

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2010~~ <sup>2011</sup>

Account: 311.00 -

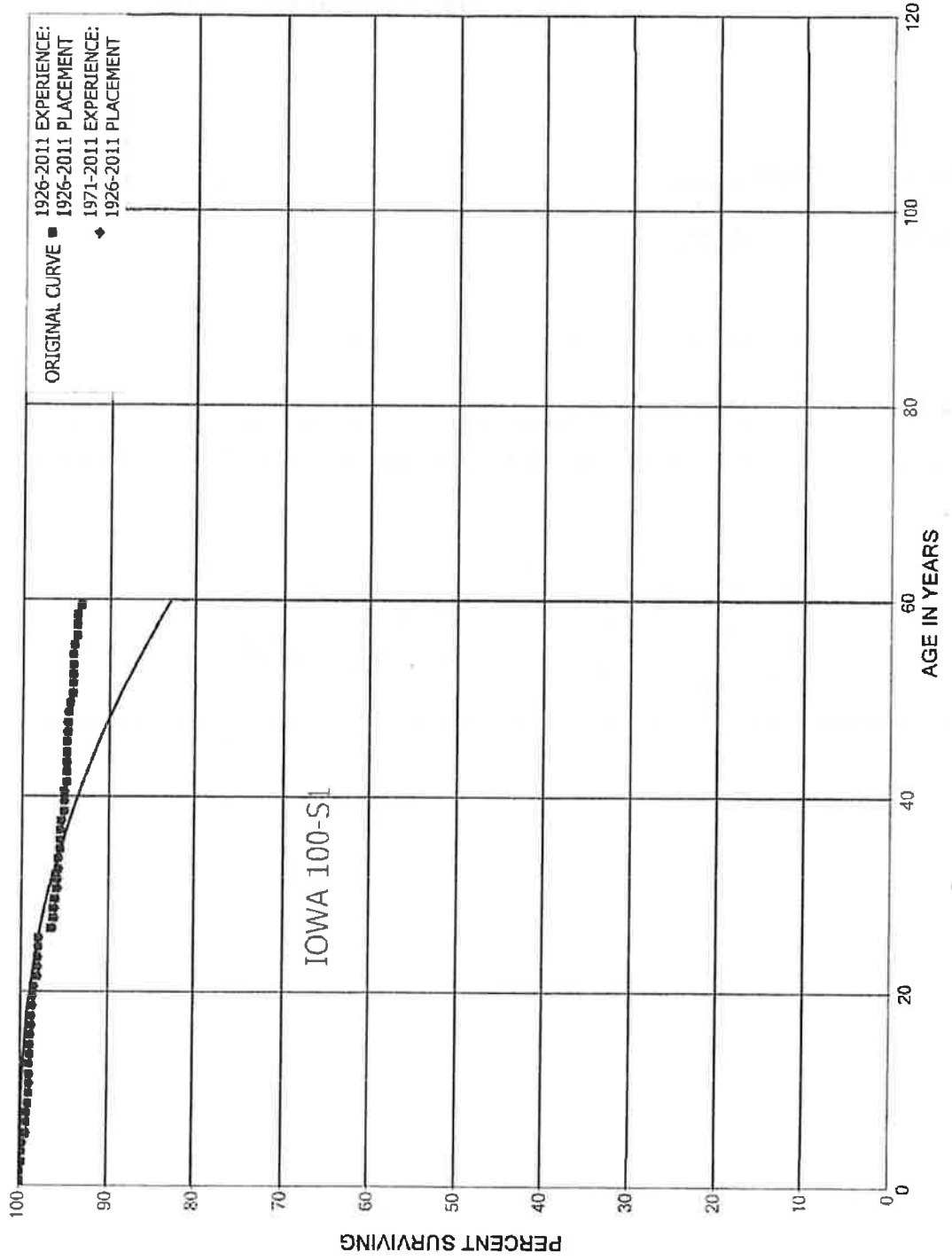
Balance: 337,549,937

\*\*\*\*\*

Comments: Balance matches Spanos' Balance on Depreciation Study III-4 when '7's are accounted for

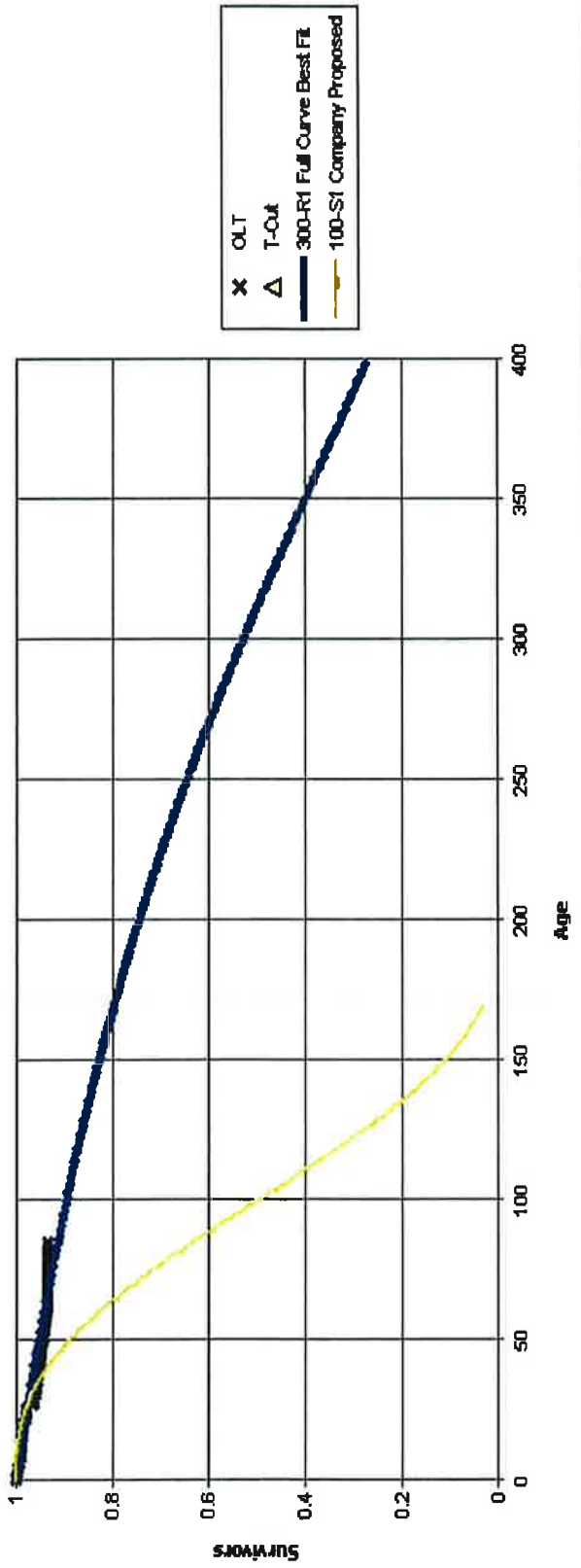
Company: Spanos proposed: 100 - 51  
Spanos best fit: not fitted  
SK best fit: 300-R1 - use

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 311 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 311.00 -



Analytical Parameters

OLT Placement Band:	1926 - 2011
OLT Experience Band:	1926 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	86.0

Observed Life Table Results  
 Kentucky Utilities 2012-00221  
 Account: 311.00 -

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1926 - 2011			
0	298,826,851	0	0.0000	100.0000	1.0000
0.5	230,544,865	0	0.0000	100.0000	1.0000
1.5	183,432,587	542,452	0.2957	99.7043	1.0000
2.5	181,895,488	0	0.0000	100.0000	0.9970
3.5	181,293,247	28,814	0.0159	99.9841	0.9970
4.5	164,825,835	734,062	0.4454	99.5546	0.9969
5.5	163,995,440	88,526	0.0540	99.9460	0.9924
6.5	162,900,114	515	0.0003	99.9997	0.9919
7.5	159,566,874	151,742	0.0951	99.9049	0.9919
8.5	158,538,408	170,873	0.1078	99.8922	0.9910
9.5	157,813,856	39,157	0.0248	99.8752	0.9899
10.5	156,307,990	15,849	0.0101	99.9899	0.9896
11.5	155,893,472	27,779	0.0178	99.9822	0.9895
12.5	140,125,884	88,213	0.0473	99.9527	0.9894
13.5	139,824,491	17,498	0.0125	99.9875	0.9889
14.5	128,575,353	100,004	0.0778	99.9222	0.9888
15.5	143,159,460	84,102	0.0448	99.9552	0.9880
16.5	142,487,049	40,396	0.0284	99.9716	0.9876
17.5	125,837,197	109,288	0.0868	99.9132	0.9873
18.5	125,573,732	42,682	0.0340	99.9860	0.9884
19.5	124,624,074	153,036	0.1228	99.8772	0.9851
20.5	123,710,287	561,597	0.4459	99.5541	0.9849
21.5	123,236,802	0	0.0000	100.0000	0.9805
22.5	121,900,584	0	0.0000	100.0000	0.9805
23.5	121,633,293	47,481	0.0390	99.9610	0.9805
24.5	118,471,814	103,315	0.0872	99.9128	0.9801
25.5	117,091,191	1,751,941	1.4962	98.5038	0.9763
26.5	114,138,149	244,413	0.2141	98.7858	0.9646
27.5	96,576,935	2,500	0.0026	99.9874	0.9625
28.5	96,586,087	81,874	0.0839	99.9361	0.9625
29.5	94,629,909	220,357	0.2329	99.7671	0.9619
30.5	99,880,587	351	0.0005	99.9994	0.9597
31.5	98,998,665	91,787	0.1568	99.8444	0.9597
32.5	68,311,427	0	0.0000	100.0000	0.9582
33.5	58,206,478	87,047	0.1495	99.8505	0.9582
34.5	40,952,839	25,404	0.0620	99.9380	0.9567
35.5	40,827,234	0	0.0000	100.0000	0.9581
36.5	40,385,209	44,328	0.1098	99.8902	0.9561
37.5	25,427,177	88,849	0.3488	99.6514	0.9551
38.5	25,310,880	5,543	0.0219	99.9781	0.9518
39.5	25,229,757	0	0.0000	100.0000	0.9515
40.5	17,523,707	80,725	0.3485	99.6535	0.9515
41.5	17,393,506	2,128	0.0122	99.9878	0.9482
42.5	17,358,842	0	0.0000	100.0000	0.9481
43.5	17,356,952	0	0.0000	100.0000	0.9481
44.5	17,348,479	0	0.0000	100.0000	0.9481
45.5	17,335,474	5,000	0.0288	99.9712	0.9481
46.5	17,311,322	2,942	0.0170	99.9830	0.9479
47.5	17,277,003	17,705	0.1025	99.8875	0.9477
48.5	15,978,888	23,812	0.1490	99.8510	0.9467
49.5	15,955,074	60,621	0.3799	99.6201	0.9453
50.5	15,880,312	0	0.0000	100.0000	0.9417
51.5	15,823,932	1,141	0.0072	99.9928	0.9417
52.5	13,444,064	0	0.0000	100.0000	0.9417
53.5	13,443,881	0	0.0000	100.0000	0.9417
54.5	13,443,681	13,328	0.0991	99.9009	0.9417
55.5	10,993,335	30,823	0.2804	99.7188	0.9407
56.5	10,829,871	829	0.0076	99.9924	0.9391
57.5	9,161,393	1,385	0.0151	99.9849	0.9380
58.5	7,280,510	23,882	0.3280	99.6710	0.9379
59.5	7,288,250	0	0.0000	100.0000	0.9346
60.5	6,439,931	0	0.0000	100.0000	0.9346
61.5	3,656,408	0	0.0000	100.0000	0.9346
62.5	3,618,255	0	0.0000	100.0000	0.9346
63.5	3,282,828	0	0.0000	100.0000	0.9346
64.5	1,064,545	0	0.0000	100.0000	0.9346
65.5	1,064,545	0	0.0000	100.0000	0.9346
66.5	1,064,545	0	0.0000	100.0000	0.9346
67.5	1,064,545	0	0.0000	100.0000	0.9346
68.5	1,064,545	0	0.0000	100.0000	0.9346
69.5	1,064,545	0	0.0000	100.0000	0.9346
70.5	1,064,545	0	0.0000	100.0000	0.9346
71.5	1,064,545	0	0.0000	100.0000	0.9346
72.5	1,064,545	0	0.0000	100.0000	0.9346
73.5	1,064,545	0	0.0000	100.0000	0.9346
74.5	1,064,545	0	0.0000	100.0000	0.9346
75.5	1,064,545	0	0.0000	100.0000	0.9346
76.5	1,064,545	0	0.0000	100.0000	0.9346
77.5	1,064,545	0	0.0000	100.0000	0.9346
78.5	1,064,545	0	0.0000	100.0000	0.9346
79.5	1,064,545	0	0.0000	100.0000	0.9346
80.5	1,064,545	0	0.0000	100.0000	0.9346
81.5	1,064,545	0	0.0000	100.0000	0.9346
82.5	1,064,545	0	0.0000	100.0000	0.9346
83.5	1,064,545	0	0.0000	100.0000	0.9346
84.5	1,064,545	0	0.0000	100.0000	0.9346

KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1926-2011      001      EXPERIENCE BAND 1926-2011

SURVIVOR	RESID	RANGE OF	SURVIVOR	RESID	RANGE OF
CURVE	MEAS	FIT	CURVE	MEAS	FIT*

NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Best Fit Curve Results**

Kentuck Utilities 2012-00221

Account: 311.00 -

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1926 - 2011</b>	
R1	300.0	64.343
R1.5	238.0	84.397
L0.5	294.0	144.552
R2	185.0	151.611
S-0.5	300.0	156.079
S0	245.0	194.353
R2.5	156.0	235.570
L1	231.0	253.639
S0.5	205.0	258.905
R0.5	300.0	307.843
L1.5	196.0	319.768
L0	300.0	327.967
S1	173.0	426.951
R3	135.0	429.699
L2	165.0	487.950
S1.5	155.0	509.900
S2	139.0	715.725
L3	133.0	753.381
R4	115.0	823.474
S3	120.0	997.472
O1	300.0	1,031.620
L4	114.0	1,038.916
R5	101.0	1,312.200
S4	107.0	1,315.513
L5	103.0	1,357.958
S5	98.0	1,550.799
O2	300.0	1,705.023
S6	93.0	1,714.774
SQ	85.0	1,983.774
O3	300.0	6,220.465
O4	300.0	15,136.071

**Analytical Parameters**

OLT Placement Band:	1926 - 2011
OLT Experience Band:	1926 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	84.5

Kentuck Utilites 2012-00221

Depreciation Life Analysis Study Through ~~2014~~ 2011

Account: Account 312.00 -

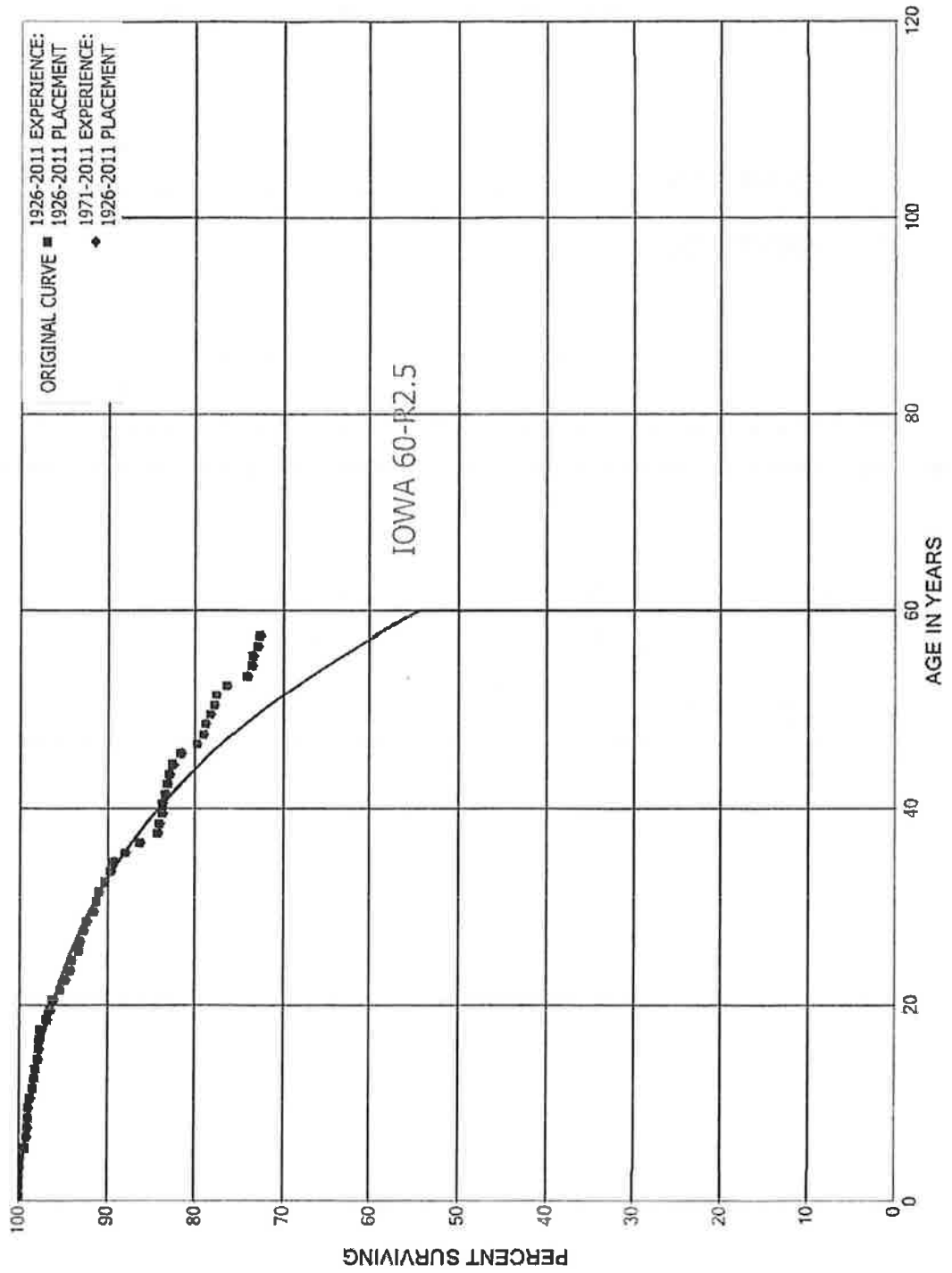
Balance: 2,696,405,271

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Comments: Balance matches Spanos' Balance on Depreciation Study III-5 when '7's are accounted for

Company: Spanos proposed: 60-R2.5  
Spanos best fit: 77-50.5-USE  
SK best fit: 286-04

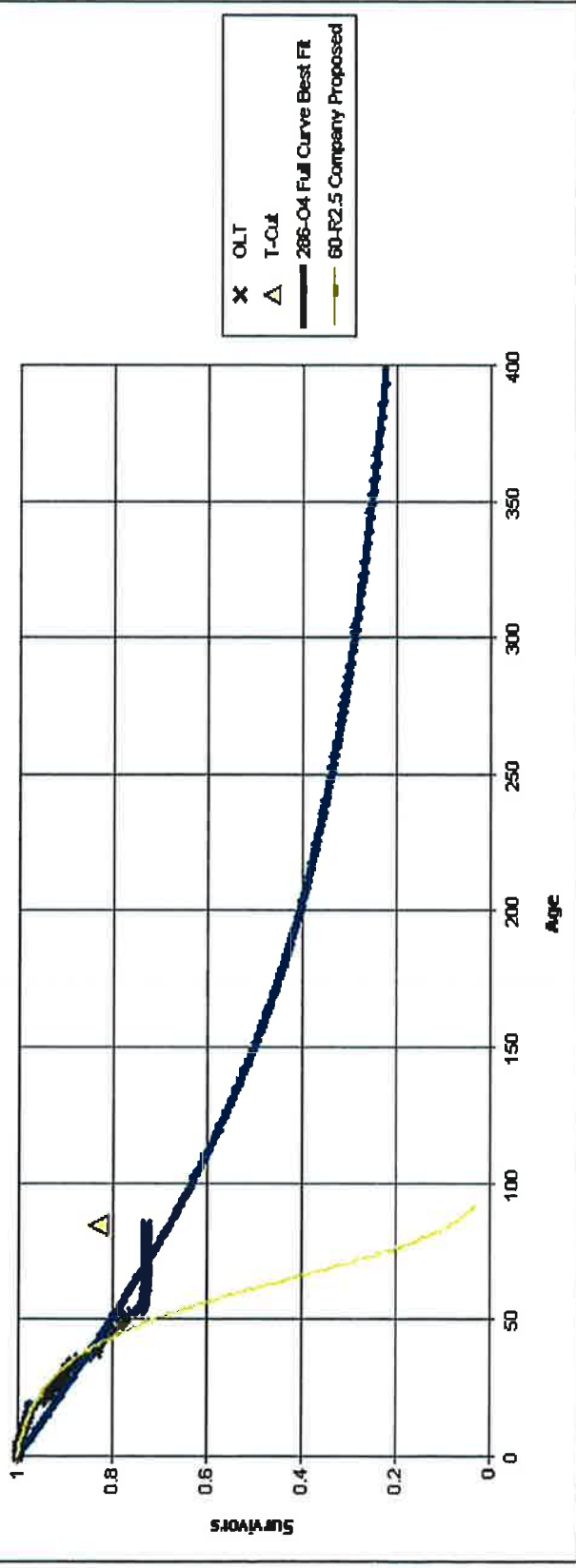
KENTUCKY UTILITIES COMPANY  
 ACCOUNT 312 BOILER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





Account: 312.00 -

Fitted Curve Results - Kentucky Utilities 2012-00221



**Analytical Parameters**

OLT Placement Band:	1926 - 2011
OLT Experience Band:	1926 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	86.0

**Observed Life Table Results**  
**Kentucky Utilities 2012-00221**

Account: 312.00 -

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1926 - 2011</b>			
0	2,835,510,593	164,872	0.0058	99.9942	1.0000
0.5	2,246,462,213	80,810	0.0036	99.9964	0.9999
1	1,867,885,539	982,739	0.0531	99.9469	0.9999
2	1,570,399,037	881,558	0.0568	99.9432	0.9994
3	1,233,955,411	859,158	0.0696	99.9304	0.9988
4	1,101,564,734	8,012,826	0.5458	98.4542	0.9981
5	1,087,424,854	1,222,372	0.1124	99.8876	0.9927
6	1,059,355,184	1,139,883	0.1076	99.8924	0.9913
7	832,602,181	708,133	0.0851	99.9149	0.9905
8	821,724,138	487,837	0.0606	99.9394	0.9896
9	810,005,693	1,525,281	0.1883	99.8117	0.9890
10	795,468,704	2,314,880	0.2910	99.7090	0.9872
11	789,814,306	1,542,546	0.1953	99.8047	0.9843
12	717,765,487	840,389	0.1171	99.8829	0.9824
13	715,768,388	2,242,403	0.3133	99.6867	0.9812
14	676,828,813	726,478	0.1073	99.8927	0.9782
15	727,385,583	530,070	0.0729	99.9271	0.9771
16	703,481,549	457,426	0.0650	99.9350	0.9764
17	815,583,365	4,148,078	0.0739	99.3261	0.9758
18	583,378,544	9,988,657	1.6833	98.3167	0.9692
19	569,208,588	2,027,858	0.3563	98.6437	0.9529
20	554,511,147	4,084,891	0.7385	98.2615	0.9488
21	549,308,643	3,388,814	0.6129	99.3871	0.9428
22	544,491,827	3,194,035	0.5888	99.4134	0.9367
23	538,859,735	1,017,223	0.1888	99.8112	0.9312
24	533,153,742	4,553,862	0.8541	99.1459	0.9294
25	527,395,905	801,460	0.1520	99.8480	0.9215
26	526,180,811	2,727,183	0.5183	98.4817	0.9201
27	377,374,574	1,228,804	0.3256	98.6744	0.9153
28	375,858,095	3,127,145	0.8320	99.1680	0.9123
29	365,808,884	1,087,828	0.2975	98.7025	0.9048
30	227,288,116	1,025,775	0.4513	99.5487	0.9021
31	224,134,242	1,437,765	0.6415	99.3585	0.8988
32	222,195,880	1,358,177	0.6104	99.3896	0.8922
33	218,451,479	803,150	0.3677	99.6323	0.8868
34	146,807,009	2,108,377	1.4348	98.5652	0.8835
35	138,291,763	2,588,128	1.8388	98.1612	0.8709
36	122,837,298	2,828,388	2.3009	97.6981	0.8548
37	84,316,136	173,592	0.2099	99.7901	0.8352
38	80,922,416	233,703	0.2886	99.7114	0.8329
39	80,378,577	32,104	0.0399	99.9601	0.8207
40	33,778,284	111,516	0.3301	99.6699	0.8293
41	33,475,378	85,981	0.2567	99.7433	0.8263
42	33,359,450	58,288	0.1747	99.8253	0.8242
43	33,288,182	189,154	0.5682	99.4318	0.8227
44	33,104,838	358,178	1.0819	98.9181	0.8188
45	32,745,612	771,856	2.3202	97.6798	0.8087
46	32,002,083	318,881	0.9984	98.0036	0.7919
47	31,509,267	83,359	0.2638	99.7362	0.7840
48	28,101,258	185,306	0.6609	98.3391	0.7819
49	25,915,954	115,749	0.4466	99.5534	0.7764
50	25,800,204	89,580	0.3467	99.7333	0.7729
51	25,728,814	381,892	1.4838	98.5164	0.7708
52	21,507,351	528,885	2.4488	97.5502	0.7594
53	20,870,474	138,991	0.6660	99.3340	0.7488
54	20,192,189	17,373	0.0860	99.9140	0.7358
55	16,142,212	85,919	0.5304	99.4696	0.7352
56	16,072,880	28,854	0.1857	99.8143	0.7322
57	13,048,851	539	0.0041	99.9959	0.7308
58	9,835,951	0	0.0000	100.0000	0.7308
59	9,805,220	0	0.0000	100.0000	0.7308
60	7,863,127	8,415	0.0816	99.9184	0.7308
61	4,222,758	0	0.0000	100.0000	0.7302
62	4,188,142	0	0.0000	100.0000	0.7302
63	2,550,178	0	0.0000	100.0000	0.7302
64	1,288,957	0	0.0000	100.0000	0.7302
65	1,288,957	0	0.0000	100.0000	0.7302
66	1,288,957	0	0.0000	100.0000	0.7302
67	1,201,823	0	0.0000	100.0000	0.7302
68	1,187,888	0	0.0000	100.0000	0.7302
69	1,181,977	0	0.0000	100.0000	0.7302
70	1,181,977	0	0.0000	100.0000	0.7302
71	1,181,977	0	0.0000	100.0000	0.7302
72	1,181,977	0	0.0000	100.0000	0.7302
73	1,181,977	0	0.0000	100.0000	0.7302
74	1,181,977	0	0.0000	100.0000	0.7302
75	1,181,977	0	0.0000	100.0000	0.7302
76	1,181,977	0	0.0000	100.0000	0.7302
77	1,181,977	0	0.0000	100.0000	0.7302
78	1,181,977	0	0.0000	100.0000	0.7302
79	1,181,977	0	0.0000	100.0000	0.7302
80	1,181,977	0	0.0000	100.0000	0.7302
81	1,181,977	0	0.0000	100.0000	0.7302
82	1,181,977	0	0.0000	100.0000	0.7302
83	1,181,977	0	0.0000	100.0000	0.7302
84	1,181,977	0	0.0000	100.0000	0.7302

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 14 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1926-2011			001	EXPERIENCE BAND 1926-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
89.4-S0	0.86	0 - 49				NOT FITTED
√77.4-S0.5	0.61	0 - 49				NOT FITTED
68.1-S1	1.40	0 - 49				NOT FITTED
62.3-S1.5	2.17	0 - 49				NOT FITTED
128.3-R0.5	2.45	0 - 49				NOT FITTED
100.7-R1	2.11	0 - 49				NOT FITTED
82.5-R1.5	1.61	0 - 49				NOT FITTED
68.9-R2	0.83	0 - 49				NOT FITTED
61.0-R2.5	1.08	0 - 49				NOT FITTED
55.2-R3	2.48	0 - 49				NOT FITTED
128.4-L0	1.58	0 - 49				NOT FITTED
105.4-L0.5	1.12	0 - 49				NOT FITTED
87.8-L1	0.62	0 - 49				NOT FITTED
76.4-L1.5	1.07	0 - 49				NOT FITTED
67.3-L2	2.39	0 - 49				NOT FITTED
160.0-O1	2.61	0 - 49				NOT FITTED
179.8-O2	2.60	0 - 49				NOT FITTED
200.2-O3	2.98	0 - 49				NOT FITTED
200.2-O4	6.10	0 - 49				NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 312.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1926 - 2011</b>	
O4	286.0	652.422
O3	208.0	661.020
O2	146.0	690.608
O1	130.0	690.885
R0.5	113.0	809.375
L0	129.0	858.343
S-0.5	113.0	901.859
R1	101.0	1,190.661
L0.5	117.0	1,390.550
S0	103.0	1,620.355
R1.5	94.0	1,926.852
L1	108.0	2,310.757
S0.5	98.0	2,538.940
R2	90.0	3,203.972
L1.5	102.0	3,563.427
S1	93.0	3,924.543
R2.5	87.0	4,767.226
S1.5	91.0	5,392.925
L2	98.0	5,603.547
R3	85.0	6,960.573
S2	88.0	7,393.273
L3	92.0	9,701.805
S3	86.0	11,391.601
R4	84.0	11,423.523
L4	87.0	13,718.049
S4	85.0	16,590.676
R5	84.0	18,181.499
L5	86.0	18,471.531
S5	85.0	21,118.647
S6	85.0	24,668.568
SQ	85.0	30,985.993

**Analytical Parameters**

OLT Placement Band:	1926 - 2011
OLT Experience Band:	1926 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	84.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2007~~ 2011

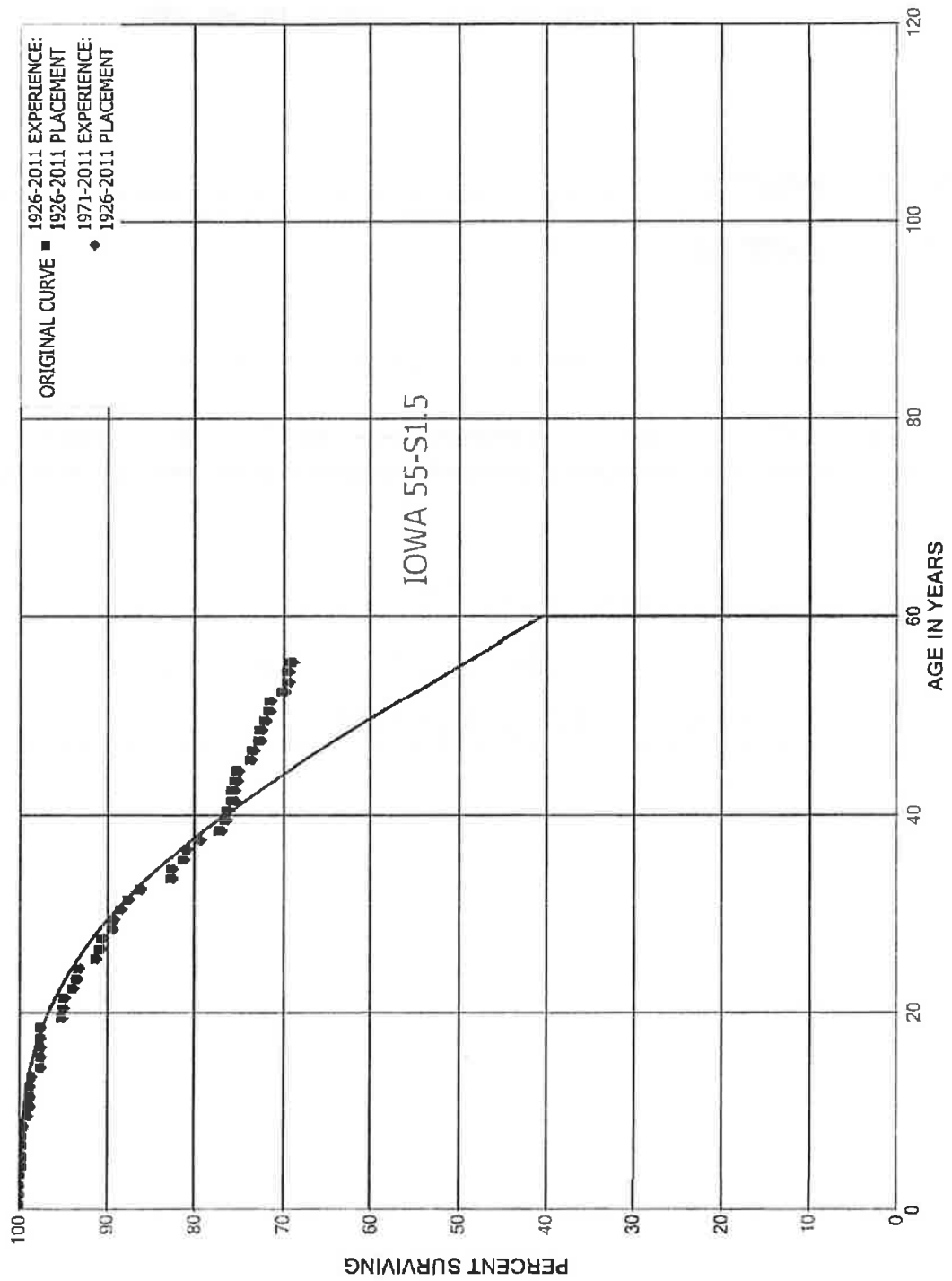
Account: Account 314.00 -

Balance: 326,781,169

\*\*\*\*\*  
Comments: Balance matches Spanos' Balance on Depreciation Study III-5 when '7's are accounted for

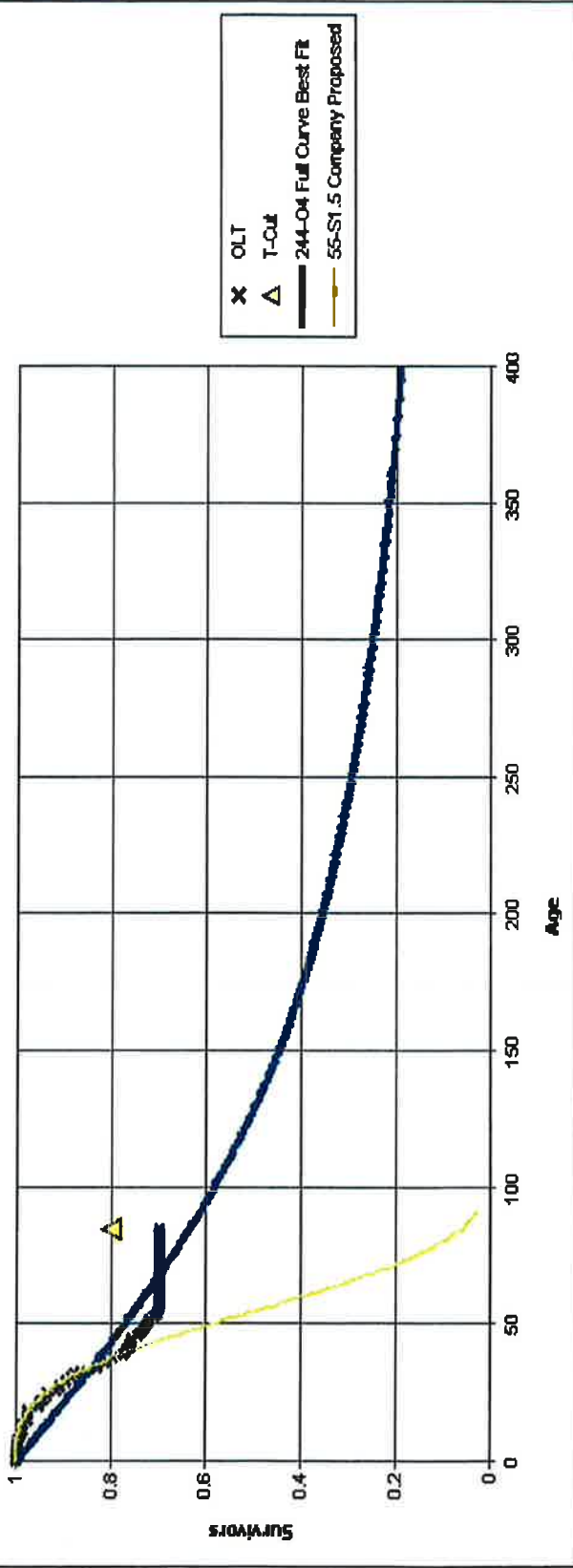
Company: Spanos (proposed): 55-S.I.5  
Spanos best fit: 75.5-SD-USE  
SK best fit: 244-04

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 314 TURBOGENERATOR UNITS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 314.00 -



Analytical Parameters

OLT Placement Band:	1926 - 2011
OLT Experience Band:	1926 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	86.0

Observed Life Table Results  
Kentucky Utilities 2012-0021  
Account: 314,00 -

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
		1926 - 2011			
BAND					
0	342,504,711	0	0.0000	100.0000	1.0000
0.5	281,706,569	265,201	0.1013	99.8987	1.0000
1.5	258,828,384	0	0.0000	100.0000	0.9990
2.5	250,550,809	134,051	0.0535	99.9465	0.9990
3.5	235,818,462	480,666	0.2038	99.7962	0.9985
4.5	233,318,825	0	0.0000	100.0000	0.9984
5.5	227,770,014	0	0.0000	100.0000	0.9984
6.5	220,202,597	0	0.0000	100.0000	0.9984
7.5	212,032,377	366,895	0.1730	99.8270	0.9984
8.5	203,011,054	770,007	0.3793	99.6207	0.9947
9.5	200,373,354	584,119	0.2915	99.7085	0.9909
10.5	199,180,202	11	0.0000	100.0000	0.9880
11.5	188,752,336	10,183	0.0051	99.8949	0.9860
12.5	187,834,581	388,345	0.1962	99.8038	0.9880
13.5	187,242,810	1,959,530	0.9935	98.0065	0.9860
14.5	179,829,471	34,900	0.0194	99.8806	0.9782
15.5	178,498,628	0	0.0000	100.0000	0.9761
16.5	172,784,289	0	0.0000	100.0000	0.9781
17.5	166,774,966	3,600	0.0021	99.9879	0.9781
18.5	168,421,899	3,863,067	2.2837	97.7063	0.9780
19.5	164,500,403	323,088	0.1964	99.8036	0.9538
20.5	164,155,025	161,288	0.0983	99.9017	0.9518
21.5	163,957,818	1,743,433	1.0633	98.8367	0.9508
22.5	181,842,812	705,558	0.4360	99.5640	0.9407
23.5	161,137,055	449,860	0.2791	99.7208	0.9386
24.5	160,577,963	3,514,278	2.1885	97.5115	0.9340
25.5	157,012,282	787,410	0.5015	99.4985	0.9138
26.5	155,438,053	348,432	0.2242	99.7758	0.9090
27.5	105,255,805	1,236,741	1.1750	98.8250	0.9070
28.5	103,989,152	304,678	0.2930	99.7070	0.8963
29.5	103,088,734	860,108	0.8344	98.1658	0.8937
30.5	77,810,711	777,182	0.9975	99.0025	0.8862
31.5	77,125,034	1,126,634	1.4608	98.5392	0.8774
32.5	75,856,335	3,072,729	4.0454	85.6546	0.8648
33.5	68,570,332	58,864	0.0858	99.9144	0.8298
34.5	50,788,317	858,803	1.6917	98.3083	0.8288
35.5	49,907,358	225,016	0.4509	99.5491	0.8149
36.5	48,851,246	818,379	1.6516	98.3484	0.8112
37.5	34,457,662	1,022,725	2.9680	97.0320	0.7978
38.5	33,432,751	261,818	0.7831	99.2169	0.7741
39.5	33,142,298	98,658	0.2983	99.7017	0.7680
40.5	23,453,595	184,510	0.7867	98.2133	0.7657
41.5	23,281,730	0	0.0000	100.0000	0.7597
42.5	23,261,730	89,094	0.3830	99.6170	0.7597
43.5	23,159,281	46,868	0.2028	99.7972	0.7588
44.5	23,112,312	428,188	1.8440	98.1560	0.7553
45.5	22,888,114	86,298	0.3804	99.6198	0.7414
46.5	22,564,053	221,501	0.9817	99.0183	0.7385
47.5	22,342,552	33,901	0.1517	99.8483	0.7313
48.5	18,194,785	118,197	0.6496	99.3504	0.7302
49.5	18,076,588	106,372	0.5885	99.4115	0.7254
50.5	17,963,350	23,139	0.1288	99.8712	0.7212
51.5	17,839,555	322,850	1.7997	98.2003	0.7202
52.5	14,875,158	82,820	0.5574	99.4426	0.7073
53.5	14,792,237	11,547	0.0781	99.9219	0.7033
54.5	14,780,990	63,208	0.4276	99.5724	0.7028
55.5	10,863,342	8,695	0.0828	99.9172	0.6998
56.5	10,854,347	0	0.0000	100.0000	0.6992
57.5	8,581,420	0	0.0000	100.0000	0.6992
58.5	6,519,592	0	0.0000	100.0000	0.6992
59.5	6,483,883	0	0.0000	100.0000	0.6992
60.5	4,981,799	0	0.0000	100.0000	0.6992
61.5	2,682,777	0	0.0000	100.0000	0.6992
62.5	2,682,777	0	0.0000	100.0000	0.6992
63.5	1,837,397	0	0.0000	100.0000	0.6992
64.5	1,086,899	0	0.0000	100.0000	0.6992
65.5	1,086,899	0	0.0000	100.0000	0.6992
66.5	1,086,899	0	0.0000	100.0000	0.6992
67.5	1,086,899	0	0.0000	100.0000	0.6992
68.5	1,086,899	0	0.0000	100.0000	0.6992
69.5	1,086,899	0	0.0000	100.0000	0.6992
70.5	1,086,899	0	0.0000	100.0000	0.6992
71.5	1,086,899	0	0.0000	100.0000	0.6992
72.5	1,086,899	0	0.0000	100.0000	0.6992
73.5	1,086,899	0	0.0000	100.0000	0.6992
74.5	1,086,899	0	0.0000	100.0000	0.6992
75.5	1,086,899	0	0.0000	100.0000	0.6992
76.5	1,086,899	0	0.0000	100.0000	0.6992
77.5	1,086,899	0	0.0000	100.0000	0.6992
78.5	1,086,899	0	0.0000	100.0000	0.6992
79.5	1,086,899	0	0.0000	100.0000	0.6992
80.5	1,086,899	0	0.0000	100.0000	0.6992
81.5	1,086,899	0	0.0000	100.0000	0.6992
82.5	1,086,899	0	0.0000	100.0000	0.6992
83.5	1,086,899	0	0.0000	100.0000	0.6992
84.5	1,086,899	0	0.0000	100.0000	0.6992



