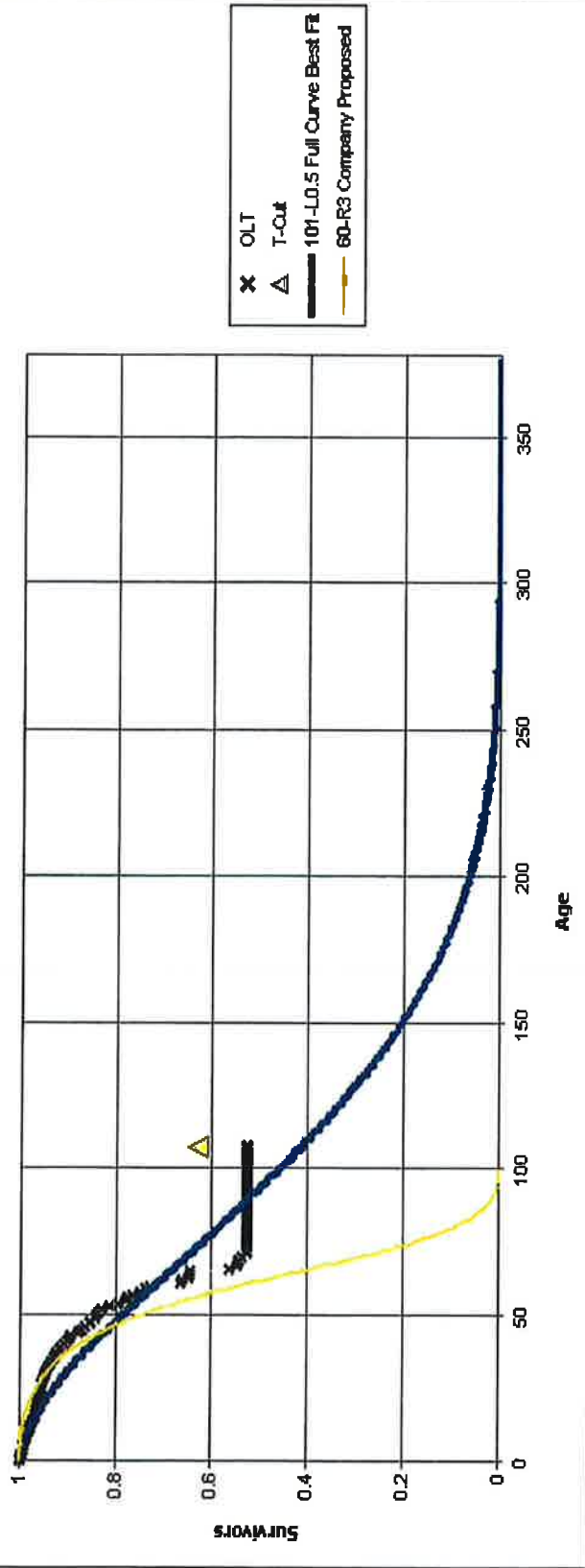


Fitted Curve Results - Kentuck Utilities 2012-00221

Account: 356.00 -



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  
 Hewlett Utilities 2017-2021  
 Account: 261 00

Age	Exposures	Retirements	Retirement Ratio (%)	Turnover Ratio (%)	Cumulative Survivors
BAWD		1903 - 2011			
0	175,153,733	136,230	0.0778	99.0222	1.0000
0.5	169,276,891	314,850	0.1855	99.0143	0.9992
1.0	149,111,810	327,111	0.2194	99.7000	0.9974
2.0	142,500,300	130,340	0.0943	99.9027	0.9992
3.0	142,619,672	174,117	0.1222	99.8178	0.9942
4.0	140,270,434	106,502	0.0759	99.9241	0.9930
5.0	138,813,737	235,650	0.1698	99.8202	0.9923
6.0	135,208,607	403,720	0.2980	99.7014	0.9906
7.0	133,216,064	291,164	0.1878	99.8122	0.9876
8.0	129,092,605	380,071	0.2934	99.7070	0.9858
9.0	127,884,022	433,669	0.3391	99.6029	0.9835
10.0	124,300,704	212,688	0.1706	99.6294	0.9801
11.0	122,156,331	304,210	0.2480	99.6740	0.9785
12.0	120,150,360	305,577	0.2539	99.7290	0.9753
13.0	118,148,740	302,616	0.2563	99.6677	0.9726
14.0	116,571,306	100,651	0.0863	99.9008	0.9694
15.0	114,371,323	60,783	0.0531	99.9206	0.9665
16.0	111,069,672	162,677	0.1465	99.8305	0.9627
17.0	109,613,606	135,250	0.1234	99.8100	0.9663
18.0	109,099,056	116,835	0.1069	99.8911	0.9651
19.0	106,925,610	122,772	0.1148	99.8384	0.9643
20.0	106,813,010	131,561	0.1236	99.8667	0.9625
21.0	104,200,865	131,240	0.1259	99.8741	0.9611
22.0	103,243,202	109,946	0.1065	99.8005	0.9599
23.0	101,348,560	125,200	0.1237	99.8271	0.9580
24.0	83,011,210	130,110	0.1563	99.8547	0.9572
25.0	87,600,312	116,770	0.1332	99.8650	0.9554
26.0	83,818,928	163,167	0.1947	99.8003	0.9540
27.0	78,157,003	232,621	0.2976	99.6940	0.9527
28.0	74,157,425	60,324	0.0813	99.8820	0.9496
29.0	67,350,542	200,518	0.2992	99.7040	0.9487
30.0	63,448,119	139,957	0.2207	99.7479	0.9459
31.0	51,836,444	274,218	0.5290	99.4710	0.9435
32.0	49,527,943	133,813	0.2704	99.7296	0.9405
33.0	43,206,255	255,629	0.5916	99.4084	0.9380
34.0	41,259,609	87,602	0.1660	99.8800	0.9304
35.0	38,576,354	187,203	0.4855	99.5145	0.9280
36.0	36,901,161	200,677	0.5436	99.4352	0.9246
37.0	35,752,631	146,566	0.4099	99.5001	0.9150
38.0	32,322,270	219,250	0.6784	99.3216	0.9154
39.0	30,120,630	216,365	0.7184	99.2910	0.9052
40.0	28,134,330	185,927	0.6610	99.2390	0.9027
41.0	24,669,667	89,215	0.3614	99.8306	0.8967
42.0	22,746,471	389,282	1.6698	99.3402	0.8925
43.0	21,547,256	120,839	0.5608	99.1650	0.8796
44.0	20,400,260	186,662	0.9141	99.0409	0.8713
45.0	18,548,596	161,001	0.8682	99.0241	0.8620
46.0	17,044,806	31,507	0.1848	99.8152	0.8545
47.0	18,000,157	169,415	0.9410	99.7501	0.8520
48.0	14,293,824	43,452	0.3040	99.6900	0.8427
49.0	13,654,373	20,974	0.1535	99.8025	0.8401
50.0	12,400,720	123,432	0.9945	99.0011	0.8380
51.0	11,656,022	216,606	1.8563	98.1417	0.8301
52.0	10,613,077	228,657	2.1564	97.8436	0.8147
53.0	8,410,931	190,048	2.2702	97.7290	0.7971
54.0	6,009,283	44,000	0.7320	99.6432	0.7760
55.0	6,003,005	75,989	1.2662	99.5118	0.7747
56.0	6,198,476	142,305	2.2956	97.7042	0.7663
57.0	5,859,003	83,419	1.4320	99.5762	0.7487
58.0	4,289,549	46,834	1.0918	98.9082	0.7300
59.0	3,942,215	357,176	9.0602	90.9308	0.7300
60.0	2,990,521	16,385	0.5485	99.8232	0.6838
61.0	2,845,724	60,805	2.1367	97.8633	0.6802
62.0	1,504,108	1,503	0.0999	99.9001	0.6481
63.0	1,436,432	5,146	0.3582	99.6418	0.6454
64.0	1,199,224	140,049	12.3448	87.6566	0.6431
65.0	1,026,865	30,642	2.9842	97.8158	0.5637
66.0	983,063	5,631	0.5728	99.4272	0.5468
67.0	632,828	3,263	0.5158	99.6882	0.5333
68.0	612,631	8,024	0.8519	99.1492	0.5117
69.0	605,969	14,812	2.4603	97.8407	0.5100
70.0	0	0	0.0000	100.0000	0.5054
71.0	0	0	0.0000	100.0000	0.5054
72.0	0	0	0.0000	100.0000	0.5054
73.0	0	0	0.0000	100.0000	0.5054
74.0	0	0	0.0000	100.0000	0.5054
75.0	0	0	0.0000	100.0000	0.5054
76.0	0	0	0.0000	100.0000	0.5054
77.0	0	0	0.0000	100.0000	0.5054
78.0	0	0	0.0000	100.0000	0.5054
79.0	0	0	0.0000	100.0000	0.5054
80.0	0	0	0.0000	100.0000	0.5054
81.0	0	0	0.0000	100.0000	0.5054
82.0	0	0	0.0000	100.0000	0.5054
83.0	0	0	0.0000	100.0000	0.5054
84.0	0	0	0.0000	100.0000	0.5054
85.0	0	0	0.0000	100.0000	0.5054
86.0	0	0	0.0000	100.0000	0.5054
87.0	0	0	0.0000	100.0000	0.5054
88.0	0	0	0.0000	100.0000	0.5054
89.0	0	0	0.0000	100.0000	0.5054
90.0	0	0	0.0000	100.0000	0.5054
91.0	0	0	0.0000	100.0000	0.5054
92.0	0	0	0.0000	100.0000	0.5054
93.0	0	0	0.0000	100.0000	0.5054
94.0	0	0	0.0000	100.0000	0.5054
95.0	0	0	0.0000	100.0000	0.5054
96.0	0	0	0.0000	100.0000	0.5054
97.0	0	0	0.0000	100.0000	0.5054
98.0	0	0	0.0000	100.0000	0.5054
99.0	0	0	0.0000	100.0000	0.5054
100.0	0	0	0.0000	100.0000	0.5054
101.0	0	0	0.0000	100.0000	0.5054
102.0	0	0	0.0000	100.0000	0.5054
103.0	0	0	0.0000	100.0000	0.5054
104.0	0	0	0.0000	100.0000	0.5054
105.0	0	0	0.0000	100.0000	0.5054
106.0	0	0	0.0000	100.0000	0.5054
107.0	0	0	0.0000	100.0000	0.5054

