LABORATORY EQUIPMENT	20-SQ	0	1,150.51	100	1,051	81	5.30	17.2
1970	COMMUNICATION EQUIPMENT	15-SQ	0	7,025,985.80	4,553,566	2,472,420	222,273	3.16	11.1
1980	MISCELLANEOUS EQUIPMENT	15-SQ	0	32,058.61	3,997	28,060	1,984	6.19	14.1
	<b>TOTAL COMMON PLANT</b>			<b>19,840,190.93</b>	<b>9,104,632</b>	<b>10,739,182</b>	<b>524,434</b>	<b>2.64</b>	<b>20.5</b>
<b>STEAM PRODUCTION PLANT</b>									
3110	STRUCTURES AND IMPROVEMENTS								
	MIAMI FORT 8	100-S0.5	(8)	3,295,295.88	3,131,810	427,110	192,903	5.85	2.2
	EAST BEND	100-S0.5	(19)	39,579,066.94	23,718,202	23,382,888	907,838	2.29	25.8
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>			<b>42,874,362.82</b>	<b>26,848,012</b>	<b>23,809,998</b>	<b>1,100,741</b>	<b>2.57</b>	<b>21.8</b>
3120	BOILER PLANT								
	MIAMI FORT 8	45-S1	(15)	46,601,564.27	40,822,626	12,789,173	5,727,769	12.29	2.2
	EAST BEND	45-S1	(30)	285,213,115.00	166,034,531	204,742,518	10,715,103	3.76	19.1
	<b>TOTAL BOILER PLANT</b>			<b>331,814,679.27</b>	<b>206,857,157</b>	<b>217,511,691</b>	<b>16,442,872</b>	<b>4.96</b>	<b>13.2</b>
3122	BOILER PLANT - RETROFIT PRECIPITATDRS								
	MIAMI FORT 8	50-S1.5	(14)	11,772,653.72	12,052,326	1,368,499	819,057	5.26	2.2
3123	BOILER PLANT - CATALYST								
	EAST BEND	10-S2.5	0	2,230,485.31	2,230,486	0	0	-	-
3125	BOILER PLANT - FLUE GAS SCRUBBER								
	EAST BEND	25-S1.5	(27)	43,220.45	4,320	50,570	2,729	6.31	18.5
3140	TURBOGENERATOR UNITS								
	MIAMI FORT 8	45-R2	(13)	11,936,930.18	11,399,354	2,089,377	941,866	7.89	2.2
	EAST BEND	45-R2	(29)	68,437,788.15	31,808,534	58,476,213	2,677,099	4.20	19.6
	<b>TOTAL TURBOGENERATOR UNITS</b>			<b>80,374,718.31</b>	<b>43,207,888</b>	<b>58,565,590</b>	<b>3,818,965</b>	<b>4.75</b>	<b>15.3</b>

**DUKE ENERGY KENTUCKY**  
**SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED**  
**ANNUAL DEPRECIATION RATES AS OF MARCH 31, 2013**