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1926-2011			001	EXPERIENCE BAND 1926-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
→75.5-S0	1.94	0 - 59				NOT FITTED
68.8-S0.5	2.32	0 - 59				NOT FITTED
63.8-S1	3.49	0 - 59				NOT FITTED
90.7-R0.5	3.66	0 - 59				NOT FITTED
76.6-R1	3.01	0 - 59				NOT FITTED
67.9-R1.5	2.58	0 - 59				NOT FITTED
61.8-R2	3.10	0 - 59				NOT FITTED
58.0-R2.5	4.58	0 - 59		58.5-R2.5	6.47	33 - 59
99.9-L0	2.59	0 - 59				NOT FITTED
87.2-L0.5	2.05	0 - 59				NOT FITTED
77.7-L1	2.05	0 - 59				NOT FITTED
70.6-L1.5	3.14	0 - 59				NOT FITTED
108.6-O1	4.05	0 - 59				NOT FITTED
122.1-O2	4.05	0 - 59				NOT FITTED
176.3-O3	4.17	0 - 59				NOT FITTED
200.2-O4	4.06	0 - 59				NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 314.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1926 - 2011</b>	
O4	244.0	1,269.102
O3	178.0	1,303.451
O2	127.0	1,405.353
O1	113.0	1,405.609
R0.5	100.0	1,729.143
L0	114.0	1,731.750
S-0.5	101.0	1,874.981
R1	92.0	2,499.941
L0.5	106.0	2,559.905
S0	94.0	2,985.264
R1.5	87.0	3,756.636
L1	99.0	3,827.067
S0.5	90.0	4,370.452
R2	84.0	5,676.777
L1.5	95.0	5,718.220
S1	87.0	6,301.700
R2.5	83.0	7,964.015
S1.5	86.0	8,404.874
L2	92.0	8,496.714
R3	82.0	10,961.265
S2	84.0	11,093.305
L3	87.0	14,151.208
S3	83.0	16,463.865
R4	81.0	16,950.638
L4	85.0	19,708.699
S4	83.0	23,202.583
R5	82.0	25,462.991
L5	84.0	25,748.453
S5	83.0	28,930.602
S6	84.0	33,474.980
SQ	84.0	41,626.738

**Analytical Parameters**

OLT Placement Band:	1926 - 2011
OLT Experience Band:	1926 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	84.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2011~~ <sup>2011</sup>

Account: Account 315.00 -

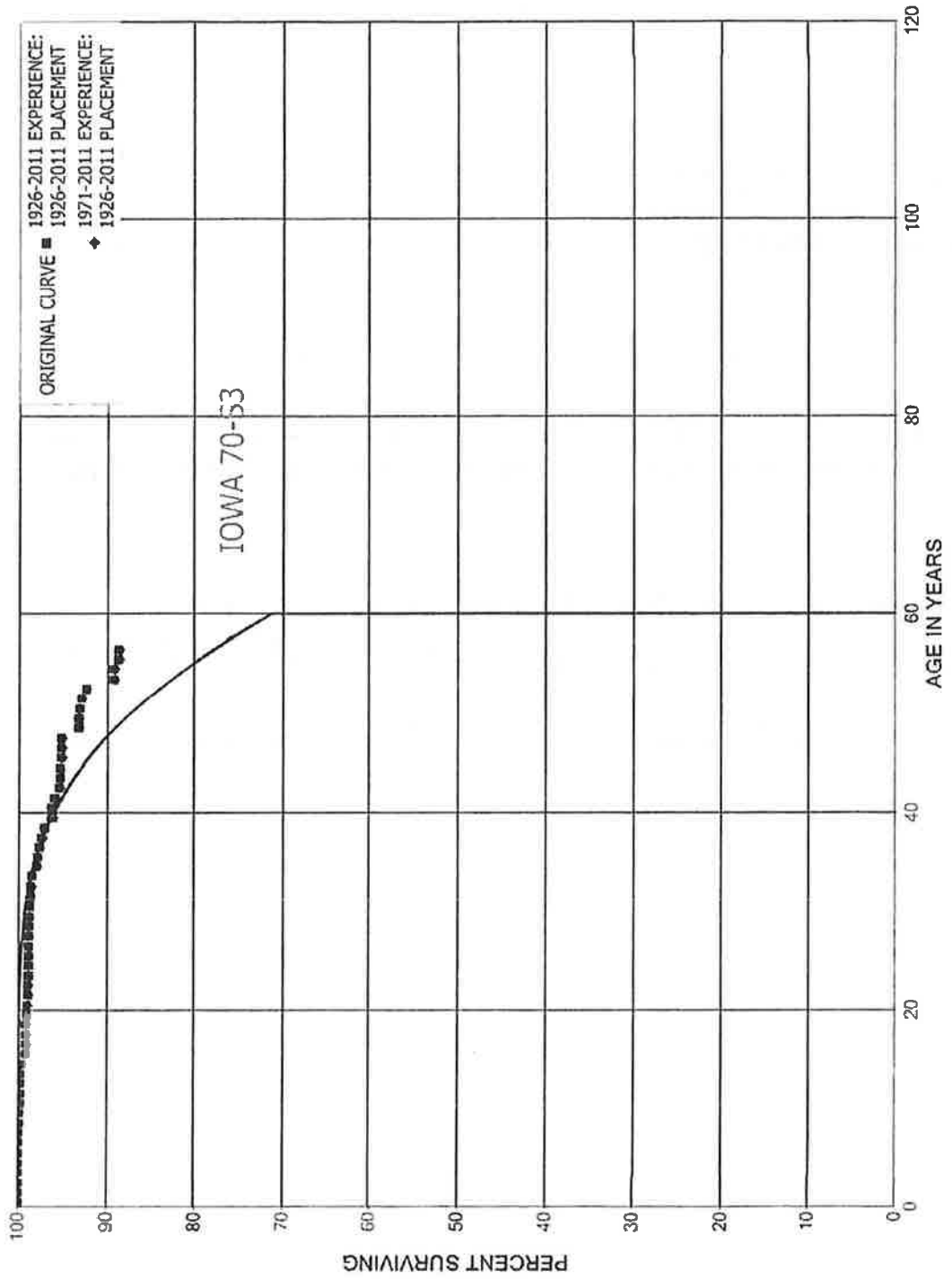
Balance: 203,616,872

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Comments: Balance matches Spanos' Balance on Depreciation Study III-5 when '7's are accounted for

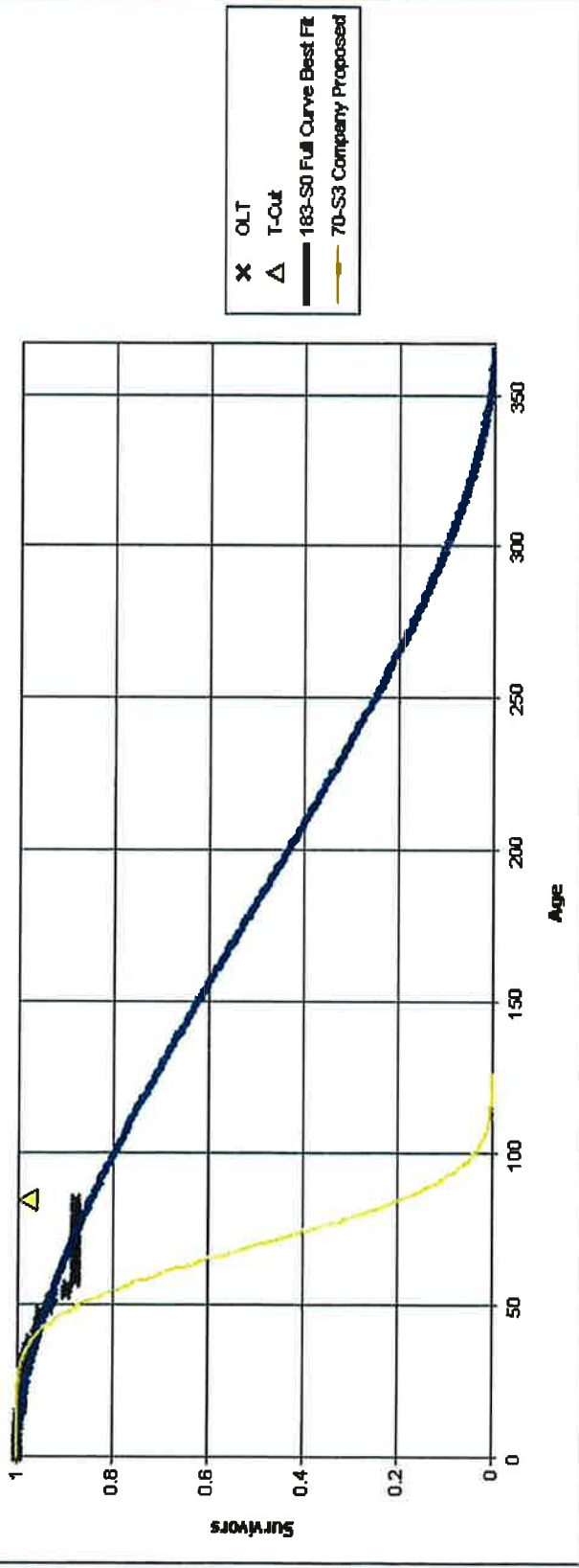
Company: Spanos proposed: 70-53  
Spanos best fit: 98.3-62.5 - used L2  
SK best fit: 183-50

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 315.00 -



Analytical Parameters

OLT Placement Band:	1926 - 2011
OLT Experience Band:	1926 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	86.0

Observed Life Table Results  
Kentucky Utilities 2012-00221  
Account: 315.00 -

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1926 - 2011</b>			
0	180,242,710	36,975	0.0205	99.9795	1.0000
0.5	142,178,004	15,361	0.0108	99.9892	0.9998
1.5	113,502,259	1,251	0.0011	99.9989	0.9997
2.5	101,336,914	12,111	0.0120	99.9880	0.9997
3.5	97,486,042	0	0.0000	100.0000	0.9996
4.5	84,004,937	0	0.0000	100.0000	0.9996
5.5	83,218,165	0	0.0000	100.0000	0.9996
6.5	83,505,760	30,588	0.0366	99.9634	0.9996
7.5	83,423,031	01,118	0.0733	99.9287	0.9992
8.5	82,393,643	9,673	0.0117	99.9883	0.9985
9.5	80,157,326	55,311	0.0620	99.9380	0.9983
10.5	88,981,599	7,030	0.0079	99.9921	0.9977
11.5	82,177,324	24,289	0.0298	99.9704	0.9976
12.5	82,153,035	0	0.0000	100.0000	0.9973
13.5	82,039,349	101,913	0.1242	99.8758	0.9973
14.5	77,952,823	308,252	0.4988	99.5302	0.9961
15.5	77,418,450	9,852	0.0127	99.9873	0.9914
16.5	75,781,207	0	0.0000	100.0000	0.9913
17.5	74,640,177	0	0.0000	100.0000	0.9913
18.5	74,484,975	49,990	0.0671	99.9329	0.9913
19.5	74,433,641	38,067	0.0512	99.9488	0.9908
20.5	74,289,092	77,507	0.1043	99.8957	0.9901
21.5	74,257,515	5,521	0.0074	99.9026	0.9891
22.5	74,680,550	19,505	0.0260	99.9740	0.9890
23.5	74,813,783	4,526	0.0060	99.9940	0.9888
24.5	74,049,204	7,439	0.0100	99.9900	0.9887
25.5	76,151,808	21,218	0.0279	99.9721	0.9886
26.5	76,081,305	15,600	0.0205	99.9785	0.9883
27.5	52,179,893	2,400	0.0046	99.9954	0.9881
28.5	52,164,182	8,880	0.0169	99.9834	0.9881
29.5	51,467,656	17,787	0.0348	99.9654	0.9879
30.5	26,380,605	33,300	0.1282	99.8718	0.9876
31.5	27,216,969	17,207	0.0632	99.9368	0.9863
32.5	27,085,022	27,147	0.1002	99.8998	0.9857
33.5	26,827,817	150,784	0.5620	99.4380	0.9847
34.5	18,764,782	10,163	0.0606	99.9394	0.9792
35.5	16,114,984	31,698	0.1961	99.8039	0.9788
36.5	16,083,388	47,001	0.2922	99.7078	0.9787
37.5	10,189,841	25,933	0.2643	99.7357	0.9738
38.5	10,093,463	83,656	0.8288	98.1712	0.9712
39.5	5,364,699	810	0.0150	99.9850	0.9632
40.5	5,382,512	18,279	0.3396	99.6604	0.9631
41.5	5,383,440	21,525	0.4013	99.5987	0.9598
42.5	5,341,915	3,717	0.0696	99.9304	0.9559
43.5	5,336,063	0	0.0000	100.0000	0.9553
44.5	5,336,063	5,553	0.1603	99.8397	0.9553
45.5	5,327,112	0	0.0000	100.0000	0.9537
46.5	5,493,280	530	0.0096	99.9904	0.9537
47.5	5,492,750	109,351	1.9908	98.0092	0.9536
48.5	4,771,992	0	0.0000	100.0000	0.9347
49.5	4,771,992	5,359	0.1123	99.8877	0.9347
50.5	4,768,634	10,923	0.2292	99.7708	0.9336
51.5	4,750,107	20,194	0.5514	99.4486	0.9315
52.5	4,191,712	126,702	3.0227	98.9773	0.9283
53.5	3,888,790	0	0.0000	100.0000	0.9283
54.5	3,883,706	14,155	0.3643	99.6355	0.9283
55.5	3,513,485	0	0.0000	100.0000	0.8851
56.5	3,502,524	63,879	1.8238	98.1762	0.8851
57.5	2,515,572	0	0.0000	100.0000	0.8787
58.5	1,431,887	0	0.0000	100.0000	0.8787
59.5	1,618,702	0	0.0000	100.0000	0.8787
60.5	1,476,474	0	0.0000	100.0000	0.8787
61.5	509,425	0	0.0000	100.0000	0.8787
62.5	508,425	0	0.0000	100.0000	0.8787
63.5	369,405	0	0.0000	100.0000	0.8787
64.5	275,981	0	0.0000	100.0000	0.8787
65.5	254,729	0	0.0000	100.0000	0.8787
66.5	249,523	0	0.0000	100.0000	0.8787
67.5	249,523	0	0.0000	100.0000	0.8787
68.5	249,523	0	0.0000	100.0000	0.8787
69.5	249,523	0	0.0000	100.0000	0.8787
70.5	249,523	0	0.0000	100.0000	0.8787
71.5	249,523	0	0.0000	100.0000	0.8787
72.5	249,523	0	0.0000	100.0000	0.8787
73.5	249,523	0	0.0000	100.0000	0.8787
74.5	249,523	0	0.0000	100.0000	0.8787
75.5	249,523	0	0.0000	100.0000	0.8787
76.5	249,523	0	0.0000	100.0000	0.8787
77.5	249,523	0	0.0000	100.0000	0.8787
78.5	249,523	0	0.0000	100.0000	0.8787
79.5	249,523	0	0.0000	100.0000	0.8787
80.5	249,523	0	0.0000	100.0000	0.8787
81.5	249,523	0	0.0000	100.0000	0.8787
82.5	249,523	0	0.0000	100.0000	0.8787
83.5	249,523	0	0.0000	100.0000	0.8787
84.5	249,523	0	0.0000	100.0000	0.8787

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1926-2011			001	EXPERIENCE BAND 1926-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
189.8-S0	1.50	0 - 58				NOT FITTED
151.9-S0.5	1.32	0 - 58				NOT FITTED
119.9-S1	0.92	0 - 58				NOT FITTED
104.2-S1.5	0.75	0 - 58				NOT FITTED
90.1-S2	0.70	0 - 58				NOT FITTED
82.6-S2.5	0.81	0 - 58				NOT FITTED
75.6-S3	1.35	0 - 58				NOT FITTED
200.2-R0.5	3.32	0 - 58				NOT FITTED
200.2-R1	2.12	0 - 58				NOT FITTED
200.2-R1.5	1.90	0 - 58				NOT FITTED
147.8-R2	1.71	0 - 58				NOT FITTED
116.4-R2.5	1.43	0 - 58				NOT FITTED
92.3-R3	0.84	0 - 58				NOT FITTED
73.0-R4	0.88	0 - 58				NOT FITTED
62.5-R5	2.87	0 - 58				NOT FITTED
200.2-L0	2.87	0 - 58				NOT FITTED
200.2-L0.5	1.62	0 - 58				NOT FITTED
171.4-L1	1.35	0 - 58				NOT FITTED
140.1-L1.5	1.15	0 - 58				NOT FITTED
111.4-L2	0.74	0 - 58				NOT FITTED
→98.3-L2.5	0.61	0 - 58				NOT FITTED
85.4-L3	0.73	0 - 58				NOT FITTED
71.5-L4	1.50	0 - 58				NOT FITTED
200.2-O1	4.83	0 - 58				NOT FITTED
200.2-O2	5.79	0 - 58				NOT FITTED
200.2-O3	9.84	0 - 58				NOT FITTED
200.2-O4	14.21	0 - 58				NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 315.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1926 - 2011</b>	
S0	183.0	204.896
L0.5	214.0	219.053
L0	263.0	223.621
S0.5	158.0	244.268
R2	139.0	257.603
L1	178.0	263.929
R1.5	167.0	267.072
S-0.5	240.0	279.715
R1	205.0	301.912
R2.5	123.0	330.316
L1.5	155.0	335.485
R0.5	265.0	344.183
S1	139.0	382.501
O1	300.0	419.759
S1.5	127.0	535.646
R3	112.0	555.809
L2	137.0	594.760
O2	300.0	643.699
S2	118.0	860.295
L3	116.0	1,124.040
R4	100.0	1,276.171
S3	106.0	1,534.574
L4	102.0	1,687.982
S4	98.0	2,507.268
R5	94.0	2,592.744
L5	96.0	2,674.740
S5	93.0	3,339.527
O3	300.0	3,363.872
S6	90.0	3,960.402
SQ	85.0	4,997.105
O4	300.0	10,212.360

**Analytical Parameters**

OLT Placement Band:	1926 - 2011
OLT Experience Band:	1926 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	84.5



Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2004~~<sup>2011</sup>

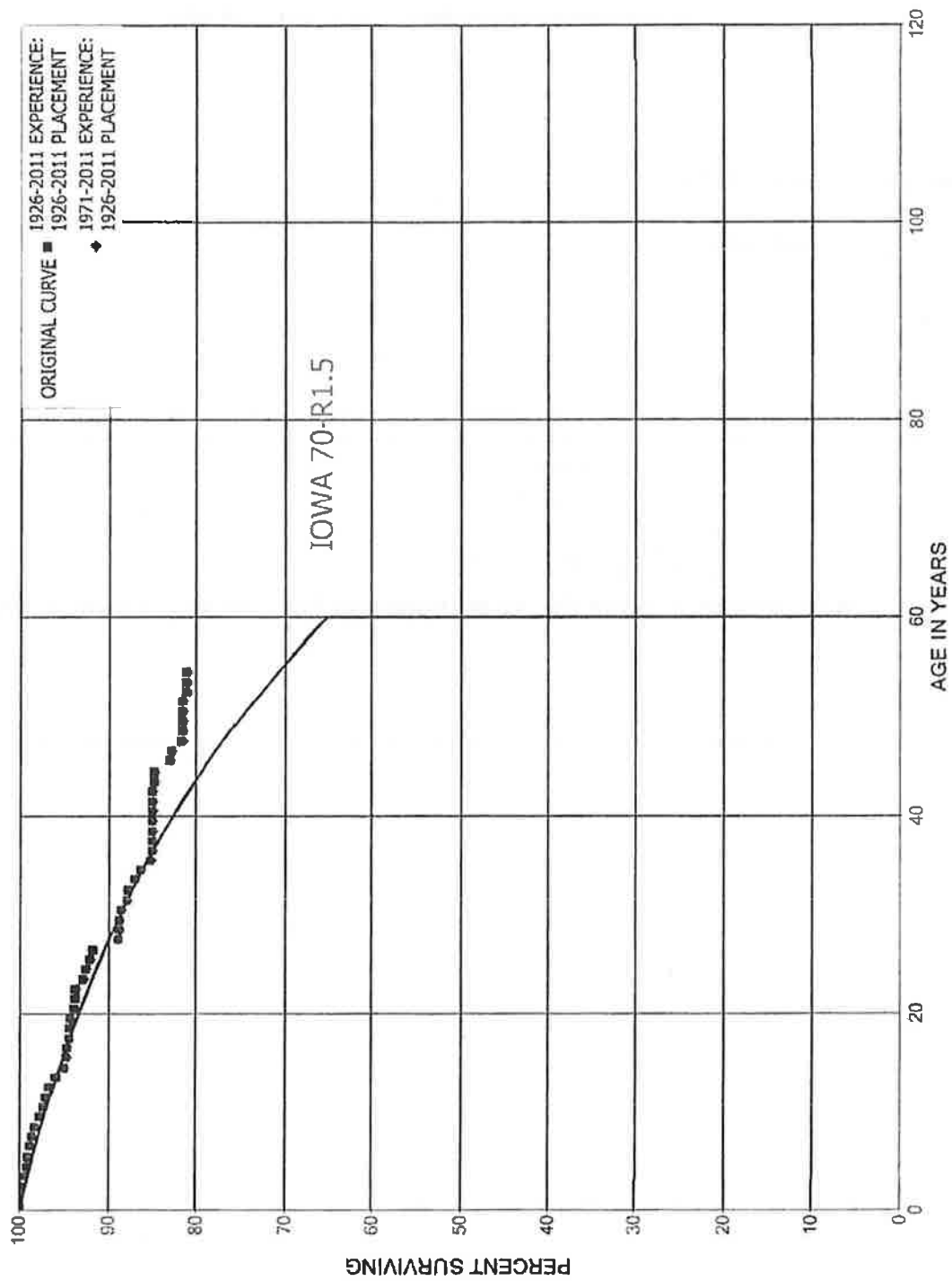
Account: Account 316.00 -

Balance: 30,401,999

\*\*\*\*\*  
Comments: Spanos proposed: 70 - RLS  
Spanos best fit: 116 - Rb.S - used  
SK best fit: 266 - 03

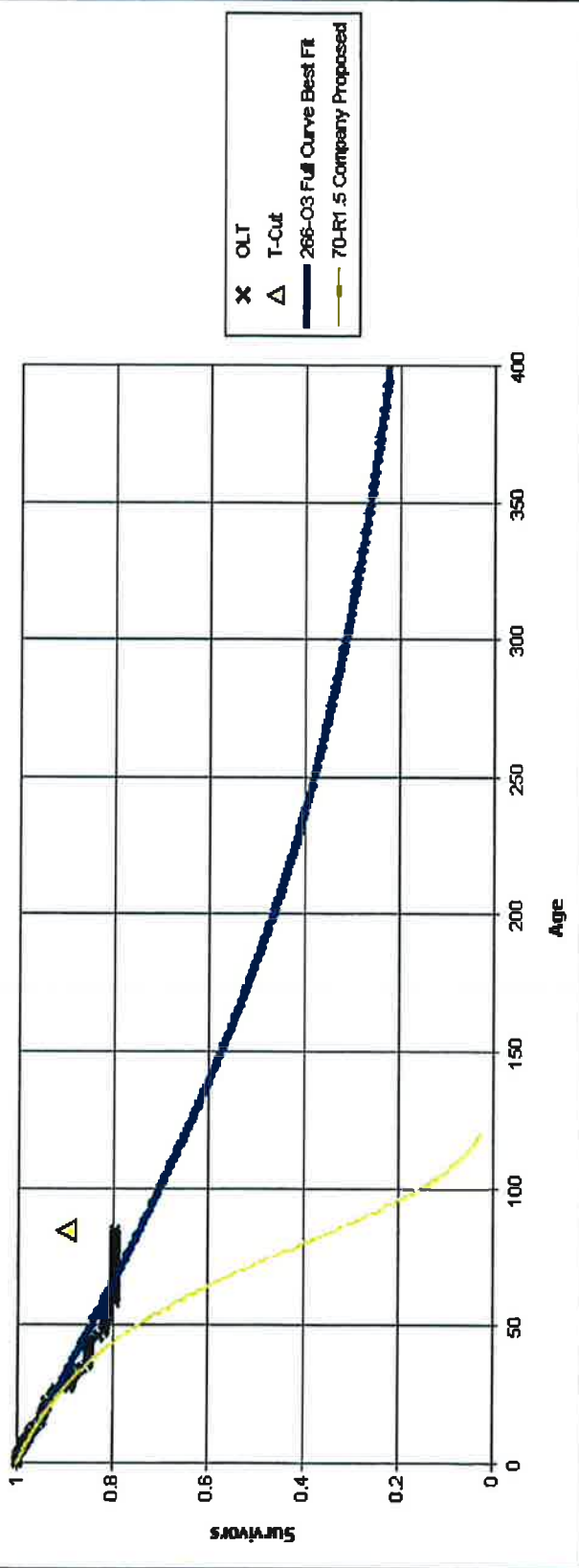
Company: Balance matches Spanos' Balance on Depreciation Study III-6 when '7's are accounted for

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 316.00 -



Analytical Parameters

OLT Placement Band:	1926 - 2011
OLT Experience Band:	1926 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	86.0

Observed Life Table Results  
Kentucky Utilities 2012-00221

Account: 316.00 -

Age	Exposures	Retirements	Retirement	Survivor	Cumulative
		1926 - 2011	Ratio (%)	Ratio (%)	Survivors
BAND					
0	33,778,250	1,108	0.0033	99.9967	1.0000
0.5	27,484,826	5,849	0.0213	99.9787	1.0000
1.5	26,017,913	3,818	0.0147	99.9853	0.9998
2.5	25,650,603	117,893	0.4598	99.5404	0.9998
3.5	25,424,543	88,791	0.3414	99.6586	0.9950
4.5	24,818,190	17,590	0.0709	99.9291	0.9918
5.5	24,576,228	68,387	0.2782	99.7218	0.9909
6.5	23,959,716	80,072	0.2507	99.7493	0.9882
7.5	23,038,640	69,064	0.2988	99.7002	0.9857
8.5	21,583,671	110,388	0.5115	99.4885	0.9827
9.5	21,096,635	107,515	0.5098	99.4904	0.9777
10.5	20,808,546	30,457	0.1478	99.8522	0.9727
11.5	20,370,106	89,122	0.4375	99.5625	0.9713
12.5	19,200,142	137,018	0.7136	99.2864	0.9670
13.5	18,696,633	172,954	0.9250	99.0750	0.9601
14.5	16,424,588	43,132	0.2626	99.7374	0.9512
15.5	15,791,471	14,474	0.0917	99.9083	0.9497
16.5	14,792,531	38,271	0.2452	99.7548	0.9479
17.5	14,112,817	10,856	0.0776	99.9224	0.9458
18.5	13,705,007	12,878	0.0947	99.9053	0.9448
19.5	13,220,538	82,957	0.4762	99.5238	0.9438
20.5	12,407,191	8,904	0.0718	99.9282	0.9394
21.5	11,570,750	7,239	0.0628	99.9374	0.9368
22.5	10,927,366	98,177	0.8801	99.1199	0.9382
23.5	10,301,596	99,193	0.3805	99.6195	0.9298
24.5	9,520,276	47,087	0.4946	99.5054	0.9284
25.5	9,178,605	27,592	0.3008	99.6994	0.9218
26.5	9,011,509	279,497	3.1016	98.8984	0.9180
27.5	6,538,145	11,818	0.1807	99.8193	0.8905
28.5	6,423,391	3,132	0.0488	99.9512	0.8898
29.5	6,186,080	15,807	0.2555	99.7445	0.8885
30.5	4,006,252	28,703	0.7165	99.2835	0.8882
31.5	3,812,841	2,273	0.0581	99.9419	0.8798
32.5	3,854,186	38,125	0.9373	99.0627	0.8793
33.5	3,216,052	23,890	0.7368	99.2634	0.8711
34.5	2,470,775	32,834	1.3208	98.6792	0.8647
35.5	2,325,888	4,886	0.2092	99.7908	0.8533
36.5	2,224,057	0	0.0000	100.0000	0.8515
37.5	1,152,734	0	0.0000	100.0000	0.8515
38.5	1,151,774	112	0.0097	99.9903	0.8518
39.5	1,128,224	95	0.0084	99.9916	0.8514
40.5	748,681	0	0.0000	100.0000	0.8513
41.5	745,201	0	0.0000	100.0000	0.8513
42.5	683,452	1,516	0.2218	99.7782	0.8513
43.5	681,415	0	0.0000	100.0000	0.8494
44.5	681,415	13,942	2.0460	97.9540	0.8494
45.5	659,035	1,852	0.2810	99.7190	0.8321
46.5	658,641	8,685	1.3228	98.6774	0.8297
47.5	647,958	800	0.0926	99.9074	0.8187
48.5	583,888	0	0.0000	100.0000	0.8180
49.5	580,403	0	0.0000	100.0000	0.8180
50.5	579,008	0	0.0000	100.0000	0.8180
51.5	573,715	3,054	0.5324	99.4676	0.8180
52.5	497,806	0	0.0000	100.0000	0.8136
53.5	487,309	0	0.0000	100.0000	0.8130
54.5	494,134	857	0.1329	99.8671	0.8136
55.5	342,413	0	0.0000	100.0000	0.8125
56.5	332,300	0	0.0000	100.0000	0.8125
57.5	313,884	5,656	1.8019	98.1981	0.8125
58.5	300,604	0	0.0000	100.0000	0.7979
59.5	296,275	0	0.0000	100.0000	0.7979
60.5	282,332	0	0.0000	100.0000	0.7979
61.5	151,348	0	0.0000	100.0000	0.7979
62.5	144,340	0	0.0000	100.0000	0.7979
63.5	109,878	0	0.0000	100.0000	0.7979
64.5	89,643	0	0.0000	100.0000	0.7979
65.5	87,562	0	0.0000	100.0000	0.7979
66.5	87,562	0	0.0000	100.0000	0.7979
67.5	87,562	0	0.0000	100.0000	0.7979
68.5	87,035	0	0.0000	100.0000	0.7979
69.5	86,139	0	0.0000	100.0000	0.7979
70.5	86,139	0	0.0000	100.0000	0.7979
71.5	86,139	0	0.0000	100.0000	0.7979
72.5	86,139	0	0.0000	100.0000	0.7979
73.5	86,139	0	0.0000	100.0000	0.7979
74.5	86,139	0	0.0000	100.0000	0.7979
75.5	86,139	0	0.0000	100.0000	0.7979
76.5	86,139	0	0.0000	100.0000	0.7979
77.5	86,139	0	0.0000	100.0000	0.7979
78.5	86,139	0	0.0000	100.0000	0.7979
79.5	86,139	0	0.0000	100.0000	0.7979
80.5	86,139	0	0.0000	100.0000	0.7979
81.5	86,139	0	0.0000	100.0000	0.7979
82.5	86,139	0	0.0000	100.0000	0.7979
83.5	86,139	0	0.0000	100.0000	0.7979
84.5	86,139	0	0.0000	100.0000	0.7979

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 316.00 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1926 - 2011</b>	
O3	266.0	403.043
O1	165.0	442.017
O2	185.0	442.587
R0.5	140.0	582.288
S-0.5	138.0	844.222
R1	120.0	926.032
L0	157.0	988.342
O4	300.0	1,233.719
R1.5	109.0	1,503.771
L0.5	140.0	1,537.223
S0	122.0	1,731.607
S0.5	113.0	2,491.449
L1	127.0	2,522.445
R2	102.0	2,523.173
L1.5	117.0	3,369.965
R2.5	97.0	3,604.808
S1	106.0	3,681.131
S1.5	102.0	4,681.268
L2	110.0	4,937.924
R3	93.0	5,196.855
S2	98.0	6,151.275
L3	100.0	7,490.060
R4	89.0	8,161.176
S3	93.0	8,685.497
L4	93.0	9,718.673
S4	90.0	11,693.116
R5	88.0	12,317.353
L5	90.0	12,515.518
S5	88.0	14,142.845
S6	87.0	16,019.826
SQ	85.0	19,266.600

**Analytical Parameters**

OLT Placement Band:	1926 - 2011
OLT Experience Band:	1926 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	84.5

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1926-2011			001	EXPERIENCE BAND 1926-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
87.8-S0	2.15	0 - 56				NOT FITTED
77.8-S0.5	3.04	0 - 56				NOT FITTED
70.0-S1	4.40	0 - 56				NOT FITTED
→ 116.3-R0.5	0.99	0 - 56				NOT FITTED
93.8-R1	1.07	0 - 56				NOT FITTED
79.5-R1.5	1.64	0 - 56				NOT FITTED
69.1-R2	2.90	0 - 56				NOT FITTED
121.9-L0	1.22	0 - 56				NOT FITTED
102.6-L0.5	1.87	0 - 56				NOT FITTED
88.2-L1	3.10	0 - 56				NOT FITTED
78.1-L1.5	4.01	0 - 56				NOT FITTED
142.9-O1	1.06	0 - 56				NOT FITTED
160.6-O2	1.05	0 - 56				NOT FITTED
200.2-O3	1.82	0 - 56				NOT FITTED
200.2-O4	5.89	0 - 56				NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2004~~ 2011

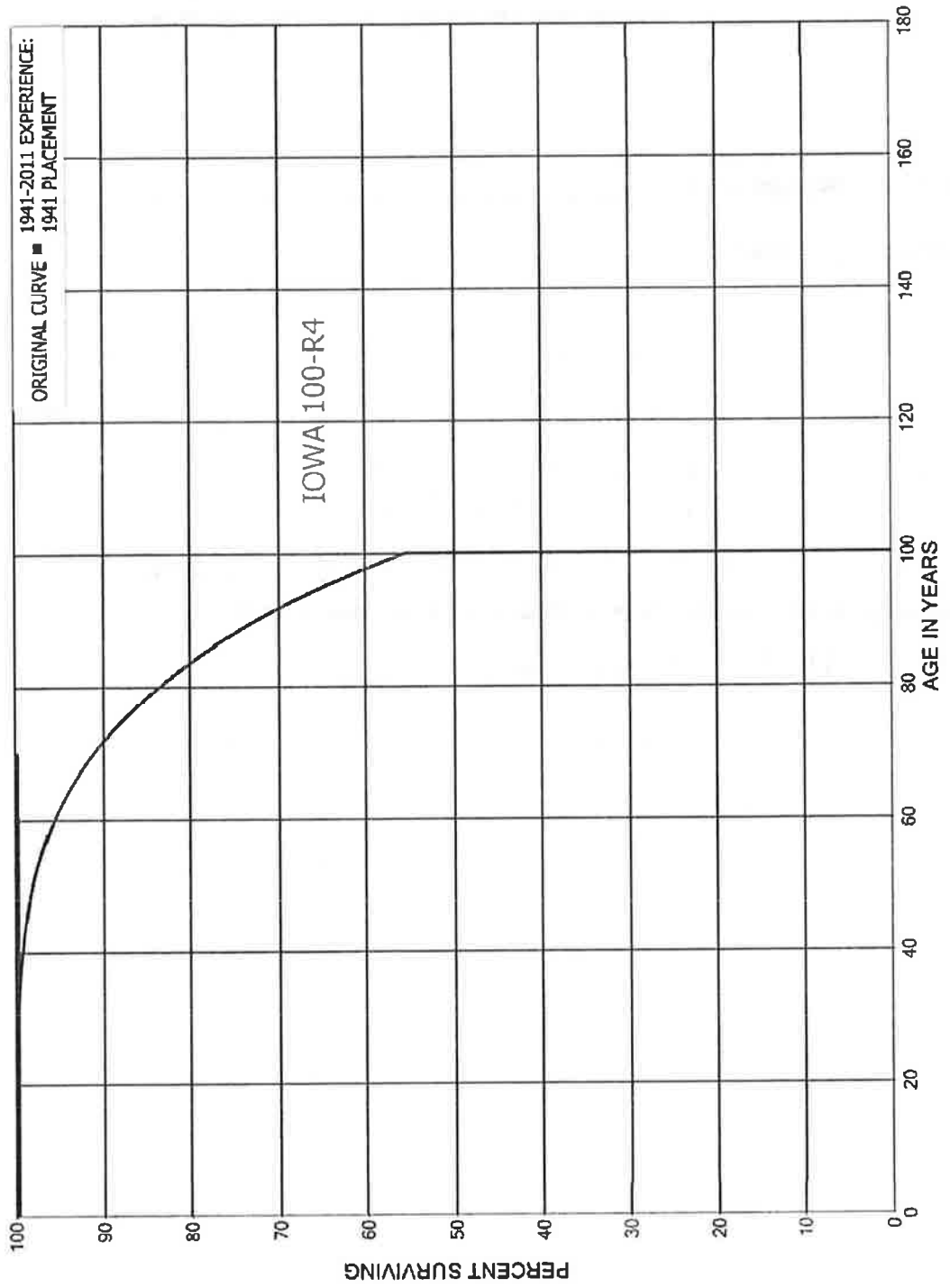
Account: Account 330.1 -

Balance: 879,311

\*\*\*\*\*  
Comments: Spanos proposed: 100- RY - use  
Spanos best fit: not fitted  
JK best fit: numerous tied for best fit

Company: Balance matches Spanos' Balance on Depreciation Study III-6  
not enough data

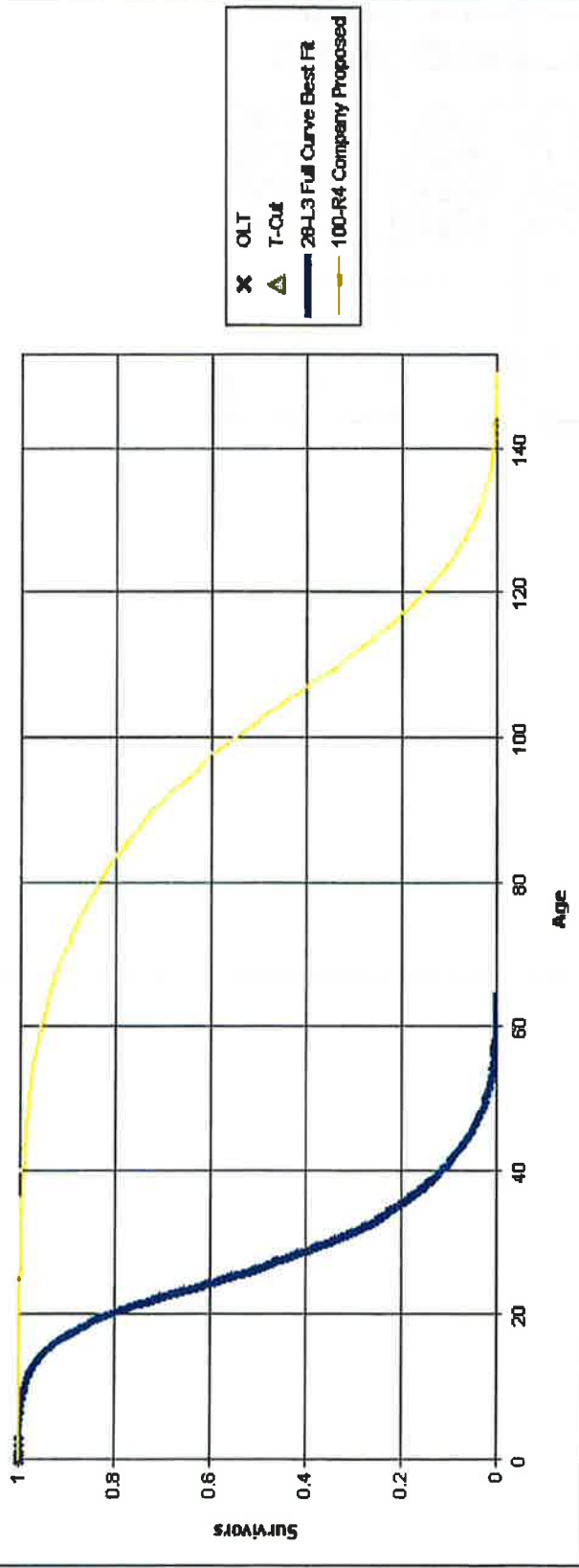
KENTUCKY UTILITIES COMPANY  
ACCOUNT 330.1 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





**Fitted Curve Results - Kentucky Utilities 2012-00221**

**Account: 390.1 -**



**Analytical Parameters**

OLT Placement Band:	1941 - 1944
OLT Experience Band:	1941 - 1944
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	4.0

**Observed Life Table Results**

**Kentuck Utilities 2012-00221**

**Account: 330.1 -**

<b>Age</b>	<b>Exposures</b>	<b>Retirements</b>	<b>Retirement Ratio (%)</b>	<b>Survivor Ratio (%)</b>	<b>Cumulative Survivors</b>
<b>BAND</b>		<b>1941 - 1941</b>			
0	879,411	0	0.0000	100.0000	1.0000
0.5	879,411	0	0.0000	100.0000	1.0000
1.5	879,411	0	0.0000	100.0000	1.0000
2.5	879,411	100	0.0114	99.9886	1.0000

KENTUCKY UTILITIES COMPANY

ACCOUNT 330.1 LAND RIGHTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1941                      001      EXPERIENCE BAND 1941-2011

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

---Attachment to Response to KU Kroger-1 Question No. 1  
Page 53 of 1055  
Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 330.1 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 3.0  
PLACEMENT BAND 1941

001

EXPERIENCE ANALYSIS  
EXPERIENCE BAND 1941-2011

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	879,311		0.0000	1.0000	99.99
40.5	879,311		0.0000	1.0000	99.99
41.5	879,311		0.0000	1.0000	99.99
42.5	879,311		0.0000	1.0000	99.99
43.5	879,311		0.0000	1.0000	99.99
44.5	879,311		0.0000	1.0000	99.99
45.5	879,311		0.0000	1.0000	99.99
46.5	879,311		0.0000	1.0000	99.99
47.5	879,311		0.0000	1.0000	99.99
48.5	879,311		0.0000	1.0000	99.99
49.5	879,311		0.0000	1.0000	99.99
50.5	879,311		0.0000	1.0000	99.99
51.5	879,311		0.0000	1.0000	99.99
52.5	879,311		0.0000	1.0000	99.99
53.5	879,311		0.0000	1.0000	99.99
54.5	879,311		0.0000	1.0000	99.99
55.5	879,311		0.0000	1.0000	99.99
56.5	879,311		0.0000	1.0000	99.99
57.5	879,311		0.0000	1.0000	99.99
58.5	879,311		0.0000	1.0000	99.99
59.5	879,311		0.0000	1.0000	99.99
60.5	879,311		0.0000	1.0000	99.99
61.5	879,311		0.0000	1.0000	99.99
62.5	879,311		0.0000	1.0000	99.99
63.5	879,311		0.0000	1.0000	99.99
64.5	879,311		0.0000	1.0000	99.99
65.5	879,311		0.0000	1.0000	99.99
66.5	879,311		0.0000	1.0000	99.99
67.5	879,311		0.0000	1.0000	99.99
68.5	879,311		0.0000	1.0000	99.99
69.5	879,311		0.0000	1.0000	99.99
70.5					99.99
TOTAL	62,431,481				

100

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 330.1 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1941 - 1944</b>	
L3	28.0	0.000
S2	84.0	0.000
S3	23.0	0.000
R5	7.0	0.000
S4	9.0	0.000
S5	6.0	0.000
S6	4.0	0.000
SQ	3.0	0.000
L4	11.0	0.000
L5	6.0	0.000
S1.5	300.0	0.000
L2	300.0	0.000
S1	300.0	0.000
R4	300.0	0.000
S0.5	300.0	0.000
R3	300.0	0.000
S0	300.0	0.000
L1.5	300.0	0.001
R2.5	300.0	0.003
L1	300.0	0.003
L0.5	300.0	0.008
R2	300.0	0.009
L0	300.0	0.015
R1.5	300.0	0.030
R1	300.0	0.065
S-0.5	300.0	0.066
R0.5	300.0	0.140
O1	300.0	0.243
O2	300.0	0.306
O3	300.0	0.668
O4	300.0	1.307