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## 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*
100.2-S0	2.81	0 - 63	NOT FITTED		
88.5-S0.5	2.18	0 - 63	NOT FITTED		
79.5-S1	1.81	0 - 63	NOT FITTED		
73.7-S1.5	1.91	0 - 63	NOT FITTED		
69.1-S2	2.83	0 - 63	NOT FITTED		
133.6-R0.5	4.42	0 - 63	NOT FITTED		
107.5-R1	3.93	0 - 63	NOT FITTED		
90.8-R1.5	3.19	0 - 63	NOT FITTED		
78.6-R2	2.03	0 - 63	NOT FITTED		
↓ → 71.3-R2.5	1.22	0 - 63	NOT FITTED		
66.0-R3	1.88	0 - 63	NOT FITTED		
60.7-R4	4.88	0 - 63	NOT FITTED		
139.5-L0	3.61	0 - 63	NOT FITTED		
117.1-L0.5	2.99	0 - 63	NOT FITTED		
100.4-L1	2.16	0 - 63	NOT FITTED		
88.7-L1.5	1.69	0 - 63	NOT FITTED		
79.8-L2	1.99	0 - 63	NOT FITTED		
73.9-L2.5	2.50	0 - 63	NOT FITTED		
164.4-O1	4.64	0 - 63	NOT FITTED		
184.8-O2	4.64	0 - 63	NOT FITTED		
200.2-O3	5.08	0 - 63	NOT FITTED		
200.2-O4	8.47	0 - 63	NOT FITTED		

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

AVG AGE RET 25.9 PLACEMENT BAND 1924-2011		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	151,967,390	132,867	0.0009	0.9991	100.00
0.5	148,041,805	304,468	0.0021	0.9979	99.91
1.5	128,555,586	319,015	0.0025	0.9975	99.71
2.5	124,835,637	121,874	0.0010	0.9990	99.46
3.5	124,661,263	165,934	0.0013	0.9987	99.36
4.5	123,790,740	89,048	0.0007	0.9993	99.23
5.5	123,061,239	226,363	0.0018	0.9982	99.16
6.5	120,349,673	366,367	0.0030	0.9970	98.98
7.5	121,020,253	235,301	0.0019	0.9981	98.68
8.5	116,695,202	290,385	0.0025	0.9975	98.48
9.5	116,621,261	415,677	0.0036	0.9964	98.24
10.5	114,004,202	205,916	0.0018	0.9982	97.89
11.5	112,202,142	386,419	0.0034	0.9966	97.71
12.5	112,213,490	314,243	0.0028	0.9972	97.37
13.5	110,625,777	383,822	0.0035	0.9965	97.10
14.5	109,700,895	104,134	0.0009	0.9991	96.77
15.5	107,743,102	79,573	0.0007	0.9993	96.67
16.5	105,982,293	133,946	0.0013	0.9987	96.60
17.5	104,751,322	109,182	0.0010	0.9990	96.48
18.5	104,662,141	90,957	0.0009	0.9991	96.38
19.5	102,579,977	163,450	0.0016	0.9984	96.30
20.5	101,504,448	124,302	0.0012	0.9988	96.14
21.5	100,015,206	121,280	0.0012	0.9988	96.02
22.5	99,008,287	99,126	0.0010	0.9990	95.91
23.5	97,424,231	132,507	0.0014	0.9986	95.81
24.5	90,362,223	100,487	0.0011	0.9989	95.68
25.5	85,045,457	89,812	0.0011	0.9989	95.58
26.5	81,231,081	137,321	0.0017	0.9983	95.47
27.5	73,595,032	169,857	0.0023	0.9977	95.31
28.5	71,658,138	67,196	0.0009	0.9991	95.09
29.5	65,452,383	83,799	0.0013	0.9987	95.00
30.5	61,084,738	103,053	0.0017	0.9983	94.88
31.5	49,531,908	242,599	0.0049	0.9951	94.72
32.5	47,255,026	88,540	0.0019	0.9981	94.26
33.5	40,978,711	217,844	0.0053	0.9947	94.08
34.5	39,069,900	49,498	0.0013	0.9987	93.58
35.5	36,555,889	174,405	0.0048	0.9952	93.46
36.5	35,107,423	181,036	0.0052	0.9948	93.02
37.5	34,042,009	105,000	0.0031	0.9969	92.54
38.5	30,990,605	130,358	0.0042	0.9958	92.25

Kentuck Utilities 2012-00221.