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
3150	ACCESSORY ELECTRIC EQUIPMENT								
	MIAMI FORT 6	55-R2	*	4,195,876.31	3,851,971	595,446	268,121	6.39	2.2
	EAST BEND	55-R2	*	32,124,329.36	13,130,532	23,812,447	1,066,543	3.32	22.3
	TOTAL ACCESSORY ELECTRIC EQUIPMENT			36,320,005.67	16,982,503	24,407,893	1,334,664	3.87	18.3
3160	MISCELLANEOUS POWER PLANT EQUIPMENT								
	MIAMI FORT 6	50-S0	*	1,085,644.33	285,089	822,268	368,388	33.93	2.2
	EAST BEND	50-S0	*	11,308,056.20	4,095,246	7,778,213	369,739	3.27	21.0
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT			12,393,700.53	4,380,335	8,600,481	738,125	5.96	11.7
	TOTAL STEAM PRODUCTION PLANT			517,823,827.08	312,563,027	334,314,722	24,057,153	4.65	13.9
	OTHER PRODUCTION PLANT								
3401	RIGHTS OF WAY	40-SQ	0	651,684.00	183,433	468,251	24,325	3.73	19.2
3410	STRUCTURES AND IMPROVEMENTS	60-R4	*	33,813,986.04	21,373,286	14,807,858	795,030	2.35	18.6
3420	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	55-S2.5	*	15,578,355.60	10,647,050	5,398,656	303,823	1.95	17.8
3440	GENERATORS	60-R2	*	204,841,033.22	81,286,649	133,796,436	7,531,212	3.88	17.8
3450	ACCESSORY ELECTRIC EQUIPMENT	50-S0.5	*	19,558,456.54	9,106,917	10,647,124	637,177	3.26	18.7
3460	MISCELLANEOUS POWER PLANT EQUIPMENT	35-S0	*	5,045,849.39	2,291,333	2,804,975	195,365	3.87	14.4
	TOTAL OTHER PRODUCTION PLANT			279,489,344.79	124,888,668	167,923,100	9,486,932	3.39	17.7
	TRANSMISSION PLANT								
3501	RIGHTS OF WAY	65-R4	0	1,092,199.35	583,538	508,661	15,686	1.44	32.4
3520	STRUCTURES AND IMPROVEMENTS	65-R2.5	(10)	924,608.54	387,204	629,865	14,798	1.60	42.6
3530	STATION EQUIPMENT	50-R2	(20)	11,758,226.83	3,659,885	10,449,990	333,100	2.83	31.4
3531	STATION EQUIPMENT - STEP UP	50-R2.5	0	9,479,855.67	3,442,710	6,037,246	222,152	2.34	27.2
3532	STATION EQUIPMENT - MAJOR	55-R3	(10)	5,704,938.75	1,438,797	4,836,636	131,957	2.31	36.7
3534	STATION EQUIPMENT - STEP UP EQUIPMENT	30-R2.5	0	1,996,981.27	1,271,356	725,625	163,459	8.19	4.4
3540	TOWERS AND FIXTURES	70-R3	0	18,857.79	0	18,858	323	1.71	58.4
3550	POLES AND FIXTURES	55-R1.5	(25)	6,581,399.25	3,535,831	4,690,918	142,526	2.17	32.9
3560	OVERHEAD CONDUCTORS AND DEVICES	46-R1	(20)	5,464,875.33	3,038,593	3,519,257	142,123	2.60	24.8
3581	OVERHEAD CONDUCTORS AND DEVICES - CLEARING/ROW	40-S1	0	4,273.99	85	4,179	156	3.65	26.8
	TOTAL TRANSMISSION PLANT			43,026,318.77	17,358,009	31,421,235	1,166,282	2.71	26.9
	DISTRIBUTION PLANT								
3801	RIGHTS OF WAY	70-R3	0	4,460,276.00	2,714,333	1,745,943	43,687	0.98	40.0
3610	STRUCTURES AND IMPROVEMENTS	65-R2.5	(10)	423,648.12	141,741	324,272	10,558	2.49	30.7
3820	STATION EQUIPMENT	50-R2	(20)	27,172,202.47	9,149,122	23,457,521	795,012	2.93	29.5

**DUKE ENERGY KENTUCKY**  
**SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED**  
**ANNUAL DEPRECIATION RATES AS OF MARCH 31, 2013**