**Analytical Parameters**

OLT Placement Band:	1941 - 1941
OLT Experience Band:	1941 - 1944
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	2.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2014~~ <sup>2011</sup>

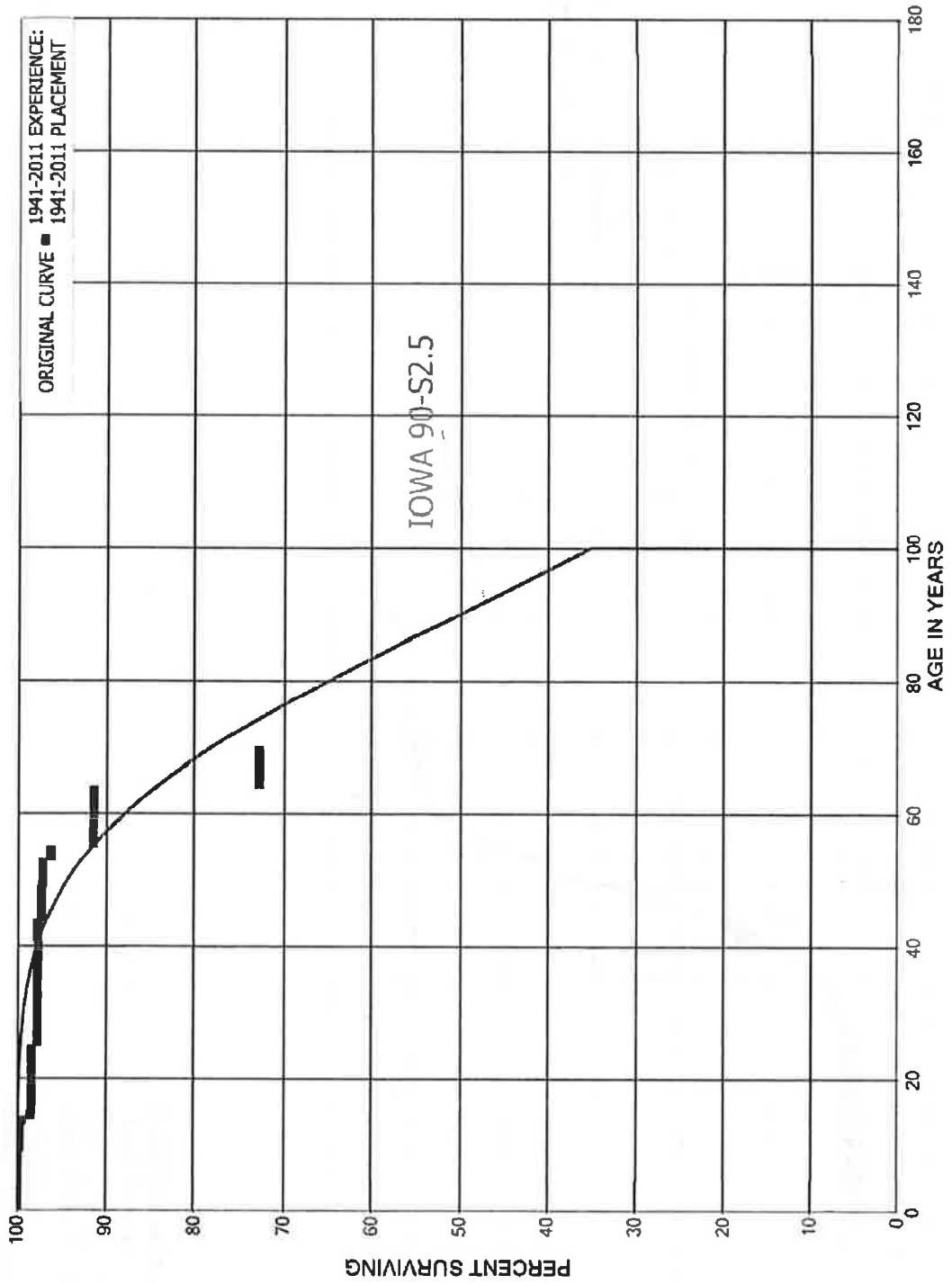
Account: Account 331.00 -

Balance: 616,527

\*\*\*\*\*  
Comments: Spanos proposed: 90-52.5-USE - 52 used  
Spanos best fit: 79.0-44-USE  
SK best fit: 73.0-R5

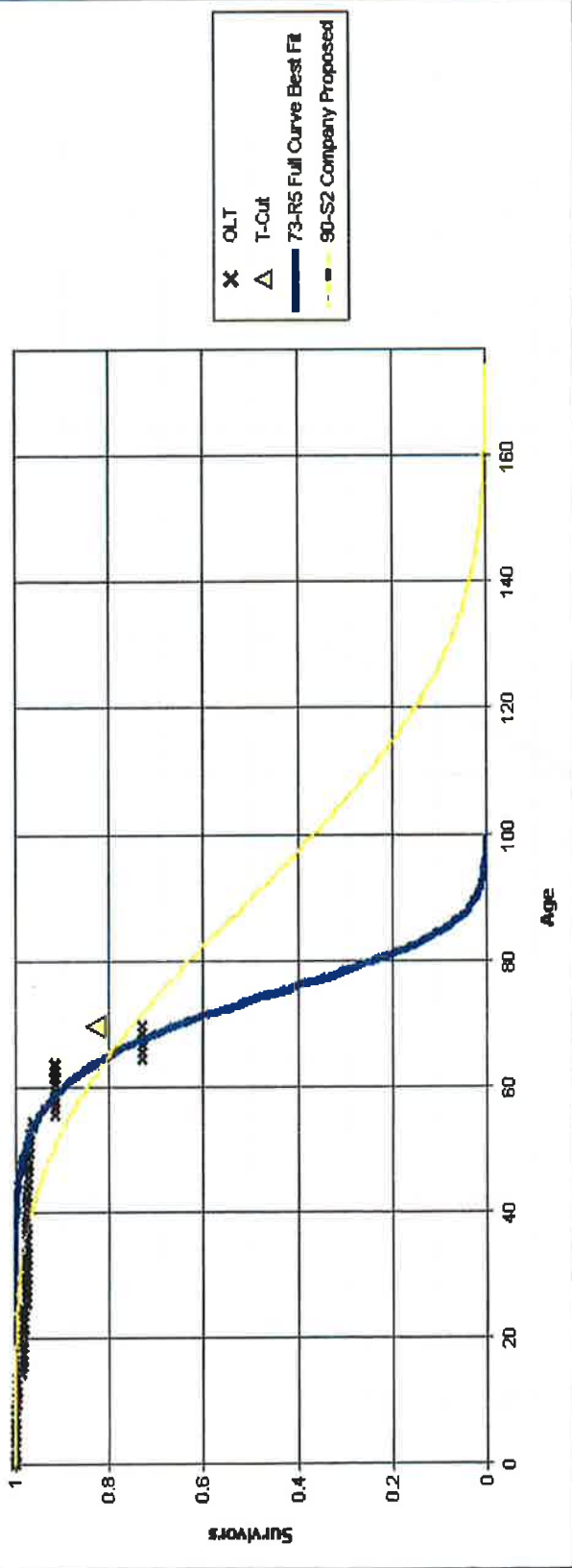
Company: Balance matches Spanos' Balance on Depreciation Study III-6

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 331 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 381.00 -



Analytical Parameters

OLT Placement Band:	1941 - 2011
OLT Experience Band:	1941 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	71.0



**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 331.00 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1941 - 2011</b>			
0	746,920	0	0.0000	100.0000	1.0000
0.5	663,566	0	0.0000	100.0000	1.0000
1.5	567,312	0	0.0000	100.0000	1.0000
2.5	621,605	0	0.0000	100.0000	1.0000
3.5	621,605	0	0.0000	100.0000	1.0000
4.5	555,577	112	0.0202	99.9798	1.0000
5.5	555,465	0	0.0000	100.0000	0.9998
6.5	531,795	0	0.0000	100.0000	0.9998
7.5	531,795	0	0.0000	100.0000	0.9998
8.5	531,795	1,226	0.2305	99.7695	0.9998
9.5	530,569	0	0.0000	100.0000	0.9975
10.5	530,569	0	0.0000	100.0000	0.9975
11.5	530,569	0	0.0000	100.0000	0.9975
12.5	530,569	1,336	0.2522	99.7478	0.9975
13.5	529,231	5,000	0.9448	99.0552	0.9950
14.5	524,231	590	0.1125	99.8875	0.9856
15.5	523,641	0	0.0000	100.0000	0.9845
16.5	523,641	0	0.0000	100.0000	0.9845
17.5	523,641	0	0.0000	100.0000	0.9845
18.5	523,641	461	0.0880	99.9120	0.9845
19.5	522,143	0	0.0000	100.0000	0.9836
20.5	444,997	0	0.0000	100.0000	0.9836
21.5	390,219	0	0.0000	100.0000	0.9836
22.5	390,219	0	0.0000	100.0000	0.9836
23.5	368,566	0	0.0000	100.0000	0.9836
24.5	368,566	2,268	0.6154	99.3846	0.9836
25.5	366,298	0	0.0000	100.0000	0.9775
26.5	366,298	0	0.0000	100.0000	0.9775
27.5	366,298	0	0.0000	100.0000	0.9775
28.5	366,298	0	0.0000	100.0000	0.9775
29.5	366,298	0	0.0000	100.0000	0.9775
30.5	366,298	0	0.0000	100.0000	0.9775
31.5	366,298	0	0.0000	100.0000	0.9775
32.5	366,298	0	0.0000	100.0000	0.9775
33.5	366,298	0	0.0000	100.0000	0.9775
34.5	366,298	0	0.0000	100.0000	0.9775
35.5	366,298	0	0.0000	100.0000	0.9775
36.5	366,004	0	0.0000	100.0000	0.9775
37.5	366,004	379	0.1036	99.8964	0.9775
38.5	365,625	0	0.0000	100.0000	0.9765
39.5	365,625	0	0.0000	100.0000	0.9765
40.5	365,625	0	0.0000	100.0000	0.9765
41.5	365,625	0	0.0000	100.0000	0.9765
42.5	365,625	0	0.0000	100.0000	0.9765
43.5	365,625	1,599	0.4373	99.5627	0.9765
44.5	362,507	0	0.0000	100.0000	0.9723
45.5	362,507	0	0.0000	100.0000	0.9723
46.5	362,507	0	0.0000	100.0000	0.9723
47.5	362,507	250	0.0690	99.9310	0.9723
48.5	362,257	242	0.0668	99.9332	0.9716
49.5	362,015	0	0.0000	100.0000	0.9709
50.5	359,016	0	0.0000	100.0000	0.9709
51.5	359,016	0	0.0000	100.0000	0.9709
52.5	359,016	3,526	0.9821	99.0179	0.9709
53.5	355,490	0	0.0000	100.0000	0.9614
54.5	355,490	17,489	4.9197	95.0803	0.9614
55.5	338,001	0	0.0000	100.0000	0.9141
56.5	333,513	0	0.0000	100.0000	0.9141
57.5	333,513	0	0.0000	100.0000	0.9141
58.5	333,513	0	0.0000	100.0000	0.9141
59.5	333,513	0	0.0000	100.0000	0.9141
60.5	333,513	0	0.0000	100.0000	0.9141
61.5	333,513	0	0.0000	100.0000	0.9141
62.5	333,513	0	0.0000	100.0000	0.9141
63.5	333,513	67,902	20.3598	79.6402	0.9141
64.5	265,610	0	0.0000	100.0000	0.7280
65.5	265,610	0	0.0000	100.0000	0.7280
66.5	265,610	0	0.0000	100.0000	0.7280
67.5	265,610	0	0.0000	100.0000	0.7280
68.5	265,610	0	0.0000	100.0000	0.7280
69.5	265,610	0	0.0000	100.0000	0.7280

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1941-2011			001	EXPERIENCE BAND 1941-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
165.4-S0	5.10	0 - 71				NOT FITTED
138.4-S0.5	4.80	0 - 71				NOT FITTED
116.8-S1	4.29	0 - 71				NOT FITTED
104.4-S1.5	3.94	0 - 71				NOT FITTED
94.1-S2	3.46	0 - 71				NOT FITTED
87.8-S2.5	3.15	0 - 71				NOT FITTED
82.5-S3	2.88	0 - 71				NOT FITTED
74.5-S4	3.21	0 - 71				NOT FITTED
70.4-S5	4.89	0 - 71				NOT FITTED
200.2-R0.5	5.80	0 - 71				NOT FITTED
200.2-R1	5.70	0 - 71				NOT FITTED
161.3-R1.5	5.56	0 - 71				NOT FITTED
125.7-R2	5.09	0 - 71				NOT FITTED
106.3-R2.5	4.61	0 - 71				NOT FITTED
91.8-R3	3.87	0 - 71				NOT FITTED
78.7-R4	2.87	0 - 71				NOT FITTED
71.4-R5	3.53	0 - 71				NOT FITTED
200.2-L0	5.41	0 - 71				NOT FITTED
198.5-L0.5	5.26	0 - 71				NOT FITTED
156.3-L1	4.74	0 - 71				NOT FITTED
132.4-L1.5	4.46	0 - 71				NOT FITTED
112.2-L2	3.80	0 - 71				NOT FITTED
101.2-L2.5	3.52	0 - 71				NOT FITTED
91.2-L3	2.99	0 - 71				NOT FITTED
79.0-L4	2.76	0 - 71				NOT FITTED
72.9-L5	3.67	0 - 71				NOT FITTED
200.2-O1	6.54	0 - 71				NOT FITTED
200.2-O2	7.22	0 - 71				NOT FITTED
200.2-O3	11.04	0 - 71				NOT FITTED
200.2-O4	15.71	0 - 71				NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 56.4 PLACEMENT BAND 1941-2011		001	EXPERIENCE ANALYSIS EXPERIENCE BAND 1941-2011		
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	365,625		0.0000	1.0000	97.65
40.5	365,625		0.0000	1.0000	97.65
41.5	365,625		0.0000	1.0000	97.65
42.5	365,625		0.0000	1.0000	97.65
43.5	365,625	1,599	0.0044	0.9956	97.65
44.5	362,507		0.0000	1.0000	97.23
45.5	362,507		0.0000	1.0000	97.23
46.5	362,507		0.0000	1.0000	97.23
47.5	362,507	250	0.0007	0.9993	97.23
48.5	362,257	242	0.0007	0.9993	97.16
49.5	362,015		0.0000	1.0000	97.09
50.5	359,016		0.0000	1.0000	97.09
51.5	359,016		0.0000	1.0000	97.09
52.5	359,016	3,526	0.0098	0.9902	97.09
53.5	355,490		0.0000	1.0000	96.14
54.5	355,490	17,489	0.0492	0.9508	96.14
55.5	338,001		0.0000	1.0000	91.41
56.5	333,513		0.0000	1.0000	91.41
57.5	333,513		0.0000	1.0000	91.41
58.5	333,513		0.0000	1.0000	91.41
59.5	333,513		0.0000	1.0000	91.41
60.5	333,513		0.0000	1.0000	91.41
61.5	333,513		0.0000	1.0000	91.41
62.5	333,513		0.0000	1.0000	91.41
63.5	333,513	67,902	0.2036	0.7964	91.41
64.5	265,610		0.0000	1.0000	72.80
65.5	265,610		0.0000	1.0000	72.80
66.5	265,610		0.0000	1.0000	72.80
67.5	265,610		0.0000	1.0000	72.80
68.5	265,610		0.0000	1.0000	72.80
69.5	265,610		0.0000	1.0000	72.80
70.5					72.80
TOTAL	29,112,584	102,382			

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 331.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1941 - 2011</b>	
R5	73.0	439.010
S4	77.0	442.515
L5	75.0	455.309
L4	80.0	489.271
S3	84.0	569.537
R4	79.0	585.183
S5	73.0	616.061
L3	91.0	633.308
S2	94.0	826.417
L2	110.0	949.588
R3	88.0	950.352
S1.5	102.0	1,023.707
S1	113.0	1,188.576
S6	71.0	1,216.653
L1.5	126.0	1,240.230
R2.5	98.0	1,257.654
L1	147.0	1,391.743
S0.5	130.0	1,433.396
R2	113.0	1,521.337
S0	154.0	1,612.199
L0.5	180.0	1,684.869
L0	227.0	1,832.913
R1.5	140.0	1,838.345
S-0.5	209.0	1,962.533
R1	178.0	2,003.236
R0.5	236.0	2,111.245
O1	300.0	2,158.290
O2	300.0	2,206.365
O3	300.0	3,468.130
SQ	70.0	5,332.221
O4	300.0	7,155.731

**Analytical Parameters**

OLT Placement Band:	1941 - 2011
OLT Experience Band:	1941 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	69.5

Kentuck Utilities 2012-00221

2011

Depreciation Life Analysis Study Through ~~2011~~

Account: Account 332.00 -

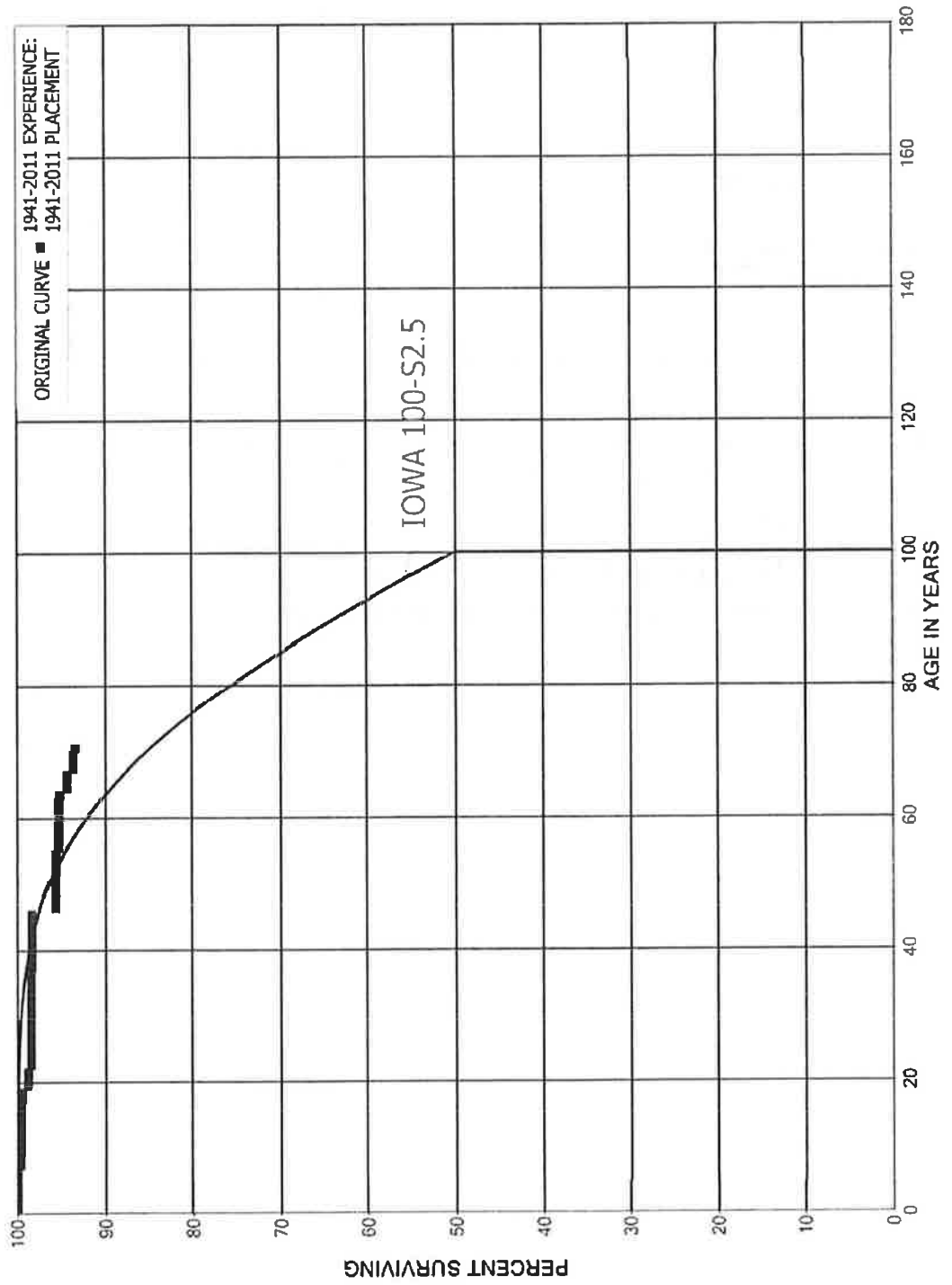
Balance: 21,603,970

\*\*\*\*\*

Comments: Spanos proposed: 100 SZ.5  
Spanos best fit: not fitted  
SK best fit: 156 - R2S - 6 SZ

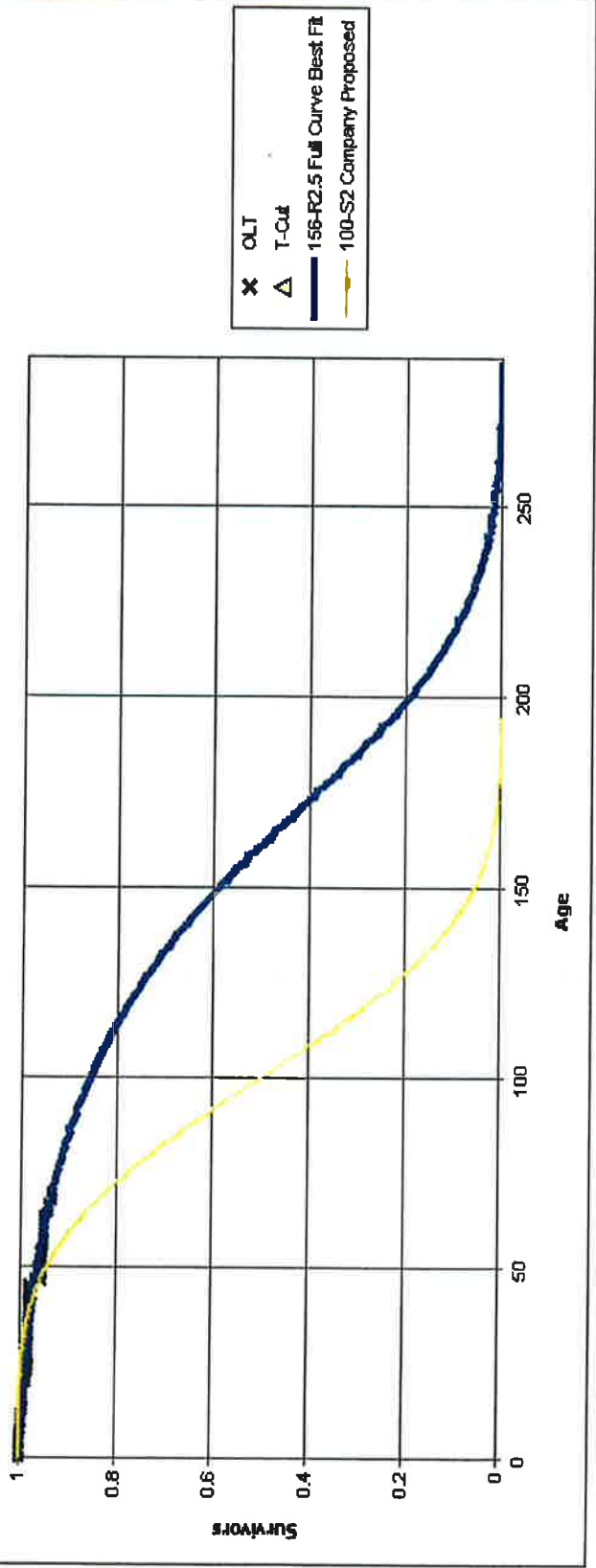
Company: Balance matches Spanos' Balance on Depreciation Study III-6

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Account: 332.00 -

Fitted Curve Results - Kentucky Utilities 2012-00221



**Analytical Parameters**

OLT Placement Band:	1941 - 2011
OLT Experience Band:	1941 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	71.0

Observed Life Table Results  
Kentuck Utilities 2012-00221  
Account: 332.00 -

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1941 - 2011</b>			
0	22,058,958	0	0.0000	100.0000	1.0000
0.5	10,262,979	0	0.0000	100.0000	1.0000
1.5	10,262,979	0	0.0000	100.0000	1.0000
2.5	10,262,979	0	0.0000	100.0000	1.0000
3.5	9,420,885	0	0.0000	100.0000	1.0000
4.5	8,348,065	0	0.0000	100.0000	1.0000
5.5	8,348,065	0	0.0000	100.0000	1.0000
6.5	8,348,065	32,914	0.3943	99.6057	1.0000
7.5	8,315,151	0	0.0000	100.0000	0.9961
8.5	8,178,729	8,000	0.0976	99.9022	0.9961
9.5	8,170,729	0	0.0000	100.0000	0.9951
10.5	8,170,729	0	0.0000	100.0000	0.9951
11.5	8,170,729	2,024	0.0248	99.9752	0.9951
12.5	8,168,705	0	0.0000	100.0000	0.9948
13.5	8,168,705	0	0.0000	100.0000	0.9948
14.5	8,168,705	0	0.0000	100.0000	0.9948
15.5	8,168,705	0	0.0000	100.0000	0.9948
16.5	8,168,705	8,867	0.1088	99.8912	0.9948
17.5	8,148,957	0	0.0000	100.0000	0.9938
18.5	8,132,487	56,935	0.7001	99.2999	0.9938
19.5	7,705,532	0	0.0000	100.0000	0.9868
20.5	6,505,526	0	0.0000	100.0000	0.9868
21.5	6,498,172	17,565	0.2703	99.7297	0.9868
22.5	6,480,607	0	0.0000	100.0000	0.9841
23.5	6,480,607	0	0.0000	100.0000	0.9841
24.5	6,480,607	3,210	0.0495	99.9505	0.9841
25.5	6,477,397	0	0.0000	100.0000	0.9836
26.5	6,477,397	0	0.0000	100.0000	0.9836
27.5	6,477,397	0	0.0000	100.0000	0.9836
28.5	6,477,397	0	0.0000	100.0000	0.9836
29.5	6,477,397	0	0.0000	100.0000	0.9836
30.5	6,477,397	0	0.0000	100.0000	0.9836
31.5	6,477,397	0	0.0000	100.0000	0.9836
32.5	6,477,397	0	0.0000	100.0000	0.9836
33.5	6,477,397	0	0.0000	100.0000	0.9836
34.5	6,477,397	0	0.0000	100.0000	0.9836
35.5	6,477,397	0	0.0000	100.0000	0.9836
36.5	6,477,397	2,703	0.0417	99.9583	0.9836
37.5	6,474,694	0	0.0000	100.0000	0.9832
38.5	6,474,694	0	0.0000	100.0000	0.9832
39.5	6,474,694	0	0.0000	100.0000	0.9832
40.5	6,470,974	0	0.0000	100.0000	0.9832
41.5	6,470,974	0	0.0000	100.0000	0.9832
42.5	6,470,974	0	0.0000	100.0000	0.9832
43.5	6,470,974	0	0.0000	100.0000	0.9832
44.5	6,470,974	0	0.0000	100.0000	0.9832
45.5	6,470,974	179,747	2.7777	97.2223	0.9832
46.5	6,291,227	0	0.0000	100.0000	0.9559
47.5	6,291,227	0	0.0000	100.0000	0.9559
48.5	6,291,227	0	0.0000	100.0000	0.9559
49.5	6,291,227	0	0.0000	100.0000	0.9559
50.5	6,291,227	0	0.0000	100.0000	0.9559
51.5	6,291,227	0	0.0000	100.0000	0.9559
52.5	6,291,227	0	0.0000	100.0000	0.9559
53.5	6,291,227	0	0.0000	100.0000	0.9559
54.5	6,291,227	21,938	0.3487	99.6513	0.9559
55.5	6,269,289	702	0.0112	99.9888	0.9526
56.5	6,268,587	0	0.0000	100.0000	0.9526
57.5	6,268,587	0	0.0000	100.0000	0.9526
58.5	6,268,587	0	0.0000	100.0000	0.9526
59.5	6,268,587	0	0.0000	100.0000	0.9526
60.5	6,268,587	0	0.0000	100.0000	0.9526
61.5	6,039,199	0	0.0000	100.0000	0.9526
62.5	6,039,199	2,023	0.0335	99.9665	0.9526
63.5	6,037,176	58,987	0.9771	99.0229	0.9522
64.5	5,978,188	0	0.0000	100.0000	0.9429
65.5	5,978,188	0	0.0000	100.0000	0.9429
66.5	5,978,188	44,162	0.7387	99.2613	0.9429
67.5	5,933,165	0	0.0000	100.0000	0.9359
68.5	5,933,165	0	0.0000	100.0000	0.9359
69.5	5,933,165	15,191	0.2560	99.7440	0.9359



KENTUCKY UTILITIES COMPANY

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF CURVE FITTING RESULTS - NET SURV BALANCED AREAS

PLACEMENT BAND 1941-2011      001      EXPERIENCE BAND 1941-2011

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

\* SEGMENT BETWEEN 25.0 AND 15.0 PERCENT SURVIVING

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 66 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

AVG AGE RET 46.7 PLACEMENT BAND 1941-2011		002		EXPERIENCE ANALYSIS EXPERIENCE BAND 1986-2011	
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	15,519,872		0.0000	1.0000	100.00
0.5	3,723,893		0.0000	1.0000	100.00
1.5	3,723,893		0.0000	1.0000	100.00
2.5	3,741,458		0.0000	1.0000	100.00
3.5	2,899,365		0.0000	1.0000	100.00
4.5	1,826,544		0.0000	1.0000	100.00
5.5	1,826,544		0.0000	1.0000	100.00
6.5	1,826,544		0.0000	1.0000	100.00
7.5	1,826,544		0.0000	1.0000	100.00
8.5	1,690,123		0.0000	1.0000	100.00
9.5	1,690,123		0.0000	1.0000	100.00
10.5	1,690,123		0.0000	1.0000	100.00
11.5	1,690,123	2,024	0.0012	0.9988	100.00
12.5	1,688,099		0.0000	1.0000	99.88
13.5	1,688,099		0.0000	1.0000	99.88
14.5	1,691,818		0.0000	1.0000	99.88
15.5	1,691,818		0.0000	1.0000	99.88
16.5	1,691,818	8,887	0.0053	0.9947	99.88
17.5	1,672,070		0.0000	1.0000	99.36
18.5	1,655,600	56,935	0.0344	0.9656	99.36
19.5	1,228,645		0.0000	1.0000	95.94
20.5	28,639		0.0000	1.0000	95.94
21.5	21,285	17,565	0.8252	0.1748	95.94
22.5	3,720		0.0000	1.0000	16.77
23.5	3,720		0.0000	1.0000	16.77
24.5	3,720		0.0000	1.0000	16.77
25.5	3,720		0.0000	1.0000	16.77
26.5	186,170		0.0000	1.0000	16.77
27.5	186,170		0.0000	1.0000	16.77
28.5	186,170		0.0000	1.0000	16.77
29.5	186,170		0.0000	1.0000	16.77
30.5	186,170		0.0000	1.0000	16.77
31.5	186,170		0.0000	1.0000	16.77
32.5	186,170		0.0000	1.0000	16.77
33.5	186,170		0.0000	1.0000	16.77
34.5	186,170		0.0000	1.0000	16.77
35.5	415,558		0.0000	1.0000	16.77
36.5	415,558	2,703	0.0065	0.9935	16.77
37.5	412,855		0.0000	1.0000	16.66
38.5	412,855		0.0000	1.0000	16.66

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 332.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1941 - 2011</b>	
R2.5	156.0	18.834
L1	231.0	19.215
S0	258.0	19.612
S0.5	206.0	20.729
R2	197.0	22.431
L1.5	190.0	23.039
L0.5	300.0	27.044
R1.5	279.0	31.580
R3	125.0	32.006
S1	165.0	37.180
L2	152.0	42.069
S1.5	143.0	47.630
R1	300.0	86.942
S2	124.0	88.322
L3	117.0	92.487
R4	100.0	110.220
S3	104.0	163.214
L4	98.0	176.606
S-0.5	300.0	189.142
L0	300.0	241.502
R5	85.0	277.185
S4	90.0	280.661
L5	87.0	301.367
S5	82.0	388.968
R0.5	300.0	408.327
S6	77.0	479.276
SQ	70.0	672.913
O1	300.0	1,015.529
O2	300.0	1,499.135
O3	300.0	4,528.575
O4	300.0	10,283.495

**Analytical Parameters**

OLT Placement Band:	1941 - 2011
OLT Experience Band:	1941 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	69.5

Kentuck Utilities 2012-00221

2011

Depreciation Life Analysis Study Through ~~2014~~

Account: Account 333.00 -

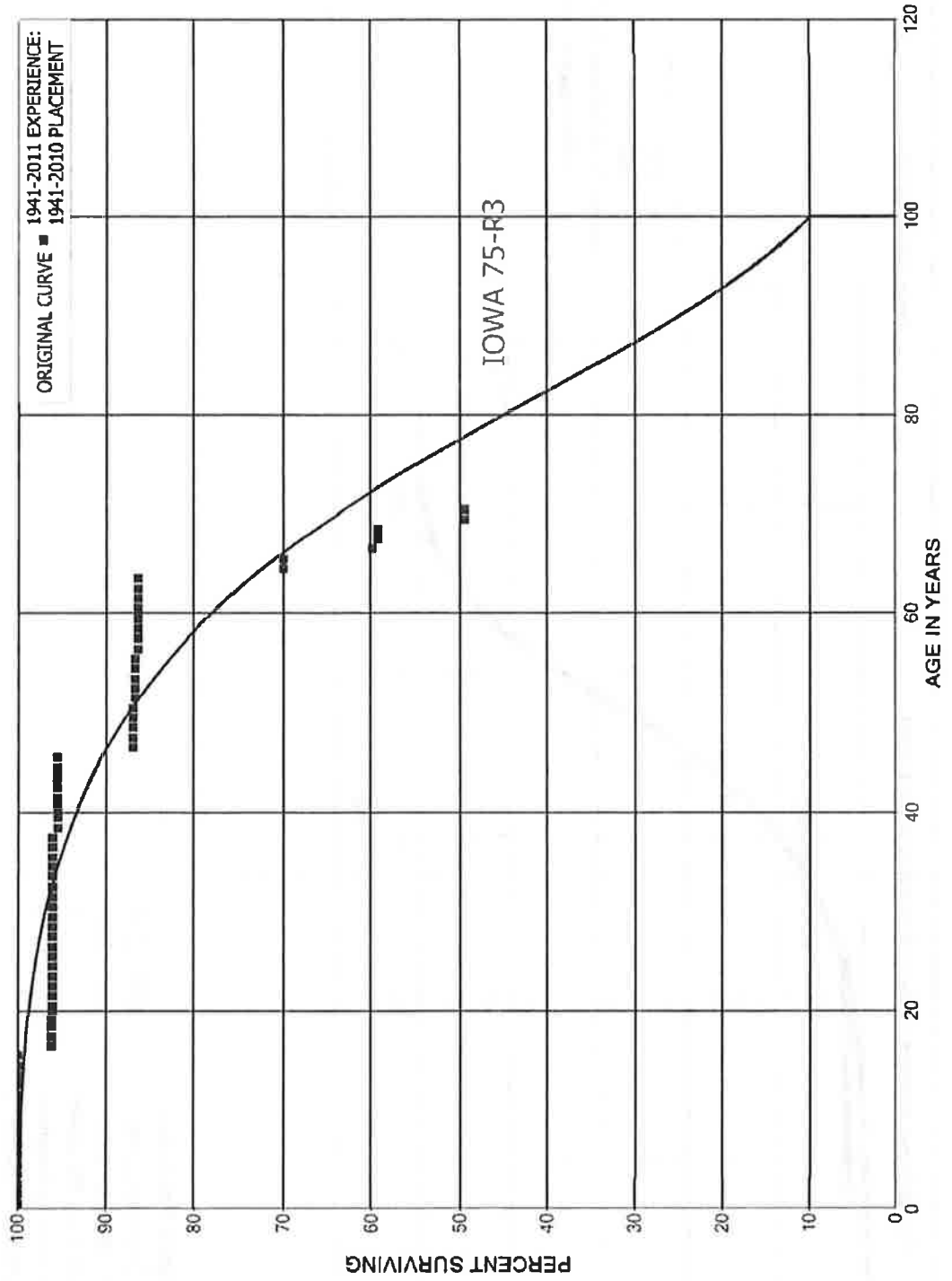
Balance: 4,430,624

\*\*\*\*\*

Comments: Spanos proposed: 75-53 = USE  
Spanos best fit: 69.2 - R4  
SK best fit: 72 - R4

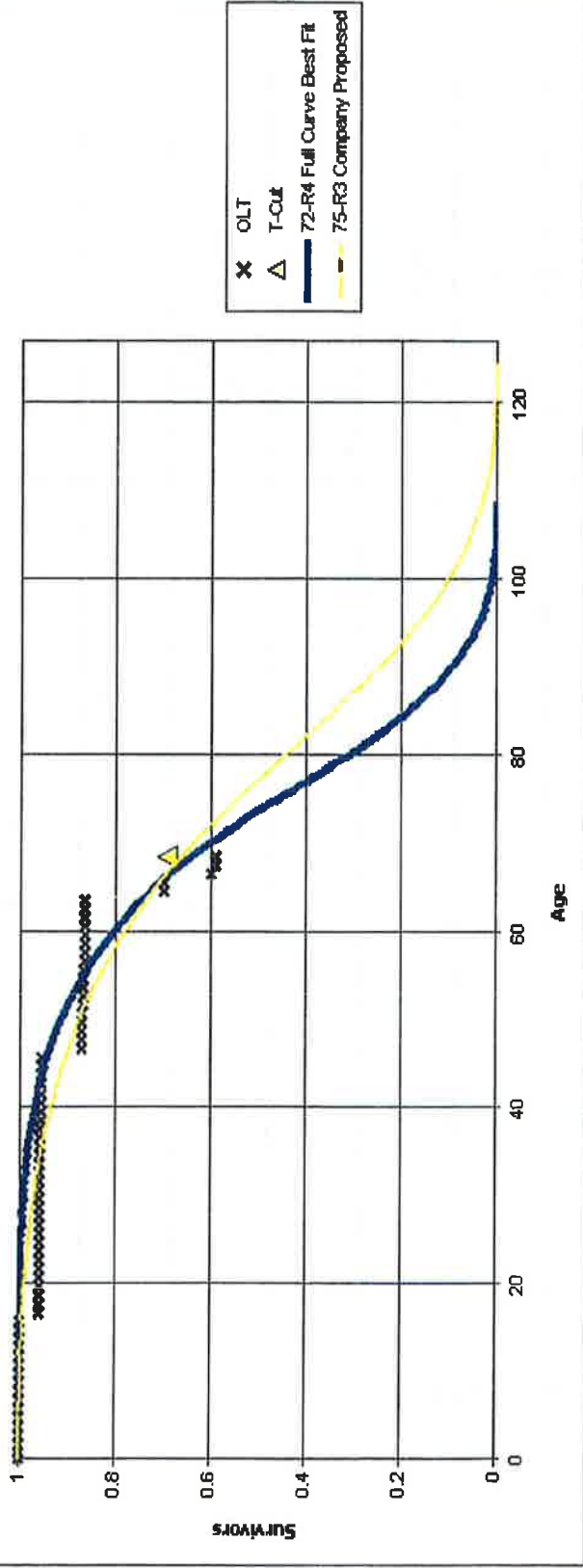
Company: Balance matches Spanos' Balance on Depreciation Study III-6

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-002221

Account: 333.00 -



Analytical Parameters

OLT Placement Band:	1941 - 2010
OLT Experience Band:	1941 - 2010
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	70.0

Observed Life Table Results  
Kentuck Utilities 2012-00221  
Account: 333.00 -

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1941 - 2010			
0	4,658,676	0	0.0000	100.0000	1.0000
0.5	623,273	0	0.0000	100.0000	1.0000
1.5	623,273	0	0.0000	100.0000	1.0000
2.5	561,114	0	0.0000	100.0000	1.0000
3.5	561,114	0	0.0000	100.0000	1.0000
4.5	561,114	0	0.0000	100.0000	1.0000
5.5	559,121	0	0.0000	100.0000	1.0000
6.5	559,121	0	0.0000	100.0000	1.0000
7.5	559,121	0	0.0000	100.0000	1.0000
8.5	559,121	0	0.0000	100.0000	1.0000
9.5	559,121	0	0.0000	100.0000	1.0000
10.5	559,121	0	0.0000	100.0000	1.0000
11.5	559,121	0	0.0000	100.0000	1.0000
12.5	559,121	0	0.0000	100.0000	1.0000
13.5	534,300	0	0.0000	100.0000	1.0000
14.5	534,300	0	0.0000	100.0000	1.0000
15.5	534,300	21,000	3.9304	96.0696	1.0000
16.5	513,300	0	0.0000	100.0000	0.9607
17.5	513,300	0	0.0000	100.0000	0.9607
18.5	500,887	0	0.0000	100.0000	0.9607
19.5	500,887	0	0.0000	100.0000	0.9607
20.5	500,887	0	0.0000	100.0000	0.9607
21.5	500,887	0	0.0000	100.0000	0.9607
22.5	500,887	0	0.0000	100.0000	0.9607
23.5	500,887	0	0.0000	100.0000	0.9607
24.5	500,887	0	0.0000	100.0000	0.9607
25.5	500,887	0	0.0000	100.0000	0.9607
26.5	500,887	0	0.0000	100.0000	0.9607
27.5	500,887	0	0.0000	100.0000	0.9607
28.5	500,887	0	0.0000	100.0000	0.9607
29.5	500,887	0	0.0000	100.0000	0.9607
30.5	500,887	0	0.0000	100.0000	0.9607
31.5	500,887	0	0.0000	100.0000	0.9607
32.5	500,887	0	0.0000	100.0000	0.9607
33.5	500,887	0	0.0000	100.0000	0.9607
34.5	500,887	0	0.0000	100.0000	0.9607
35.5	500,887	0	0.0000	100.0000	0.9607
36.5	500,887	0	0.0000	100.0000	0.9607
37.5	500,887	2,963	0.5916	99.4084	0.9607
38.5	497,924	0	0.0000	100.0000	0.9550
39.5	497,924	0	0.0000	100.0000	0.9550
40.5	497,924	0	0.0000	100.0000	0.9550
41.5	497,924	0	0.0000	100.0000	0.9550
42.5	497,924	0	0.0000	100.0000	0.9550
43.5	497,924	0	0.0000	100.0000	0.9550
44.5	497,924	0	0.0000	100.0000	0.9550
45.5	497,924	44,452	8.9275	91.0725	0.9550
46.5	453,473	0	0.0000	100.0000	0.8698
47.5	453,441	0	0.0000	100.0000	0.8698
48.5	440,632	0	0.0000	100.0000	0.8698
49.5	440,632	0	0.0000	100.0000	0.8698
50.5	440,632	1,109	0.2517	99.7483	0.8698
51.5	439,523	0	0.0000	100.0000	0.8676
52.5	435,181	0	0.0000	100.0000	0.8676
53.5	367,656	0	0.0000	100.0000	0.8676
54.5	367,656	0	0.0000	100.0000	0.8676
55.5	367,656	1,420	0.3862	99.6138	0.8676
56.5	366,236	0	0.0000	100.0000	0.8642
57.5	366,236	0	0.0000	100.0000	0.8642
58.5	366,236	0	0.0000	100.0000	0.8642
59.5	366,236	0	0.0000	100.0000	0.8642
60.5	366,236	0	0.0000	100.0000	0.8642
61.5	366,236	0	0.0000	100.0000	0.8642
62.5	366,236	0	0.0000	100.0000	0.8642
63.5	366,236	69,634	19.0133	80.9867	0.8642
64.5	296,602	0	0.0000	100.0000	0.6999
65.5	296,602	43,039	14.5108	85.4892	0.6999
66.5	253,563	3,022	1.1918	98.8082	0.5983
67.5	250,541	0	0.0000	100.0000	0.5912
68.5	250,541	41,413	16.5294	83.4706	0.5912