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

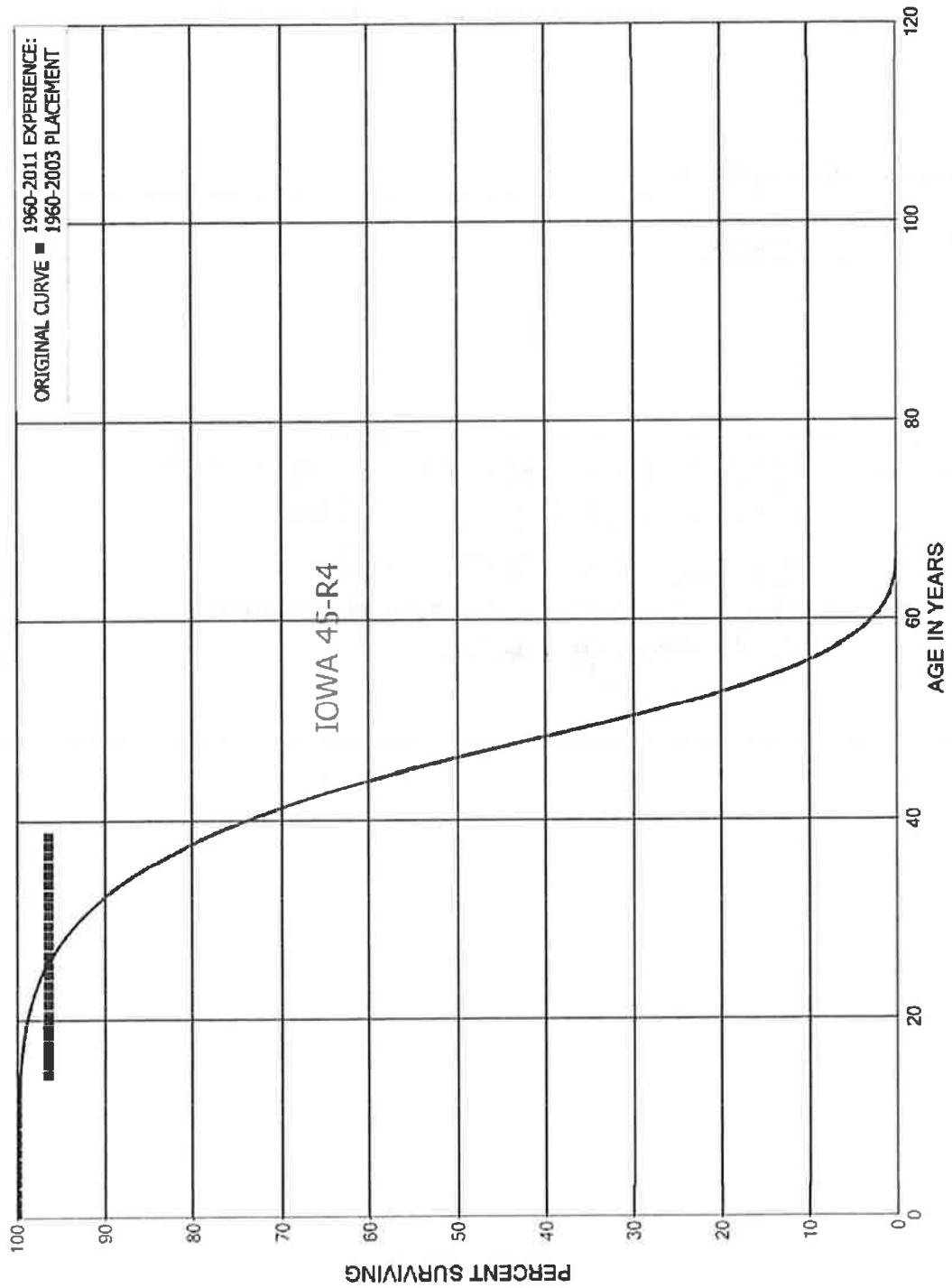
Account: Account 357.00 -

Balance: 448,760

\*\*\*\*\*  
Comments: Spanos proposed: 45 - R4 - use  
Spanos best fit: not fitted  
Sk best fit: 289. - 04

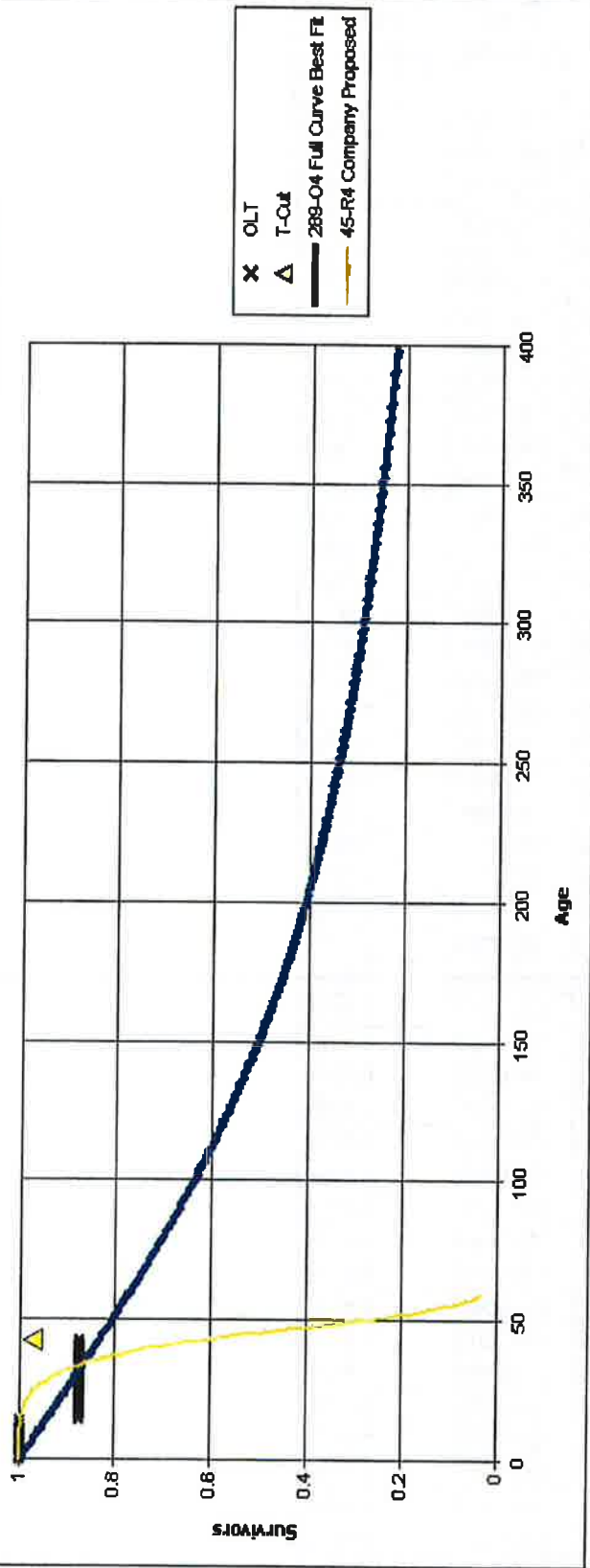
Company: Balance matches Spanos' Balance on Depreciation Study III-9  
not enough data

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 357 UNDERGROUND CONDUIT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 357.00 -



Analytical Parameters

OLT Placement Band:	1960 - 2003
OLT Experience Band:	1960 - 2003
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	44.0

**Observed Life Table Results**

**Kentuck Utilities 2012-00221**

**Account: 357.00 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1960 - 2003</b>			
0	465,540	0	0.0000	100.0000	1.0000
0.5	452,706	0	0.0000	100.0000	1.0000
1.5	449,255	0	0.0000	100.0000	1.0000
2.5	449,255	0	0.0000	100.0000	1.0000
3.5	449,255	0	0.0000	100.0000	1.0000
4.5	448,553	0	0.0000	100.0000	1.0000
5.5	448,103	0	0.0000	100.0000	1.0000
6.5	129,144	0	0.0000	100.0000	1.0000
7.5	129,144	0	0.0000	100.0000	1.0000
8.5	129,144	0	0.0000	100.0000	1.0000
9.5	129,144	0	0.0000	100.0000	1.0000
10.5	129,144	0	0.0000	100.0000	1.0000
11.5	129,144	0	0.0000	100.0000	1.0000
12.5	129,144	0	0.0000	100.0000	1.0000
13.5	129,144	16,282	12.6076	87.3924	1.0000
14.5	112,862	0	0.0000	100.0000	0.8739
15.5	112,862	0	0.0000	100.0000	0.8739
16.5	112,862	0	0.0000	100.0000	0.8739
17.5	112,862	0	0.0000	100.0000	0.8739
18.5	112,862	0	0.0000	100.0000	0.8739
19.5	112,587	0	0.0000	100.0000	0.8739
20.5	112,587	0	0.0000	100.0000	0.8739
21.5	112,587	0	0.0000	100.0000	0.8739
22.5	112,587	0	0.0000	100.0000	0.8739
23.5	86,309	0	0.0000	100.0000	0.8739
24.5	86,309	0	0.0000	100.0000	0.8739
25.5	86,309	0	0.0000	100.0000	0.8739
26.5	86,309	0	0.0000	100.0000	0.8739
27.5	86,938	0	0.0000	100.0000	0.8739
28.5	86,938	0	0.0000	100.0000	0.8739
29.5	85,755	0	0.0000	100.0000	0.8739
30.5	18,883	0	0.0000	100.0000	0.8739
31.5	17,859	0	0.0000	100.0000	0.8739
32.5	17,859	0	0.0000	100.0000	0.8739
33.5	17,859	0	0.0000	100.0000	0.8739
34.5	16,103	0	0.0000	100.0000	0.8739
35.5	16,103	0	0.0000	100.0000	0.8739
36.5	16,103	0	0.0000	100.0000	0.8739
37.5	16,103	0	0.0000	100.0000	0.8739
38.5	16,103	0	0.0000	100.0000	0.8739
39.5	16,103	0	0.0000	100.0000	0.8739
40.5	16,103	0	0.0000	100.0000	0.8739
41.5	0	0	0.0000	100.0000	0.8739
42.5	0	0	0.0000	100.0000	0.8739