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
3822	STATION EQUIPMENT - MAJOR	55-R3	23,789,285.91	6,703,265	19,464,950	533,390	2.24	38.5
3640	POLES, TOWERS AND FIXTURES	50-R0.5	47,204,070.88	23,895,612	32,749,273	1,218,727	2.58	26.9
3650	OVERHEAD CONDUCTORS AND DEVICES	50-R0.5	102,123,712.90	39,992,098	92,788,729	3,407,016	3.34	27.2
3651	OVERHEAD CONDUCTORS AND DEVICES - CLEARING/ROW	50-R2.5	976,078.10	19,713	956,363	25,663	2.83	37.3
3660	UNDERGROUND CONDUIT	65-S2.5	16,266,946.34	4,950,052	16,972,684	372,504	2.04	45.6
3670	UNDERGROUND CONDUCTORS AND DEVICES	63-R2	50,209,934.73	11,768,005	58,525,904	1,485,486	2.92	39.9
3680	LINE TRANSFORMERS	40-R1	53,424,318.49	28,674,910	32,091,840	1,483,187	2.78	21.6
3682	LINE TRANSFORMERS - CUSTOMER	50-R1.5	273,660.52	279,422	21,605	932	0.34	23.2
3691	SERVICES - UNDERGROUND	60-R2	440,387.00	326,778	223,681	5,487	1.25	40.8
3692	SERVICES - OVERHEAD	50-R1	13,180,161.38	8,822,023	10,948,249	391,530	2.97	28.0
3700	METERS	27-S0	8,785,198.60	2,894,008	6,242,599	584,390	6.65	10.7
3701	LEASED METERS	27-S0	5,599,476.80	954,940	4,868,516	304,779	5.44	18.0
3711	INSTALLATIONS ON CUSTOMER PREMISES - AREA LIGHTING	25-L2	60,500.89	(3,604)	64,105	3,365	5.56	19.1
3720	LEASED PROPERTY ON CUSTOMER PREMISES	25-L2	9,647.36	9,848	(1)	0	-	-
3731	STREET LIGHTING - OVERHEAD	32-L0.5	2,550,044.89	2,574,529	230,520	13,371	0.52	17.2
3732	STREET LIGHTING - BOULEVARD	40-R1	3,354,277.37	1,941,358	1,748,349	73,959	2.20	23.6
3733	STREET LIGHTING - CUSTOMER POLES	28-L0	2,167,893.22	1,349,518	1,251,956	87,766	4.05	14.3
<b>TOTAL DISTRIBUTION PLANT</b>			<b>364,473,719.97</b>	<b>145,157,467</b>	<b>304,657,058</b>	<b>10,820,769</b>	<b>2.97</b>	<b>28.2</b>
<b>GENERAL PLANT</b>								
3900	STRUCTURES AND IMPROVEMENTS	35-S1	206,483.93	32,222	184,586	10,237	4.96	18.0
3910	OFFICE FURNITURE AND EQUIPMENT	20-SQ	835,298.94	580,755	254,544	13,701	1.64	18.6
3921	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	208,482.10	100,990	97,068	19,288	9.25	5.0
3940	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	1,356,269.00	249,309	1,108,960	60,374	4.45	18.3
3960	POWER OPERATED EQUIPMENT	15-L2	23,814.52	15,042	6,773	1,297	5.45	8.8
3970	COMMUNICATION EQUIPMENT	15-SQ	2,461,954.76	619,719	1,842,236	153,809	6.25	12.0
<b>TOTAL GENERAL PLANT</b>			<b>5,092,303.25</b>	<b>1,598,037</b>	<b>3,494,167</b>	<b>258,706</b>	<b>5.08</b>	<b>13.5</b>
<b>TOTAL DEPRECIABLE PLANT</b>			<b>1,229,745,704.79</b>	<b>610,669,840</b>	<b>852,549,464</b>	<b>46,314,276</b>	<b>3.77</b>	
<b>NONDEPRECIABLE PLANT</b>								
1890	LAND		154,248.18					
3100	LAND		1,686,547.45					
3400	LAND		2,258,586.39	(1,006)				
3500	LAND		187,716.50					
3800	LAND		6,836,746.02	(651)				
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>11,123,846.54</b>	<b>(1,657)</b>				



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<u>ACCOUNT</u>	<u>SURVIVOR</u> <u>CURVE</u>	<u>NET</u> <u>SALVAGE</u> <u>PERCENT</u>	<u>ORIGINAL</u> <u>COST</u>	<u>BOOK</u> <u>RESERVE</u>	<u>FUTURE</u> <u>ACCRUALS</u>	<u>CALCULATED</u> <u>ANNUAL ACCRUAL</u> <u>AMOUNT</u>	<u>RATE</u>	<u>COMPOSITE</u> <u>REMAINING</u> <u>LIFE</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
<b>ACCOUNTS NOT STUDIED</b>								
1030	MISCELLANEOUS INTANGIBLE PLANT		22,110,703.10	20,689,401				
3030	MISCELLANEOUS INTANGIBLE PLANT		<u>5,314,918.44</u>	<u>3,680,017</u>				
<b>TOTAL ACCOUNTS NOT STUDIED</b>			<b>27,425,621.54</b>	<b>24,389,418</b>				
<b>TOTAL COMMON AND ELECTRIC PLANT</b>			<b><u>1,268,295,172.87</u></b>	<b><u>635,037,601</u></b>	<b><u>852,549,464</u></b>	<b><u>46,314,276</u></b>		

\* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.  
 \*\* Net salvage varies per location based on decommissioning study.