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

## SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1941-2010 001 EXPERIENCE BAND 1941-2011

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
116.6-S0	6.82	0 - 71			NOT FITTED
102.5-S0.5	6.29	0 - 71			NOT FITTED
91.7-S1	5.67	0 - 71			NOT FITTED
84.7-S1.5	5.20	0 - 71			NOT FITTED
79.1-S2	4.87	0 - 71			NOT FITTED
75.5-S2.5	4.67	0 - 71			NOT FITTED
72.4-S3	4.90	0 - 71			NOT FITTED
67.9-S4	6.31	0 - 71			NOT FITTED
158.1-R0.5	8.08	0 - 71			NOT FITTED
126.4-R1	7.72	0 - 71			NOT FITTED
106.0-R1.5	7.16	0 - 71			NOT FITTED
91.0-R2	6.25	0 - 71			NOT FITTED
82.1-R2.5	5.45	0 - 71			NOT FITTED
75.6-R3	4.62	0 - 71			NOT FITTED
√ 69.2-R4	4.33	0 - 71			NOT FITTED
65.9-R5	7.10	0 - 71			NOT FITTED
163.6-L0	7.45	0 - 71			NOT FITTED
136.6-L0.5	6.98	0 - 71			NOT FITTED
116.3-L1	6.27	0 - 71			NOT FITTED
102.4-L1.5	5.76	0 - 71			NOT FITTED
91.7-L2	5.11	0 - 71			NOT FITTED
84.6-L2.5	4.75	0 - 71			NOT FITTED
78.9-L3	4.62	0 - 71			NOT FITTED
70.9-L4	5.06	0 - 71			NOT FITTED
67.3-L5	7.15	0 - 71			NOT FITTED
195.2-O1	8.25	0 - 71			NOT FITTED
200.2-O2	8.06	0 - 71			NOT FITTED
200.2-O3	9.09	0 - 71			NOT FITTED
200.2-O4	12.45	0 - 71			NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

## ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 56.9 PLACEMENT BAND 1941-2010		001	EXPERIENCE ANALYSIS EXPERIENCE BAND 1941-2011		
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	497,924		0.0000	1.0000	95.50
40.5	497,924		0.0000	1.0000	95.50
41.5	497,924		0.0000	1.0000	95.50
42.5	497,924		0.0000	1.0000	95.50
43.5	497,924		0.0000	1.0000	95.50
44.5	497,924		0.0000	1.0000	95.50
45.5	497,924	44,452	0.0893	0.9107	95.50
46.5	453,473		0.0000	1.0000	86.98
47.5	453,473		0.0000	1.0000	86.98
48.5	453,441		0.0000	1.0000	86.98
49.5	440,632		0.0000	1.0000	86.98
50.5	440,632	1,109	0.0025	0.9975	86.98
51.5	439,523		0.0000	1.0000	86.76
52.5	439,523		0.0000	1.0000	86.76
53.5	435,181		0.0000	1.0000	86.76
54.5	367,656		0.0000	1.0000	86.76
55.5	367,656	1,420	0.0039	0.9961	86.76
56.5	366,236		0.0000	1.0000	86.42
57.5	366,236		0.0000	1.0000	86.42
58.5	366,236		0.0000	1.0000	86.42
59.5	366,236		0.0000	1.0000	86.42
60.5	366,236		0.0000	1.0000	86.42
61.5	366,236		0.0000	1.0000	86.42
62.5	366,236		0.0000	1.0000	86.42
63.5	366,236	69,634	0.1901	0.8099	86.42
64.5	296,602		0.0000	1.0000	69.99
65.5	296,602	43,039	0.1451	0.8549	69.99
66.5	253,563	3,022	0.0119	0.9881	59.83
67.5	250,541		0.0000	1.0000	59.12
68.5	250,541	41,413	0.1653	0.8347	59.12
69.5	209,128		0.0000	1.0000	49.35
70.5					49.35
TOTAL	41,607,006	228,052			

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 333.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1941 - 2010</b>	
R4	72.0	994.204
R3	77.0	1,007.403
L3	82.0	1,037.349
L4	74.0	1,106.164
S2	82.0	1,112.315
L2	95.0	1,141.049
S3	76.0	1,142.856
S1.5	87.0	1,183.973
R2.5	82.0	1,220.172
S1	94.0	1,335.830
L1.5	104.0	1,346.910
R2	89.0	1,513.849
S4	72.0	1,532.061
L1	118.0	1,547.157
S0.5	103.0	1,566.261
R5	69.0	1,583.338
L5	71.0	1,617.751
S0	116.0	1,814.020
L0.5	135.0	1,881.924
R1.5	101.0	1,946.749
L0	161.0	2,153.764
S5	69.0	2,191.202
S-0.5	143.0	2,293.569
R1	120.0	2,294.237
R0.5	151.0	2,550.636
O2	211.0	2,672.448
O1	188.0	2,673.511
O3	300.0	2,710.480
S6	68.0	2,967.810
O4	300.0	4,042.506
SQ	68.0	9,853.575

**Analytical Parameters**

OLT Placement Band:	1941 - 2010
OLT Experience Band:	1941 - 2010
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	68.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2014~~ 2011

Account: Account 334.00 -

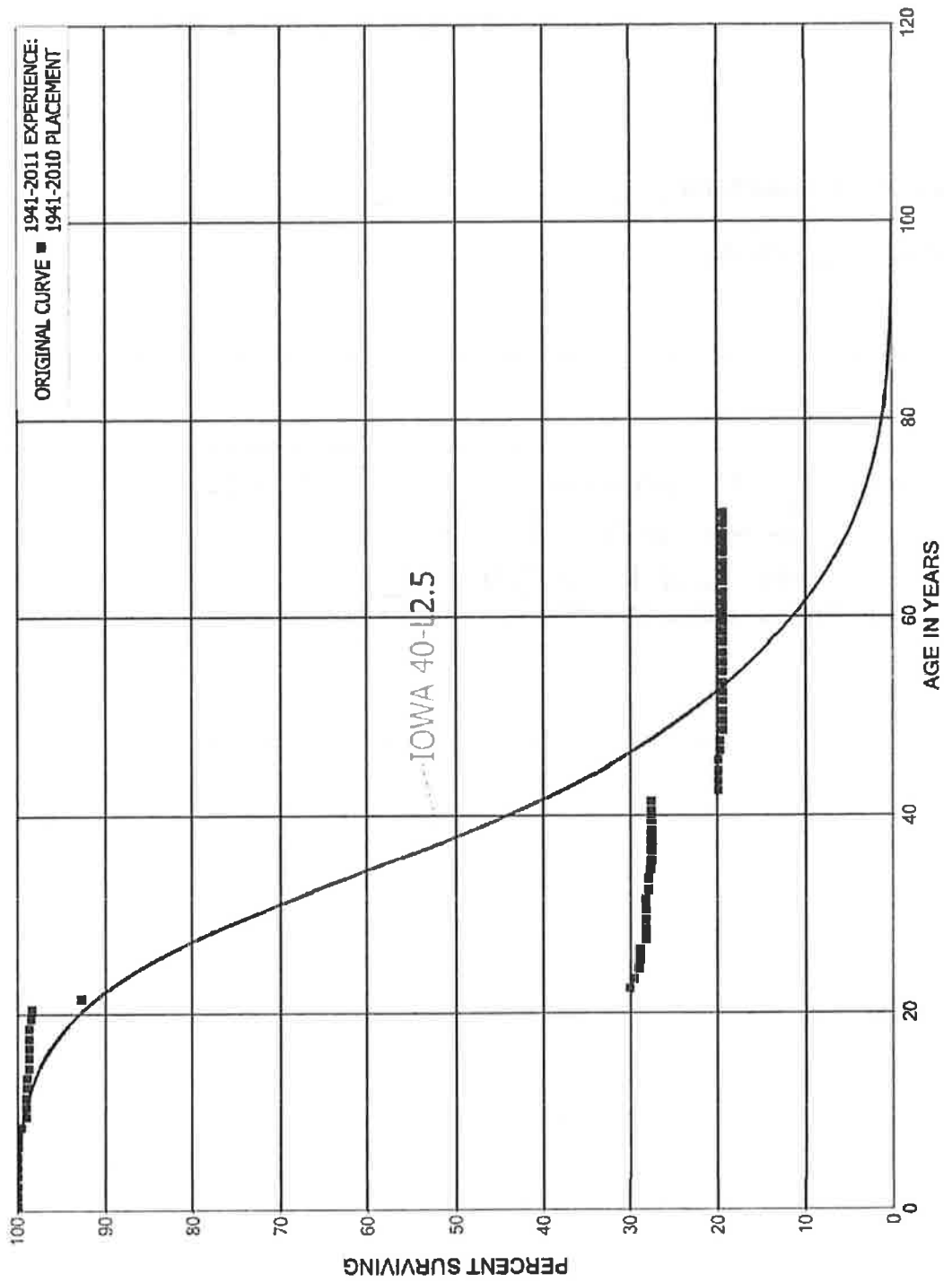
Balance: 578,333

\*\*\*\*\*

Comments: Spanos proposed: 40 - L2.5 - used L2  
Spanos best fit: 30.6 - L1  
SK best fit: 29 - L2

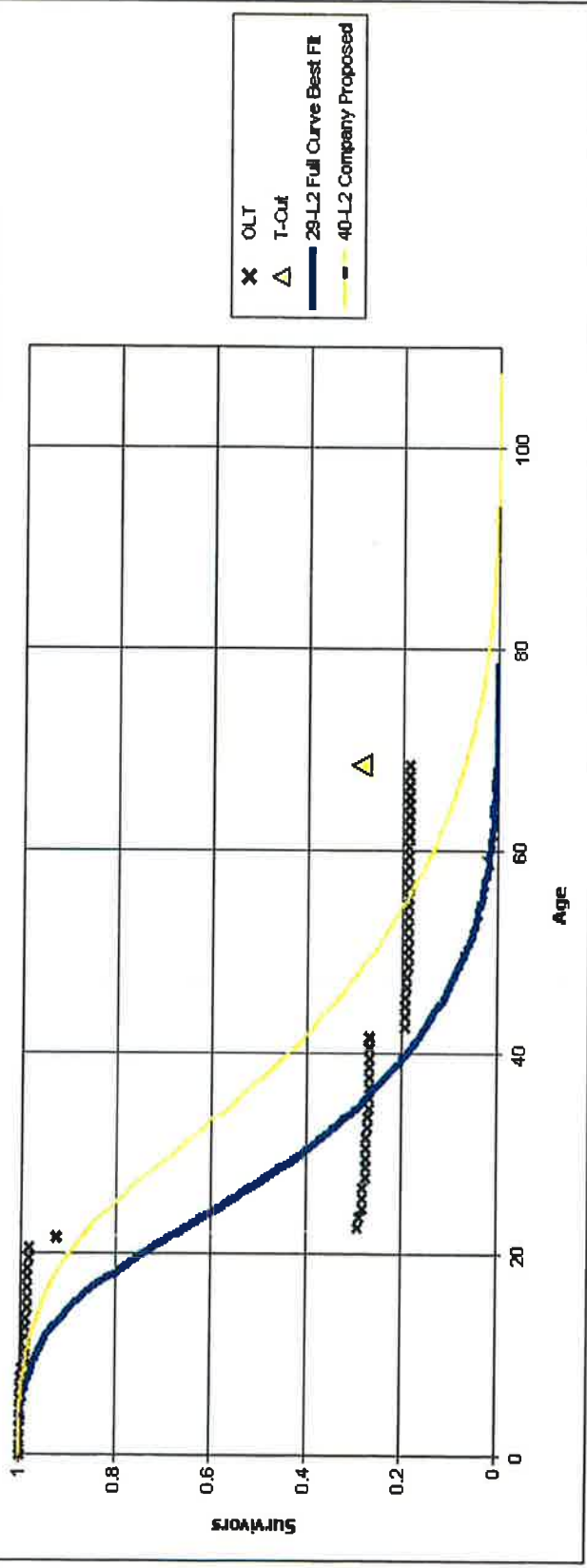
Company: Balance matches Spanos' Balance on Depreciation Study III-6

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 334.00 -



Analytical Parameters

OLT Placement Band:	1941 - 2010
OLT Experience Band:	1941 - 2010
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	70.0

Observed Life Table Results  
Kentucky Utilities 2012-00221  
Account: 334.00 -

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1941 - 2010</b>			
0	1,380,291	0	0.0000	100.0000	1.0000
0.5	420,506	0	0.0000	100.0000	1.0000
1.5	420,506	0	0.0000	100.0000	1.0000
2.5	420,506	0	0.0000	100.0000	1.0000
3.5	420,506	0	0.0000	100.0000	1.0000
4.5	420,506	0	0.0000	100.0000	1.0000
5.5	420,506	468	0.1113	99.8887	1.0000
6.5	420,036	0	0.0000	100.0000	0.9989
7.5	420,036	1,640	0.3904	99.6096	0.9989
8.5	418,398	2,360	0.5641	99.4359	0.9950
9.5	416,038	0	0.0000	100.0000	0.9894
10.5	416,038	0	0.0000	100.0000	0.9894
11.5	416,038	300	0.0721	99.9279	0.9894
12.5	415,738	0	0.0000	100.0000	0.9887
13.5	415,738	1,016	0.2444	99.7556	0.9887
14.5	414,722	0	0.0000	100.0000	0.9862
15.5	414,722	91	0.0220	99.9780	0.9862
16.5	414,631	0	0.0000	100.0000	0.9860
17.5	414,631	13	0.0031	99.9969	0.9860
18.5	414,618	1,012	0.2441	99.7559	0.9860
19.5	413,606	239	0.0578	99.9422	0.9836
20.5	413,367	23,560	5.6995	94.3005	0.9830
21.5	384,304	263,525	68.5720	31.4280	0.9270
22.5	120,779	1,800	1.3247	98.6753	0.2913
23.5	119,179	2,353	1.9743	98.0257	0.2875
24.5	116,826	521	0.4460	99.5540	0.2818
25.5	116,305	0	0.0000	100.0000	0.2805
26.5	116,305	2,422	2.0825	97.9175	0.2805
27.5	113,883	170	0.1493	99.8507	0.2747
28.5	113,713	0	0.0000	100.0000	0.2743
29.5	113,713	0	0.0000	100.0000	0.2743
30.5	113,713	0	0.0000	100.0000	0.2743
31.5	113,713	1,476	1.2980	98.7020	0.2743
32.5	112,237	0	0.0000	100.0000	0.2707
33.5	112,237	614	0.5471	99.4529	0.2707
34.5	111,623	689	0.6173	99.3827	0.2693
35.5	106,839	0	0.0000	100.0000	0.2676
36.5	103,477	0	0.0000	100.0000	0.2676
37.5	103,477	0	0.0000	100.0000	0.2676
38.5	103,477	0	0.0000	100.0000	0.2676
39.5	103,477	0	0.0000	100.0000	0.2676
40.5	103,477	0	0.0000	100.0000	0.2676
41.5	103,477	29,101	28.1231	71.8769	0.2676
42.5	74,376	0	0.0000	100.0000	0.1923
43.5	74,376	0	0.0000	100.0000	0.1923
44.5	74,376	0	0.0000	100.0000	0.1923
45.5	74,376	870	1.1696	98.8304	0.1923
46.5	73,506	15	0.0203	99.9797	0.1901
47.5	73,335	1,083	1.4768	98.5232	0.1900
48.5	68,528	0	0.0000	100.0000	0.1872
49.5	68,471	0	0.0000	100.0000	0.1872
50.5	66,732	0	0.0000	100.0000	0.1872
51.5	66,732	0	0.0000	100.0000	0.1872
52.5	66,732	0	0.0000	100.0000	0.1872
53.5	66,732	0	0.0000	100.0000	0.1872
54.5	66,732	0	0.0000	100.0000	0.1872
55.5	66,732	0	0.0000	100.0000	0.1872
56.5	66,732	0	0.0000	100.0000	0.1872
57.5	65,960	0	0.0000	100.0000	0.1872
58.5	65,753	0	0.0000	100.0000	0.1872
59.5	65,753	0	0.0000	100.0000	0.1872
60.5	65,342	0	0.0000	100.0000	0.1872
61.5	65,052	0	0.0000	100.0000	0.1872
62.5	65,052	0	0.0000	100.0000	0.1872
63.5	54,187	0	0.0000	100.0000	0.1872
64.5	54,187	0	0.0000	100.0000	0.1872
65.5	54,187	0	0.0000	100.0000	0.1872
66.5	54,187	0	0.0000	100.0000	0.1872
67.5	54,187	0	0.0000	100.0000	0.1872
68.5	54,187	0	0.0000	100.0000	0.1872

KENTUCKY UTILITIES COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1941-2010			001	EXPERIENCE BAND 1941-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
33.0-S0	17.73	0 - 71		30.7-S0	18.42	22 - 71
33.0-S0.5	17.93	0 - 71		31.2-S0.5	19.38	22 - 71
33.0-S1	18.36	0 - 71		31.7-S1	20.56	22 - 71
33.0-R0.5	18.34	0 - 71		29.8-R0.5	17.94	22 - 71
33.0-R1	18.95	0 - 71		30.5-R1	19.73	22 - 71
33.0-R1.5	19.39	0 - 71		31.1-R1.5	21.07	22 - 71
33.0-R2	20.14	0 - 71		31.7-R2	22.71	22 - 71
33.7-L0	15.81	0 - 71		29.5-L0	12.98	22 - 71
33.4-L0.5	15.57	0 - 71		30.1-L0.5	14.14	22 - 71
33.2-L1	15.59	0 - 71		30.6-L1	15.37	22 - 71
33.1-L1.5	15.63	0 - 71		31.2-L1.5	16.43	22 - 71
33.0-O1	18.23	0 - 71		29.1-O1	16.67	22 - 71
34.6-O2	16.27	0 - 71			NOT FITTED	
39.5-O3	16.67	0 - 71			NOT FITTED	
45.7-O4	17.85	0 - 71			NOT FITTED	

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 80 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 22.2 PLACEMENT BAND 1941-2010			002	EXPERIENCE ANALYSIS EXPERIENCE BAND 1986-2011	
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	498,559		0.0000	1.0000	100.00
0.5	498,559		0.0000	1.0000	100.00
1.5	5,594		0.0000	1.0000	100.00
2.5	269,119		0.0000	1.0000	100.00
3.5	269,119		0.0000	1.0000	100.00
4.5	269,119		0.0000	1.0000	100.00
5.5	269,119		0.0000	1.0000	100.00
6.5	269,119		0.0000	1.0000	100.00
7.5	269,119		0.0000	1.0000	100.00
8.5	269,119		0.0000	1.0000	100.00
9.5	269,119		0.0000	1.0000	100.00
10.5	273,214		0.0000	1.0000	100.00
11.5	276,576		0.0000	1.0000	100.00
12.5	276,576		0.0000	1.0000	100.00
13.5	276,576		0.0000	1.0000	100.00
14.5	276,576		0.0000	1.0000	100.00
15.5	276,576	91	0.0003	0.9997	100.00
16.5	276,485		0.0000	1.0000	99.97
17.5	276,485		0.0000	1.0000	99.97
18.5	276,485		0.0000	1.0000	99.97
19.5	276,485		0.0000	1.0000	99.97
20.5	276,485		0.0000	1.0000	99.97
21.5	276,485	263,525	0.9531	0.0469	99.97
22.5	7,628		0.0000	1.0000	4.69
23.5	13,585		0.0000	1.0000	4.69
24.5	13,642		0.0000	1.0000	4.69
25.5	15,381		0.0000	1.0000	4.69
26.5	16,251	2,233	0.1374	0.8626	4.69
27.5	14,018		0.0000	1.0000	4.04
28.5	14,018		0.0000	1.0000	4.04
29.5	14,018		0.0000	1.0000	4.04
30.5	14,018		0.0000	1.0000	4.04
31.5	14,018		0.0000	1.0000	4.04
32.5	14,790		0.0000	1.0000	4.04
33.5	14,996		0.0000	1.0000	4.04
34.5	14,996		0.0000	1.0000	4.04
35.5	15,408		0.0000	1.0000	4.04
36.5	11,603		0.0000	1.0000	4.04
37.5	8,241		0.0000	1.0000	4.04
38.5	19,106		0.0000	1.0000	4.04



**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 334.00 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1941 - 2010</b>	
L2	29.0	15,020.652
L1.5	29.0	15,238.482
L1	30.0	15,899.153
L3	27.0	16,174.472
L0.5	30.0	16,205.769
L0	31.0	17,007.380
O2	31.0	17,772.401
S1	27.0	18,976.404
S0.5	28.0	18,985.297
S1.5	27.0	19,044.858
L4	25.0	19,097.030
S2	26.0	19,479.660
S0	28.0	19,488.480
O3	36.0	19,969.085
S3	25.0	20,349.543
S-0.5	29.0	20,442.712
L5	24.0	20,801.393
R1.5	27.0	20,807.271
R2	26.0	21,060.732
R1	27.0	21,081.268
R2.5	25.0	21,205.317
R0.5	28.0	21,218.957
S4	24.0	21,411.187
R3	25.0	21,751.829
O1	29.0	22,268.237
S5	23.0	22,377.622
R4	24.0	22,427.292
O4	46.0	22,585.063
R5	23.0	22,738.113
S6	23.0	23,000.848
SQ	22.0	24,649.807

**Analytical Parameters**

OLT Placement Band:	1941 - 2010
OLT Experience Band:	1941 - 2010
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	68.5

Kentuck Utilities 2012-00221

2011

Depreciation Life Analysis Study Through 2004

Account: Account 335.00 -

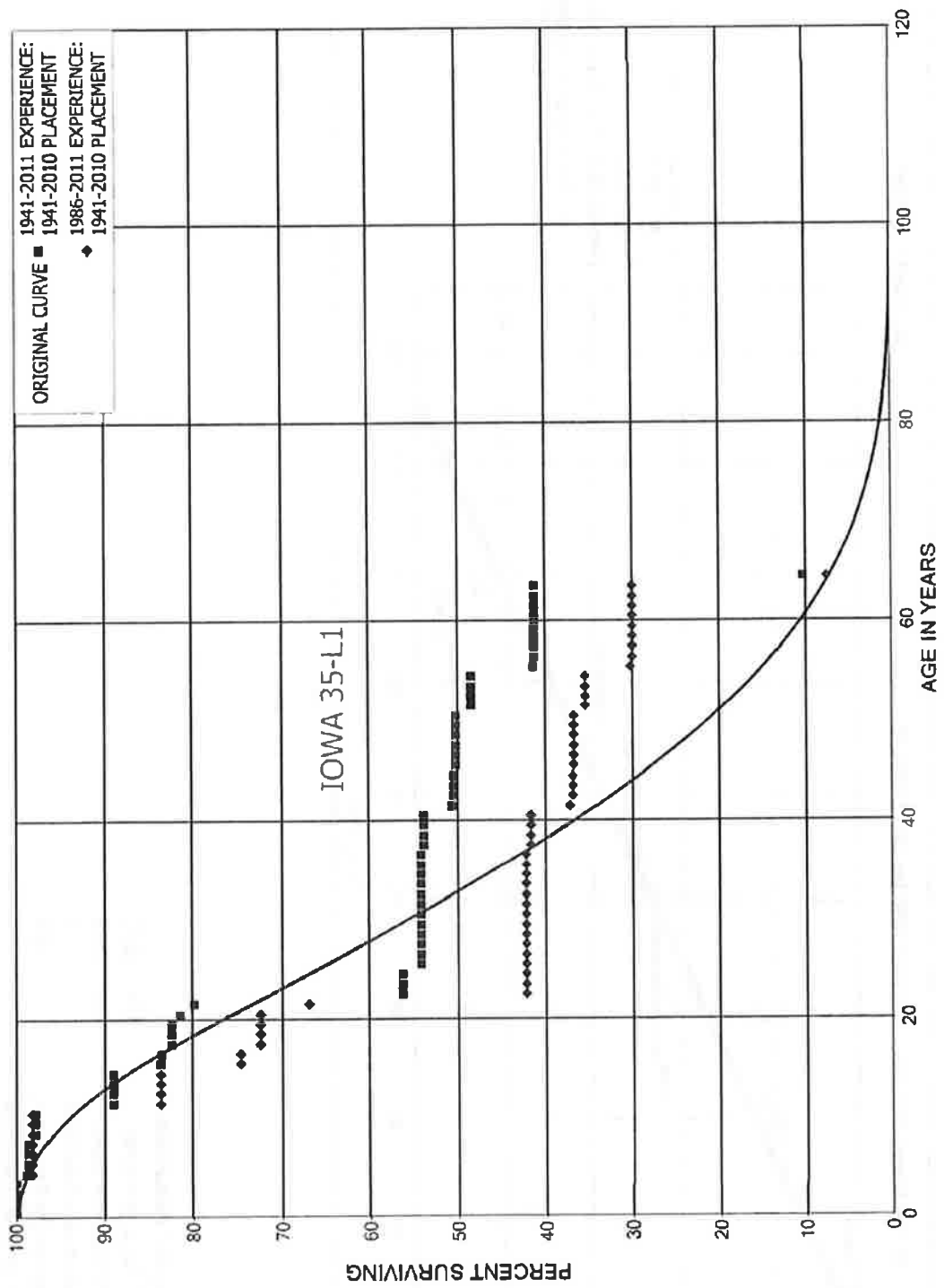
Balance: 297,024

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Comments: Spanos proposed: 35 L1.0  
Spanos best fit: 82.0 - 04 - use  
Sk best fit: 43 - 01

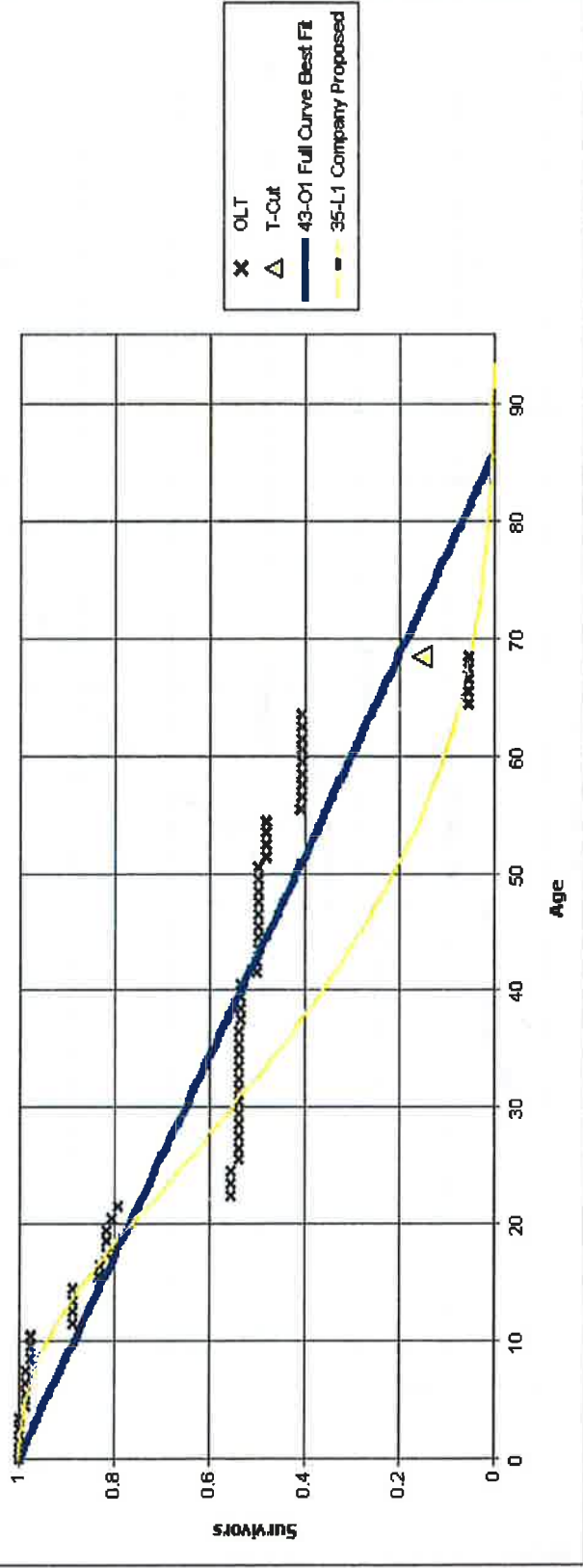
Company: Balance matches Spanos' Balance on Depreciation Study III-6

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 335.00 -



Analytical Parameters

OLT Placement Band:	1941 - 2010
OLT Experience Band:	1941 - 2010
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	70.0

Observed Life Table Results  
Kentuck Utilities 2012-00221  
Account: 335.00 -

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1941 - 2010</b>			
0	177,432	0	0.0000	100.0000	1.0000
0.5	176,918	0	0.0000	100.0000	1.0000
1.5	186,182	0	0.0000	100.0000	1.0000
2.5	188,326	0	0.0000	100.0000	1.0000
3.5	188,326	2,326	1.2351	98.7649	1.0000
4.5	186,000	465	0.2500	99.7500	0.9876
5.5	185,535	0	0.0000	100.0000	0.9852
6.5	185,535	0	0.0000	100.0000	0.9852
7.5	181,053	1,588	0.8771	99.1229	0.9852
8.5	179,465	0	0.0000	100.0000	0.9765
9.5	179,465	0	0.0000	100.0000	0.9765
10.5	179,465	16,001	8.9162	91.0838	0.9765
11.5	163,464	0	0.0000	100.0000	0.8895
12.5	163,464	80	0.0489	99.9511	0.8895
13.5	163,384	49	0.0300	99.9700	0.8890
14.5	153,823	9,725	6.3225	93.6775	0.8888
15.5	129,797	157	0.1210	99.8790	0.8326
16.5	107,246	1,746	1.6281	98.3719	0.8316
17.5	105,500	0	0.0000	100.0000	0.8180
18.5	94,270	42	0.0446	99.9554	0.8180
19.5	94,228	1,144	1.2141	98.7859	0.8177
20.5	91,634	1,689	1.8432	98.1568	0.8077
21.5	368,069	108,410	29.7255	70.2745	0.7928
22.5	73,174	0	0.0000	100.0000	0.5572
23.5	73,174	0	0.0000	100.0000	0.5572
24.5	73,174	2,510	3.4302	96.5698	0.5572
25.5	70,664	0	0.0000	100.0000	0.5381
26.5	70,664	0	0.0000	100.0000	0.5381
27.5	70,664	0	0.0000	100.0000	0.5381
28.5	70,664	0	0.0000	100.0000	0.5381
29.5	70,664	0	0.0000	100.0000	0.5381
30.5	70,664	0	0.0000	100.0000	0.5381
31.5	70,664	0	0.0000	100.0000	0.5381
32.5	70,664	0	0.0000	100.0000	0.5381
33.5	70,664	0	0.0000	100.0000	0.5381
34.5	70,664	0	0.0000	100.0000	0.5381
35.5	68,808	0	0.0000	100.0000	0.5381
36.5	68,808	450	0.6540	99.3460	0.5381
37.5	68,358	0	0.0000	100.0000	0.5345
38.5	68,193	0	0.0000	100.0000	0.5345
39.5	68,193	0	0.0000	100.0000	0.5345
40.5	68,193	4,099	6.0109	93.9891	0.5345
41.5	64,094	302	0.4712	99.5288	0.5024
42.5	63,792	20	0.0314	99.9686	0.5000
43.5	63,772	21	0.0329	99.9671	0.4999
44.5	63,751	177	0.2776	99.7224	0.4997
45.5	63,574	0	0.0000	100.0000	0.4983
46.5	63,574	0	0.0000	100.0000	0.4983
47.5	63,500	0	0.0000	100.0000	0.4983
48.5	38,955	63	0.1617	99.8383	0.4983
49.5	38,612	0	0.0000	100.0000	0.4975
50.5	38,612	1,347	3.4885	96.5115	0.4975
51.5	36,876	0	0.0000	100.0000	0.4802
52.5	36,876	0	0.0000	100.0000	0.4802
53.5	36,876	0	0.0000	100.0000	0.4802
54.5	36,876	5,424	14.7089	85.2911	0.4802
55.5	31,287	125	0.3995	99.6005	0.4096
56.5	29,475	0	0.0000	100.0000	0.4079
57.5	29,475	0	0.0000	100.0000	0.4079
58.5	28,581	0	0.0000	100.0000	0.4079
59.5	28,468	0	0.0000	100.0000	0.4079
60.5	27,886	0	0.0000	100.0000	0.4079
61.5	27,353	0	0.0000	100.0000	0.4079
62.5	27,288	0	0.0000	100.0000	0.4079
63.5	23,557	20,491	86.9844	13.0156	0.4079
64.5	3,066	0	0.0000	100.0000	0.0531
65.5	3,066	0	0.0000	100.0000	0.0531
66.5	3,066	0	0.0000	100.0000	0.0531
67.5	3,066	0	0.0000	100.0000	0.0531
68.5	3,066	0	0.0000	100.0000	0.0531

KENTUCKY UTILITIES COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1941-2010			001	EXPERIENCE BAND 1941-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
42.5-S0	11.83	0 - 65		42.5-S0	13.44	15 - 65
42.1-S0.5	13.95	0 - 65		42.3-S0.5	15.74	15 - 65
41.7-S1	16.19	0 - 65		42.2-S1	18.06	15 - 65
43.1-R0.5	10.14	0 - 65		42.4-R0.5	11.61	15 - 65
42.1-R1	12.68	0 - 65		41.8-R1	14.55	15 - 65
41.7-R1.5	15.28	0 - 65		41.7-R1.5	17.37	15 - 65
41.4-R2	17.96	0 - 65		41.6-R2	20.26	15 - 65
47.2-L0	8.50	0 - 65			NOT FITTED	
45.5-L0.5	9.79	0 - 65			NOT FITTED	
44.2-L1	11.30	0 - 65			NOT FITTED	
43.4-L1.5	13.55	0 - 65		43.8-L1.5	15.23	15 - 65
44.6-O1	8.22	0 - 65			NOT FITTED	
49.9-O2	8.15	0 - 65			NOT FITTED	
64.5-O3	7.31	0 - 65			NOT FITTED	
82.0-O4	7.25	0 - 65			NOT FITTED	

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

KENTUCKY UTILITIES COMPANY

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 26.8 PLACEMENT BAND 1941-2010		001	EXPERIENCE ANALYSIS EXPERIENCE BAND 1941-2011		
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	68,193		0.0000	1.0000	53.85
40.5	68,193	4,099	0.0601	0.9399	53.85
41.5	64,094	302	0.0047	0.9953	50.62
42.5	63,792	20	0.0003	0.9997	50.38
43.5	63,772	21	0.0003	0.9997	50.36
44.5	63,751	177	0.0028	0.9972	50.35
45.5	63,574		0.0000	1.0000	50.21
46.5	63,574		0.0000	1.0000	50.21
47.5	63,574		0.0000	1.0000	50.21
48.5	63,500	63	0.0010	0.9990	50.21
49.5	38,892		0.0000	1.0000	50.16
50.5	38,612	1,347	0.0349	0.9651	50.16
51.5	37,265		0.0000	1.0000	48.41
52.5	36,876		0.0000	1.0000	48.41
53.5	36,876		0.0000	1.0000	48.41
54.5	36,876	5,424	0.1471	0.8529	48.41
55.5	31,452	125	0.0040	0.9960	41.29
56.5	31,162		0.0000	1.0000	41.12
57.5	29,475		0.0000	1.0000	41.12
58.5	29,475		0.0000	1.0000	41.12
59.5	28,581		0.0000	1.0000	41.12
60.5	28,466		0.0000	1.0000	41.12
61.5	27,886		0.0000	1.0000	41.12
62.5	27,353		0.0000	1.0000	41.12
63.5	27,288	20,491	0.7509	0.2491	41.12
64.5	3,066		0.0000	1.0000	10.24
65.5	3,066		0.0000	1.0000	10.24
66.5	3,066		0.0000	1.0000	10.24
67.5	3,066		0.0000	1.0000	10.24
68.5	3,066		0.0000	1.0000	10.24
69.5	3,066		0.0000	1.0000	10.24
70.5					10.24
TOTAL	6,440,758	179,451			

**Best Fit Curve Results**

Kentuck Utilities 2012-00221

Account: 335.00 -

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1941 - 2010</b>	
O1	43.0	5,945.342
O2	48.0	6,198.882
L0	46.0	6,329.571
O3	58.0	6,504.542
O4	76.0	7,003.403
S-0.5	43.0	7,107.145
L0.5	45.0	7,402.022
R0.5	44.0	7,441.445
L1	45.0	9,015.999
S0	44.0	9,237.022
R1	44.0	10,066.650
S0.5	45.0	12,107.868
L1.5	45.0	12,186.919
R1.5	45.0	13,605.378
S1	45.0	15,567.916
L2	45.0	16,135.581
R2	46.0	17,984.354
S1.5	46.0	19,820.877
R2.5	47.0	23,311.334
S2	46.0	24,635.611
L3	45.0	26,467.272
R3	48.0	29,399.535
S3	48.0	34,957.208
L4	47.0	39,643.872
R4	49.0	41,638.940
S4	49.0	48,325.770
L5	49.0	52,501.792
R5	51.0	57,009.043
S5	51.0	60,864.169
S6	51.0	71,705.284
SQ	43.0	92,236.657

**Analytical Parameters**

OLT Placement Band:	1941 - 2010
OLT Experience Band:	1941 - 2010
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	68.5



Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through <sup>2011</sup>~~2004~~

Account: Account 336.00 -

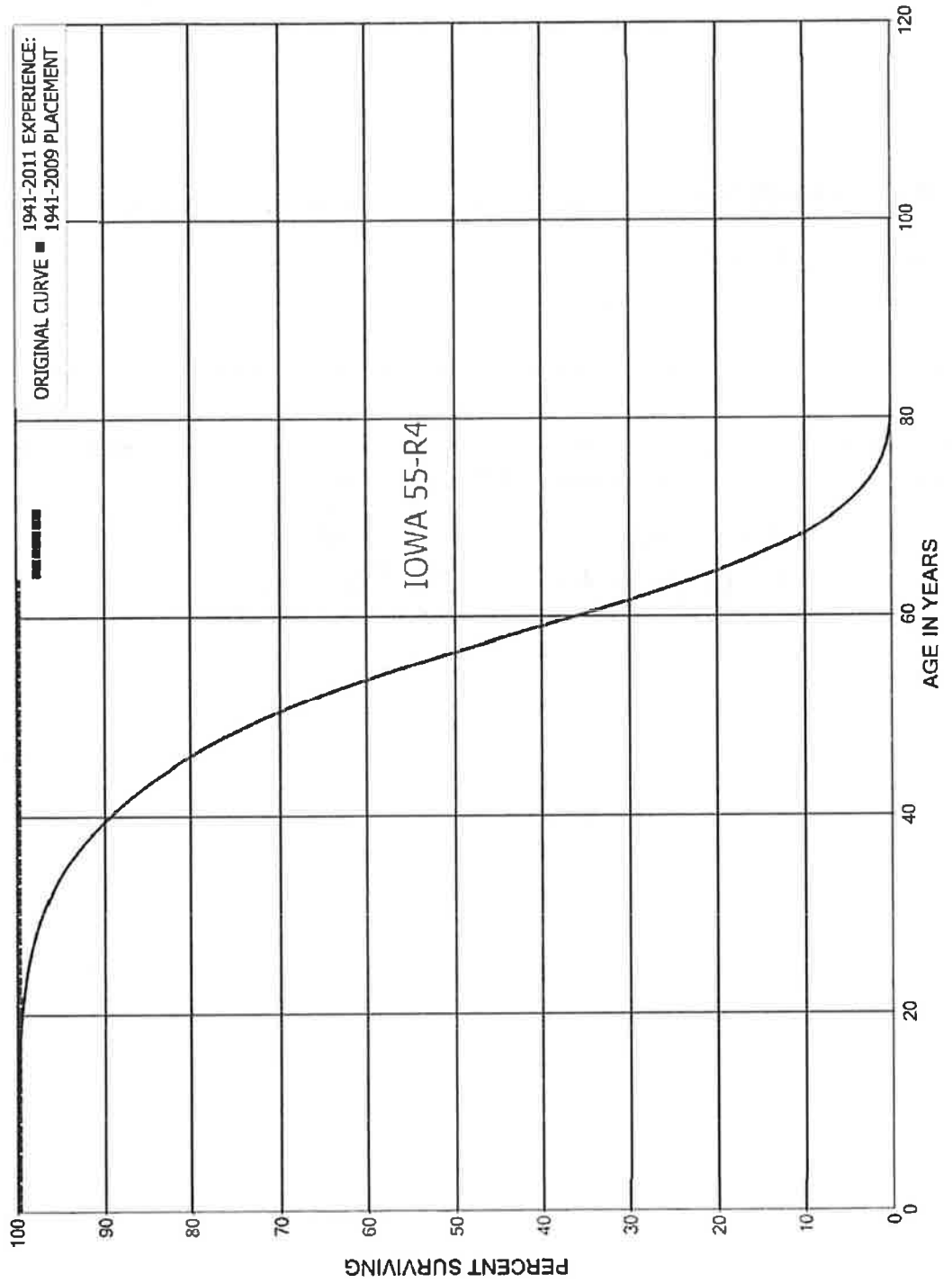
Balance: 176,360

\*\*\*\*\*

Comments: Spanos proposed: 55 - R4.0  
Spanos best fit: not fitted  
SK best fit: 87.0 - 55 - use