KENTUCKY UTILITIES COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1960-2003      001      EXPERIENCE BAND 1960-2011

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

KENTUCKY UTILITIES COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

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	66,286.14-	0.00	66,286.14-
3	21,024.60-	0.00	21,024.60-
9	1,248,860.03	0.00	1,248,860.03
TOTAL DATA	1,161,549.29	0.00	1,161,549.29
8	1,161,549.29	0.00	1,161,549.29

**Best Fit Curve Results**

Kentuck Utilities 2012-00221

Account: 357.00 -

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1960 - 2003</b>	
O4	289.0	504.086
O3	208.0	506.585
O1	127.0	512.046
O2	143.0	512.192
R0.5	104.0	535.339
R1	84.0	593.469
S-0.5	99.0	601.380
L0	110.0	657.097
R1.5	72.0	700.059
L0.5	94.0	781.491
S0	80.0	838.777
R2	63.0	931.211
S0.5	72.0	1,024.034
L1	82.0	1,064.208
R2.5	58.0	1,175.252
L1.5	73.0	1,237.688
S1	65.0	1,360.188
R3	54.0	1,584.321
S1.5	61.0	1,592.888
L2	66.0	1,636.391
S2	57.0	1,998.326
L3	57.0	2,220.766
R4	50.0	2,354.410
S3	53.0	2,593.704
L4	51.0	2,720.199
S4	49.0	3,227.936
R5	47.0	3,279.009
L5	48.0	3,329.583
S5	47.0	3,693.356
S6	45.0	4,042.567
SQ	43.0	4,609.622

**Analytical Parameters**

OLT Placement Band:	1960 - 2003
OLT Experience Band:	1960 - 2003
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	42.5

Kentuck Utilities 2012-00221

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

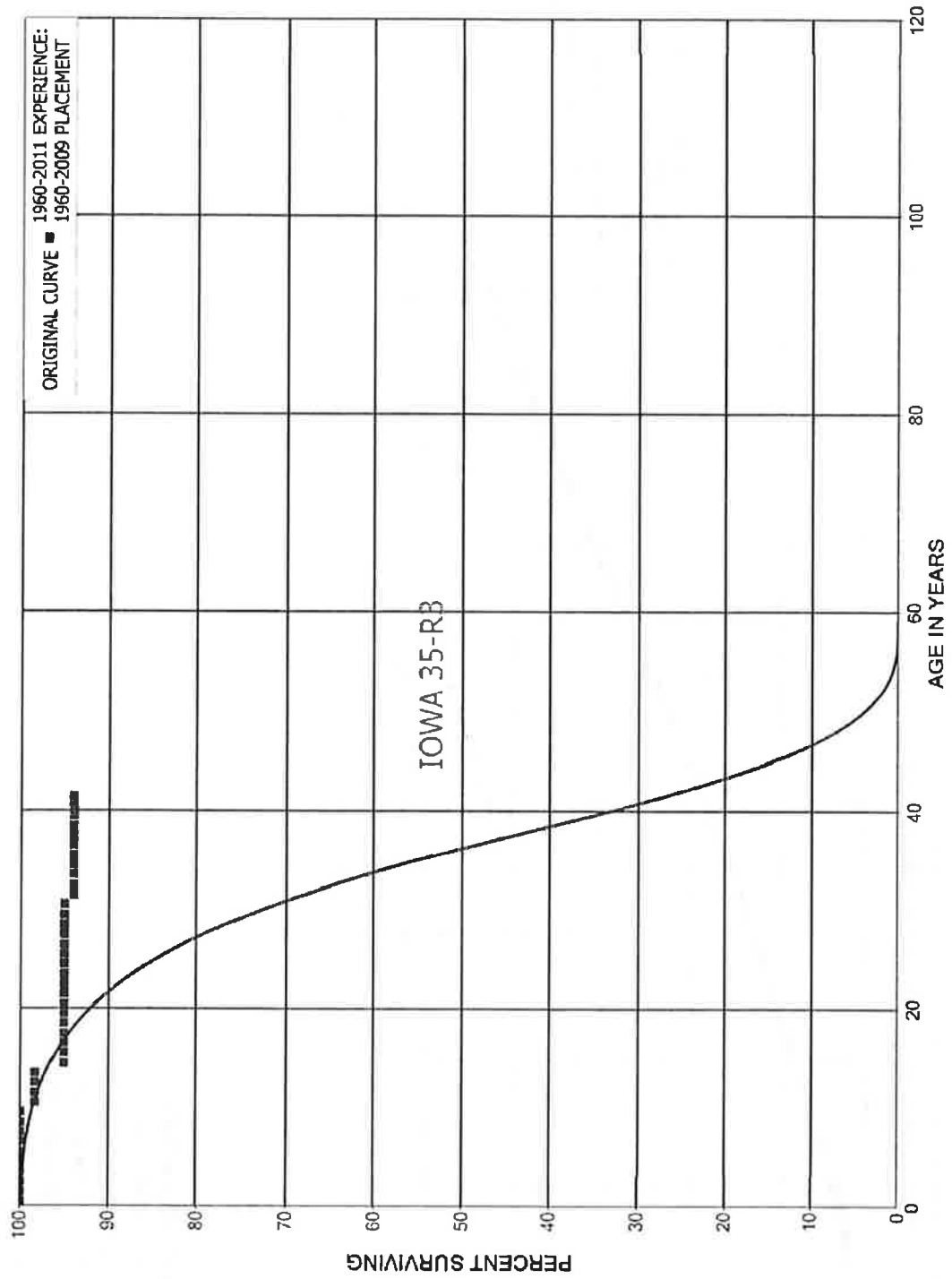
Account: Account 358.00 -

Balance: 1,161,549

\*\*\*\*\*  
Comments: Spanos proposed: 35 - R3 ← use  
Spanos best fit: not fitted  
SK. best fit: 250 R0.5