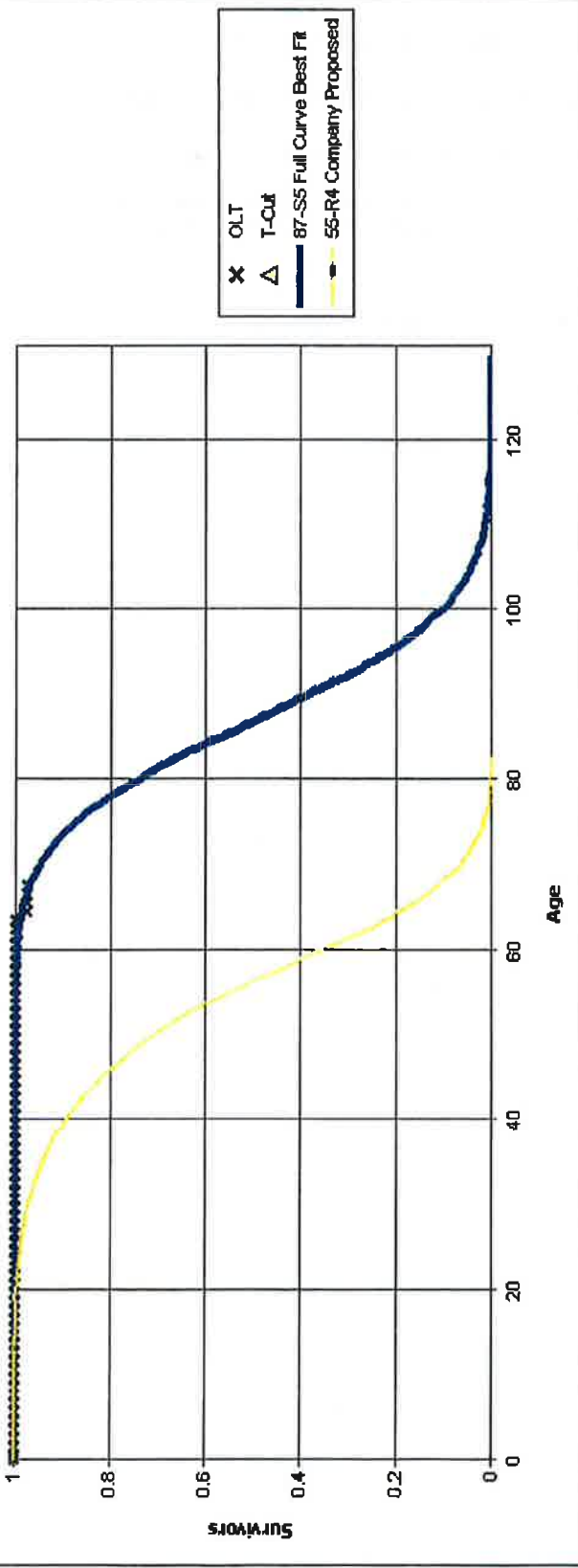
Company: Balance matches Spanos' Balance on Depreciation Study III-6

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Account: 336.00 -

Fitted Curve Results - Kentucky Utilities 2012-00221



**Analytical Parameters**

- OLT Placement Band: 1941 - 2009
- OLT Experience Band: 1941 - 2009
- Minimum Life Parameter: 1
- Maximum Life Parameter: 300
- Life Increment Parameter: 1
- Max Age (T-Cut): 69.0

KENTUCKY UTILITIES COMPANY

ACCOUNT 336 ROADS, RAILROADS, AND BRIDGES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1941-2009      001      EXPERIENCE BAND 1941-2011

SURVIVOR	RESID	RANGE OF	SURVIVOR	RESID	RANGE OF
CURVE	MEAS	FIT	CURVE	MEAS	FIT*

NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 94 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 340.1 LAND RIGHTS

INPUT CONTROL TOTALS THROUGH 2011

TRAN CODE	----- T O T A L   I N P U T   D A T A -----		
	AGED	UNAGED	TOTAL
0	30,272.00-	0.00	30,272.00-
9	206,681.31	0.00	206,681.31
TOTAL DATA	176,409.31	0.00	176,409.31
8	176,409.31	0.00	176,409.31

Observed Life Table Results  
Kentucky Utilities 2012-00221  
Account: 336.00 -

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1941 - 2009</b>			
0	177,529	0	0.0000	100.0000	1.0000
0.5	48,146	0	0.0000	100.0000	1.0000
1.5	48,146	0	0.0000	100.0000	1.0000
2.5	48,146	0	0.0000	100.0000	1.0000
3.5	48,146	0	0.0000	100.0000	1.0000
4.5	48,146	0	0.0000	100.0000	1.0000
5.5	48,146	0	0.0000	100.0000	1.0000
6.5	48,146	0	0.0000	100.0000	1.0000
7.5	48,146	0	0.0000	100.0000	1.0000
8.5	48,146	0	0.0000	100.0000	1.0000
9.5	48,146	0	0.0000	100.0000	1.0000
10.5	48,146	0	0.0000	100.0000	1.0000
11.5	48,146	0	0.0000	100.0000	1.0000
12.5	48,146	0	0.0000	100.0000	1.0000
13.5	48,146	0	0.0000	100.0000	1.0000
14.5	48,146	0	0.0000	100.0000	1.0000
15.5	48,146	0	0.0000	100.0000	1.0000
16.5	48,146	0	0.0000	100.0000	1.0000
17.5	48,146	0	0.0000	100.0000	1.0000
18.5	48,146	0	0.0000	100.0000	1.0000
19.5	48,146	0	0.0000	100.0000	1.0000
20.5	48,146	0	0.0000	100.0000	1.0000
21.5	48,146	0	0.0000	100.0000	1.0000
22.5	48,146	0	0.0000	100.0000	1.0000
23.5	48,146	0	0.0000	100.0000	1.0000
24.5	48,146	0	0.0000	100.0000	1.0000
25.5	48,146	0	0.0000	100.0000	1.0000
26.5	48,146	0	0.0000	100.0000	1.0000
27.5	48,146	0	0.0000	100.0000	1.0000
28.5	48,146	0	0.0000	100.0000	1.0000
29.5	48,146	0	0.0000	100.0000	1.0000
30.5	48,146	0	0.0000	100.0000	1.0000
31.5	48,146	0	0.0000	100.0000	1.0000
32.5	48,146	0	0.0000	100.0000	1.0000
33.5	48,146	0	0.0000	100.0000	1.0000
34.5	48,146	0	0.0000	100.0000	1.0000
35.5	48,146	0	0.0000	100.0000	1.0000
36.5	48,146	0	0.0000	100.0000	1.0000
37.5	48,146	0	0.0000	100.0000	1.0000
38.5	48,146	0	0.0000	100.0000	1.0000
39.5	48,146	0	0.0000	100.0000	1.0000
40.5	48,146	0	0.0000	100.0000	1.0000
41.5	48,146	0	0.0000	100.0000	1.0000
42.5	48,146	0	0.0000	100.0000	1.0000
43.5	48,146	0	0.0000	100.0000	1.0000
44.5	48,146	0	0.0000	100.0000	1.0000
45.5	48,146	0	0.0000	100.0000	1.0000
46.5	48,146	0	0.0000	100.0000	1.0000
47.5	48,146	0	0.0000	100.0000	1.0000
48.5	48,146	0	0.0000	100.0000	1.0000
49.5	48,146	0	0.0000	100.0000	1.0000
50.5	48,146	0	0.0000	100.0000	1.0000
51.5	48,146	0	0.0000	100.0000	1.0000
52.5	48,146	0	0.0000	100.0000	1.0000
53.5	48,146	0	0.0000	100.0000	1.0000
54.5	48,146	0	0.0000	100.0000	1.0000
55.5	48,146	0	0.0000	100.0000	1.0000
56.5	48,146	0	0.0000	100.0000	1.0000
57.5	48,146	0	0.0000	100.0000	1.0000
58.5	48,146	0	0.0000	100.0000	1.0000
59.5	48,146	0	0.0000	100.0000	1.0000
60.5	48,146	0	0.0000	100.0000	1.0000
61.5	48,146	0	0.0000	100.0000	1.0000
62.5	48,146	0	0.0000	100.0000	1.0000
63.5	48,146	1,170	2.4297	97.5703	1.0000
64.5	46,976	0	0.0000	100.0000	0.9757
65.5	46,976	0	0.0000	100.0000	0.9757
66.5	46,976	0	0.0000	100.0000	0.9757
67.5	46,976	0	0.0000	100.0000	0.9757

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 336.00 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1941 - 2009</b>	
S5	87.0	4.179
S6	78.0	4.865
L5	98.0	5.523
S4	104.0	6.715
R5	98.0	6.812
L4	128.0	9.280
S3	139.0	10.555
L3	190.0	13.386
S2	201.0	13.427
R4	154.0	14.012
S1.5	295.0	15.735
L2	300.0	16.524
R3	300.0	19.101
S1	300.0	20.165
SQ	68.0	23.613
R2.5	300.0	58.304
L1.5	300.0	61.499
S0.5	300.0	101.896
R2	300.0	148.758
L1	300.0	168.925
S0	300.0	279.645
R1.5	300.0	426.846
L0.5	300.0	601.467
R1	300.0	857.762
S-0.5	300.0	1,177.264
L0	300.0	1,310.892
R0.5	300.0	1,657.300
O1	300.0	2,721.052
O2	300.0	3,459.083
O3	300.0	7,460.032
O4	300.0	14,209.146

**Analytical Parameters**

OLT Placement Band: 1941 - 2009  
 OLT Experience Band: 1941 - 2009  
 Minimum Life Parameter: 1  
 Maximum Life Parameter: 300  
 Life Increment Parameter: 1  
 Max Age (T-Cut): 67.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2012~~<sup>2013</sup>

Account: Account 340.10 -

Balance: 176,409

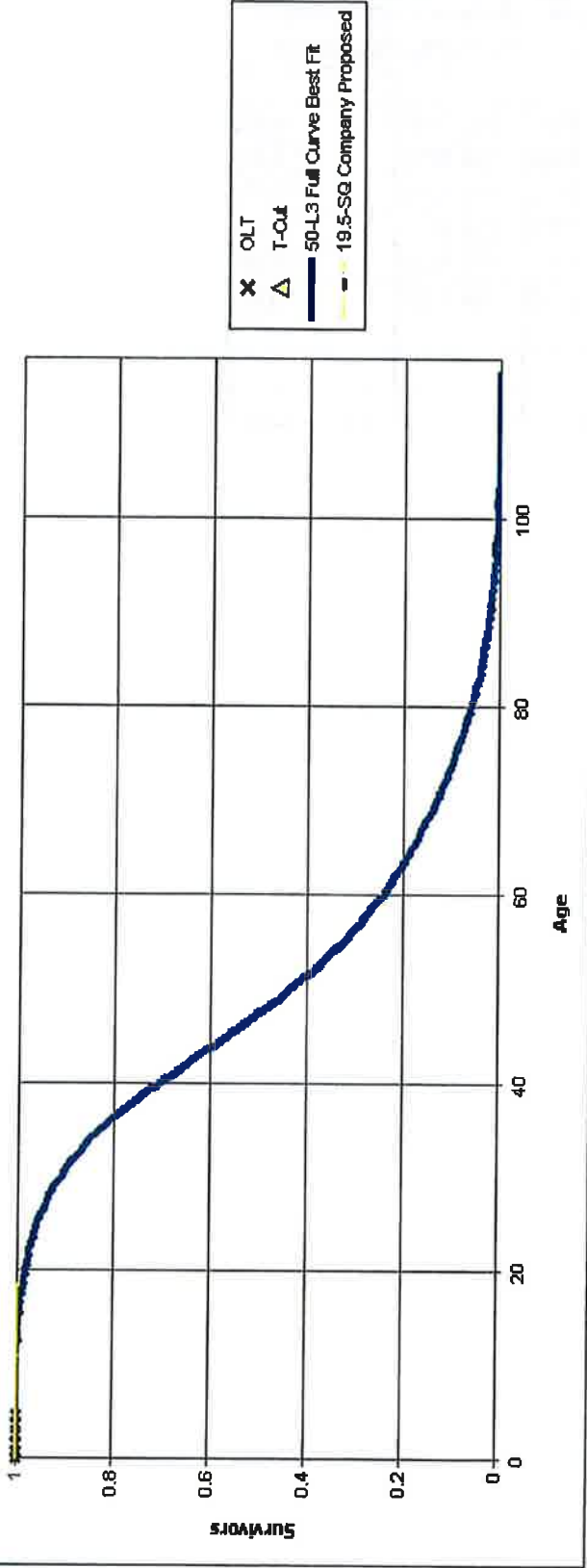
\*\*\*\*\*  
Comments: Spanos proposed: 59,  
Spanos best fit: 93.9 04 - use  
Sh best fit: numerous tied for best fit

Company: Balance matches Spanos' Balance on Depreciation Study III-7



**Fitted Curve Results - Kentucky Utilities 2012-00221**

**Account: 340.10 -**



**Analytical Parameters**

OLT Placement Band:	1994 - 1999
OLT Experience Band:	1994 - 1999
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	6.0

**Observed Life Table Results**

**Kentuck Utilities 2012-00221**

**Account: 340.10 -**

<b>Age</b>	<b>Exposures</b>	<b>Retirements</b>	<b>Retirement Ratio (%)</b>	<b>Survivor Ratio (%)</b>	<b>Cumulative Survivors</b>
<b>BAND</b>		<b>1994 - 1995</b>			
0	206,681	0	0.0000	100.0000	1.0000
0.5	206,681	0	0.0000	100.0000	1.0000
1.5	206,681	0	0.0000	100.0000	1.0000
2.5	206,681	0	0.0000	100.0000	1.0000
3.5	206,681	0	0.0000	100.0000	1.0000
4.5	197,995	30,272	15.2893	84.7107	1.0000

KENTUCKY UTILITIES COMPANY

ACCOUNT 340.1 LAND RIGHTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1994-1995			001	EXPERIENCE BAND 1994-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
26.9-S0	6.09	0 - 18				NOT FITTED
24.0-S0.5	6.99	0 - 18				NOT FITTED
21.8-S1	8.29	0 - 18				NOT FITTED
34.8-R0.5	4.43	0 - 18				NOT FITTED
28.4-R1	4.87	0 - 18				NOT FITTED
24.3-R1.5	5.60	0 - 18				NOT FITTED
21.3-R2	6.94	0 - 18				NOT FITTED
37.0-L0	5.13	0 - 18				NOT FITTED
31.4-L0.5	5.83	0 - 18				NOT FITTED
27.2-L1	7.05	0 - 18				NOT FITTED
24.2-L1.5	7.97	0 - 18				NOT FITTED
42.5-O1	4.25	0 - 18				NOT FITTED
47.8-O2	4.25	0 - 18				NOT FITTED
69.5-O3	4.20	0 - 18				NOT FITTED
93.9-O4	4.18	0 - 18				NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

KENTUCKY UTILITIES COMPANY

ACCOUNT 340.1 LAND RIGHTS

ORIGINAL LIFE TABLE

AVG AGE RET 5.0 PLACEMENT BAND 1994-1995		001	EXPERIENCE ANALYSIS EXPERIENCE BAND 1994-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	206,681		0.0000	1.0000	100.00
0.5	206,681		0.0000	1.0000	100.00
1.5	206,681		0.0000	1.0000	100.00
2.5	206,681		0.0000	1.0000	100.00
3.5	206,681		0.0000	1.0000	100.00
4.5	206,681	30,272	0.1465	0.8535	100.00
5.5	176,409		0.0000	1.0000	85.35
6.5	176,409		0.0000	1.0000	85.35
7.5	176,409		0.0000	1.0000	85.35
8.5	176,409		0.0000	1.0000	85.35
9.5	176,409		0.0000	1.0000	85.35
10.5	176,409		0.0000	1.0000	85.35
11.5	176,409		0.0000	1.0000	85.35
12.5	176,409		0.0000	1.0000	85.35
13.5	176,409		0.0000	1.0000	85.35
14.5	176,409		0.0000	1.0000	85.35
15.5	176,409		0.0000	1.0000	85.35
16.5	167,723		0.0000	1.0000	85.35
17.5					85.35
TOTAL	3,348,308	30,272			

**Best Fit Curve Results**

**Kentuck Utilities 2012-00221**

**Account: 340.10 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1994 - 1999</b>	
L3	50.0	0.000
S2	150.0	0.000
S3	41.0	0.000
R5	13.0	0.000
S4	16.0	0.000
S5	10.0	0.000
S6	7.0	0.000
SQ	5.0	0.000
L4	19.0	0.000
L5	11.0	0.000
S1.5	300.0	0.000
L2	300.0	0.000
S1	300.0	0.000
R4	300.0	0.000
S0.5	300.0	0.001
R3	300.0	0.001
S0	300.0	0.003
L1.5	300.0	0.004
R2.5	300.0	0.014
L1	300.0	0.016
R2	300.0	0.042
L0.5	300.0	0.045
L0	300.0	0.089
R1.5	300.0	0.144
R1	300.0	0.307
S-0.5	300.0	0.318
R0.5	300.0	0.660
O1	300.0	1.146
O2	300.0	1.443
O3	300.0	3.150
O4	300.0	6.155

**Analytical Parameters**

OLT Placement Band: 1994 - 1995  
 OLT Experience Band: 1994 - 1999  
 Minimum Life Parameter: 1  
 Maximum Life Parameter: 300  
 Life Increment Parameter: 1  
 Max Age (T-Cut): 4.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2010~~ 2011

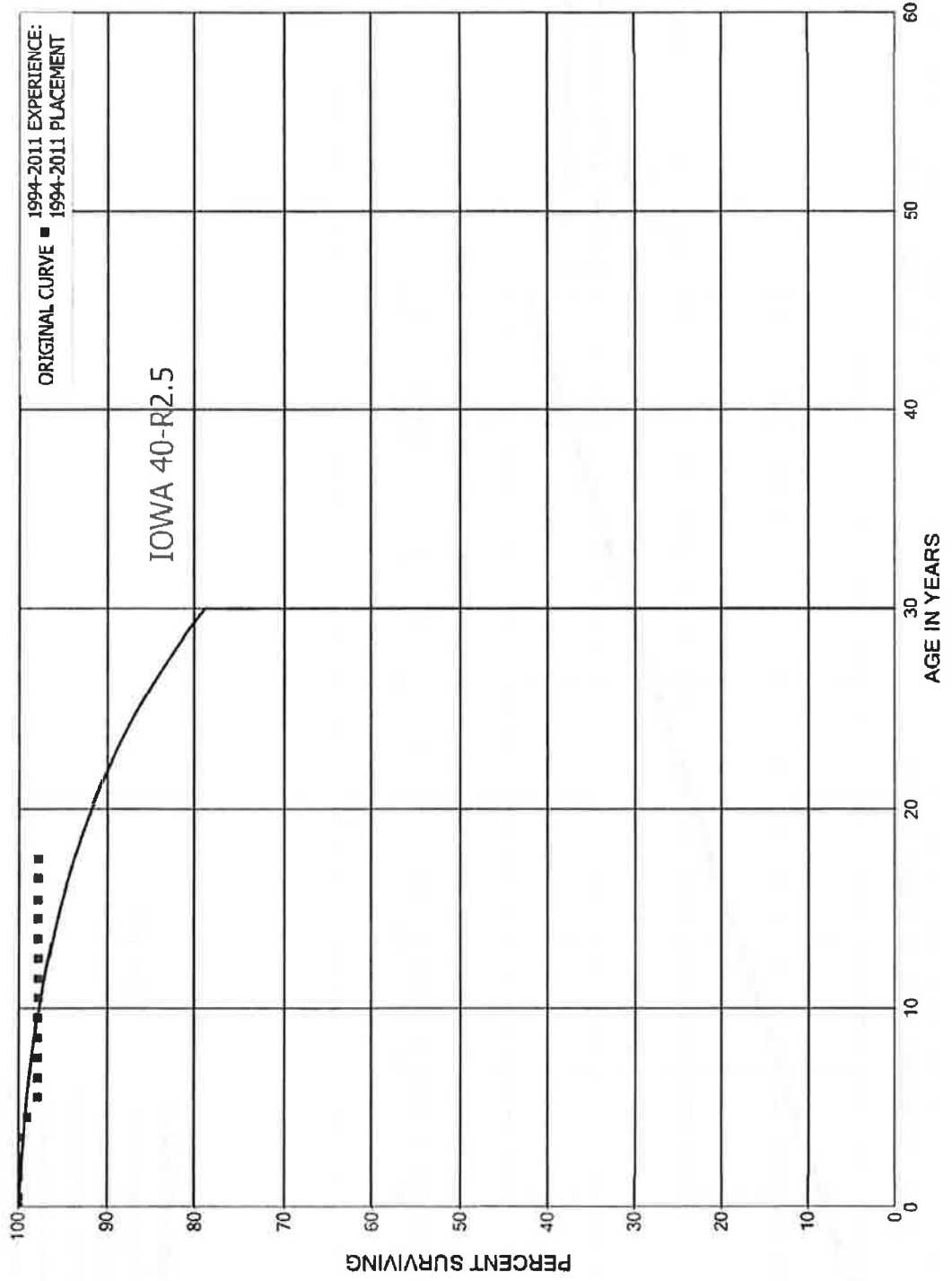
Account: Account 341.00 -

Balance: 36,018,413

\*\*\*\*\*  
Comments: SPANOS proposed: 40 R2.5  
SPANOS best fit: not fitted  
SK best fit: 263.0 - 01 - use

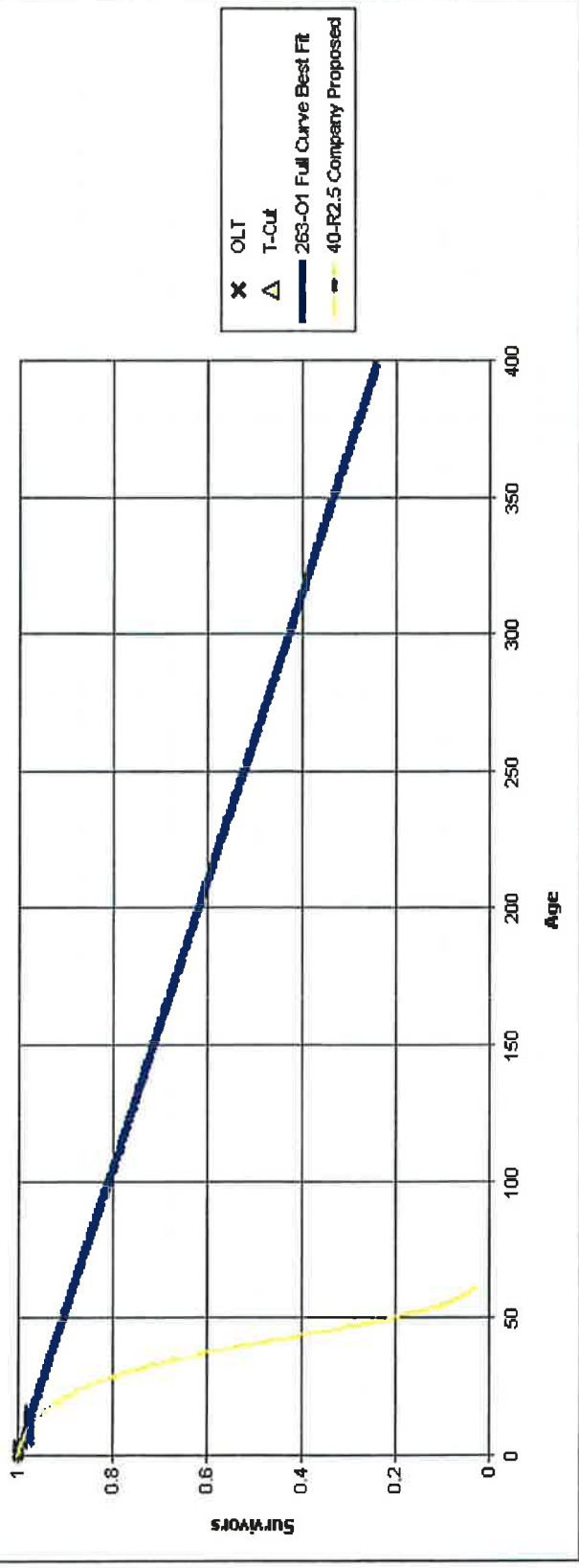
Company: Balance matches Spanos' Balance on Depreciation Study III-7

KENTUCKY UTILITIES COMPANY  
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 341.00 -



Analytical Parameters

OLT Placement Band: 1994 - 2011  
 OLT Experience Band: 1994 - 2011  
 Minimum Life Parameter: 1  
 Maximum Life Parameter: 300  
 Life Increment Parameter: 1  
 Max Age (T-Cut): 18.0



**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 341.00 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1994 - 2011</b>			
0	36,860,496	0	0.0000	100.0000	1.0000
0.5	36,839,858	0	0.0000	100.0000	1.0000
1.5	36,837,335	0	0.0000	100.0000	1.0000
2.5	36,837,335	42,413	0.1151	99.8849	1.0000
3.5	36,794,922	348,269	0.9465	99.0535	0.9988
4.5	36,446,653	464,499	1.2745	98.7255	0.9894
5.5	35,812,799	0	0.0000	100.0000	0.9768
6.5	35,717,419	0	0.0000	100.0000	0.9768
7.5	21,172,433	0	0.0000	100.0000	0.9768
8.5	21,172,433	0	0.0000	100.0000	0.9768
9.5	14,032,746	0	0.0000	100.0000	0.9768
10.5	11,235,292	0	0.0000	100.0000	0.9768
11.5	10,804,077	0	0.0000	100.0000	0.9768
12.5	10,188,686	0	0.0000	100.0000	0.9768
13.5	9,875,661	0	0.0000	100.0000	0.9768
14.5	8,403,598	0	0.0000	100.0000	0.9768
15.5	6,622,106	0	0.0000	100.0000	0.9768
16.5	2,627,085	0	0.0000	100.0000	0.9768

KENTUCKY UTILITIES COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1994-2011      001      EXPERIENCE BAND 1994-2011

SURVIVOR	RESID	RANGE OF		SURVIVOR	RESID	RANGE OF
CURVE	MEAS	FIT		CURVE	MEAS	FIT*

NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

KENTUCKY UTILITIES COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

INPUT CONTROL TOTALS THROUGH 2011

TRAN CODE	----- T O T A L I N P U T D A T A -----		
	AGED	UNAGED	TOTAL
0	2,026,538.43-	0.00	2,026,538.43-
3	3,457.39	0.00	3,457.39
9	24,770,897.45	0.00	24,770,897.45
TOTAL DATA	22,747,816.41	0.00	22,747,816.41
8	22,747,816.41	0.00	22,747,816.41

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 341.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1994 - 2011</b>	
O1	263.0	6.466
O2	295.0	6.469
R0.5	202.0	6.575
R1	144.0	6.909
R1.5	105.0	7.363
S-0.5	159.0	7.425
R2	70.0	9.023
L0	148.0	10.161
L0.5	112.0	10.482
R2.5	53.0	11.214
L1	77.0	13.341
S0	87.0	13.722
S0.5	68.0	15.625
L1.5	61.0	16.548
O3	300.0	18.349
R3	39.0	18.582
S1	51.0	23.154
L2	47.0	23.691
S1.5	44.0	25.167
L3	34.0	32.925
S2	36.0	33.257
R4	29.0	33.349
S3	29.0	41.599
L4	27.0	44.431
S4	24.0	50.010
R5	23.0	50.037
L5	23.0	52.227
S5	21.0	55.468
S6	19.0	60.366
SQ	17.0	65.811
O4	300.0	68.065

**Analytical Parameters**

OLT Placement Band:	1994 - 2011
OLT Experience Band:	1994 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	16.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through <sup>2011</sup> ~~2004~~

Account: Account 342.00 -

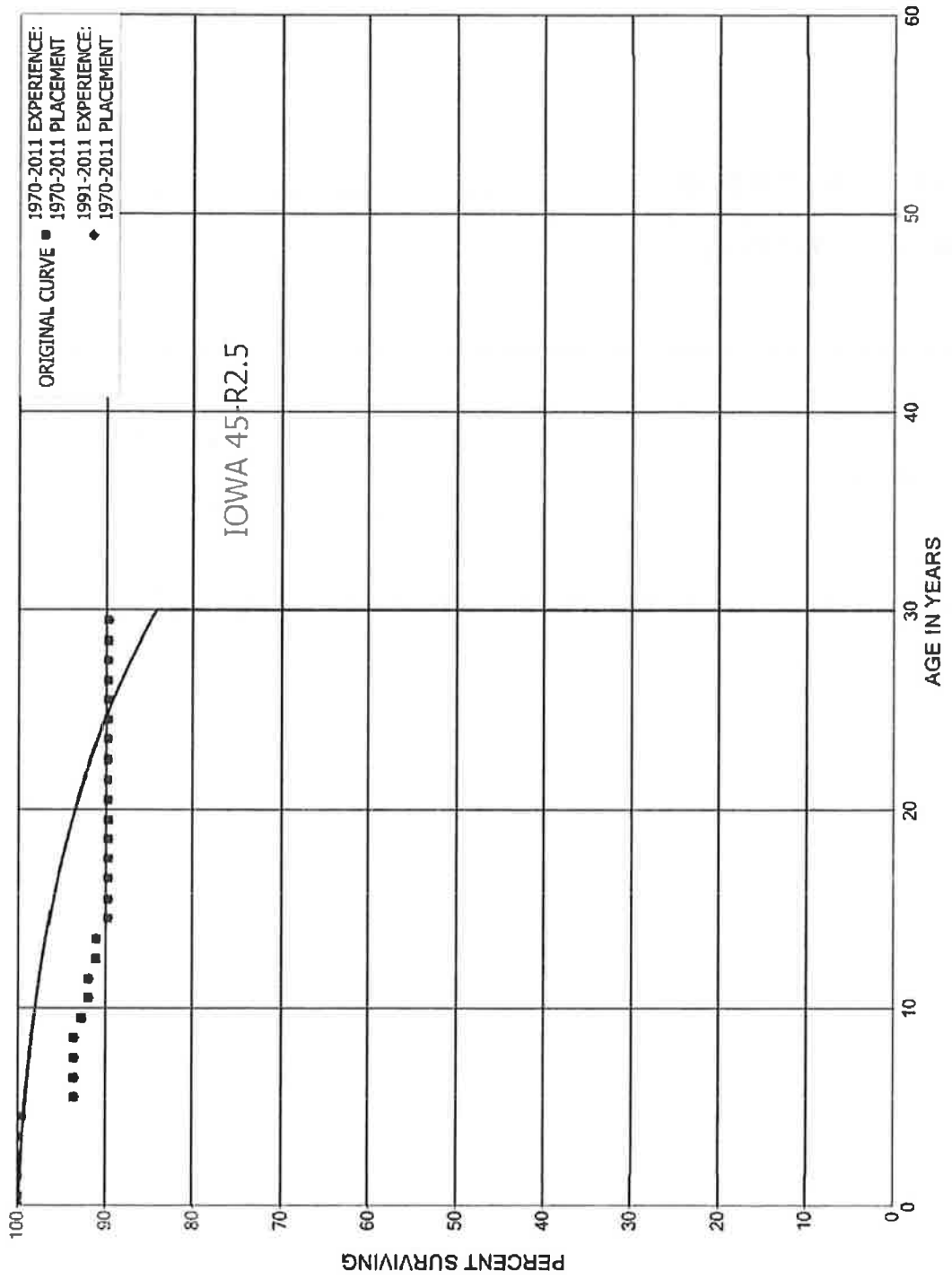
Balance: 22,747,816

\*\*\*\*\*

Comments: Spanos proposed: 45 R2.5  
Spanos best fit: 2 tied: 123.0 -03 & (670-04) - use  
SK best fit: 227 - 03

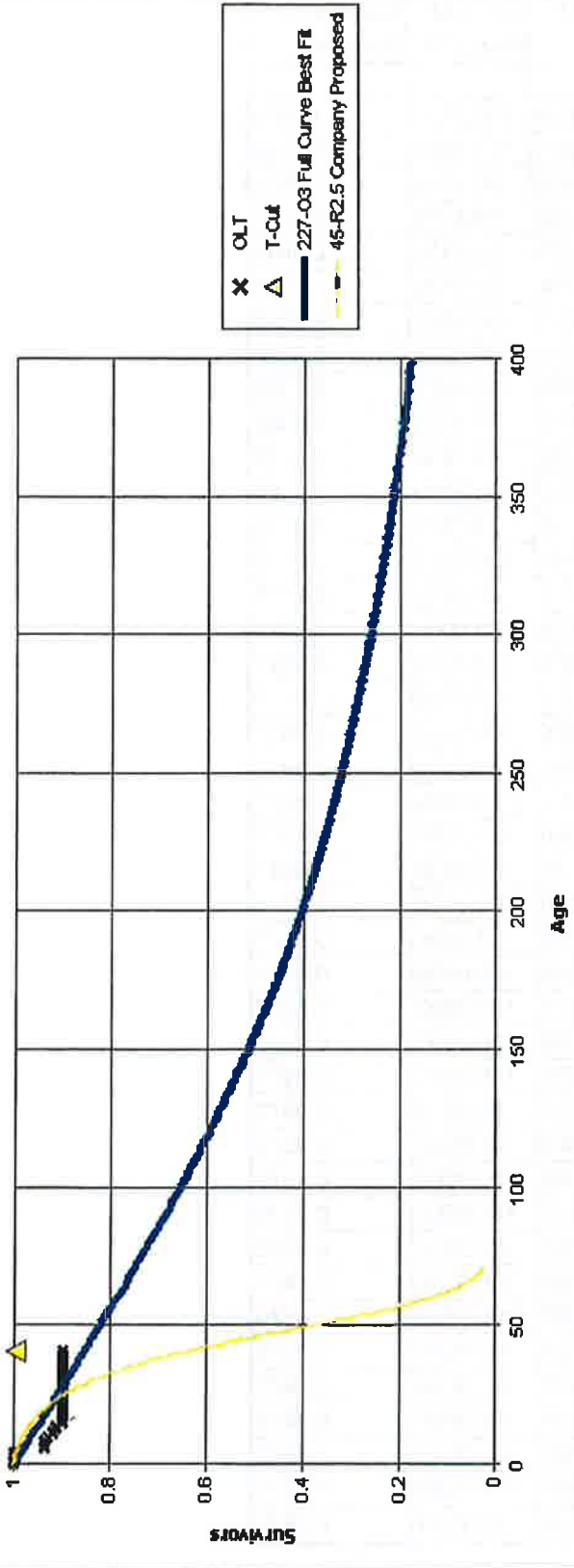
Company: Balance matches Spanos' Balance on Depreciation Study III-7

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 342.00 -



Analytical Parameters

OLT Placement Band:	1970 - 2011
OLT Experience Band:	1970 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	42.0

**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 342.00 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1970 - 2011</b>			
0	26,856,299	0	0.0000	100.0000	1.0000
0.5	24,645,269	0	0.0000	100.0000	1.0000
1.5	22,667,608	8,061	0.0356	99.9644	1.0000
2.5	22,618,040	23,300	0.1030	99.8970	0.9996
3.5	22,594,740	87,378	0.3867	99.6133	0.9986
4.5	22,431,208	1,329,368	5.9264	94.0736	0.9948
5.5	21,095,690	0	0.0000	100.0000	0.9358
6.5	20,707,455	0	0.0000	100.0000	0.9358
7.5	18,362,458	0	0.0000	100.0000	0.9358
8.5	18,325,891	164,534	0.8978	99.1022	0.9358
9.5	13,205,764	111,832	0.8468	99.1532	0.9274
10.5	10,559,927	0	0.0000	100.0000	0.9195
11.5	10,559,927	96,312	0.9121	99.0879	0.9195
12.5	9,904,781	0	0.0000	100.0000	0.9112
13.5	9,897,008	145,827	1.4734	98.5266	0.9112
14.5	9,509,174	0	0.0000	100.0000	0.8977
15.5	9,284,723	0	0.0000	100.0000	0.8977
16.5	7,965,649	0	0.0000	100.0000	0.8977
17.5	181,132	0	0.0000	100.0000	0.8977
18.5	181,132	0	0.0000	100.0000	0.8977
19.5	181,132	0	0.0000	100.0000	0.8977
20.5	181,132	0	0.0000	100.0000	0.8977
21.5	181,132	0	0.0000	100.0000	0.8977
22.5	181,132	0	0.0000	100.0000	0.8977
23.5	181,132	0	0.0000	100.0000	0.8977
24.5	181,132	0	0.0000	100.0000	0.8977
25.5	181,132	0	0.0000	100.0000	0.8977
26.5	181,132	0	0.0000	100.0000	0.8977
27.5	181,132	0	0.0000	100.0000	0.8977
28.5	181,132	142	0.0784	99.9216	0.8977
29.5	180,990	0	0.0000	100.0000	0.8970
30.5	180,990	0	0.0000	100.0000	0.8970
31.5	180,990	0	0.0000	100.0000	0.8970
32.5	180,990	0	0.0000	100.0000	0.8970
33.5	180,990	0	0.0000	100.0000	0.8970
34.5	114,454	0	0.0000	100.0000	0.8970
35.5	114,454	0	0.0000	100.0000	0.8970
36.5	114,454	0	0.0000	100.0000	0.8970
37.5	114,454	0	0.0000	100.0000	0.8970
38.5	114,209	0	0.0000	100.0000	0.8970
39.5	114,209	0	0.0000	100.0000	0.8970
40.5	88,961	59,785	67.2036	32.7964	0.8970



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

## SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1970-2011			001	EXPERIENCE BAND 1970-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
38.0-S0	2.29	0 - 18				NOT FITTED
32.2-S0.5	2.78	0 - 18				NOT FITTED
27.7-S1	3.69	0 - 18				NOT FITTED
59.2-R0.5	1.42	0 - 18				NOT FITTED
45.4-R1	1.51	0 - 18				NOT FITTED
36.1-R1.5	1.72	0 - 18				NOT FITTED
28.9-R2	2.33	0 - 18				NOT FITTED
56.4-L0	1.77	0 - 18				NOT FITTED
45.2-L0.5	2.06	0 - 18				NOT FITTED
36.5-L1	2.83	0 - 18				NOT FITTED
31.2-L1.5	3.31	0 - 18				NOT FITTED
74.7-O1	1.39	0 - 18				NOT FITTED
84.0-O2	1.39	0 - 18				NOT FITTED
123.0-O3	1.38	0 - 18				NOT FITTED
167.0-O4	1.38	0 - 18				NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 104 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

AVG AGE RET 7.6 PLACEMENT BAND 1970-2011			002	EXPERIENCE ANALYSIS EXPERIENCE BAND 1991-2011	
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	24,589,766		0.0000	1.0000	100.00
0.5	24,113,226		0.0000	1.0000	100.00
1.5	22,486,476	8,061	0.0004	0.9996	100.00
2.5	22,436,908	23,300	0.0010	0.9990	99.96
3.5	22,413,608	87,378	0.0039	0.9961	99.86
4.5	22,250,076	1,329,368	0.0597	0.9403	99.47
5.5	20,914,558		0.0000	1.0000	93.53
6.5	20,526,324		0.0000	1.0000	93.53
7.5	18,181,327		0.0000	1.0000	93.53
8.5	18,144,759	164,534	0.0091	0.9909	93.53
9.5	13,024,632	111,832	0.0086	0.9914	92.68
10.5	10,378,795		0.0000	1.0000	91.88
11.5	10,378,795	96,312	0.0093	0.9907	91.88
12.5	9,723,791		0.0000	1.0000	91.03
13.5	9,782,554	145,827	0.0149	0.9851	91.03
14.5	9,394,720		0.0000	1.0000	89.67
15.5	9,170,269		0.0000	1.0000	89.67
16.5	7,851,195		0.0000	1.0000	89.67
17.5	66,923		0.0000	1.0000	89.67
18.5	66,923		0.0000	1.0000	89.67
19.5	92,171		0.0000	1.0000	89.67
20.5	181,132		0.0000	1.0000	89.67
21.5	181,132		0.0000	1.0000	89.67
22.5	181,132		0.0000	1.0000	89.67
23.5	181,132		0.0000	1.0000	89.67
24.5	181,132		0.0000	1.0000	89.67
25.5	181,132		0.0000	1.0000	89.67
26.5	181,132		0.0000	1.0000	89.67
27.5	181,132		0.0000	1.0000	89.67
28.5	181,132	142	0.0008	0.9992	89.67
29.5	180,990		0.0000	1.0000	89.60
30.5	180,990		0.0000	1.0000	89.60
31.5	180,990		0.0000	1.0000	89.60
32.5	180,990		0.0000	1.0000	89.60
33.5	180,990		0.0000	1.0000	89.60
34.5	114,454		0.0000	1.0000	89.60
35.5	114,454		0.0000	1.0000	89.60
36.5	114,454		0.0000	1.0000	89.60
37.5	114,454		0.0000	1.0000	89.60
38.5	114,209		0.0000	1.0000	89.60

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 342.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1970 - 2011</b>	
O3	227.0	353.591
O4	300.0	358.422
O1	139.0	359.859
O2	156.0	360.256
R0.5	113.0	390.374
R1	91.0	460.555
S-0.5	106.0	489.543
R1.5	77.0	564.154
L0	118.0	598.547
L0.5	99.0	704.717
R2	66.0	782.893
S0	85.0	795.210
S0.5	75.0	952.209
L1	86.0	964.289
R2.5	60.0	989.662
L1.5	75.0	1,103.770
S1	68.0	1,248.730
R3	55.0	1,335.452
S1.5	62.0	1,406.291
L2	68.0	1,415.198
S2	58.0	1,702.792
L3	57.0	1,819.528
R4	50.0	1,904.093
S3	53.0	2,091.092
L4	51.0	2,158.467
S4	48.0	2,494.666
R5	46.0	2,510.298
L5	47.0	2,546.857
S5	46.0	2,789.082
S6	44.0	2,996.277
SQ	41.0	3,346.391

**Analytical Parameters**

OLT Placement Band:	1970 - 2011
OLT Experience Band:	1970 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	40.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through <sup>2011</sup> ~~2014~~

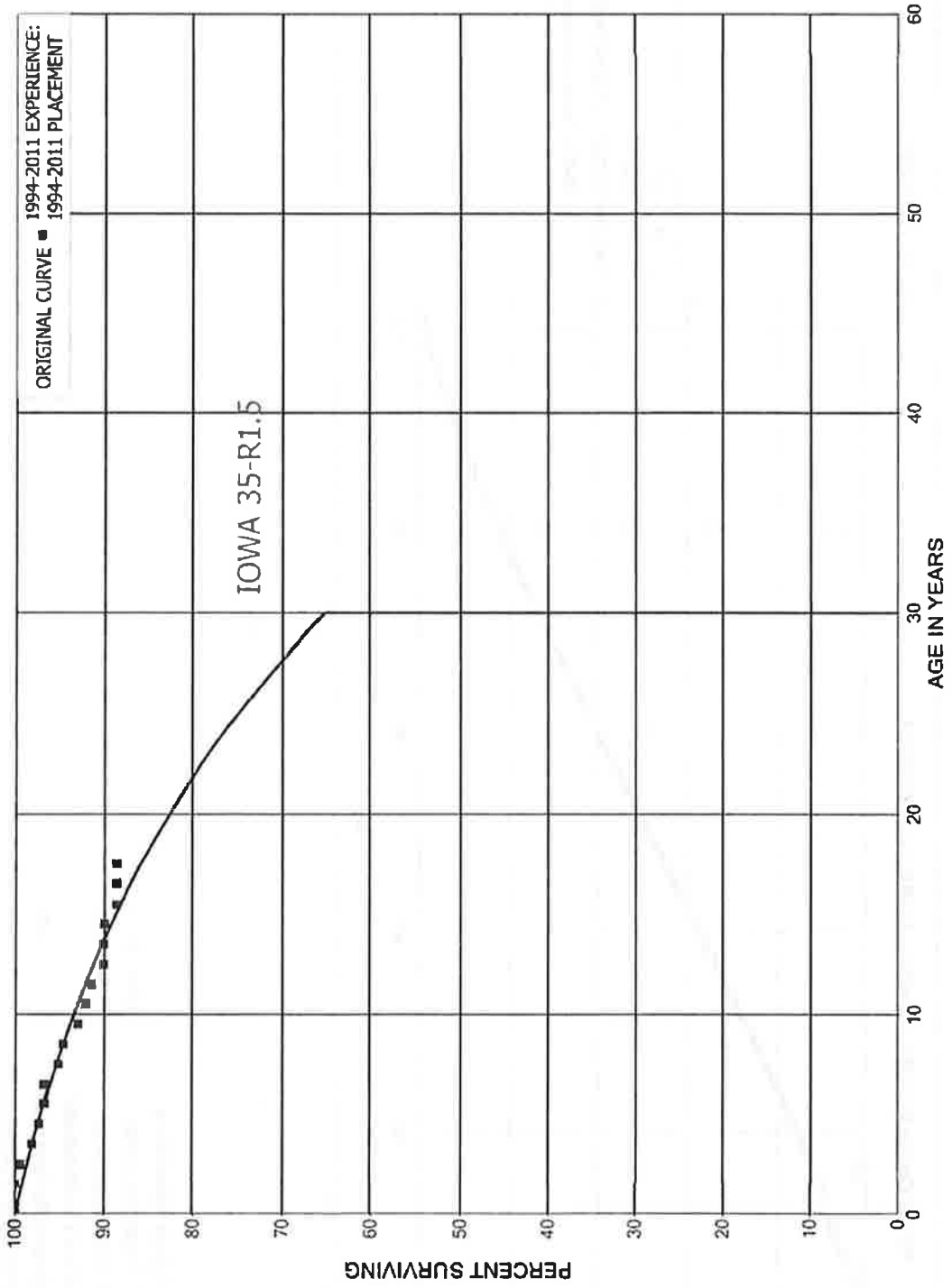
Account: Account 343.00 -

Balance: 358,823,032

\*\*\*\*\*  
Comments: Spanos proposed: 35 R.L.S  
Spanos best Fit: 45 R.L.S ~~58.6 R.O.S~~ USE  
SK best Fit: 51. - 50.5

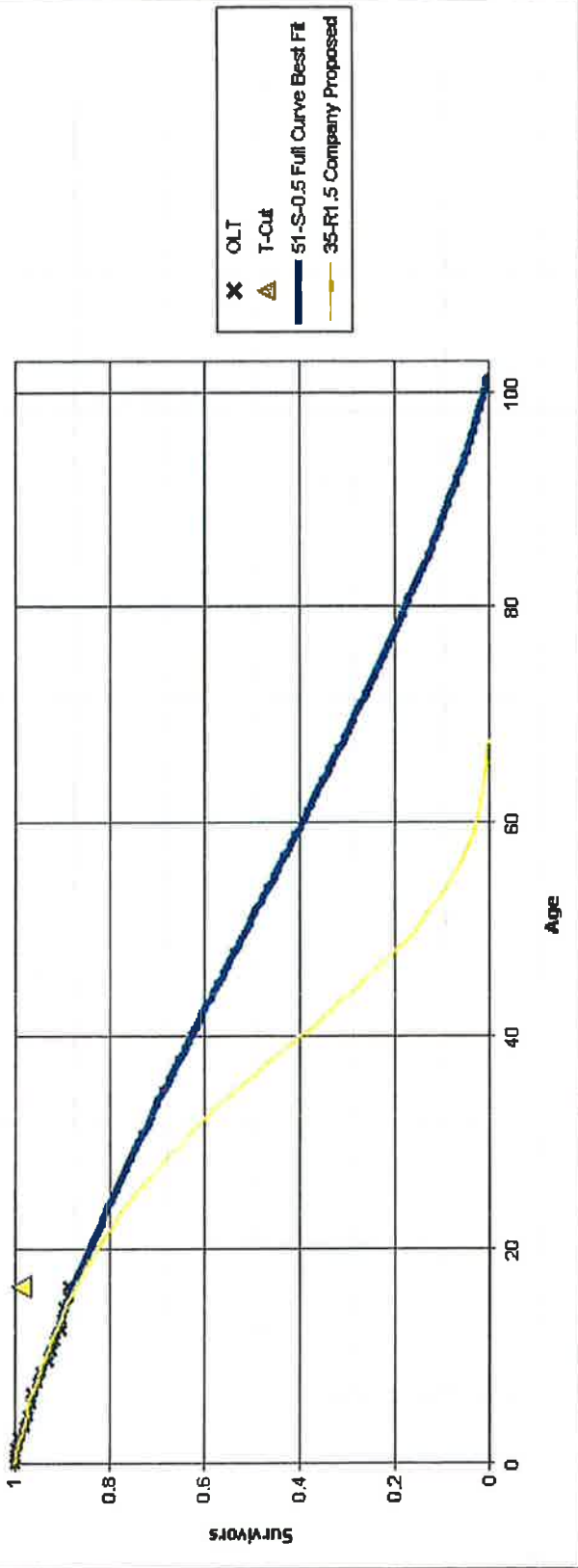
Company: Balance matches Spanos' Balance on Depreciation Study III-8

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 343 PRIME MOVERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Account: 343.00 -

Fitted Curve Results - Kentucky Utilities 2012-00221



**Analytical Parameters**

- OLT Placement Band: 1994 - 2011
- OLT Experience Band: 1994 - 2011
- Minimum Life Parameter: 1
- Maximum Life Parameter: 300
- Life Increment Parameter: 1
- Max Age (T-Cut): 18.0

**Observed Life Table Results****Kentuck Utilities 2012-00221****Account: 343.00 -**

<b>Age</b>	<b>Exposures</b>	<b>Retirements</b>	<b>Retirement Ratio (%)</b>	<b>Survivor Ratio (%)</b>	<b>Cumulative Survivors</b>
<b>BAND</b>		<b>1994 - 2011</b>			
0	391,228,167	0	0.0000	100.0000	1.0000
0.5	381,091,142	0	0.0000	100.0000	1.0000
1.5	379,831,299	2,330,051	0.6134	99.3866	1.0000
2.5	371,531,007	4,819,837	1.2973	98.7027	0.9939
3.5	359,000,597	3,048,432	0.8491	99.1509	0.9810
4.5	346,887,975	1,814,195	0.5230	99.4770	0.9726
5.5	331,910,785	60,952	0.0184	99.9816	0.9676
6.5	331,784,978	5,436,760	1.6386	98.3614	0.9674
7.5	236,635,692	1,425,911	0.6026	99.3974	0.9515
8.5	233,675,983	3,891,416	1.6653	98.3347	0.9458
9.5	170,684,500	1,719,061	1.0072	98.9928	0.9300
10.5	135,069,200	893,926	0.6618	99.3382	0.9207
11.5	119,915,286	1,683,634	1.4040	98.5960	0.9146
12.5	71,694,368	0	0.0000	100.0000	0.9017
13.5	65,371,451	130,906	0.2002	99.7998	0.9017
14.5	61,438,277	893,966	1.4551	98.5449	0.8999
15.5	42,583,571	0	0.0000	100.0000	0.8868
16.5	14,893,196	0	0.0000	100.0000	0.8868

Attachment to Response to KU Kroger-1 Question No. 1

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Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 343 PRIME MOVERS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1994-2011      001      EXPERIENCE BAND 1994-2011

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
37.7-S0	1.45	0 - 18			NOT FITTED
32.0-S0.5	1.98	0 - 18			NOT FITTED
27.5-S1	2.97	0 - 18			NOT FITTED
58.6-R0.5	0.71	0 - 18			NOT FITTED
45.0-R1	0.71	0 - 18			NOT FITTED
35.8-R1.5	0.87	0 - 18			NOT FITTED
28.8-R2	1.51	0 - 18			NOT FITTED
55.9-L0	0.88	0 - 18			NOT FITTED
44.9-L0.5	1.20	0 - 18			NOT FITTED
36.2-L1	2.05	0 - 18			NOT FITTED
31.1-L1.5	2.54	0 - 18			NOT FITTED
73.9-O1	0.74	0 - 18			NOT FITTED
83.0-O2	0.73	0 - 18			NOT FITTED
121.7-O3	0.74	0 - 18			NOT FITTED
165.1-O4	0.74	0 - 18			NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING



KENTUCKY UTILITIES COMPANY

ACCOUNT 344 GENERATORS

INPUT CONTROL TOTALS THROUGH 2011

TRAN CODE	----- T O T A L I N P U T D A T A -----		
	AGED	UNAGED	TOTAL
0	230,097.72-	0.00	230,097.72-
3	54,328.54	0.00	54,328.54
9	59,536,530.32	0.00	59,536,530.32
TOTAL DATA	59,360,761.14	0.00	59,360,761.14
8	59,360,761.14	0.00	59,360,761.14

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 343.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1994 - 2011</b>	
S-0.5	51.0	5.858
R1	44.0	6.174
R0.5	57.0	6.988
O2	80.0	7.703
O1	71.0	7.715
L0	56.0	7.820
O3	117.0	7.879
O4	163.0	7.959
R1.5	35.0	8.261
L0.5	45.0	14.116
S0	39.0	20.718
R2	29.0	21.585
S0.5	33.0	36.640
L1	37.0	39.769
R2.5	26.0	44.797
L1.5	32.0	58.125
S1	29.0	77.926
R3	23.0	98.348
S1.5	26.0	108.641
L2	29.0	112.655
S2	24.0	171.930
L3	24.0	203.501
R4	21.0	231.503
S3	22.0	278.695
L4	21.0	297.847
S4	20.0	417.733
R5	19.0	425.231
L5	19.0	447.193
S5	19.0	542.367
S6	18.0	623.996
SQ	17.0	819.689

**Analytical Parameters**

OLT Placement Band:	1994 - 2011
OLT Experience Band:	1994 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	16.5

Kentuck Utilities 2012-00221

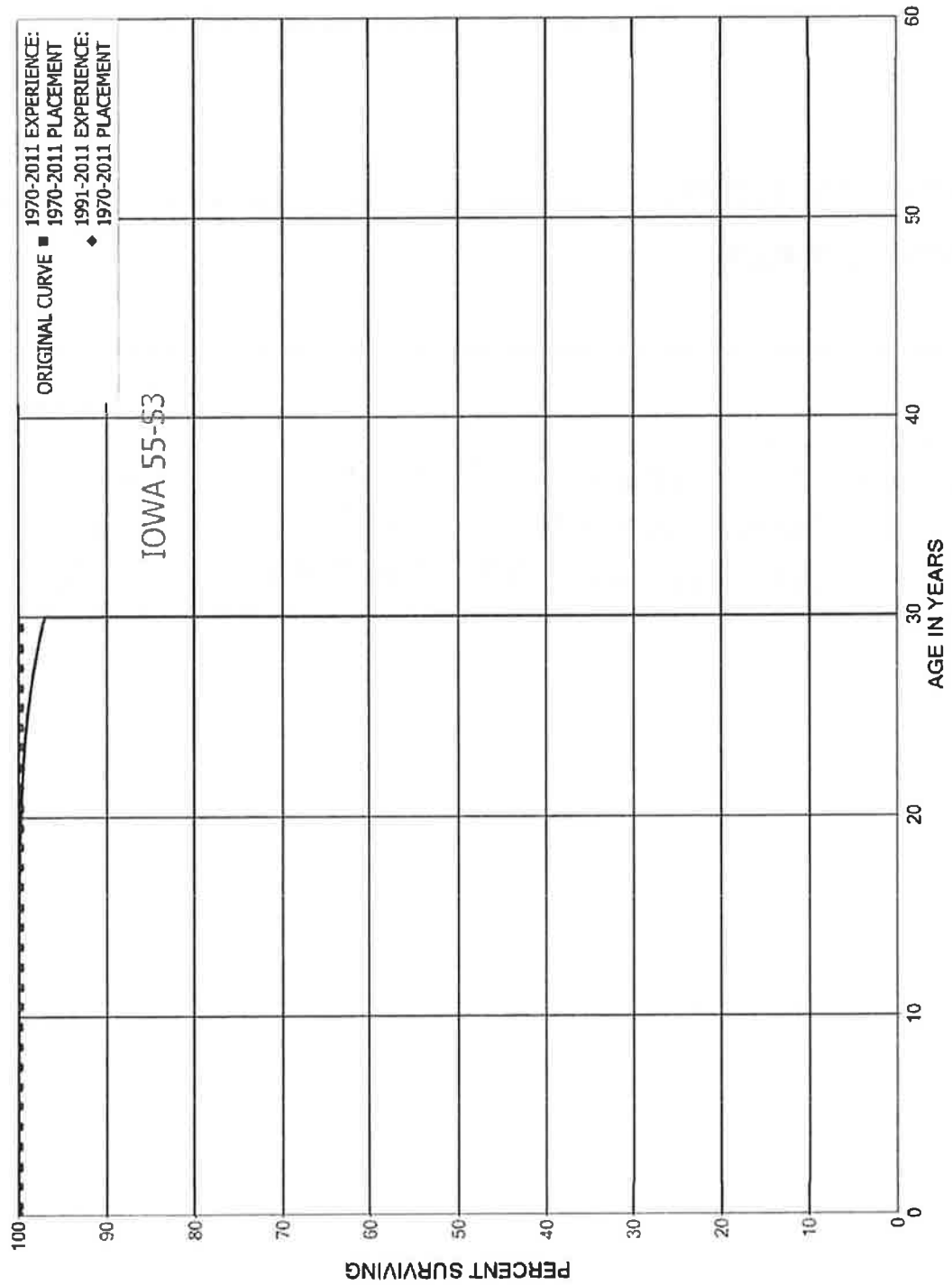
Depreciation Life Analysis Study Through ~~2004~~ 2011

Account: Account 344.00 -

Balance: 59,360,761

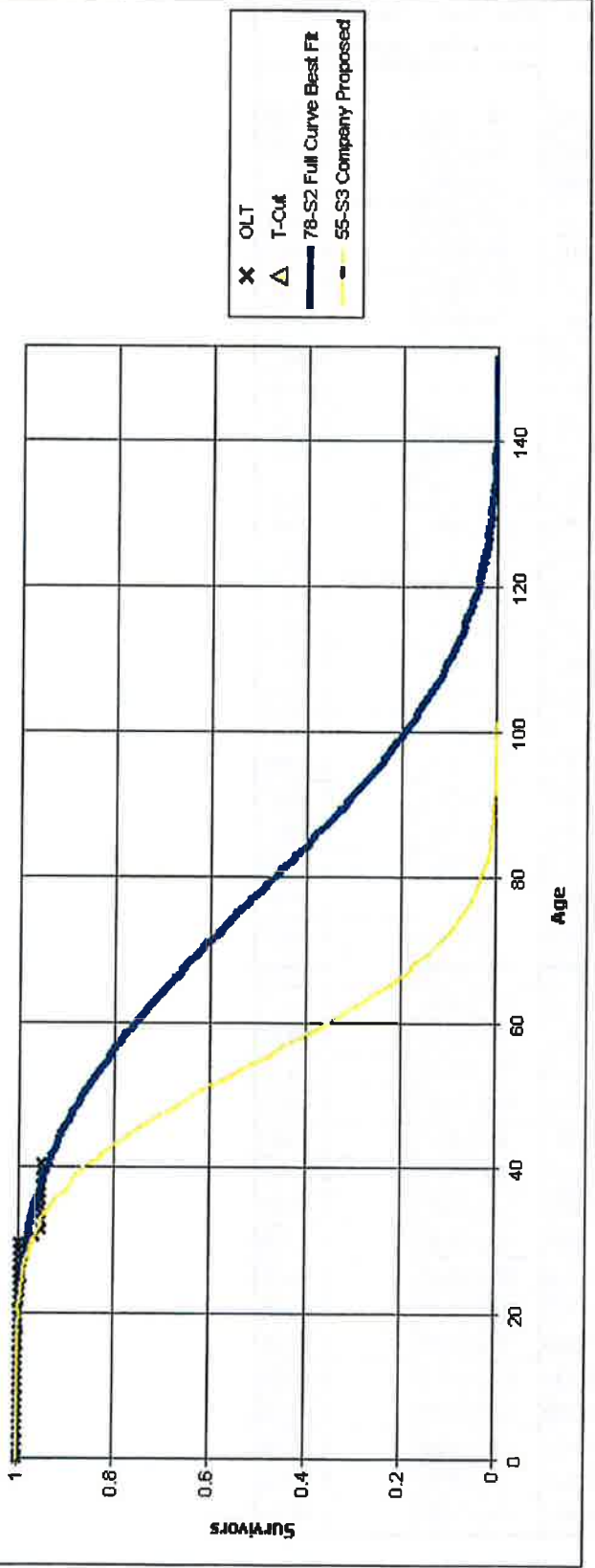
\*\*\*\*\*  
Comments: spanos proposed: 55 - 53.0  
spanos best fit: not fitted  
SK best bit: 78 - 52 - use  
Company: Balance matches Spanos' Balance on Depreciation Study III-8

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 344 GENERATORS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Account: 344.00 -

Fitted Curve Results - Kentuck Utilities 2012-00221



**Analytical Parameters**

OLT Placement Band: 1970 - 2011  
 OLT Experience Band: 1970 - 2011  
 Minimum Life Parameter: 1  
 Maximum Life Parameter: 300  
 Life Increment Parameter: 1  
 Max Age (T-Cut): 42.0

**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 344.00 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1970 - 2011</b>			
0	60,109,629	0	0.0000	100.0000	1.0000
0.5	60,025,852	0	0.0000	100.0000	1.0000
1.5	59,754,695	0	0.0000	100.0000	1.0000
2.5	59,523,256	8,870	0.0149	99.9851	1.0000
3.5	59,514,386	6,511	0.0109	99.9891	0.9999
4.5	59,507,875	0	0.0000	100.0000	0.9997
5.5	59,507,875	0	0.0000	100.0000	0.9997
6.5	59,507,875	0	0.0000	100.0000	0.9997
7.5	47,653,665	0	0.0000	100.0000	0.9997
8.5	47,653,665	0	0.0000	100.0000	0.9997
9.5	40,171,864	40,984	0.1020	99.8980	0.9997
10.5	31,784,949	0	0.0000	100.0000	0.9987
11.5	31,784,949	0	0.0000	100.0000	0.9987
12.5	24,379,209	0	0.0000	100.0000	0.9987
13.5	24,379,209	0	0.0000	100.0000	0.9987
14.5	24,260,098	0	0.0000	100.0000	0.9987
15.5	19,192,169	0	0.0000	100.0000	0.9987
16.5	9,174,912	0	0.0000	100.0000	0.9987
17.5	3,841,744	0	0.0000	100.0000	0.9987
18.5	3,841,744	0	0.0000	100.0000	0.9987
19.5	3,841,744	0	0.0000	100.0000	0.9987
20.5	3,841,744	0	0.0000	100.0000	0.9987
21.5	3,841,744	0	0.0000	100.0000	0.9987
22.5	3,841,744	0	0.0000	100.0000	0.9987
23.5	3,841,744	0	0.0000	100.0000	0.9987
24.5	3,841,744	0	0.0000	100.0000	0.9987
25.5	3,841,744	0	0.0000	100.0000	0.9987
26.5	3,841,744	0	0.0000	100.0000	0.9987
27.5	3,841,744	0	0.0000	100.0000	0.9987
28.5	3,841,744	0	0.0000	100.0000	0.9987
29.5	3,841,744	128,839	3.3537	96.6463	0.9987
30.5	3,712,905	44,894	1.2091	98.7909	0.9652
31.5	3,668,011	0	0.0000	100.0000	0.9536
32.5	3,668,011	0	0.0000	100.0000	0.9536
33.5	3,668,011	0	0.0000	100.0000	0.9536
34.5	3,668,011	0	0.0000	100.0000	0.9536
35.5	3,668,011	0	0.0000	100.0000	0.9536
36.5	3,649,514	0	0.0000	100.0000	0.9536
37.5	3,649,514	0	0.0000	100.0000	0.9536
38.5	3,649,514	0	0.0000	100.0000	0.9536
39.5	3,649,514	0	0.0000	100.0000	0.9536
40.5	3,502,967	0	0.0000	100.0000	0.9536

KENTUCKY UTILITIES COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1970-2011      001      EXPERIENCE BAND 1970-2011

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 114 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

AVG AGE RET 24.9 PLACEMENT BAND 1970-2011			002	EXPERIENCE ANALYSIS EXPERIENCE BAND 1991-2011	
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	55,694,786		0.0000	1.0000	100.00
0.5	55,681,511		0.0000	1.0000	100.00
1.5	55,681,511		0.0000	1.0000	100.00
2.5	55,681,511	8,870	0.0002	0.9998	100.00
3.5	55,672,641	6,511	0.0001	0.9999	99.98
4.5	55,666,130		0.0000	1.0000	99.97
5.5	55,666,130		0.0000	1.0000	99.97
6.5	55,666,130		0.0000	1.0000	99.97
7.5	43,811,921		0.0000	1.0000	99.97
8.5	43,811,921		0.0000	1.0000	99.97
9.5	36,330,120	40,984	0.0011	0.9989	99.97
10.5	27,943,205		0.0000	1.0000	99.86
11.5	27,943,205		0.0000	1.0000	99.86
12.5	20,537,465		0.0000	1.0000	99.86
13.5	20,537,465		0.0000	1.0000	99.86
14.5	20,418,354		0.0000	1.0000	99.86
15.5	15,368,921		0.0000	1.0000	99.86
16.5	5,351,665		0.0000	1.0000	99.86
17.5	18,497		0.0000	1.0000	99.86
18.5	18,497		0.0000	1.0000	99.86
19.5	165,044		0.0000	1.0000	99.86
20.5	3,841,744		0.0000	1.0000	99.86
21.5	3,841,744		0.0000	1.0000	99.86
22.5	3,841,744		0.0000	1.0000	99.86
23.5	3,841,744		0.0000	1.0000	99.86
24.5	3,841,744		0.0000	1.0000	99.86
25.5	3,841,744		0.0000	1.0000	99.86
26.5	3,841,744		0.0000	1.0000	99.86
27.5	3,841,744		0.0000	1.0000	99.86
28.5	3,841,744		0.0000	1.0000	99.86
29.5	3,841,744	128,839	0.0335	0.9665	99.86
30.5	3,712,905	44,894	0.0121	0.9879	96.51
31.5	3,668,011		0.0000	1.0000	95.34
32.5	3,668,011		0.0000	1.0000	95.34
33.5	3,668,011		0.0000	1.0000	95.34
34.5	3,668,011		0.0000	1.0000	95.34
35.5	3,668,011		0.0000	1.0000	95.34
36.5	3,649,514		0.0000	1.0000	95.34
37.5	3,649,514		0.0000	1.0000	95.34
38.5	3,649,514		0.0000	1.0000	95.34



**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 344.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1970 - 2011</b>	
S2	78.0	29.860
L3	73.0	31.008
S1.5	93.0	33.129
R4	62.0	33.734
L2	100.0	35.117
S1	110.0	35.488
R3	83.0	40.413
S3	64.0	41.120
L4	60.0	42.734
L1.5	131.0	45.102
S0.5	147.0	48.423
L1	164.0	52.750
S0	190.0	53.659
R2.5	113.0	59.012
L0.5	247.0	63.186
R2	154.0	68.343
L0	300.0	68.481
R5	51.0	76.584
R1.5	240.0	76.963
S4	54.0	78.855
R1	300.0	82.148
L5	52.0	86.414
S-0.5	300.0	86.707
S5	49.0	126.479
R0.5	300.0	136.790
S6	46.0	167.212
SQ	41.0	228.117
O1	300.0	256.088
O2	300.0	347.815
O3	300.0	954.904
O4	300.0	2,163.445

**Analytical Parameters**

OLT Placement Band: 1970 - 2011  
 OLT Experience Band: 1970 - 2011  
 Minimum Life Parameter: 1  
 Maximum Life Parameter: 300  
 Life Increment Parameter: 1  
 Max Age (T-Cut): 40.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2010~~ <sup>2011</sup>

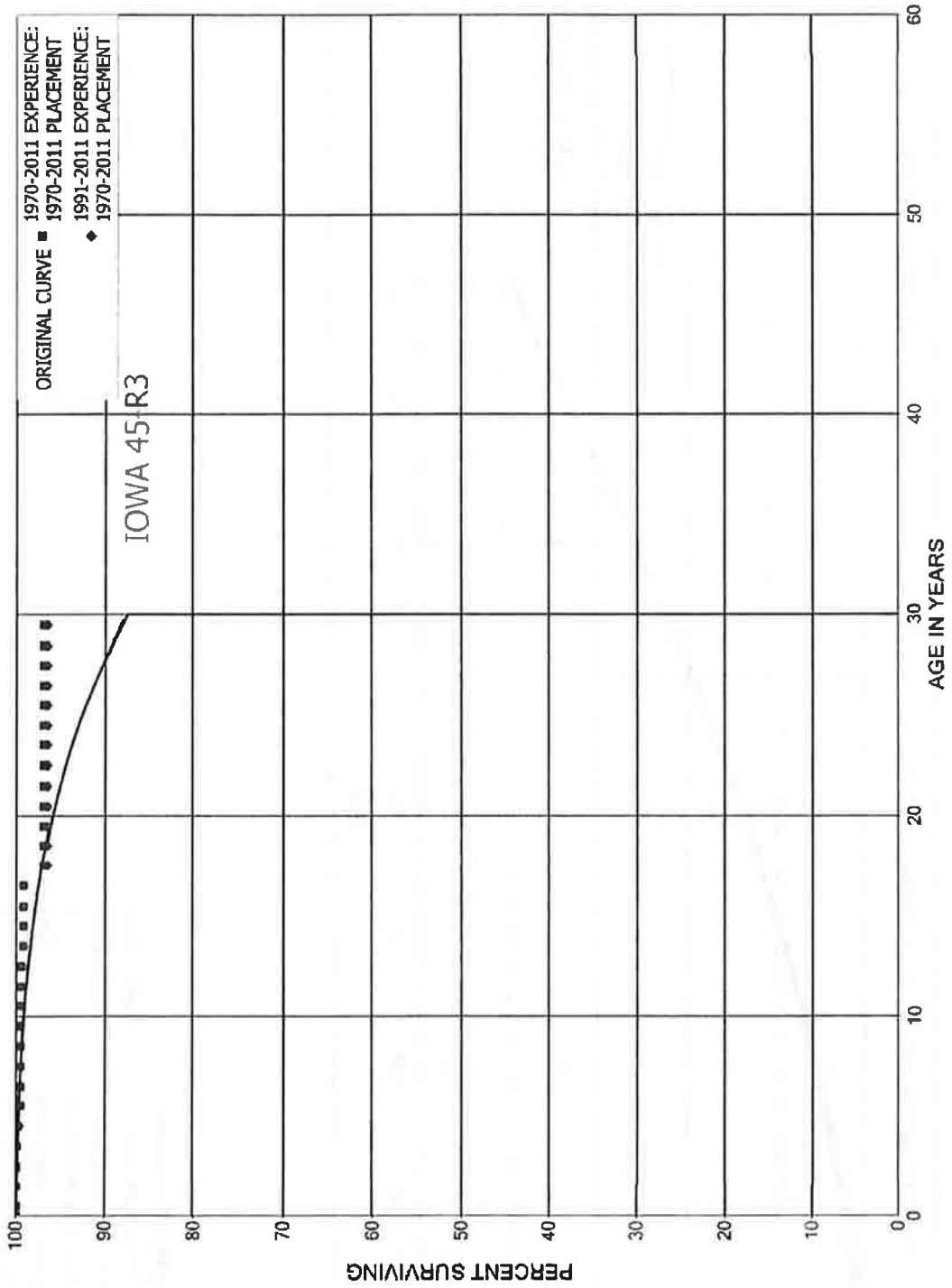
Account: Account 345.00 -

Balance: 44,367,406

\*\*\*\*\*

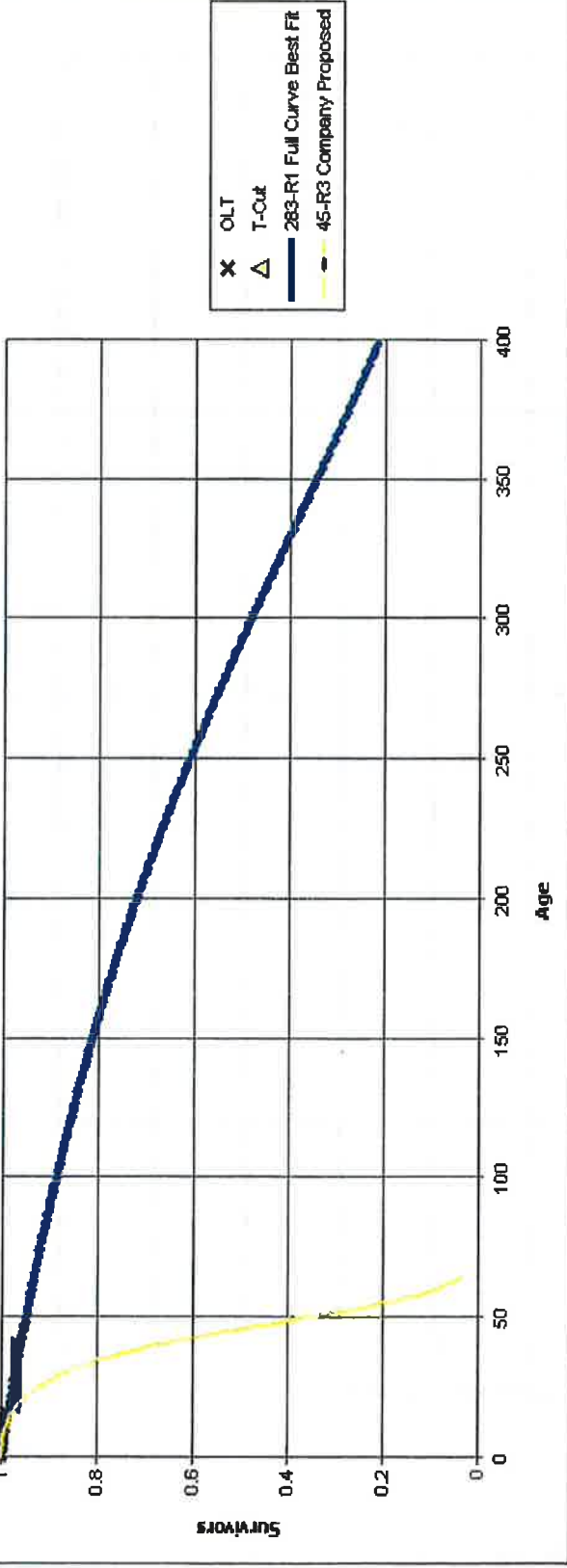
Comments: Spanos Proposed: 45 - R3  
Spanos best fit: not fitted  
SK best Fit: 283-R1 - use  
Company: Balance matches Spanos' Balance on Depreciation Study III-8

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Account: 345.00 -

Fitted Curve Results - Kentucky Utilities 2012-002221



**Analytical Parameters**

OLT Placement Band: 1970 - 2011  
 OLT Experience Band: 1970 - 2011  
 Minimum Life Parameter: 1  
 Maximum Life Parameter: 300  
 Life Increment Parameter: 1  
 Max Age (T-Cut): 42.0

**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 345.00 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1970 - 2011</b>			
0	33,957,790	0	0.0000	100.0000	1.0000
0.5	32,307,995	0	0.0000	100.0000	1.0000
1.5	32,067,667	0	0.0000	100.0000	1.0000
2.5	31,125,850	55,908	0.1796	99.8204	1.0000
3.5	31,069,942	46,720	0.1504	99.8496	0.9982
4.5	30,993,053	40,633	0.1311	99.8689	0.9967
5.5	34,867,686	0	0.0000	100.0000	0.9954
6.5	34,867,686	0	0.0000	100.0000	0.9954
7.5	20,833,668	0	0.0000	100.0000	0.9954
8.5	21,766,668	8,080	0.0371	99.9629	0.9954
9.5	15,780,949	0	0.0000	100.0000	0.9950
10.5	12,215,623	0	0.0000	100.0000	0.9950
11.5	12,215,623	8,145	0.0667	99.9333	0.9950
12.5	8,357,048	17,431	0.2086	99.7914	0.9944
13.5	9,286,343	0	0.0000	100.0000	0.9923
14.5	9,166,669	0	0.0000	100.0000	0.9923
15.5	7,045,559	0	0.0000	100.0000	0.9923
16.5	4,800,546	113,226	2.3586	97.6414	0.9923
17.5	2,791,933	0	0.0000	100.0000	0.9689
18.5	603,776	0	0.0000	100.0000	0.9689
19.5	603,776	0	0.0000	100.0000	0.9689
20.5	603,776	0	0.0000	100.0000	0.9689
21.5	603,776	0	0.0000	100.0000	0.9689
22.5	603,776	0	0.0000	100.0000	0.9689
23.5	603,776	0	0.0000	100.0000	0.9689
24.5	603,776	0	0.0000	100.0000	0.9689
25.5	603,776	0	0.0000	100.0000	0.9689
26.5	603,776	0	0.0000	100.0000	0.9689
27.5	603,776	0	0.0000	100.0000	0.9689
28.5	603,776	0	0.0000	100.0000	0.9689
29.5	603,776	0	0.0000	100.0000	0.9689
30.5	603,776	0	0.0000	100.0000	0.9689
31.5	603,776	0	0.0000	100.0000	0.9689
32.5	603,776	0	0.0000	100.0000	0.9689
33.5	603,776	0	0.0000	100.0000	0.9689
34.5	603,776	0	0.0000	100.0000	0.9689
35.5	603,776	0	0.0000	100.0000	0.9689
36.5	603,776	0	0.0000	100.0000	0.9689
37.5	603,776	0	0.0000	100.0000	0.9689
38.5	600,950	0	0.0000	100.0000	0.9689
39.5	600,950	0	0.0000	100.0000	0.9689
40.5	558,951	0	0.0000	100.0000	0.9689

KENTUCKY UTILITIES COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1970-2011      001      EXPERIENCE BAND 1970-2011

SURVIVOR	RESID	RANGE OF		SURVIVOR	RESID	RANGE OF
CURVE	MEAS	FIT		CURVE	MEAS	FIT*

NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

KENTUCKY UTILITIES COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 9.9		001	EXPERIENCE ANALYSIS		
PLACEMENT BAND 1970-2011			EXPERIENCE BAND 1970-2011		
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	600,950		0.0000	1.0000	96.89
40.5	558,951		0.0000	1.0000	96.89
41.5					96.89
TOTAL	398,465,763	290,143			

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 345.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1970 - 2011</b>	
R1	283.0	17.330
R1.5	208.0	18.341
S-0.5	300.0	18.897
R2	143.0	22.505
L0	300.0	23.002
L0.5	229.0	24.394
R2.5	110.0	28.847
S0	181.0	31.545
L1	162.0	33.750
S0.5	143.0	37.587
R0.5	300.0	39.227
L1.5	131.0	42.416
R3	85.0	50.817
S1	111.0	59.948
L2	102.0	61.893
S1.5	96.0	67.963
L3	76.0	95.399
S2	82.0	96.671
R4	65.0	101.692
O1	300.0	124.981
S3	67.0	131.341
L4	63.0	140.382
R5	53.0	166.920
S4	56.0	168.352
L5	54.0	176.158
S5	50.0	192.943
O2	300.0	199.570
S6	46.0	210.521
SQ	41.0	236.783
O3	300.0	731.757
O4	300.0	1,847.746

**Analytical Parameters**

OLT Placement Band:	1970 - 2011
OLT Experience Band:	1970 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	40.5



Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through 2004

Account: Account 346.00 -

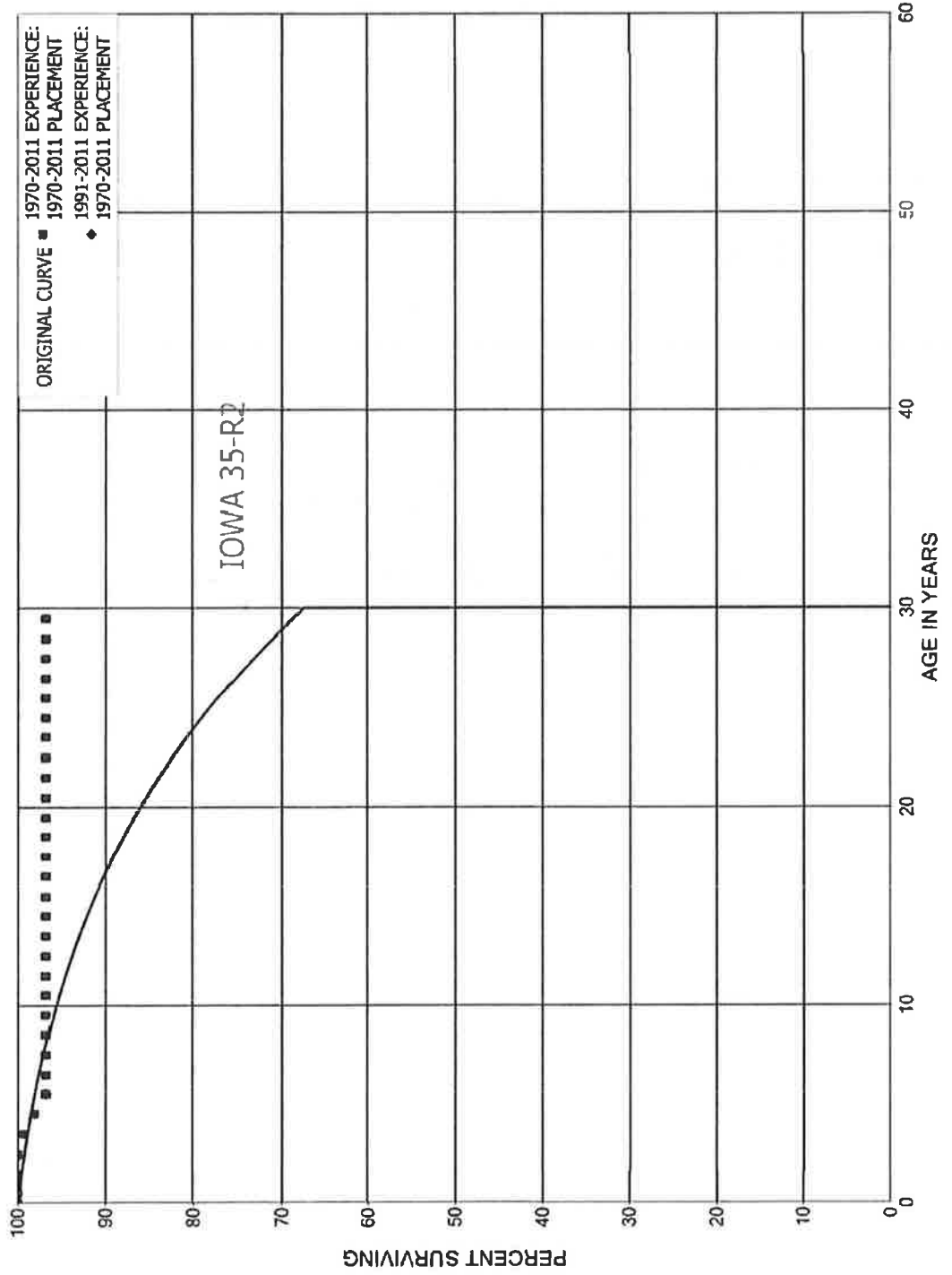
Balance: 5,382,941

\*\*\*\*\*

Comments: Spanos Proposed: 35-R2  
Spanos best fit: not fitted  
SK best fit: 248-R1-USE

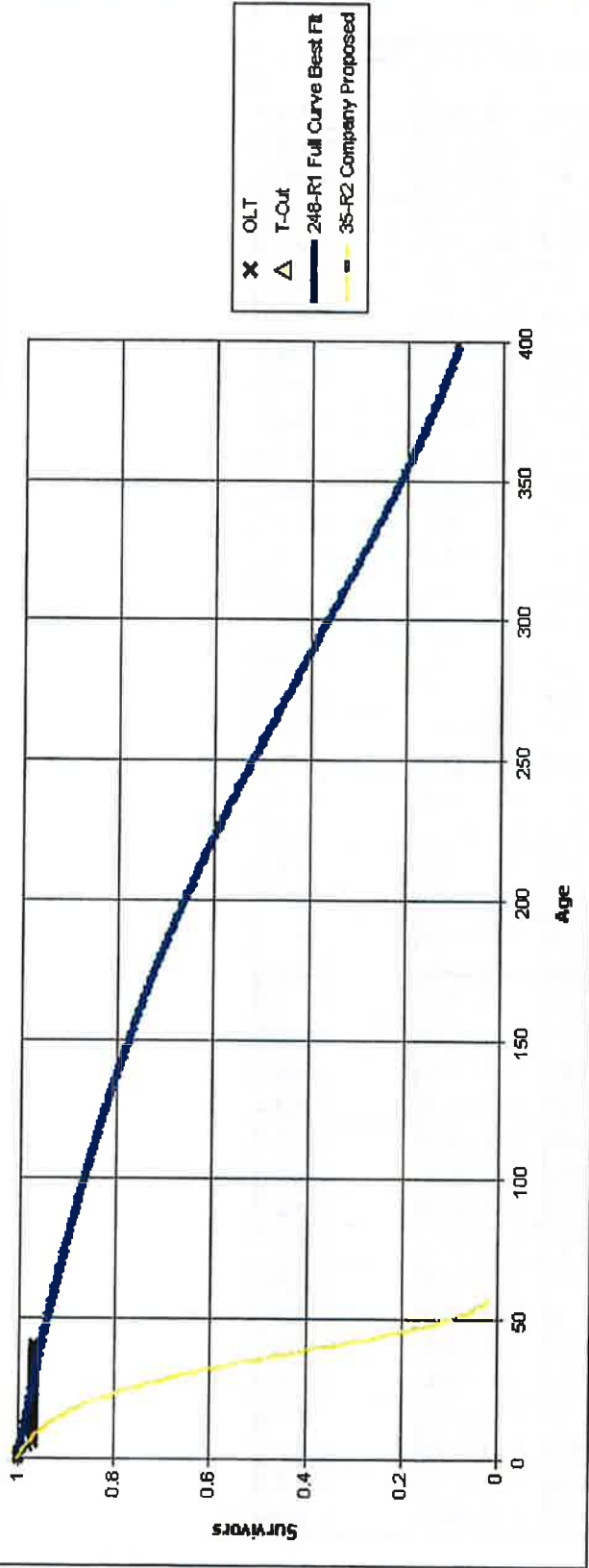
Company: Balance matches Spanos' Balance on Depreciation Study III-9

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 346.00 -



Analytical Parameters

OLT Placement Band:	1970 - 2011
OLT Experience Band:	1970 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	42.0