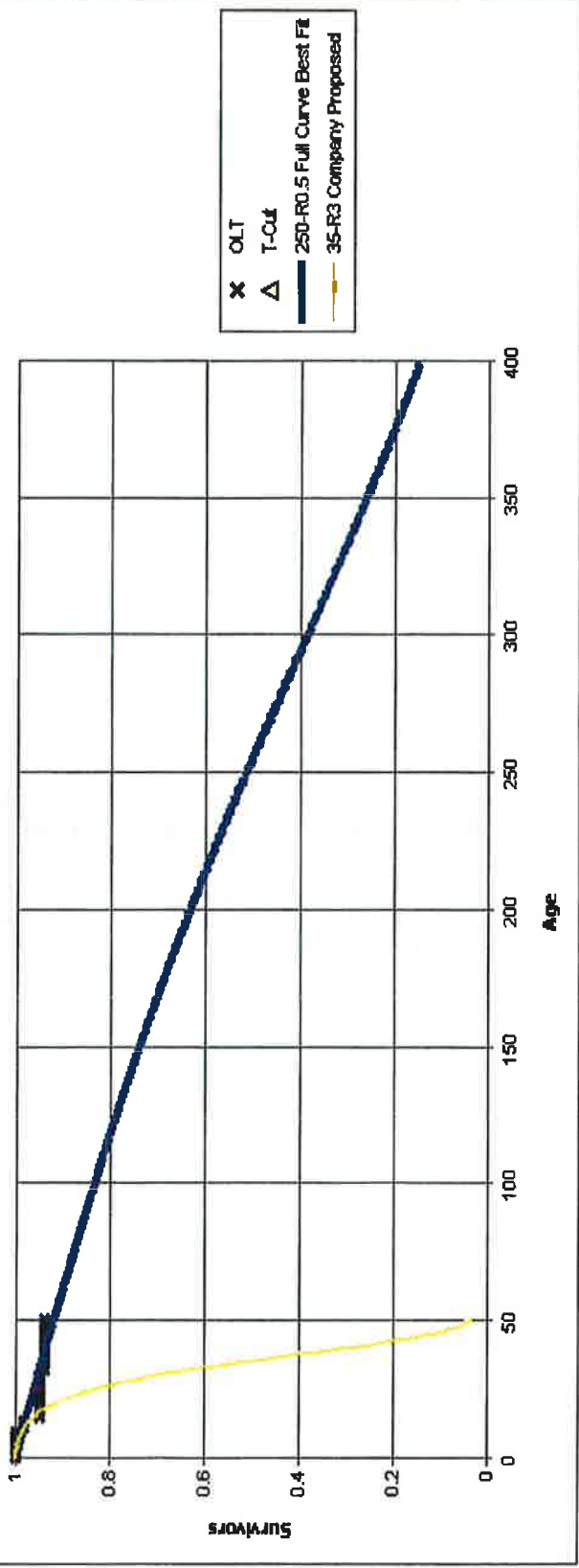
Company: Balance matches Spanos' Balance on Depreciation Study III-9  
not enough data

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 358.00 -



Analytical Parameters

OLT Placement Band:	1960 - 2011
OLT Experience Band:	1960 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	52.0

Observed Life Table Results  
Kentuck Utilities 2012-00221  
Account: 358.00 -

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1960 - 2009</b>			
0	1,274,170	0	0.0000	100.0000	1.0000
0.5	1,274,170	0	0.0000	100.0000	1.0000
1.5	1,273,403	0	0.0000	100.0000	1.0000
2.5	1,192,797	0	0.0000	100.0000	1.0000
3.5	1,192,896	0	0.0000	100.0000	1.0000
4.5	1,192,896	0	0.0000	100.0000	1.0000
5.5	1,192,896	0	0.0000	100.0000	1.0000
6.5	1,192,896	0	0.0000	100.0000	1.0000
7.5	1,192,896	0	0.0000	100.0000	1.0000
8.5	1,192,896	0	0.0000	100.0000	1.0000
9.5	1,192,896	19,963	1.6735	98.3265	1.0000
10.5	1,175,867	0	0.0000	100.0000	0.9833
11.5	1,175,867	0	0.0000	100.0000	0.9833
12.5	1,175,867	0	0.0000	100.0000	0.9833
13.5	1,195,830	40,080	3.3516	96.6484	0.9833
14.5	822,763	0	0.0000	100.0000	0.9503
15.5	822,665	0	0.0000	100.0000	0.9503
16.5	822,665	0	0.0000	100.0000	0.9503
17.5	822,665	0	0.0000	100.0000	0.9503
18.5	822,664	0	0.0000	100.0000	0.9503
19.5	706,423	0	0.0000	100.0000	0.9503
20.5	706,423	0	0.0000	100.0000	0.9503
21.5	706,423	0	0.0000	100.0000	0.9503
22.5	680,944	0	0.0000	100.0000	0.9503
23.5	577,140	0	0.0000	100.0000	0.9503
24.5	577,140	0	0.0000	100.0000	0.9503
25.5	575,285	0	0.0000	100.0000	0.9503
26.5	480,464	0	0.0000	100.0000	0.9503
27.5	556,813	0	0.0000	100.0000	0.9503
28.5	556,813	0	0.0000	100.0000	0.9503
29.5	542,941	0	0.0000	100.0000	0.9503
30.5	542,941	6,243	1.1499	98.8501	0.9503
31.5	331,835	0	0.0000	100.0000	0.9394
32.5	331,835	0	0.0000	100.0000	0.9394
33.5	331,835	0	0.0000	100.0000	0.9394
34.5	331,835	0	0.0000	100.0000	0.9394
35.5	331,835	0	0.0000	100.0000	0.9394
36.5	331,507	0	0.0000	100.0000	0.9394
37.5	195,124	0	0.0000	100.0000	0.9394
38.5	116,719	0	0.0000	100.0000	0.9394
39.5	100,843	0	0.0000	100.0000	0.9394
40.5	100,843	0	0.0000	100.0000	0.9394
41.5	100,843	0	0.0000	100.0000	0.9394
42.5	13,219	0	0.0000	100.0000	0.9394
43.5	13,219	0	0.0000	100.0000	0.9394
44.5	13,219	0	0.0000	100.0000	0.9394
45.5	13,219	0	0.0000	100.0000	0.9394
46.5	13,219	0	0.0000	100.0000	0.9394
47.5	13,219	0	0.0000	100.0000	0.9394
48.5	13,219	0	0.0000	100.0000	0.9394
49.5	0	0	0.0000	100.0000	0.9394
50.5	0	0	0.0000	100.0000	0.9394

KENTUCKY UTILITIES COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1960-2009      001      EXPERIENCE BAND 1960-2011

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 360.1 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	10,867.33-	0.00	10,867.33-
3	513,443.45	0.00	513,443.45
9	1,536,457.17	0.00	1,536,457.17
TOTAL DATA	2,039,033.29	0.00	2,039,033.29
8	2,039,033.29	0.00	2,039,033.29