**Observed Life Table Results**

**Kentuck Utilities 2012-00221**

**Account: 346.00 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1970 - 2011</b>			
0	7,968,875	1,188	0.0149	99.9851	1.0000
0.5	7,688,663	0	0.0000	100.0000	0.9999
1.5	6,297,101	1,771	0.0281	99.9719	0.9999
2.5	5,395,330	35,883	0.6651	99.3349	0.9996
3.5	5,359,447	65,541	1.2229	98.7771	0.9929
4.5	5,249,774	66,356	1.2640	98.7360	0.9808
5.5	5,168,144	0	0.0000	100.0000	0.9684
6.5	5,133,373	0	0.0000	100.0000	0.9684
7.5	5,028,067	0	0.0000	100.0000	0.9684
8.5	4,681,001	0	0.0000	100.0000	0.9684
9.5	4,675,623	0	0.0000	100.0000	0.9684
10.5	1,450,133	0	0.0000	100.0000	0.9684
11.5	1,450,133	0	0.0000	100.0000	0.9684
12.5	1,408,810	0	0.0000	100.0000	0.9684
13.5	1,408,810	0	0.0000	100.0000	0.9684
14.5	1,387,548	0	0.0000	100.0000	0.9684
15.5	1,229,609	0	0.0000	100.0000	0.9684
16.5	266,976	0	0.0000	100.0000	0.9684
17.5	35,805	0	0.0000	100.0000	0.9684
18.5	35,805	0	0.0000	100.0000	0.9684
19.5	35,805	0	0.0000	100.0000	0.9684
20.5	35,805	0	0.0000	100.0000	0.9684
21.5	35,805	0	0.0000	100.0000	0.9684
22.5	35,805	0	0.0000	100.0000	0.9684
23.5	35,805	0	0.0000	100.0000	0.9684
24.5	35,805	0	0.0000	100.0000	0.9684
25.5	35,805	0	0.0000	100.0000	0.9684
26.5	35,805	0	0.0000	100.0000	0.9684
27.5	35,805	0	0.0000	100.0000	0.9684
28.5	35,805	0	0.0000	100.0000	0.9684
29.5	35,805	0	0.0000	100.0000	0.9684
30.5	35,805	0	0.0000	100.0000	0.9684
31.5	35,805	0	0.0000	100.0000	0.9684
32.5	35,805	0	0.0000	100.0000	0.9684
33.5	35,805	0	0.0000	100.0000	0.9684
34.5	35,805	0	0.0000	100.0000	0.9684
35.5	35,805	0	0.0000	100.0000	0.9684
36.5	35,805	0	0.0000	100.0000	0.9684
37.5	35,805	0	0.0000	100.0000	0.9684
38.5	35,692	0	0.0000	100.0000	0.9684
39.5	35,692	0	0.0000	100.0000	0.9684
40.5	30,264	0	0.0000	100.0000	0.9684

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 128 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 4.1 PLACEMENT BAND 1970-2011		002	EXPERIENCE ANALYSIS EXPERIENCE BAND 1991-2011		
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	5,500,019	1,188	0.0002	0.9998	100.00
0.5	5,388,043		0.0000	1.0000	99.98
1.5	5,361,296	1,771	0.0003	0.9997	99.98
2.5	5,359,525	35,883	0.0067	0.9933	99.95
3.5	5,323,642	65,541	0.0123	0.9877	99.28
4.5	5,213,969	66,356	0.0127	0.9873	98.05
5.5	5,132,339		0.0000	1.0000	96.81
6.5	5,097,567		0.0000	1.0000	96.81
7.5	4,992,262		0.0000	1.0000	96.81
8.5	4,645,195		0.0000	1.0000	96.81
9.5	4,639,817		0.0000	1.0000	96.81
10.5	1,414,328		0.0000	1.0000	96.81
11.5	1,414,328		0.0000	1.0000	96.81
12.5	1,373,005		0.0000	1.0000	96.81
13.5	1,373,005		0.0000	1.0000	96.81
14.5	1,351,743		0.0000	1.0000	96.81
15.5	1,193,803		0.0000	1.0000	96.81
16.5	231,171		0.0000	1.0000	96.81
17.5	113		0.0000	1.0000	96.81
18.5	113		0.0000	1.0000	96.81
19.5	5,541		0.0000	1.0000	96.81
20.5	35,805		0.0000	1.0000	96.81
21.5	35,805		0.0000	1.0000	96.81
22.5	35,805		0.0000	1.0000	96.81
23.5	35,805		0.0000	1.0000	96.81
24.5	35,805		0.0000	1.0000	96.81
25.5	35,805		0.0000	1.0000	96.81
26.5	35,805		0.0000	1.0000	96.81
27.5	35,805		0.0000	1.0000	96.81
28.5	35,805		0.0000	1.0000	96.81
29.5	35,805		0.0000	1.0000	96.81
30.5	35,805		0.0000	1.0000	96.81
31.5	35,805		0.0000	1.0000	96.81
32.5	35,805		0.0000	1.0000	96.81
33.5	35,805		0.0000	1.0000	96.81
34.5	35,805		0.0000	1.0000	96.81
35.5	35,805		0.0000	1.0000	96.81
36.5	35,805		0.0000	1.0000	96.81
37.5	35,805		0.0000	1.0000	96.81
38.5	35,692		0.0000	1.0000	96.81

Best Fit Curve Re: *332*  
 Kentuck Utilities :  
 Account: 346.00

Curve	Life	Sum of Squared Differences
<b>BA</b>	<b>1970 - 2011</b>	
R1	248.0	68.238
R0.5	300.0	69.782
R1.5	185.0	73.141
S-0.5	280.0	73.157
R2	132.0	88.467
L0	278.0	94.757
L0.5	213.0	97.923
R2.5	105.0	105.514
L1	155.0	118.213
S0	172.0	118.498
O1	300.0	125.742
S0.5	138.0	130.534
L1.5	127.0	136.482
R3	83.0	149.669
S1	109.0	169.718
L2	100.0	172.808
S1.5	94.0	180.451
O2	300.0	184.804
L3	76.0	216.256
S2	81.0	216.931
R4	65.0	220.870
S3	67.0	254.993
L4	63.0	264.373
R5	53.0	291.824
S4	56.0	293.214
L5	54.0	301.248
S5	50.0	318.656
S6	46.0	336.680
SQ	41.0	364.078
O3	300.0	649.728
O4	300.0	1,683.191

**Analytical Parameters**

OLT Placement Band: 1970 - 2011  
 OLT Experience Band: 1970 - 2011  
 Minimum Life Parameter: 1  
 Maximum Life Parameter: 300  
 Life Increment Parameter: 1  
 Max Age (T-Cut): 40.5

Kentuck Utilities 2012-00221

2011

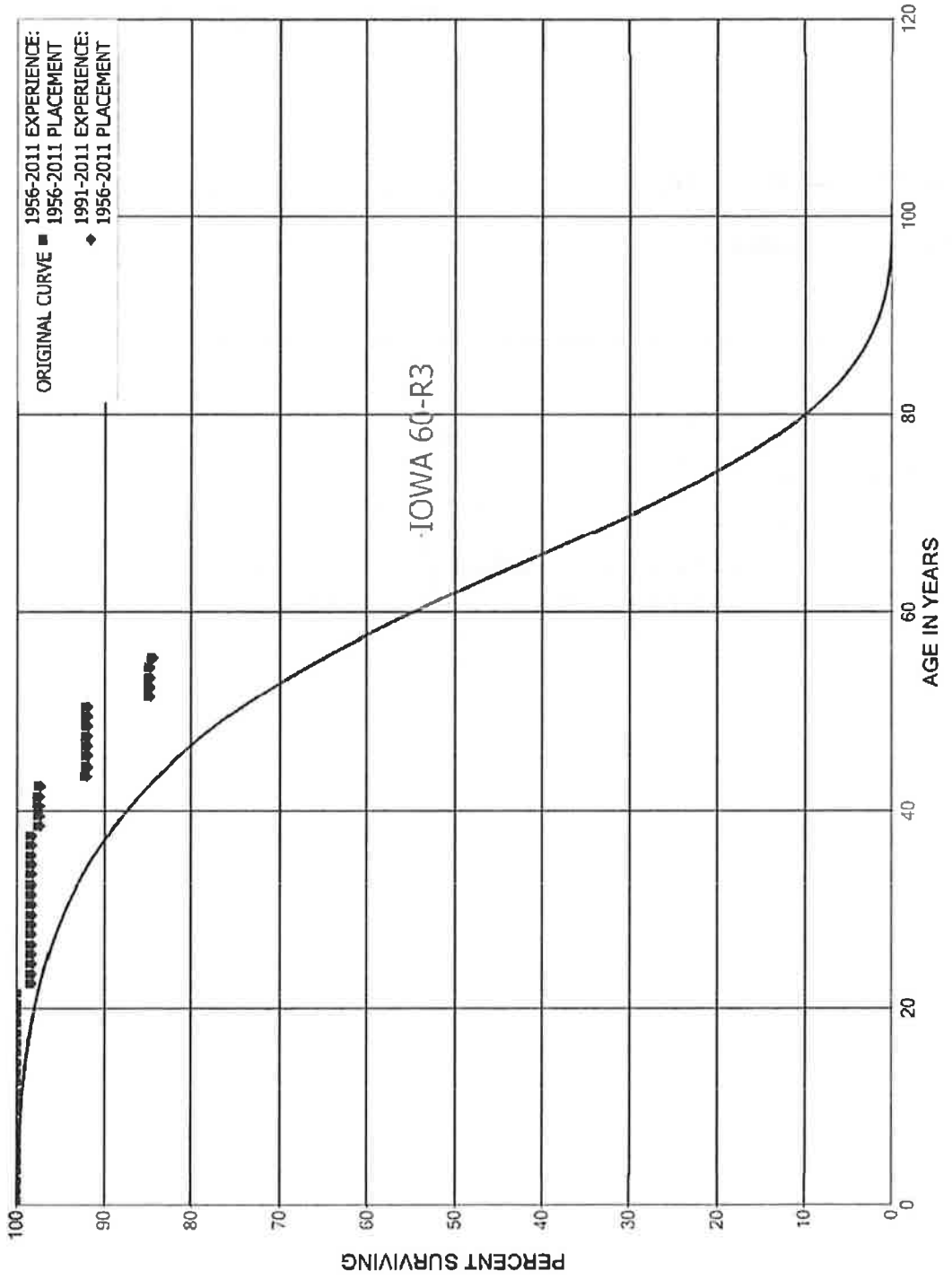
Depreciation Life Analysis Study Through ~~2014~~

Account: Account 352.20 -

Balance: 1,220,543

\*\*\*\*\*  
Comments: spanos Proposed: 60 - R3  
              Spanos best fit: 69.3 - R4 - USE  
              SK Best fit: ~~60~~ - 69 - R4  
Company: Balance matches Spanos' Balance on Depreciation Study III-9

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 352.2 STRUCTURES AND IMPROVEMENTS - SYS CONTROL/COM  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 352.20 -**

Age	Exposure	Retiremen	Retiremen	Survivor	Cumulative
BAND		1956 - 2011		Ratio (%)	Survivors
0	1,262,667	0	0.0000	100.0000	1.0000
0.5	1,184,836	0	0.0000	100.0000	1.0000
1.5	1,184,836	0	0.0000	100.0000	1.0000
2.5	1,184,836	0	0.0000	100.0000	1.0000
3.5	1,184,836	0	0.0000	100.0000	1.0000
4.5	1,184,836	0	0.0000	100.0000	1.0000
5.5	1,184,836	0	0.0000	100.0000	1.0000
6.5	1,184,836	0	0.0000	100.0000	1.0000
7.5	1,184,836	0	0.0000	100.0000	1.0000
8.5	1,184,836	0	0.0000	100.0000	1.0000
9.5	1,184,836	0	0.0000	100.0000	1.0000
10.5	1,184,836	0	0.0000	100.0000	1.0000
11.5	1,184,836	0	0.0000	100.0000	1.0000
12.5	1,184,836	0	0.0000	100.0000	1.0000
13.5	1,184,836	0	0.0000	100.0000	1.0000
14.5	1,106,967	0	0.0000	100.0000	1.0000
15.5	1,106,967	0	0.0000	100.0000	1.0000
16.5	1,106,967	0	0.0000	100.0000	1.0000
17.5	1,106,967	0	0.0000	100.0000	1.0000
18.5	1,106,967	0	0.0000	100.0000	1.0000
19.5	1,102,199	0	0.0000	100.0000	1.0000
20.5	1,102,199	0	0.0000	100.0000	1.0000
21.5	1,102,199	16,626	1.5084	98.4916	1.0000
22.5	1,079,988	0	0.0000	100.0000	0.9849
23.5	1,075,447	0	0.0000	100.0000	0.9849
24.5	1,068,997	0	0.0000	100.0000	0.9849
25.5	1,068,997	0	0.0000	100.0000	0.9849
26.5	1,068,997	0	0.0000	100.0000	0.9849
27.5	1,068,997	0	0.0000	100.0000	0.9849
28.5	1,068,997	0	0.0000	100.0000	0.9849
29.5	1,068,997	0	0.0000	100.0000	0.9849
30.5	191,484	0	0.0000	100.0000	0.9849
31.5	191,484	0	0.0000	100.0000	0.9849
32.5	191,344	0	0.0000	100.0000	0.9849
33.5	191,344	0	0.0000	100.0000	0.9849
34.5	191,344	0	0.0000	100.0000	0.9849
35.5	190,045	0	0.0000	100.0000	0.9849
36.5	190,045	0	0.0000	100.0000	0.9849
37.5	183,431	1,608	0.8764	99.1236	0.9849
38.5	181,823	0	0.0000	100.0000	0.9763
39.5	181,823	0	0.0000	100.0000	0.9763
40.5	179,591	0	0.0000	100.0000	0.9763
41.5	179,591	230	0.1281	99.8719	0.9763
42.5	179,361	9,659	5.3855	94.6145	0.9750
43.5	169,651	197	0.1161	99.8839	0.9225
44.5	169,454	0	0.0000	100.0000	0.9215
45.5	169,454	0	0.0000	100.0000	0.9215
46.5	169,454	0	0.0000	100.0000	0.9215
47.5	169,454	0	0.0000	100.0000	0.9215
48.5	169,454	0	0.0000	100.0000	0.9215
49.5	169,428	0	0.0000	100.0000	0.9215
50.5	169,428	13,263	7.8281	92.1719	0.9215
51.5	156,130	0	0.0000	100.0000	0.8493
52.5	156,130	0	0.0000	100.0000	0.8493
53.5	146,887	0	0.0000	100.0000	0.8493
54.5	146,887	541	0.3684	99.6316	0.8493

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 154 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 352.2 STRUCTURES AND IMPROVEMENTS - SYS CONTROL/COM

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1956-2011      001      EXPERIENCE BAND 1956-2011

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
175.4-S0	2.61	0 - 56			NOT FITTED
141.1-S0.5	2.41	0 - 56			NOT FITTED
112.5-S1	1.95	0 - 56			NOT FITTED
98.1-S1.5	1.72	0 - 56			NOT FITTED
85.3-S2	1.30	0 - 56			NOT FITTED
78.3-S2.5	1.15	0 - 56			NOT FITTED
71.9-S3	1.18	0 - 56			NOT FITTED
63.0-S4	2.25	0 - 56			NOT FITTED
200.2-R0.5	3.60	0 - 56			NOT FITTED
200.2-R1	3.01	0 - 56			NOT FITTED
190.1-R1.5	3.09	0 - 56			NOT FITTED
135.8-R2	2.82	0 - 56			NOT FITTED
107.9-R2.5	2.51	0 - 56			NOT FITTED
86.7-R3	1.88	0 - 56			NOT FITTED
✓ 69.3-R4	1.09	0 - 56			NOT FITTED
59.9-R5	2.46	0 - 56			NOT FITTED
200.2-L0	3.07	0 - 56			NOT FITTED
200.2-L0.5	2.66	0 - 56			NOT FITTED
159.1-L1	2.43	0 - 56			NOT FITTED
130.8-L1.5	2.23	0 - 56			NOT FITTED
104.8-L2	1.73	0 - 56			NOT FITTED
92.8-L2.5	1.51	0 - 56			NOT FITTED
81.0-L3	1.15	0 - 56			NOT FITTED
68.1-L4	1.29	0 - 56			NOT FITTED
61.0-L5	2.64	0 - 56			NOT FITTED
200.2-O1	4.73	0 - 56			NOT FITTED
200.2-O2	5.52	0 - 56			NOT FITTED
200.2-O3	9.18	0 - 56			NOT FITTED
200.2-O4	13.33	0 - 56			NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

KENTUCKY UTILITIES COMPANY

ACCOUNT 352.2 STRUCTURES AND IMPROVEMENTS - SYS CONTROL/COM

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 37.2 PLACEMENT BAND 1956-2011		001		EXPERIENCE ANALYSIS EXPERIENCE BAND 1956-2011	
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	181,823		0.0000	1.0000	97.63
40.5	179,591		0.0000	1.0000	97.63
41.5	179,591	230	0.0013	0.9987	97.63
42.5	179,361	9,659	0.0539	0.9461	97.50
43.5	169,651	197	0.0012	0.9988	92.25
44.5	169,454		0.0000	1.0000	92.15
45.5	169,454		0.0000	1.0000	92.15
46.5	169,454		0.0000	1.0000	92.15
47.5	169,454		0.0000	1.0000	92.15
48.5	169,454		0.0000	1.0000	92.15
49.5	169,428		0.0000	1.0000	92.15
50.5	169,428	13,263	0.0783	0.9217	92.15
51.5	156,130		0.0000	1.0000	84.93
52.5	156,130		0.0000	1.0000	84.93
53.5	146,887		0.0000	1.0000	84.93
54.5	146,887	541	0.0037	0.9963	84.93
55.5					84.62
<b>TOTAL</b>	<b>39,645,741</b>	<b>42,124</b>			

**Best Fit Curve Results**

**Kentuck Utilities 2012-00221**

**Account: 352.20 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1956 - 2011</b>	
R4	69.0	64.845
S3	73.0	66.246
L4	69.0	68.853
L3	80.0	72.976
S2	84.0	90.557
S4	65.0	133.243
L2	100.0	135.850
S1.5	95.0	139.366
R5	61.0	145.327
R3	82.0	151.508
L5	63.0	154.437
S1	107.0	175.597
L1.5	121.0	215.223
L1	145.0	253.901
R2.5	96.0	256.257
S0.5	130.0	257.287
S5	60.0	304.608
S0	159.0	305.629
R2	117.0	333.721
L0.5	192.0	346.159
L0	250.0	376.953
R1.5	160.0	420.519
S-0.5	243.0	436.359
R1	213.0	455.115
R0.5	292.0	480.518
O1	300.0	554.683
S6	58.0	556.617
O2	300.0	655.642
SQ	55.0	1,465.230
O3	300.0	1,599.844
O4	300.0	3,838.531

**Analytical Parameters**

OLT Placement Band:1956 - 2011

OLT Experience Band:1956 - 2011

Minimum Life Paramet 1

Maximum Life Parame 300

Life Increment Parame 1

Max Age (T-Cut): 54.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through <sup>2011</sup> ~~2014~~

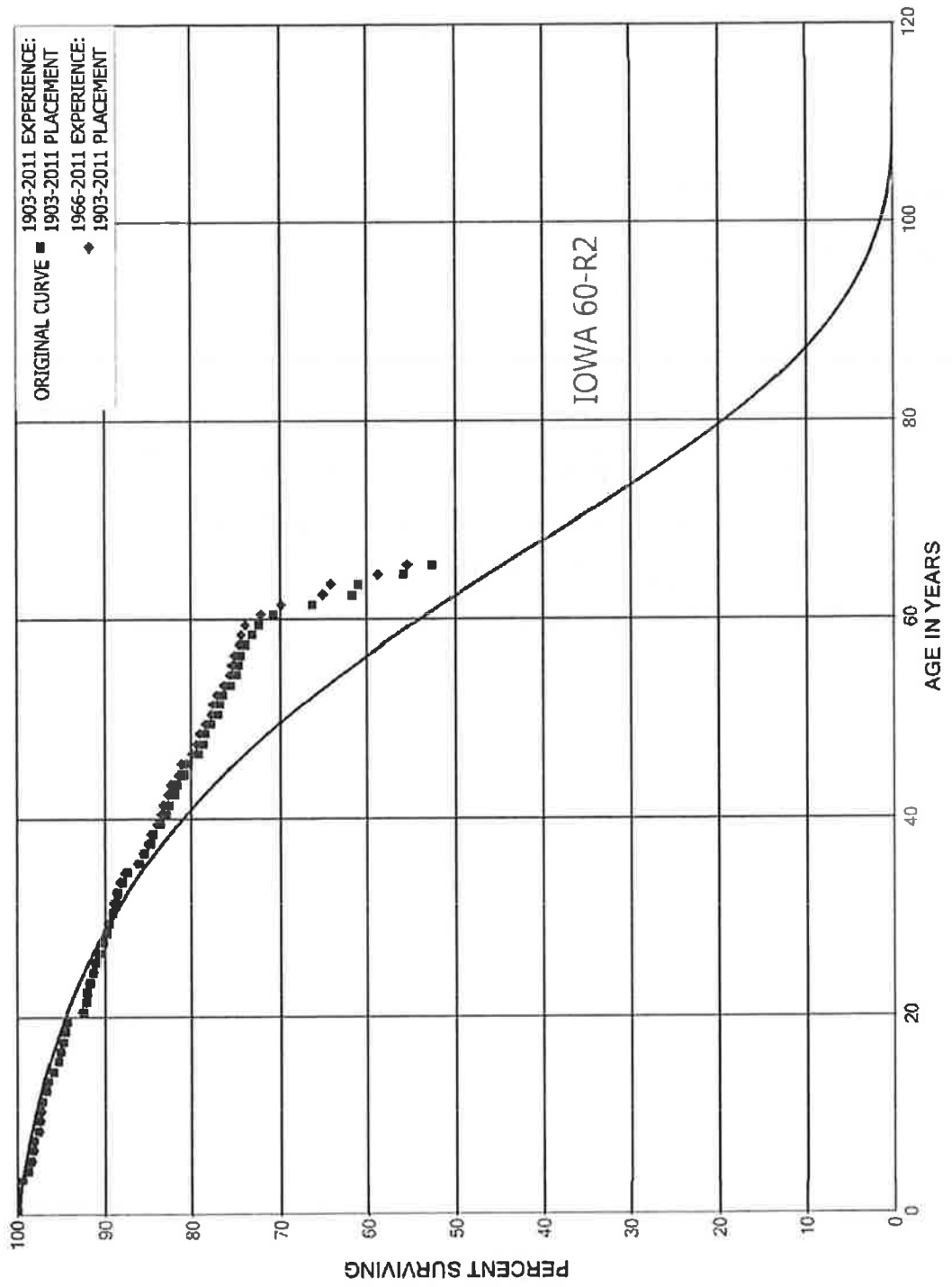
Account: Account 353.10 -

Balance: 191,753,788

\*\*\*\*\*  
Comments: S Panos proposed: 60 - R2.0  
S panos best fit: 111.2 - LO - USE  
SK best fit: 100 - L.0

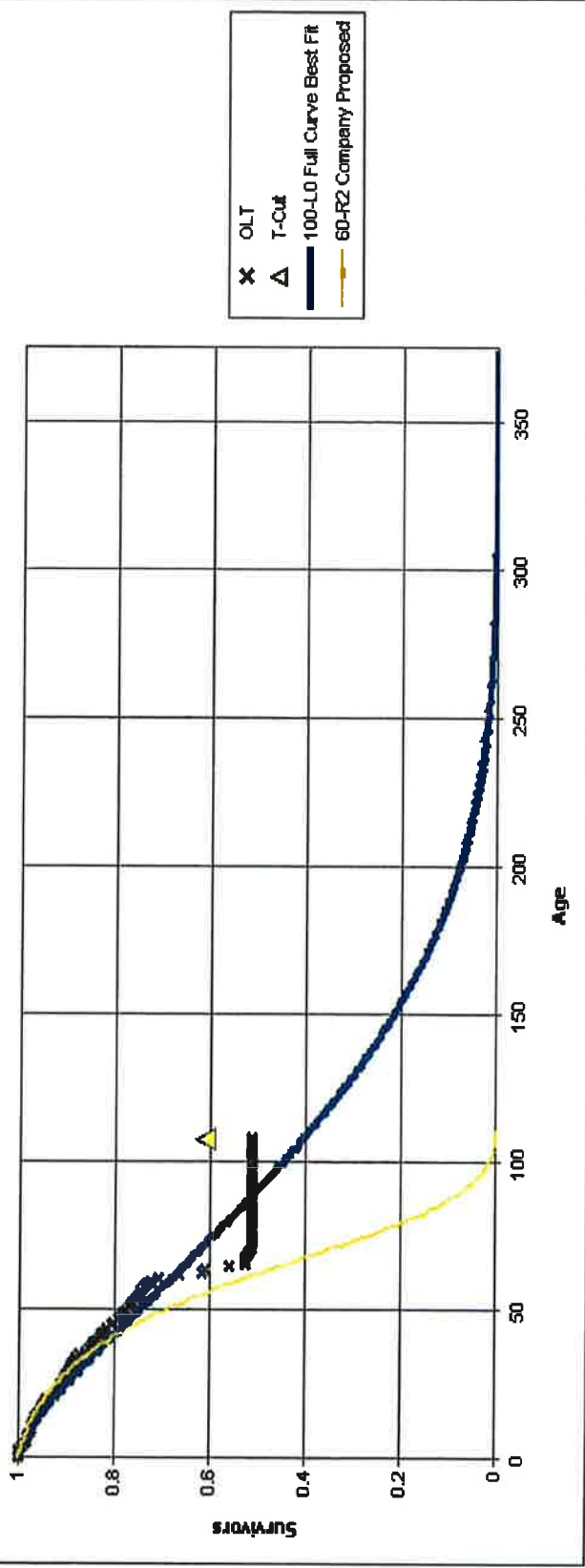
Company: Balance matches Spanos' Balance on Depreciation Study III-9

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 353.1 STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 353.10 -



Analytical Parameters

OLT Placement Band:	1903 - 2011
OLT Experience Band:	1903 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	109.0

Observed Life Table Results  
 Kentucky Uninsured 2012-00221  
 Account: 353.10

Age	Exposures	Retirements		Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
		1983 - 2011	2012 - 2011			
0	230 623 610	30 785	0	0.0129	99.9871	1.0000
0.5	226 275 327	101 540	0	0.0449	99.9551	0.9999
1	206 539 441	123 440	0	0.0644	99.9354	0.9994
2	195 438 139	845 482	0	0.4326	99.5674	0.9968
3	187 951 203	1 302 915	0	0.6932	99.3068	0.9945
4	182 289 300	708 423	0	0.3886	99.6114	0.9876
5	174 341 561	406 853	0	0.2324	99.7660	0.9837
6	169 878 847	89 060	0	0.0524	99.9476	0.9814
7	166 110 234	1 026 854	0	0.6158	99.3827	0.9809
8	150 515 043	86 571	0	0.0575	99.9425	0.9740
9	142 901 026	256 240	0	0.1814	99.8186	0.9742
10	141 201 054	206 228	0	0.1452	99.8548	0.9725
11	137 710 256	552 522	0	0.4012	99.5988	0.9710
12	136 028 238	264 574	0	0.2092	99.7908	0.9671
13	130 914 291	647 353	0	0.4943	99.5057	0.9651
14	125 418 045	830 664	0	0.6623	99.3377	0.9640
15	122 045 262	206 134	0	0.1689	99.8311	0.9535
16	118 232 288	400 194	0	0.3370	99.6630	0.9509
17	114 175 710	280 974	0	0.2461	99.7539	0.9476
18	111 516 806	291 319	0	0.2612	99.7389	0.9452
19	109 968 852	2 062 543	1 188	1.9838	98.6622	0.9433
20	100 961 246	392 200	0	0.3885	99.6115	0.9241
21	98 886 192	118 230	0	0.1190	99.8804	0.9205
22	96 328 811	324 509	0	0.3369	99.6631	0.9194
23	93 158 111	368 316	0	0.3958	99.6042	0.9163
24	89 175 556	285 640	0	0.3209	99.6791	0.9125
25	88 074 175	379 814	0	0.4274	99.5726	0.9090
26	81 530 891	363 073	0	0.4468	99.5532	0.9051
27	76 560 955	344 480	0	0.4500	99.5500	0.9015
28	74 618 840	161 527	0	0.2167	99.7833	0.8974
29	64 155 199	299 906	0	0.4619	99.5381	0.8951
30	60 528 838	230 223	0	0.3793	99.6207	0.8911
31	57 517 041	125 162	0	0.2134	99.7866	0.8870
32	48 687 414	258 818	0	0.5338	99.4662	0.8846
33	44 722 120	274 757	0	0.6144	99.3856	0.8799
34	38 423 838	826 048	1 718	4.4681	98.0212	0.8745
35	35 297 353	248 506	0	0.6992	99.3004	0.8694
36	33 856 764	233 651	0	0.6942	99.3058	0.8634
37	20 807 649	144 240	0	0.6879	99.3121	0.8425
38	29 590 271	292 013	0	0.8955	98.1045	0.8430
39	27 644 770	234 205	0	0.8472	99.1529	0.8367
40	24 255 491	75 787	0	0.3124	99.6876	0.8290
41	21 899 096	171 824	0	0.7848	99.2154	0.8240
42	18 603 558	11 694	0	0.0621	99.9379	0.8190
43	18 335 806	201 265	1 067	5.8023	98.1923	0.8168
44	17 848 526	81 372	0	0.4559	99.5441	0.8078
45	16 945 764	261 139	1 545	9.1465	98.0545	0.8042
46	15 382 342	101 596	0	0.6605	99.3395	0.7918
47	14 064 137	50 445	0	0.3597	99.6403	0.7865
48	13 030 600	100 944	0	0.7747	99.2253	0.7834
49	12 615 104	122 542	0	0.9714	99.0286	0.7774
50	11 972 152	32 851	0	0.2744	99.7256	0.7698
51	11 224 884	60 835	0	0.5405	99.4595	0.7677
52	10 538 841	105 543	1 004	9.5276	98.0716	0.7639
53	10 330 594	87 658	0	0.8504	99.1496	0.7598
54	8 854 918	26 874	0	0.3105	99.6895	0.7495
55	6 785 122	16 544	0	0.2436	99.7562	0.7471
56	5 424 241	39 250	0	0.7244	99.2756	0.7423
57	4 758 923	53 289	1 194	24.8806	98.0806	0.7399
58	2 617 920	26 673	1 069	40.8407	98.1310	0.7310
59	1 973 921	43 809	2 227	112.7773	97.7239	0.7239
60	1 501 784	94 010	6 312	41.9666	97.0318	0.7118
61	710 958	49 015	6 800	95.9300	96.0631	0.6931
62	704 600	2 590	1 267	18.2343	98.7680	0.6180
63	182 402	15 628	6 568	36.0319	98.0321	0.6191
64	142 485	8 038	4 442	31.2175	99.6829	0.6279
65	110 743	124	0	0.1121	99.8879	0.6294
66	92 211	0	0.0000	100.0000	0.6258	0.6258
67	89 744	1 472	1 573	1.7493	98.2503	0.6258
68	80 799	0	0.0000	100.0000	0.6179	0.6179
69	77 613	1 051	1 350	1.7261	98.2739	0.6175
70	39 962	0	0.0010	99.9990	0.6165	0.6165
71	39 340	0	0.0000	100.0000	0.6165	0.6165
72	39 346	0	0.0000	100.0000	0.6165	0.6165
73	39 346	0	0.0000	100.0000	0.6165	0.6165
74	39 346	0	0.0000	100.0000	0.6165	0.6165
75	39 346	0	0.0000	100.0000	0.6165	0.6165
76	39 346	0	0.0000	100.0000	0.6165	0.6165
77	39 346	0	0.0000	100.0000	0.6165	0.6165
78	39 346	0	0.0000	100.0000	0.6165	0.6165
79	39 346	0	0.0000	100.0000	0.6165	0.6165
80	39 346	0	0.0000	100.0000	0.6165	0.6165
81	39 346	0	0.0000	100.0000	0.6165	0.6165
82	21 560	0	0.0000	100.0000	0.6165	0.6165
83	21 560	0	0.0000	100.0000	0.6165	0.6165
84	21 560	0	0.0000	100.0000	0.6165	0.6165
85	21 560	0	0.0000	100.0000	0.6165	0.6165
86	21 560	0	0.0000	100.0000	0.6165	0.6165
87	21 560	0	0.0000	100.0000	0.6165	0.6165
88	21 560	0	0.0000	100.0000	0.6165	0.6165
89	21 560	0	0.0000	100.0000	0.6165	0.6165
90	21 560	0	0.0000	100.0000	0.6165	0.6165
91	21 560	0	0.0000	100.0000	0.6165	0.6165
92	21 560	0	0.0000	100.0000	0.6165	0.6165
93	21 560	0	0.0000	100.0000	0.6165	0.6165
94	21 560	0	0.0000	100.0000	0.6165	0.6165
95	21 560	0	0.0000	100.0000	0.6165	0.6165
96	21 560	0	0.0000	100.0000	0.6165	0.6165
97	183	0	0.0000	100.0000	0.6165	0.6165
98	183	0	0.0000	100.0000	0.6165	0.6165
99	183	0	0.0000	100.0000	0.6165	0.6165
100	183	0	0.0000	100.0000	0.6165	0.6165
101	183	0	0.0000	100.0000	0.6165	0.6165
102	183	0	0.0000	100.0000	0.6165	0.6165
103	183	0	0.0000	100.0000	0.6165	0.6165
104	183	0	0.0000	100.0000	0.6165	0.6165
105	183	0	0.0000	100.0000	0.6165	0.6165
106	183	0	0.0000	100.0000	0.6165	0.6165
107	183	0	0.0000	100.0000	0.6165	0.6165





**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 353.10 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1903 - 2011</b>	
L0	100.0	2,630.851
L0.5	96.0	3,002.725
S-0.5	91.0	3,163.925
O2	105.0	3,235.138
O1	94.0	3,247.039
O3	142.0	3,392.829
R0.5	89.0	3,615.598
O4	191.0	3,618.896
L1	93.0	4,055.532
S0	89.0	4,290.617
R1	87.0	5,072.849
S0.5	88.0	6,365.525
L1.5	91.0	6,495.662
R1.5	86.0	7,743.744
S1	87.0	9,293.159
L2	89.0	10,012.180
R2	86.0	11,568.728
S1.5	87.0	13,227.803
R2.5	87.0	17,019.713
S2	87.0	18,023.464
L3	87.0	20,755.610
R3	87.0	23,553.409
S3	87.0	29,647.008
L4	87.0	37,408.427
R4	89.0	38,411.488
S4	89.0	47,800.840
L5	89.0	55,806.632
R5	92.0	60,404.215
S5	92.0	67,549.469
S6	97.0	85,409.648
SQ	107.0	120,007.889

**Analytical Parameters**

OLT Placement Band:	1903 - 2011
OLT Experience Band:	1903 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	107.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through <sup>2011</sup>~~2004~~

Account: Account 353.20 -

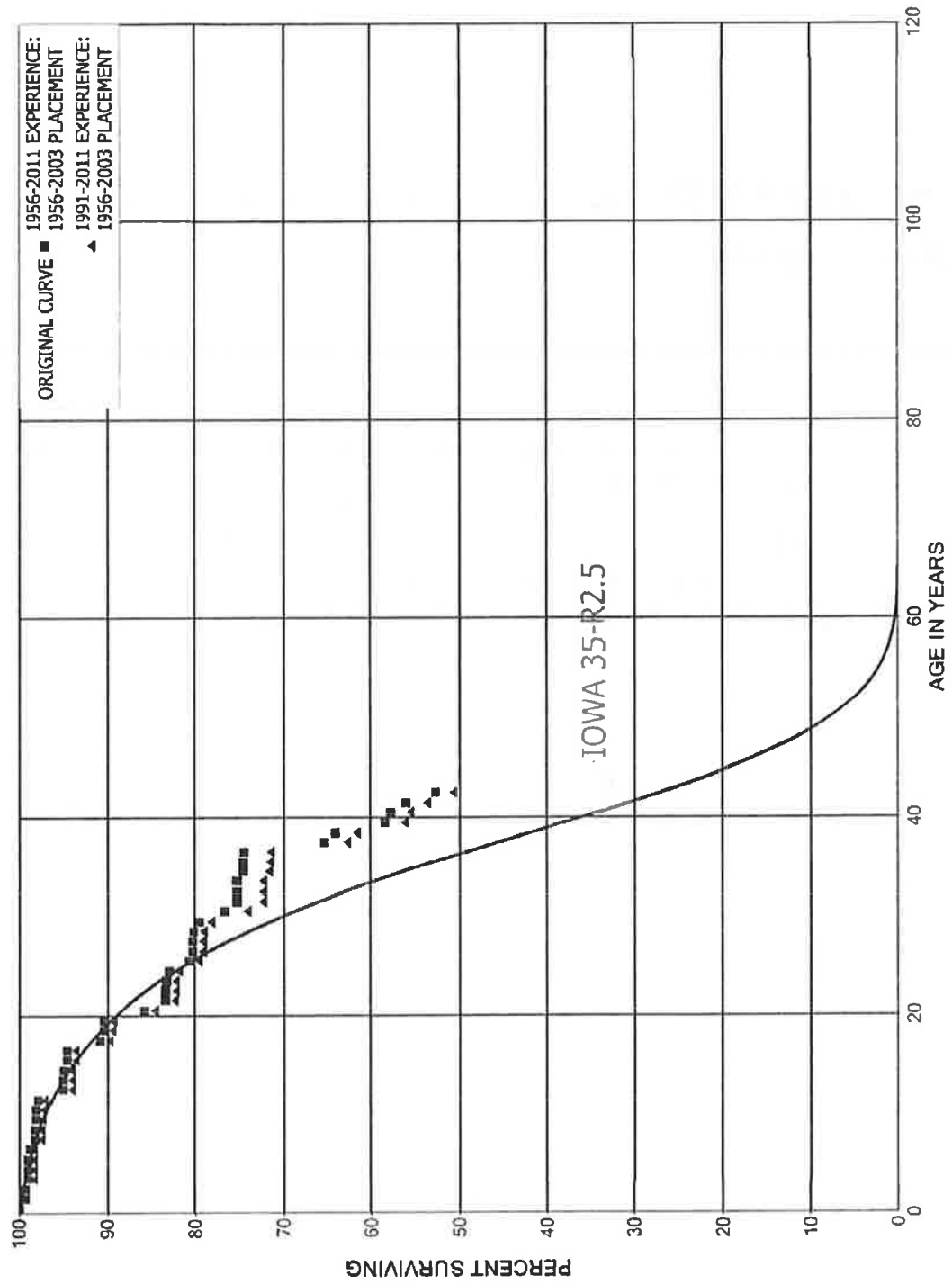
Balance: 14,668,404

\*\*\*\*\*

Comments: spanos proposed: 35-R2.5  
spanos best fit: 52.7-5.0 - use  
SK best fit: 53.0 L1

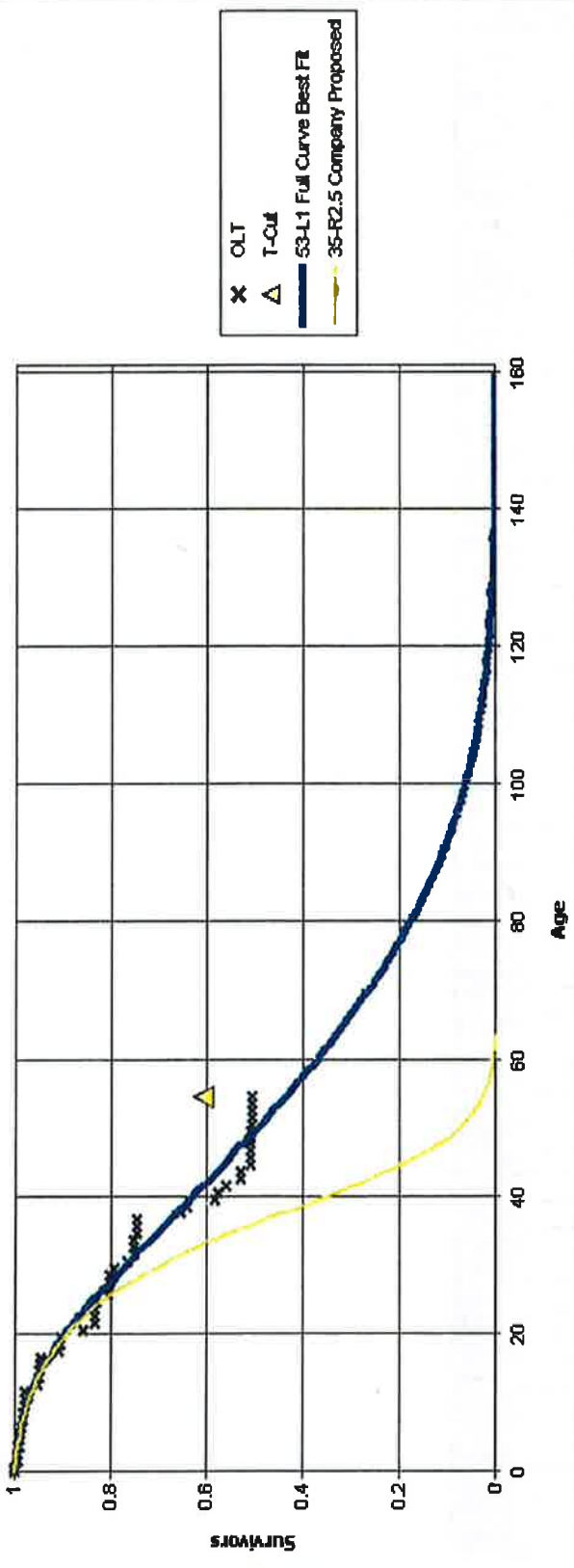
Company: Balance matches Spanos' Balance on Depreciation Study III-9

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 353.2 STATION EQUIPMENT - SYS CONTROL/COM  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 353.20 -



Analytical Parameters

OLT Placement Band:	1956 - 2011
OLT Experience Band:	1956 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	56.0

**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 353.20 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1956 - 2003</b>			
0	16,685,849	0	0.0000	100.0000	1.0000
0.5	16,634,687	87,826	0.5280	99.4720	1.0000
1.5	17,481,399	0	0.0000	100.0000	0.9947
2.5	17,490,214	85,124	0.4867	99.5133	0.9947
3.5	17,405,090	0	0.0000	100.0000	0.9899
4.5	17,405,090	0	0.0000	100.0000	0.9899
5.5	17,395,221	37,858	0.2176	99.7824	0.9899
6.5	17,357,363	104,426	0.6016	99.3984	0.9877
7.5	17,252,937	0	0.0000	100.0000	0.9818
8.5	16,842,332	19,327	0.1148	99.8852	0.9818
9.5	16,413,284	5,635	0.0343	99.9657	0.9807
10.5	16,268,096	29,159	0.1792	99.8208	0.9803
11.5	13,257,892	373,179	2.8148	97.1852	0.9786
12.5	12,566,272	4,219	0.0336	99.9664	0.9510
13.5	10,888,941	7,003	0.0643	99.9357	0.9507
14.5	9,655,736	38,113	0.3947	99.6053	0.9501
15.5	9,521,782	1,272	0.0134	99.9866	0.9463
16.5	8,580,860	342,279	3.9889	96.0111	0.9462
17.5	7,178,221	33,697	0.4694	99.5306	0.9085
18.5	7,137,231	569	0.0080	99.9920	0.9042
19.5	6,603,707	344,038	5.2098	94.7902	0.9041
20.5	6,042,240	161,094	2.6661	97.3339	0.8570
21.5	5,855,438	2,646	0.0452	99.9548	0.8342
22.5	5,850,115	2,830	0.0484	99.9516	0.8338
23.5	5,417,335	22,217	0.4101	99.5899	0.8334
24.5	5,395,118	148,646	2.7552	97.2448	0.8300
25.5	5,246,472	30,057	0.5729	99.4271	0.8071
26.5	5,176,545	577	0.0111	99.9889	0.8025
27.5	4,563,801	1,961	0.0430	99.9570	0.8024
28.5	437,681	3,981	0.9096	99.0904	0.8021
29.5	432,225	15,802	3.6560	96.3440	0.7948
30.5	415,406	6,928	1.6678	98.3322	0.7657
31.5	369,684	160	0.0433	99.9567	0.7529
32.5	364,646	0	0.0000	100.0000	0.7526
33.5	347,268	2,737	0.7881	99.2119	0.7526
34.5	342,819	388	0.1130	99.8870	0.7467
35.5	324,530	212	0.0653	99.9347	0.7458
36.5	166,822	20,742	12.4336	87.5664	0.7453
37.5	125,146	2,218	1.7723	98.2277	0.6527
38.5	122,928	10,928	8.8897	91.1103	0.6411
39.5	111,721	1,308	1.1709	98.8291	0.5841
40.5	109,818	3,386	3.0833	96.9167	0.5773
41.5	106,036	6,102	5.7546	94.2454	0.5595
42.5	85,400	0	0.0000	100.0000	0.5273
43.5	85,400	3,296	3.8590	96.1410	0.5273
44.5	82,105	0	0.0000	100.0000	0.5089
45.5	81,978	0	0.0000	100.0000	0.5069
46.5	77,347	0	0.0000	100.0000	0.5069
47.5	76,827	0	0.0000	100.0000	0.5069
48.5	76,809	0	0.0000	100.0000	0.5069
49.5	76,809	135	0.1763	99.8237	0.5069
50.5	76,874	0	0.0000	100.0000	0.5060
51.5	76,874	0	0.0000	100.0000	0.5060
52.5	76,005	0	0.0000	100.0000	0.5060
53.5	54,819	0	0.0000	100.0000	0.5060
54.5	50,714	3,304	6.5158	93.4842	0.5060

KENTUCKY UTILITIES COMPANY

ACCOUNT 353.2 SERVICE EQUIPMENT - AFS CONTROL/CDM

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1956-2003			001	EXPERIENCE BAND 1956-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
52.7-S0	1.70	0 - 37				NOT FITTED
47.3-S0.5	2.18	0 - 37				NOT FITTED
43.2-S1	3.34	0 - 37				NOT FITTED
66.6-R0.5	2.95	0 - 37				NOT FITTED
54.8-R1	2.47	0 - 37				NOT FITTED
47.5-R1.5	2.13	0 - 37				NOT FITTED
42.2-R2	2.56	0 - 37				NOT FITTED
38.9-R2.5	3.83	0 - 37				NOT FITTED
71.6-L0	2.03	0 - 37				NOT FITTED
61.3-L0.5	1.76	0 - 37				NOT FITTED
53.6-L1	2.11	0 - 37				NOT FITTED
48.0-L1.5	3.06	0 - 37				NOT FITTED
80.9-O1	3.21	0 - 37				NOT FITTED
91.0-O2	3.21	0 - 37				NOT FITTED
131.9-O3	3.28	0 - 37				NOT FITTED
178.2-O4	3.32	0 - 37				NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

KENTUCKY UTILITIES COMPANY

ACCOUNT 353.2 STATION EQUIPMENT - SYS CONTROL/COM

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 16.3 PLACEMENT BAND 1956-2003		001	EXPERIENCE ANALYSIS EXPERIENCE BAND 1956-2011		
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	111,721	1,308	0.0117	0.9883	58.41
40.5	109,818	3,386	0.0308	0.9692	57.73
41.5	106,036	6,102	0.0575	0.9425	55.95
42.5	85,400		0.0000	1.0000	52.73
43.5	85,400	3,296	0.0386	0.9614	52.73
44.5	82,105		0.0000	1.0000	50.69
45.5	81,978		0.0000	1.0000	50.69
46.5	77,347		0.0000	1.0000	50.69
47.5	76,827		0.0000	1.0000	50.69
48.5	76,809		0.0000	1.0000	50.69
49.5	76,809	135	0.0018	0.9982	50.69
50.5	76,674		0.0000	1.0000	50.60
51.5	76,674		0.0000	1.0000	50.60
52.5	76,005		0.0000	1.0000	50.60
53.5	54,819		0.0000	1.0000	50.60
54.5	50,714	3,304	0.0652	0.9348	50.60
55.5					47.31
TOTAL	338,323,559	1,965,379			



**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 353.20 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1956 - 2011</b>	
L1	53.0	510.743
S0	50.0	570.316
L0.5	55.0	598.381
S0.5	48.0	719.429
L1.5	51.0	814.831
R1	48.0	818.558
S-0.5	52.0	943.048
R1.5	47.0	944.761
L0	58.0	970.447
R0.5	51.0	1,189.614
S1	48.0	1,224.191
R2	46.0	1,572.526
L2	50.0	1,625.078
O2	62.0	1,778.542
O1	55.0	1,780.165
S1.5	47.0	2,098.398
O3	87.0	2,180.031
O4	118.0	2,370.538
R2.5	46.0	2,827.335
S2	47.0	3,368.732
L3	48.0	4,470.392
R3	46.0	4,614.266
S3	47.0	6,747.142
R4	47.0	9,313.868
L4	47.0	9,343.808
S4	47.0	12,519.457
L5	47.0	15,630.929
R5	48.0	17,114.564
S5	48.0	19,827.313
S6	49.0	27,976.187
SQ	54.0	46,664.127

**Analytical Parameters**

OLT Placement Band:	1956 - 2003
OLT Experience Band:	1956 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	54.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2010~~<sup>2011</sup>

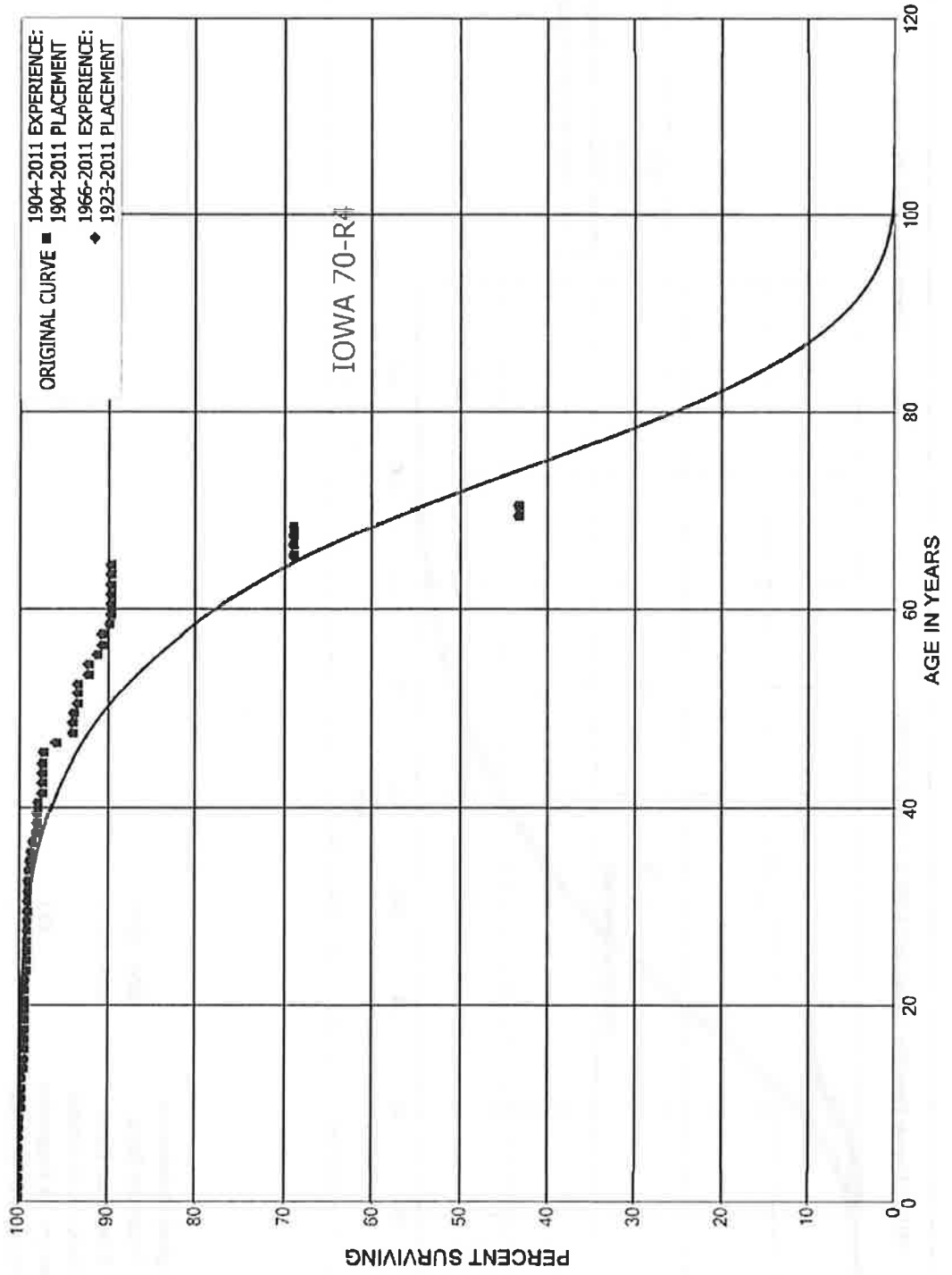
Account: Account 354.00 -

Balance: 95,353,357

\*\*\*\*\*  
Comments: Spanos proposed: 70 - R4  
Spanos best fit: 92.5 - L3 - use  
SK best fit: 90 - L2

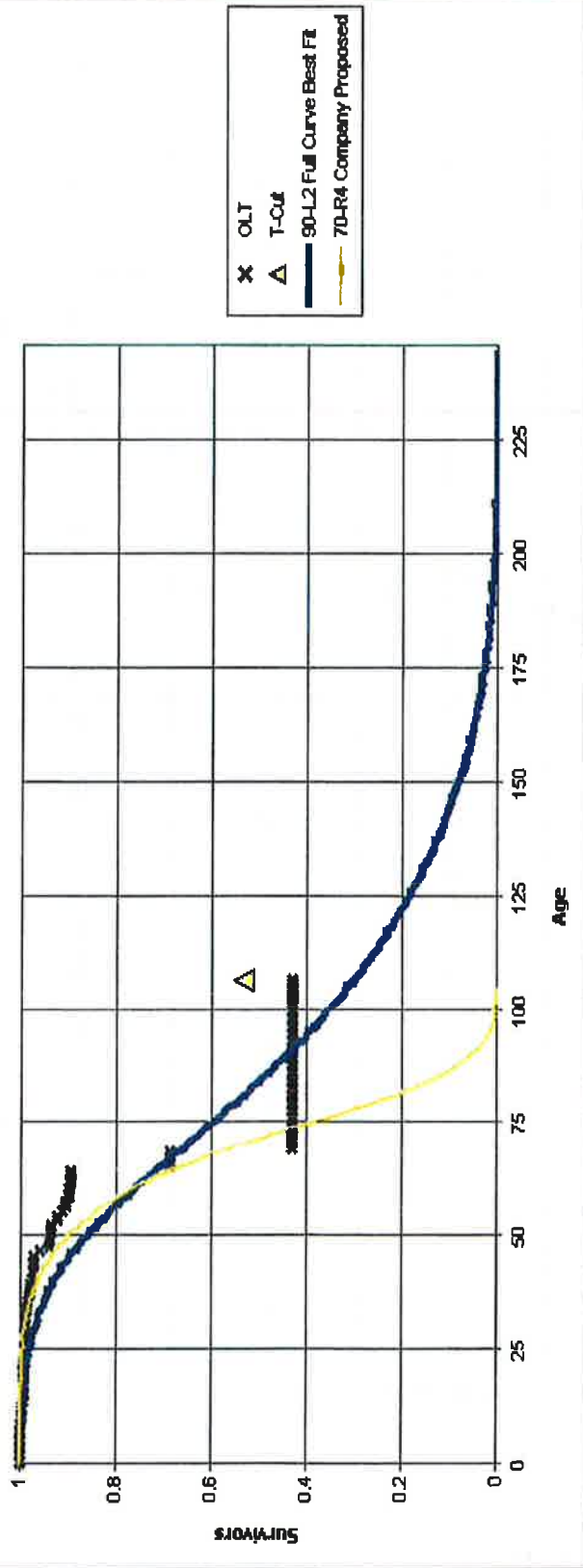
Company: Balance matches Spanos' Balance on Depreciation Study III-9

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 354 TOWERS AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentuck Utilities 2012-00221

Account: 354.00 -



Analytical Parameters

OLT Placement Band:	1904 - 2011
OLT Experience Band:	1904 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	108.0

Observed Life Table Results  
 Kentucky Utilities 2012-00221

Account: 354.09

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1004 - 2011			
0	96,877,810	3,843	0.0040	99.9960	1.0000
0.5	96,746,791	2,496	0.0027	99.9973	1.0000
1.5	65,692,522	12,673	0.0193	99.9807	0.9999
2.5	64,409,819	28,768	0.0447	99.9553	0.9999
3.5	64,370,033	0	0.0000	100.0000	0.9999
4.5	64,370,033	1,290	0.0020	99.9980	0.9999
5.5	64,368,753	8,526	0.0132	99.9868	0.9999
6.5	64,368,623	17,663	0.0274	99.9726	0.9999
7.5	63,407,875	7,904	0.0124	99.9876	0.9999
8.5	61,297,077	116,305	0.1900	99.8100	0.9999
9.5	60,696,498	9,921	0.0163	99.9837	0.9999
10.5	60,643,090	31,538	0.0520	99.9480	0.9999
11.5	60,583,585	0	0.0000	100.0000	0.9999
12.5	60,476,882	116,766	0.1931	99.8069	0.9999
13.5	60,360,684	36,307	0.0602	99.9398	0.9999
14.5	58,737,192	11,224	0.0191	99.9809	0.9934
15.5	58,612,872	0	0.0000	100.0000	0.9932
16.5	58,612,872	11,213	0.0191	99.9809	0.9932
17.5	58,601,658	7,666	0.0131	99.9870	0.9930
18.5	58,594,593	3,393	0.0058	99.9942	0.9929
19.5	58,530,412	0	0.0000	100.0000	0.9929
20.5	58,530,412	10,254	0.0174	99.9826	0.9929
21.5	58,286,783	22,318	0.0383	99.9617	0.9927
22.5	58,258,598	93,753	0.1627	99.8373	0.9923
23.5	58,642,148	0	0.0000	100.0000	0.9907
24.5	54,789,155	3,651	0.0067	99.9933	0.9907
25.5	52,847,209	0	0.0000	100.0000	0.9906
26.5	48,432,299	4,643	0.0096	99.9904	0.9906
27.5	38,475,226	0	0.0000	100.0000	0.9905
28.5	38,470,564	16,006	0.0418	99.9584	0.9905
29.5	31,994,300	1,881	0.0059	99.9941	0.9901
30.5	31,833,994	15,553	0.0489	99.9511	0.9900
31.5	18,286,149	4,765	0.0264	99.9735	0.9898
32.5	19,128,674	20,301	0.1118	99.8882	0.9893
33.5	12,280,482	12,839	0.0967	99.9033	0.9876
34.5	12,297,553	9,922	0.0732	99.9268	0.9870
35.5	11,805,080	32,297	0.2736	99.7264	0.9863
36.5	11,561,341	49,331	0.4280	99.5720	0.9836
37.5	11,244,110	6,741	0.0600	99.9400	0.9784
38.5	10,250,746	8,203	0.0800	99.9200	0.9768
39.5	9,879,587	763	0.0078	99.9924	0.9780
40.5	8,948,705	46,872	0.5243	99.4757	0.9779
41.5	8,151,599	0	0.0000	100.0000	0.9778
42.5	5,815,105	0	0.0000	100.0000	0.9720
43.5	5,815,105	0	0.0000	100.0000	0.9720
44.5	5,474,609	3,349	0.0612	99.9388	0.9720
45.5	5,398,707	77,541	1.4363	98.5637	0.9720
46.5	5,281,636	162,475	3.0767	98.4854	0.9681
47.5	5,075,369	0	0.0000	100.0000	0.9384
48.5	4,729,440	8,291	0.1732	99.8267	0.9384
49.5	4,425,271	17,703	0.4014	99.5986	0.9382
50.5	3,638,131	0	0.0000	100.0000	0.9344
51.5	3,621,780	0	0.0000	100.0000	0.9344
52.5	3,604,007	47,252	1.3111	98.6889	0.9344
53.5	2,545,060	0	0.0000	100.0000	0.9222
54.5	2,545,060	29,851	1.1735	98.8264	0.9222
55.5	2,495,832	14,449	0.5801	99.4199	0.9117
56.5	2,410,658	600	0.0249	99.9751	0.9084
57.5	2,403,829	22,374	0.9261	99.0739	0.9082
58.5	2,392,622	3,300	0.1381	99.8619	0.9082
59.5	2,386,834	0	0.0000	100.0000	0.9067
60.5	2,368,146	1,281	0.0541	99.9459	0.9067
61.5	2,354,865	908	0.0384	99.9616	0.9060
62.5	994,374	0	0.0000	100.0000	0.8959
63.5	994,374	0	0.0000	100.0000	0.8959
64.5	994,374	230,162	23.1465	76.8535	0.8959
65.5	784,212	0	0.0000	100.0000	0.6685
66.5	784,212	0	0.0000	100.0000	0.6685
67.5	758,811	536	0.0706	99.9294	0.6685
68.5	758,276	282,246	37.2211	62.7079	0.6685
69.5	474,641	0	0.0000	100.0000	0.4319
70.5	0	0	0.0000	100.0000	0.4319
71.5	0	0	0.0000	100.0000	0.4319
72.5	0	0	0.0000	100.0000	0.4319
73.5	0	0	0.0000	100.0000	0.4319
74.5	0	0	0.0000	100.0000	0.4319
75.5	0	0	0.0000	100.0000	0.4319
76.5	0	0	0.0000	100.0000	0.4319
77.5	0	0	0.0000	100.0000	0.4319
78.5	0	0	0.0000	100.0000	0.4319
79.5	0	0	0.0000	100.0000	0.4319
80.5	0	0	0.0000	100.0000	0.4319
81.5	0	0	0.0000	100.0000	0.4319
82.5	0	0	0.0000	100.0000	0.4319
83.5	0	0	0.0000	100.0000	0.4319
84.5	0	0	0.0000	100.0000	0.4319
85.5	0	0	0.0000	100.0000	0.4319
86.5	0	0	0.0000	100.0000	0.4319
87.5	0	0	0.0000	100.0000	0.4319
88.5	0	0	0.0000	100.0000	0.4319
89.5	0	0	0.0000	100.0000	0.4319
90.5	0	0	0.0000	100.0000	0.4319
91.5	0	0	0.0000	100.0000	0.4319
92.5	0	0	0.0000	100.0000	0.4319
93.5	0	0	0.0000	100.0000	0.4319
94.5	0	0	0.0000	100.0000	0.4319
95.5	0	0	0.0000	100.0000	0.4319
96.5	0	0	0.0000	100.0000	0.4319
97.5	0	0	0.0000	100.0000	0.4319
98.5	0	0	0.0000	100.0000	0.4319
99.5	0	0	0.0000	100.0000	0.4319
100.5	0	0	0.0000	100.0000	0.4319
101.5	0	0	0.0000	100.0000	0.4319
102.5	0	0	0.0000	100.0000	0.4319
103.5	0	0	0.0000	100.0000	0.4319
104.5	0	0	0.0000	100.0000	0.4319
105.5	0	0	0.0000	100.0000	0.4319
106.5	0	0	0.0000	100.0000	0.4319

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 181 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1904-2011      001      EXPERIENCE BAND 1904-2011

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
190.6-S0	2.96	0 - 66			NOT FITTED
155.0-S0.5	2.78	0 - 66			NOT FITTED
125.5-S1	2.44	0 - 66			NOT FITTED
110.2-S1.5	2.30	0 - 66			NOT FITTED
96.8-S2	2.15	0 - 66			NOT FITTED
89.3-S2.5	2.15	0 - 66			NOT FITTED
82.5-S3	2.39	0 - 66			NOT FITTED
72.9-S4	3.46	0 - 66			NOT FITTED
200.2-R0.5	4.29	0 - 66			NOT FITTED
200.2-R1	3.39	0 - 66			NOT FITTED
200.1-R1.5	3.37	0 - 66			NOT FITTED
146.2-R2	3.09	0 - 66			NOT FITTED
118.3-R2.5	2.81	0 - 66			NOT FITTED
97.1-R3	2.35	0 - 66			NOT FITTED
79.3-R4	2.16	0 - 66			NOT FITTED
69.4-R5	3.65	0 - 66			NOT FITTED
200.2-L0	3.99	0 - 66			NOT FITTED
200.2-L0.5	3.00	0 - 66			NOT FITTED
174.7-L1	2.78	0 - 66			NOT FITTED
144.8-L1.5	2.62	0 - 66			NOT FITTED
117.9-L2	2.28	0 - 66			NOT FITTED
104.9-L2.5	2.18	0 - 66			NOT FITTED
92.5-L3	2.12	0 - 66			NOT FITTED
78.3-L4	2.47	0 - 66			NOT FITTED
70.8-L5	3.77	0 - 66			NOT FITTED
200.2-O1	5.70	0 - 66			NOT FITTED
200.2-O2	6.68	0 - 66			NOT FITTED
200.2-O3	11.00	0 - 66			NOT FITTED
200.2-O4	15.74	0 - 66			NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 182 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

AVG AGE RET 41.5 PLACEMENT BAND 1923-2011		002		EXPERIENCE ANALYSIS EXPERIENCE BAND 1966-2011	
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	91,327,565	3,849	0.0000	1.0000	100.00
0.5	91,068,280	7,496	0.0001	0.9999	100.00
1.5	60,411,985	12,672	0.0002	0.9998	99.99
2.5	59,312,875	39,786	0.0007	0.9993	99.97
3.5	59,569,851		0.0000	1.0000	99.90
4.5	60,417,998		0.0000	1.0000	99.90
5.5	60,434,059	6,100	0.0001	0.9999	99.90
6.5	60,449,830	17,863	0.0003	0.9997	99.89
7.5	60,673,161	7,904	0.0001	0.9999	99.86
8.5	58,442,363	116,385	0.0020	0.9980	99.85
9.5	57,901,465	9,921	0.0002	0.9998	99.65
10.5	57,854,657	31,530	0.0005	0.9995	99.63
11.5	57,792,279		0.0000	1.0000	99.58
12.5	57,762,210	116,798	0.0020	0.9980	99.58
13.5	57,645,412	36,159	0.0006	0.9994	99.38
14.5	56,040,021	11,221	0.0002	0.9998	99.31
15.5	55,933,332		0.0000	1.0000	99.29
16.5	57,364,761	11,213	0.0002	0.9998	99.29
17.5	57,359,276	7,066	0.0001	0.9999	99.27
18.5	57,356,975	3,393	0.0001	0.9999	99.26
19.5	57,297,794		0.0000	1.0000	99.26
20.5	57,297,794	10,354	0.0002	0.9998	99.26
21.5	57,049,165	22,318	0.0004	0.9996	99.24
22.5	55,521,980	7,714	0.0001	0.9999	99.20
23.5	55,498,184		0.0000	1.0000	99.19
24.5	54,754,729	3,651	0.0001	0.9999	99.19
25.5	52,862,883		0.0000	1.0000	99.18
26.5	48,398,013	3,851	0.0001	0.9999	99.18
27.5	38,441,632		0.0000	1.0000	99.17
28.5	38,437,270	16,006	0.0004	0.9996	99.17
29.5	31,960,706		0.0000	1.0000	99.13
30.5	31,802,281	15,091	0.0005	0.9995	99.13
31.5	19,254,898	4,765	0.0002	0.9998	99.08
32.5	19,077,423	26,301	0.0014	0.9986	99.06
33.5	13,249,211	12,839	0.0010	0.9990	98.92
34.5	12,266,302	8,973	0.0007	0.9993	98.83
35.5	11,773,858	32,297	0.0027	0.9973	98.75
36.5	11,550,119	49,139	0.0043	0.9957	98.48
37.5	11,213,080	6,741	0.0006	0.9994	98.06
38.5	10,228,716		0.0000	1.0000	98.00

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 354.00 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1904 - 2011</b>	
L2	90.0	7,685.608
L3	86.0	8,735.959
S1.5	85.0	9,193.468
L1.5	92.0	9,246.883
S1	86.0	9,457.542
S2	85.0	9,711.028
S0.5	88.0	10,820.765
R2	84.0	11,267.824
L1	96.0	11,622.575
R2.5	84.0	12,153.349
R1.5	84.0	12,253.843
S0	89.0	12,898.764
S3	84.0	14,000.963
L0.5	99.0	14,215.652
R3	84.0	14,251.718
R1	86.0	14,311.248
S-0.5	92.0	16,598.988
L4	83.0	17,284.363
L0	105.0	17,296.170
R0.5	90.0	17,633.398
O1	98.0	21,191.524
O2	110.0	21,192.833
R4	85.0	22,731.063
O3	155.0	23,406.529
O4	212.0	24,372.134
S4	83.0	25,405.802
L5	81.0	30,042.617
R5	83.0	38,734.882
S5	80.0	41,584.290
S6	74.0	54,897.644
SQ	69.0	74,617.884

**Analytical Parameters**

OLT Placement Band:	1904 - 2011
OLT Experience Band:	1904 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	106.5



Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2011~~ <sup>2011</sup>

Account: Account 355.00 -

Balance: 148,658,780

\*\*\*\*\*

Comments: Spanos proposed: 55 - R 2  
Spanos best fit: 61.3 - 50.5 - use  
SK best fit: 68 L 0.5

Company: Balance matches Spanos' Balance on Depreciation Study III-9

**Best Fit Curve Results**

Kentuck Utilities 2012-00221

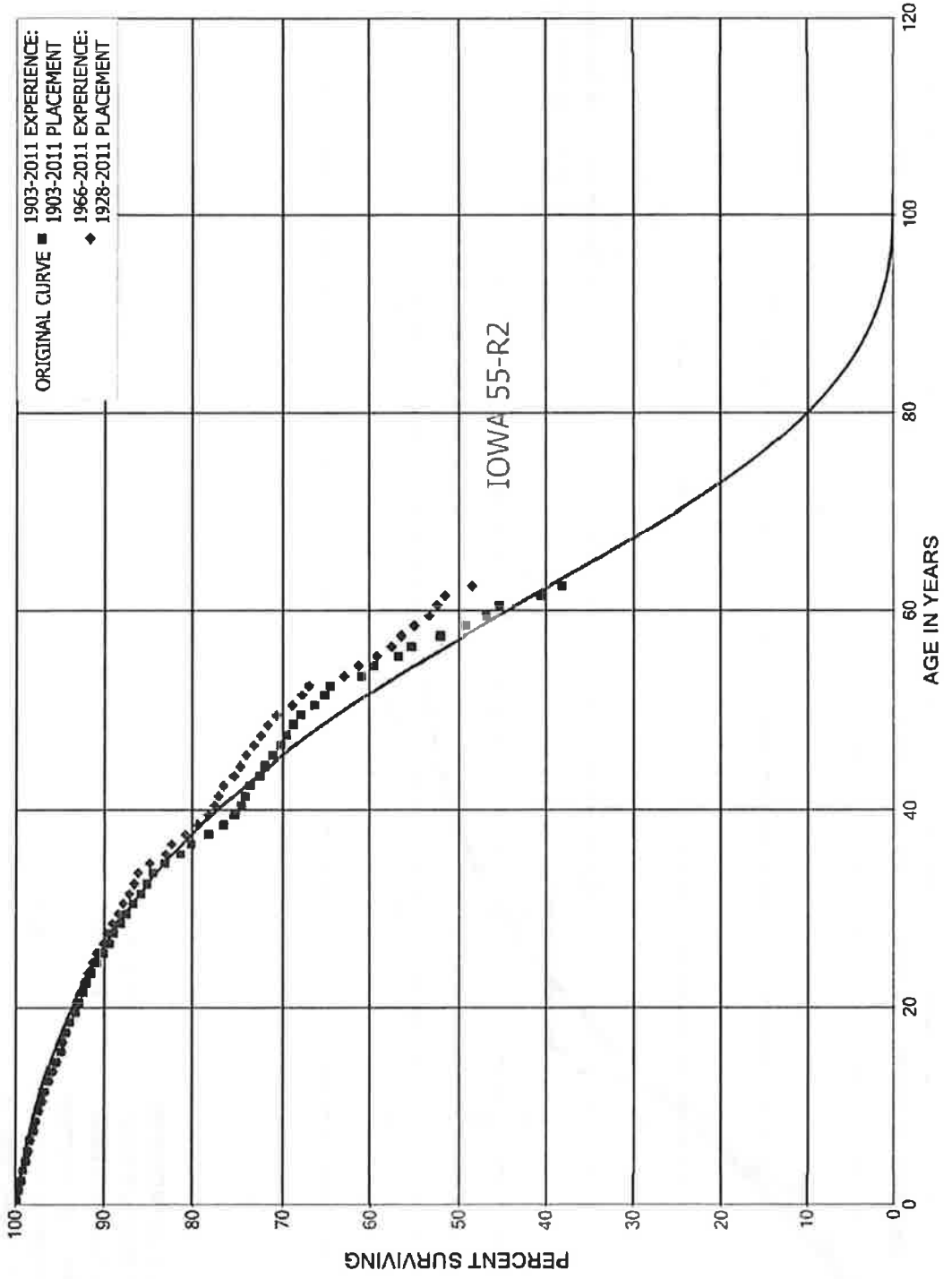
Account: 356.00 -

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1903 - 2011</b>	
L0.5	101.0	3,468.593
L1	98.0	3,544.023
L0	107.0	3,962.097
S0	93.0	4,124.529
S-0.5	96.0	4,284.684
R0.5	94.0	4,967.224
L1.5	95.0	5,007.530
S0.5	91.0	5,164.261
R1	90.0	5,227.227
O2	113.0	5,481.180
O1	101.0	5,489.232
O3	155.0	6,031.664
O4	210.0	6,371.662
R1.5	89.0	6,668.499
S1	90.0	6,998.583
L2	93.0	7,432.358
R2	88.0	9,190.671
S1.5	89.0	9,966.912
R2.5	89.0	13,426.440
S2	89.0	13,757.939
L3	89.0	16,529.817
R3	89.0	18,711.389
S3	89.0	23,870.337
L4	89.0	31,475.945
R4	91.0	31,660.086
S4	91.0	40,633.938
L5	91.0	48,544.348
R5	94.0	52,013.653
S5	94.0	59,094.038
S6	98.0	75,646.159
SQ	107.0	107,122.943

**Analytical Parameters**

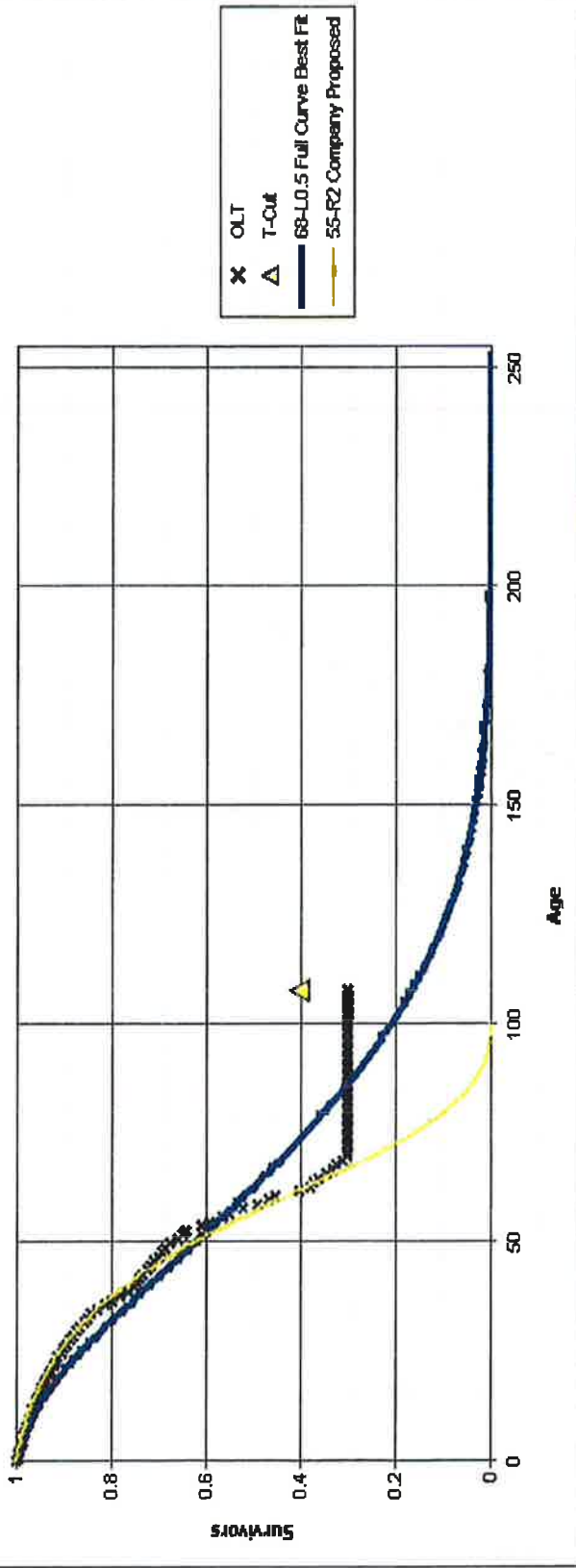
OLT Placement Band:	1903 - 2011
OLT Experience Band:	1903 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	107.5

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 355 POLES AND FIXTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 355.00 -



Analytical Parameters

OLT Placement Band:	1903 - 2011
OLT Experience Band:	1903 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	109.0

Observed Life Table Results  
 Health Utilities 2012-2021

Account: 316.00

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>					
<b>1993 - 2011</b>					
0	162,735,124	206,182	0.1259	99.8741	1.0000
0.5	154,367,102	354,142	0.2294	99.7706	0.9982
1	126,258,507	423,251	0.3300	99.6700	0.9960
2	112,141,657	137,264	0.1224	99.5776	0.9927
3	110,099,172	413,421	0.3737	99.6263	0.9914
4	101,914,291	202,713	0.1989	99.8011	0.9877
5	96,670,300	237,606	0.2450	99.7521	0.9858
6	81,367,096	373,591	0.4585	99.5411	0.9834
7	69,183,292	230,351	0.3331	99.7439	0.9794
8	62,561,168	254,818	0.4088	99.5911	0.9770
9	60,216,145	257,350	0.4289	99.5711	0.9725
10	76,805,291	216,030	0.2813	99.7187	0.9700
11	25,349,700	327,597	0.4348	99.5652	0.9680
12	21,421,774	311,695	0.4354	99.5636	0.9638
13	68,004,456	326,565	0.4746	99.5254	0.9596
14	65,630,519	376,464	0.5744	99.4256	0.9561
15	61,751,666	115,616	0.1871	99.8128	0.9490
16	58,622,749	252,062	0.4300	99.5700	0.9476
17	66,787,661	230,202	0.4212	99.5796	0.9437
18	55,740,710	382,206	0.6857	99.3143	0.9391
19	52,795,387	267,745	0.5071	99.4929	0.9333
20	50,961,371	326,336	0.6443	99.3557	0.9286
21	45,794,406	195,120	0.4289	99.5711	0.9206
22	46,126,314	240,595	0.5215	99.4785	0.9189
23	43,363,546	349,172	0.8022	99.1948	0.9141
24	42,367,423	264,960	0.6254	99.3746	0.9067
25	38,434,410	298,258	0.7769	99.2231	0.9011
26	36,477,548	213,319	0.5848	99.4152	0.8941
27	33,859,578	276,589	0.8181	99.1819	0.8889
28	32,067,407	250,259	0.7804	99.2196	0.8816
29	30,317,725	290,646	0.9575	99.0423	0.8771
30	27,859,988	292,027	1.0524	98.9876	0.8682
31	26,305,614	183,563	0.6978	99.3021	0.8573
32	24,735,300	187,664	0.7579	99.2421	0.8512
33	23,081,548	381,385	1.6524	98.3476	0.8454
34	21,973,649	402,787	2.1109	97.9651	0.8315
35	18,633,472	301,794	1.6371	98.3629	0.8135
36	18,299,001	445,067	2.4327	97.5673	0.8014
37	16,682,732	301,214	2.1852	97.8348	0.7812
38	13,665,607	221,584	1.6217	98.3781	0.7650
39	12,225,314	111,163	0.9093	99.0907	0.7526
40	11,448,382	10,278	0.0901	99.9099	0.7457
41	10,531,831	66,374	0.6490	99.3508	0.7412
42	8,741,080	129,061	1.4783	98.5215	0.7363
43	8,345,033	69,353	0.8315	99.1685	0.7255
44	7,406,814	94,483	1.2756	98.7244	0.7164
45	6,696,878	82,178	1.2271	98.7729	0.7103
46	5,891,000	97,589	0.9772	99.0223	0.7015
47	5,399,020	56,668	1.0496	98.9504	0.6941
48	4,700,722	59,142	1.2577	98.7423	0.6874
49	4,377,821	105,118	2.4011	97.5989	0.6786
50	3,848,968	83,712	1.5523	98.4477	0.6625
51	3,379,894	31,164	0.9221	99.0779	0.6515
52	2,848,774	161,357	5.6641	94.3358	0.6455
53	2,233,737	51,630	2.3099	97.6901	0.6395
54	2,596,518	96,330	4.4196	95.5804	0.5949
55	1,712,246	41,532	2.4258	97.5744	0.5870
56	1,350,806	80,419	5.9235	94.0765	0.5533
57	1,200,450	69,210	5.7667	94.4533	0.5211
58	795,611	37,798	4.7508	95.2492	0.4922
59	637,982	21,060	3.3014	96.6986	0.4686
60	448,444	47,603	10.6026	89.3374	0.4533
61	373,359	22,795	6.1053	93.8947	0.4050
62	263,576	4,311	1.6357	96.3643	0.3902
63	247,029	8,314	3.4362	96.5640	0.3740
64	160,190	2,280	1.4302	99.5677	0.3612
65	146,194	4,725	3.2388	98.7614	0.3448
66	135,186	3,229	2.4653	97.5347	0.3284
67	97,600	4,329	4.4139	95.5802	0.3254
68	83,247	2,064	2.4781	97.5200	0.3110
69	53,001	271	0.5024	99.4976	0.3033
70	0	0	0.0000	100.0000	0.3016
71	0	0	0.0000	100.0000	0.3018
72	0	0	0.0000	100.0000	0.3018
73	0	0	0.0000	100.0000	0.3016
74	0	0	0.0000	100.0000	0.3018
75	0	0	0.0000	100.0000	0.3018
76	0	0	0.0000	100.0000	0.3018
77	0	0	0.0000	100.0000	0.3018
78	0	0	0.0000	100.0000	0.3018
79	0	0	0.0000	100.0000	0.3018
80	0	0	0.0000	100.0000	0.3018
81	0	0	0.0000	100.0000	0.3018
82	0	0	0.0000	100.0000	0.3018
83	0	0	0.0000	100.0000	0.3018
84	0	0	0.0000	100.0000	0.3018
85	0	0	0.0000	100.0000	0.3018
86	0	0	0.0000	100.0000	0.3018
87	0	0	0.0000	100.0000	0.3018
88	0	0	0.0000	100.0000	0.3018
89	0	0	0.0000	100.0000	0.3018
90	0	0	0.0000	100.0000	0.3018
91	0	0	0.0000	100.0000	0.3018
92	0	0	0.0000	100.0000	0.3018
93	0	0	0.0000	100.0000	0.3018
94	0	0	0.0000	100.0000	0.3018
95	0	0	0.0000	100.0000	0.3018
96	0	0	0.0000	100.0000	0.3018
97	0	0	0.0000	100.0000	0.3018
98	0	0	0.0000	100.0000	0.3018
99	0	0	0.0000	100.0000	0.3018
100	0	0	0.0000	100.0000	0.3018
101	0	0	0.0000	100.0000	0.3018
102	0	0	0.0000	100.0000	0.3018
103	0	0	0.0000	100.0000	0.3018
104	0	0	0.0000	100.0000	0.3018
105	0	0	0.0000	100.0000	0.3018
106	0	0	0.0000	100.0000	0.3018
107	0	0	0.0000	100.0000	0.3018

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1903-2011      001      EXPERIENCE BAND 1903-2011

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
66.3-S0	1.41	0 - 57	65.3-S0	1.58	33 - 57
61.3-S0.5	1.15	0 - 57	62.0-S0.5	1.33	33 - 57
57.5-S1	2.58	0 - 57	59.6-S1	2.08	33 - 57
54.9-S1.5	4.06	0 - 57	57.4-S1.5	3.42	33 - 57
76.8-R0.5	3.91	0 - 57	NOT FITTED		
66.2-R1	2.67	0 - 57	62.2-R1	1.75	33 - 57
60.0-R1.5	1.31	0 - 57	58.7-R1.5	1.26	33 - 57
55.6-R2	1.66	0 - 57	56.2-R2	2.20	33 - 57
52.8-R2.5	3.69	0 - 57	54.3-R2.5	3.95	33 - 57
85.8-L0	2.91	0 - 57	NOT FITTED		
76.1-L0.5	1.77	0 - 57	NOT FITTED		
68.8-L1	1.16	0 - 57	69.6-L1	1.42	33 - 57
63.4-L1.5	2.04	0 - 57	65.3-L1.5	1.83	33 - 57
59.3-L2	4.03	0 - 57	62.3-L2	3.36	33 - 57
90.5-O1	4.57	0 - 57	NOT FITTED		
101.8-O2	4.57	0 - 57	NOT FITTED		
146.0-O3	4.79	0 - 57	NOT FITTED		
196.0-O4	4.90	0 - 57	NOT FITTED		

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING



**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 355.00 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1903 - 2011</b>	
L0.5	68.0	4,583.983
L1	67.0	4,738.687
L0	69.0	5,289.673
L1.5	67.0	5,552.492
S-0.5	65.0	6,483.449
O2	71.0	6,895.090
S0	66.0	7,082.804
L2	66.0	7,562.015
O1	65.0	7,600.971
R0.5	65.0	7,669.431
S0.5	66.0	8,771.677
O3	89.0	9,331.814
R1	65.0	9,876.403
O4	116.0	11,260.062
S1	66.0	11,609.446
R1.5	65.0	12,747.531
S1.5	65.0	15,169.802
L3	65.0	15,445.507
R2	65.0	17,278.120
S2	65.0	19,754.432
R2.5	63.0	21,906.849
R3	62.0	27,688.247
S3	63.0	28,923.554
L4	63.0	29,747.037
R4	60.0	36,788.327
S4	60.0	39,767.871
L5	60.0	41,575.242
R5	59.0	47,052.923
S5	59.0	49,438.232
S6	59.0	58,009.917
SQ	58.0	77,052.506

**Analytical Parameters**

OLT Placement Band:	1903 - 2011
OLT Experience Band:	1903 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	107.5



Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2004~~<sup>2011</sup>

Account: Account 356.00 -

Balance: 160,446,879

\*\*\*\*\*  
Comments: Spanos proposed: 60-R3  
Spanos best fit: 71 R2.5 - use  
SK best fit: 101 L0.5

Company: Balance matches Spanos' Balance on Depreciation Study III-9

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES