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 358.00 -**

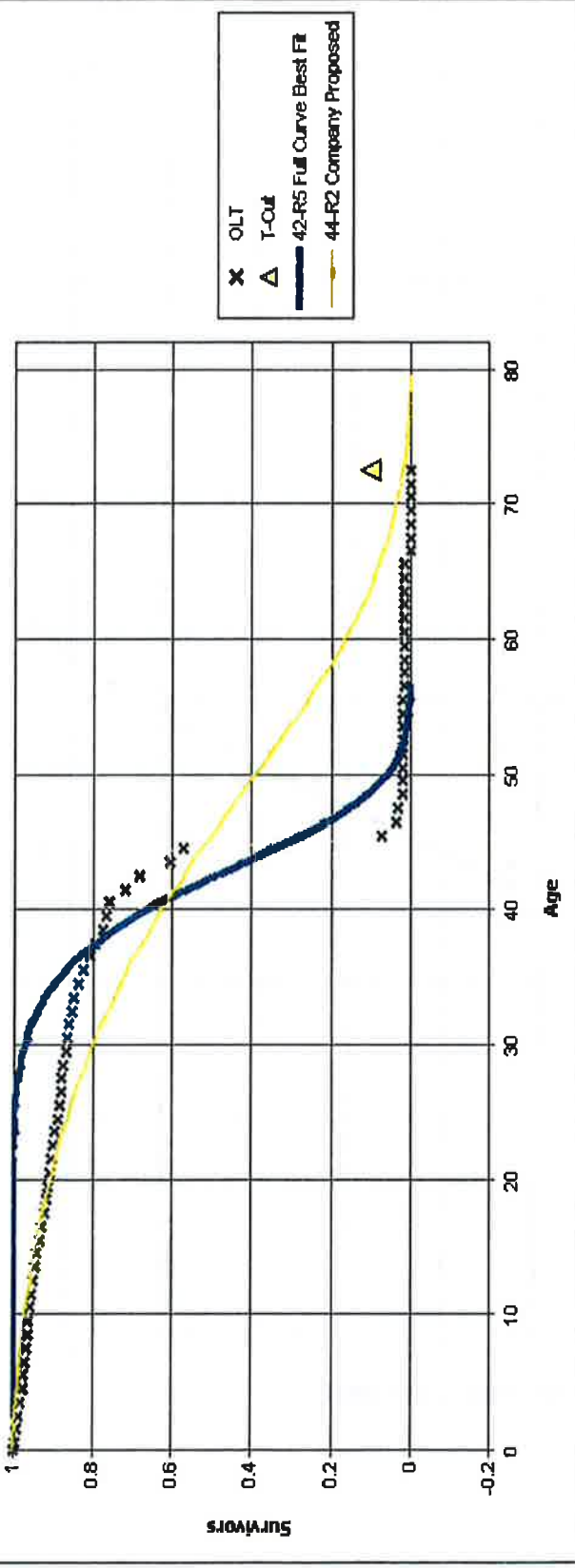
Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1960 - 2011</b>	
R0.5	250.0	76.485
O1	300.0	76.776
R1	189.0	86.483
S-0.5	217.0	94.361
R1.5	147.0	101.480
O2	300.0	112.747
L0	229.0	126.332
L0.5	181.0	144.552
R2	114.0	147.227
S0	151.0	179.361
R2.5	96.0	201.016
L1	142.0	215.678
S0.5	126.0	220.808
L1.5	120.0	258.147
R3	83.0	322.312
S1	106.0	327.556
L2	101.0	359.758
S1.5	95.0	375.799
S2	85.0	497.108
L3	81.0	514.388
R4	70.0	551.778
S3	73.0	652.307
O3	300.0	671.314
L4	69.0	676.173
R5	61.0	818.261
S4	65.0	821.774
L5	62.0	845.218
S5	59.0	943.666
S6	56.0	1,026.654
SQ	51.0	1,165.861
O4	300.0	2,224.839

**Analytical Parameters**

OLT Placement Band:	1960 - 2009
OLT Experience Band:	1960 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	50.5

Fitted Curve Results - Kentucky Utilities 2012-00221

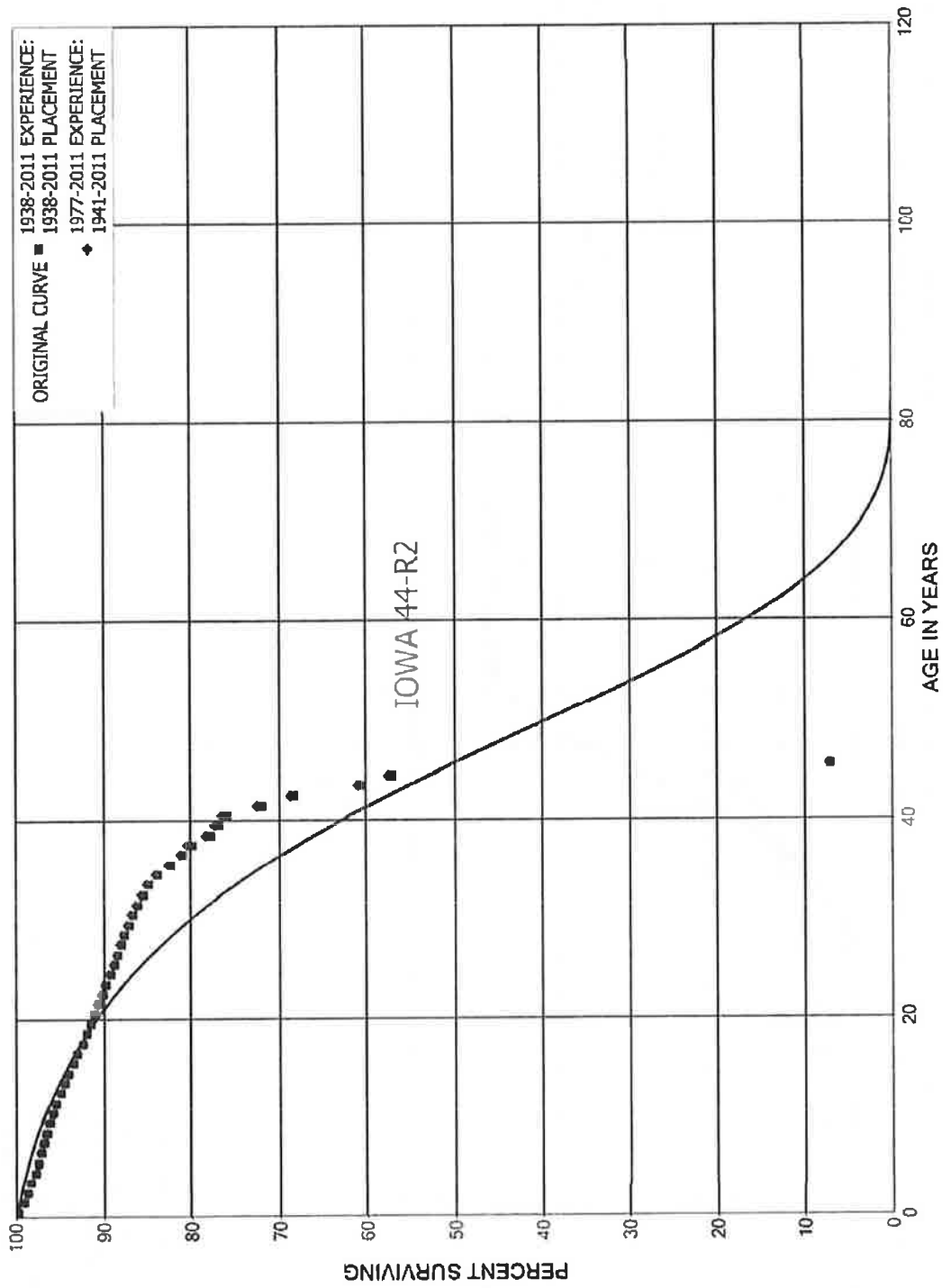
Account: 367.00 -



Analytical Parameters

OLT Placement Band:	1938 - 2011
OLT Experience Band:	1938 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	74.0

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Kentuck Utilities 2012-00221

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

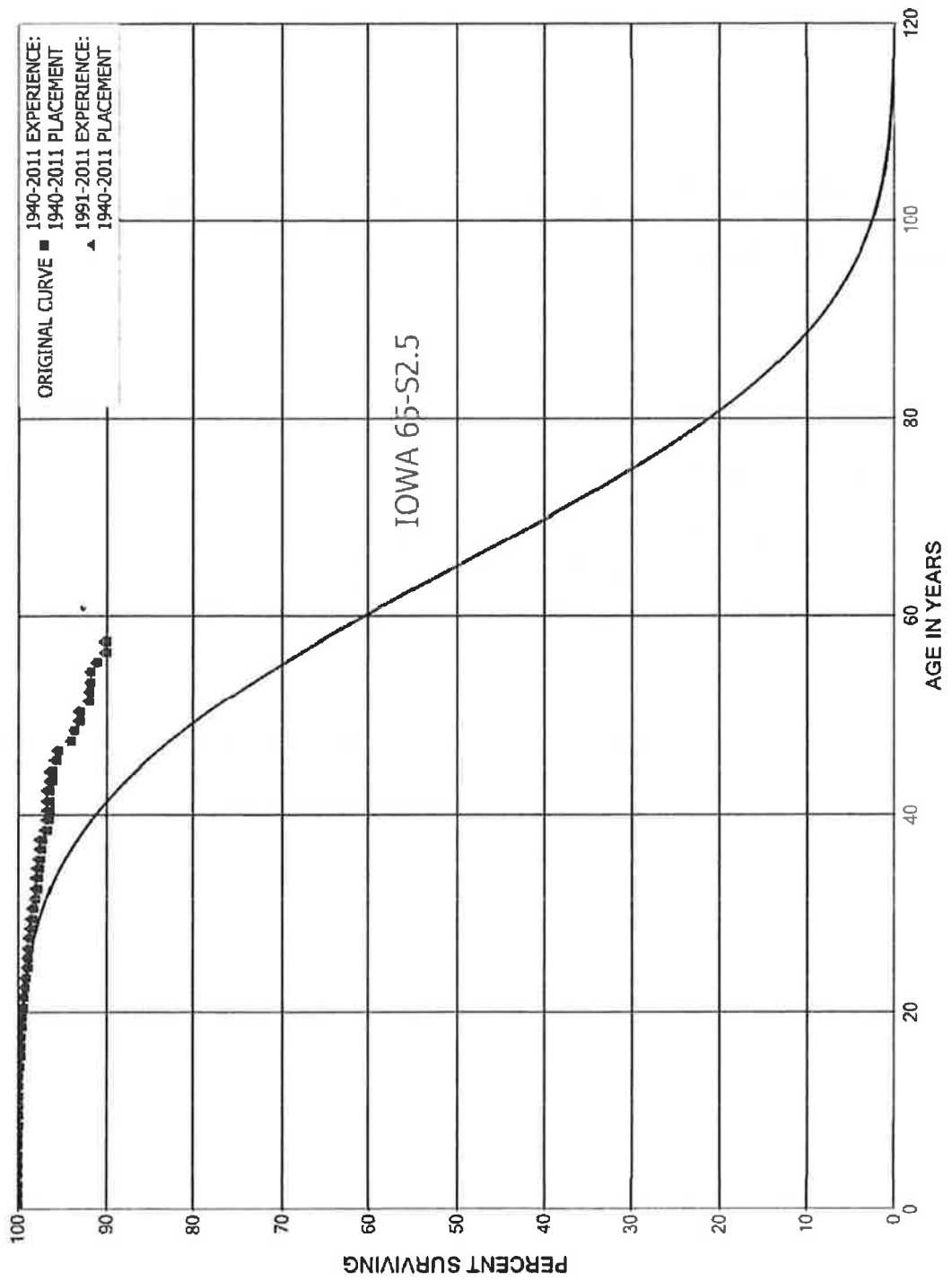
Account: Account 352.10 -

Balance: 18,240,601

\*\*\*\*\*  
Comments: Spanos proposed: 65 52.5  
Spanos best fit: 114 - L2 - use  
SK best fit: 104 51.5

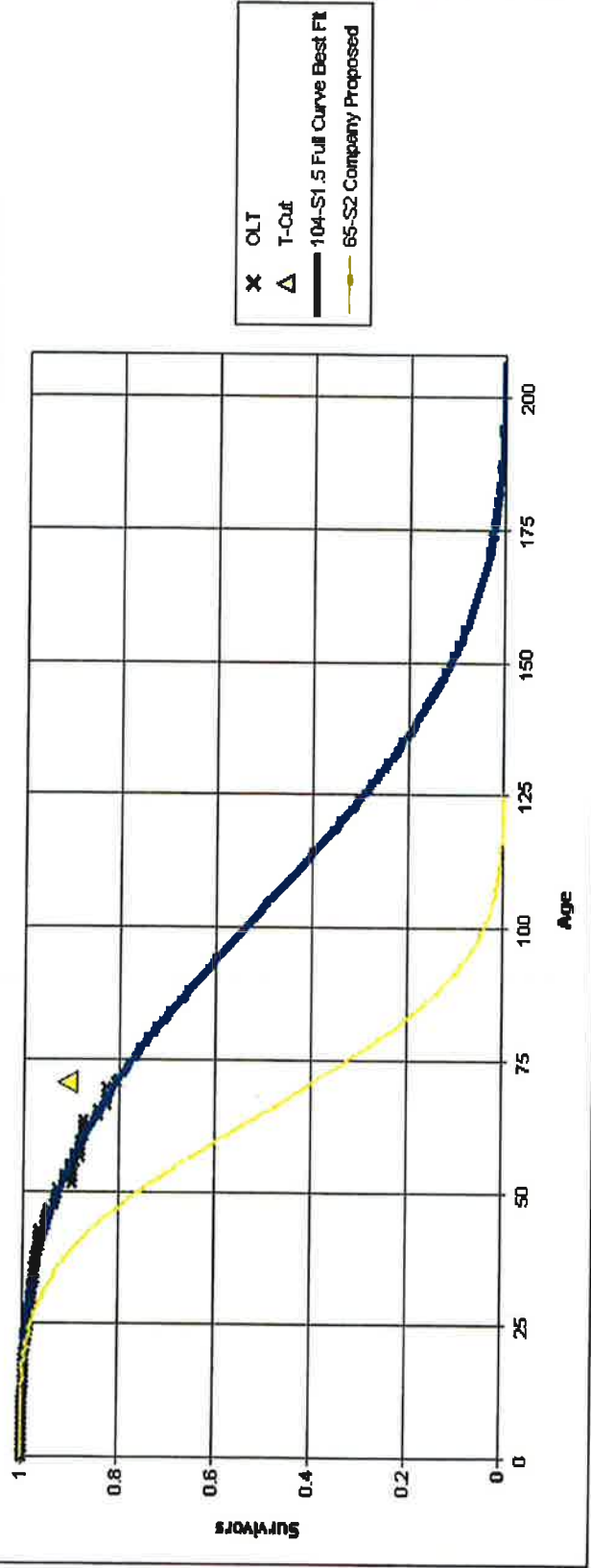
Company: Balance matches Spanos' Balance on Depreciation Study III-9

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-007221

Account: 352.10 -



Analytical Parameters

OLT Placement Band:	1940 - 2011
OLT Experience Band:	1940 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	72.0

**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 352.10 -**

Age	Exposures	Rollments	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1940 - 2011</b>			
0	18,660,965	0	0.0000	100.0000	1.0000
0.5	16,476,579	672	0.0041	99.9959	1.0000
1.5	16,345,344	2,012	0.0123	99.9877	1.0000
2.5	13,980,474	298	0.0021	99.9979	0.9998
3.5	8,621,644	0	0.0000	100.0000	0.9998
4.5	6,421,979	1,789	0.0210	99.9790	0.9998
5.5	8,420,210	0	0.0000	100.0000	0.9996
6.5	8,221,005	3,840	0.0467	99.9533	0.9996
7.5	7,923,638	1,044	0.0132	99.9868	0.9991
8.5	7,884,000	1,529	0.0194	99.9806	0.9990
9.5	7,800,484	1,583	0.0203	99.9797	0.9988
10.5	7,645,038	1,778	0.0233	99.9767	0.9986
11.5	7,439,100	1,397	0.0188	99.9812	0.9984
12.5	7,407,589	181	0.0024	99.9976	0.9982
13.5	6,774,088	3,835	0.0566	99.9434	0.9982
14.5	6,582,629	3,541	0.0538	99.9462	0.9976
15.5	6,477,967	3,223	0.0498	99.9502	0.9971
16.5	5,994,762	59	0.0010	99.9990	0.9966
17.5	5,694,372	3,034	0.0533	99.9487	0.9966
18.5	5,583,195	245	0.0044	99.9956	0.9960
19.5	5,432,684	6,349	0.1169	99.8831	0.9960
20.5	5,418,633	5,308	0.0980	99.9020	0.9948
21.5	5,241,412	19,925	0.3802	99.6188	0.9938
22.5	5,204,385	2,353	0.0452	99.9548	0.9901
23.5	5,083,138	9,270	0.1824	99.8176	0.9896
24.5	4,940,677	3,077	0.0623	99.9377	0.9878
25.5	4,884,543	3,894	0.0797	99.9203	0.9872
26.5	4,740,355	4,714	0.0994	99.9006	0.9864
27.5	4,517,893	6,585	0.1456	99.8542	0.9854
28.5	4,078,917	2,964	0.0727	99.9273	0.9840
29.5	3,388,651	2,812	0.0835	99.9165	0.9833
30.5	2,385,296	6,341	0.2658	99.7342	0.9825
31.5	2,153,540	3,538	0.1643	99.8357	0.9798
32.5	1,936,181	2,135	0.1103	99.8897	0.9782
33.5	1,721,937	1,398	0.0811	99.9189	0.9772
34.5	1,488,267	1,058	0.0711	99.9289	0.9764
35.5	1,442,081	2,340	0.1623	99.8377	0.9757
36.5	1,351,636	634	0.0469	99.9531	0.9741
37.5	1,305,789	6,932	0.5308	99.4692	0.9736
38.5	1,272,741	2,295	0.1803	99.8197	0.9685
39.5	1,071,352	957	0.0893	99.9107	0.9667
40.5	941,667	132	0.0140	99.9880	0.9659
41.5	888,341	382	0.0417	99.9583	0.9657
42.5	823,622	11,467	1.3923	98.6077	0.9653
43.5	798,303	447	0.0560	99.9440	0.9619
44.5	784,989	2,608	0.3378	99.6422	0.9513
45.5	730,711	1,519	0.2079	99.7921	0.9479
46.5	687,376	7,693	1.1192	98.8808	0.9460
47.5	634,101	1,854	0.2924	99.7075	0.9354
48.5	620,402	2,981	0.4804	99.5198	0.9326
49.5	604,842	0	0.0000	100.0000	0.9282
50.5	587,673	18,184	3.0943	96.9057	0.9282
51.5	532,165	118	0.0223	99.9777	0.8994
52.5	494,320	513	0.1038	99.8962	0.8992
53.5	432,951	0	0.0000	100.0000	0.8983
54.5	419,112	2,661	0.6349	99.3851	0.8983
55.5	233,553	2,583	1.1058	98.8942	0.8926
56.5	215,514	0	0.0000	100.0000	0.8827
57.5	169,512	0	0.0000	100.0000	0.8827
58.5	141,370	0	0.0000	100.0000	0.8827
59.5	139,315	1,143	0.8208	99.1792	0.8827
60.5	112,026	0	0.0000	100.0000	0.8755
61.5	89,644	0	0.0000	100.0000	0.8755
62.5	62,042	0	0.0000	100.0000	0.8755
63.5	60,641	2,082	3.4010	96.5000	0.8755
64.5	55,356	0	0.0000	100.0000	0.8457
65.5	55,137	1,244	2.2561	97.7439	0.8457
66.5	53,893	0	0.0000	100.0000	0.8268
67.5	53,893	0	0.0000	100.0000	0.8268
68.5	53,893	0	0.0000	100.0000	0.8268
69.5	53,893	1,207	2.2400	97.7600	0.8268
70.5	8,529	0	0.0000	100.0000	0.8081



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

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

PLACEMENT BAND 1940-2011			001	EXPERIENCE BAND 1940-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
197.4-S0	0.96	0 - 58				NOT FITTED
157.2-S0.5	0.78	0 - 58				NOT FITTED
123.1-S1	0.38	0 - 58				NOT FITTED
106.7-S1.5	0.31	0 - 58				NOT FITTED
91.8-S2	0.73	0 - 58				NOT FITTED
83.9-S2.5	0.99	0 - 58				NOT FITTED
200.2-R0.5	3.30	0 - 58				NOT FITTED
200.2-R1	1.85	0 - 58				NOT FITTED
200.2-R1.5	1.34	0 - 58				NOT FITTED
154.8-R2	1.22	0 - 58				NOT FITTED
120.8-R2.5	0.94	0 - 58				NOT FITTED
94.7-R3	0.36	0 - 58				NOT FITTED
74.1-R4	1.11	0 - 58				NOT FITTED
63.0-R5	3.16	0 - 58				NOT FITTED
200.2-L0	2.89	0 - 58				NOT FITTED
200.2-L0.5	1.30	0 - 58				NOT FITTED
177.5-L1	0.83	0 - 58				NOT FITTED
144.6-L1.5	0.62	0 - 58				NOT FITTED
114.0-L2	0.29	0 - 58				NOT FITTED
100.4-L2.5	0.37	0 - 58				NOT FITTED
86.8-L3	0.90	0 - 58				NOT FITTED
200.2-O1	4.92	0 - 58				NOT FITTED
200.2-O2	5.91	0 - 58				NOT FITTED
200.2-O3	10.03	0 - 58				NOT FITTED
200.2-O4	14.43	0 - 58				NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

KENTUCKY UTILITIES COMPANY

ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 30.3 PLACEMENT BAND 1940-2011		001		EXPERIENCE ANALYSIS EXPERIENCE BAND 1940-2011		
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	889,528	957	0.0011	0.9989	96.53	
40.5	762,076	132	0.0002	0.9998	96.42	
41.5	688,750	132	0.0002	0.9998	96.41	
42.5	644,261	1,808	0.0028	0.9972	96.39	
43.5	628,652	250	0.0004	0.9996	96.12	
44.5	615,535	2,808	0.0046	0.9954	96.08	
45.5	561,257	1,519	0.0027	0.9973	95.64	
46.5	517,922	7,693	0.0149	0.9851	95.38	
47.5	464,647	1,854	0.0040	0.9960	93.97	
48.5	450,948	2,981	0.0066	0.9934	93.59	
49.5	435,415		0.0000	1.0000	92.97	
50.5	418,246	4,921	0.0118	0.9882	92.97	
51.5	376,055	118	0.0003	0.9997	91.88	
52.5	338,190	513	0.0015	0.9985	91.85	
53.5	286,065		0.0000	1.0000	91.71	
54.5	272,225	2,120	0.0078	0.9922	91.71	
55.5	233,553	2,583	0.0111	0.9889	91.00	
56.5	215,514		0.0000	1.0000	89.99	
57.5	169,512		0.0000	1.0000	89.99	
58.5	141,370		0.0000	1.0000	89.99	
59.5	139,315	1,143	0.0082	0.9918	89.99	
60.5	112,026		0.0000	1.0000	89.25	
61.5	89,644		0.0000	1.0000	89.25	
62.5	62,042		0.0000	1.0000	89.25	
63.5	60,641	2,062	0.0340	0.9660	89.25	
64.5	55,356		0.0000	1.0000	86.22	
65.5	55,137	1,244	0.0226	0.9774	86.22	
66.5	53,893		0.0000	1.0000	84.27	
67.5	53,893		0.0000	1.0000	84.27	
68.5	53,893		0.0000	1.0000	84.27	
69.5	53,893	1,207	0.0224	0.9776	84.27	
70.5	8,529		0.0000	1.0000	82.38	
71.5					82.38	
TOTAL	223,037,341	141,772				

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 352.10 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1940 - 2011</b>	
S1.5	104.0	26.122
L2	112.0	32.129
R3	91.0	33.110
S1	115.0	36.698
L1.5	128.0	62.006
S2	96.0	73.787
R2.5	101.0	91.916
L1	148.0	109.582
S0.5	131.0	120.269
L3	94.0	162.018
R2	115.0	198.432
S0	153.0	205.459
R4	82.0	214.476
L0.5	180.0	260.989
S3	86.0	313.728
L0	224.0	348.161
R1.5	140.0	380.041
L4	83.0	405.412
S-0.5	205.0	455.034
R1	176.0	490.183
R0.5	230.0	573.310
O1	290.0	610.978
O2	300.0	637.390
S4	80.0	865.785
R5	76.0	960.600
L5	78.0	1,008.673
S5	76.0	1,556.127
O3	300.0	1,828.224
S6	73.0	2,287.258
SQ	71.0	4,149.507
O4	300.0	5,505.466

**Analytical Parameters**

OLT Placement Band:	1940 - 2011
OLT Experience Band:	1940 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	70.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through <sup>2011</sup> ~~2012~~

Account: Account 360.10 -

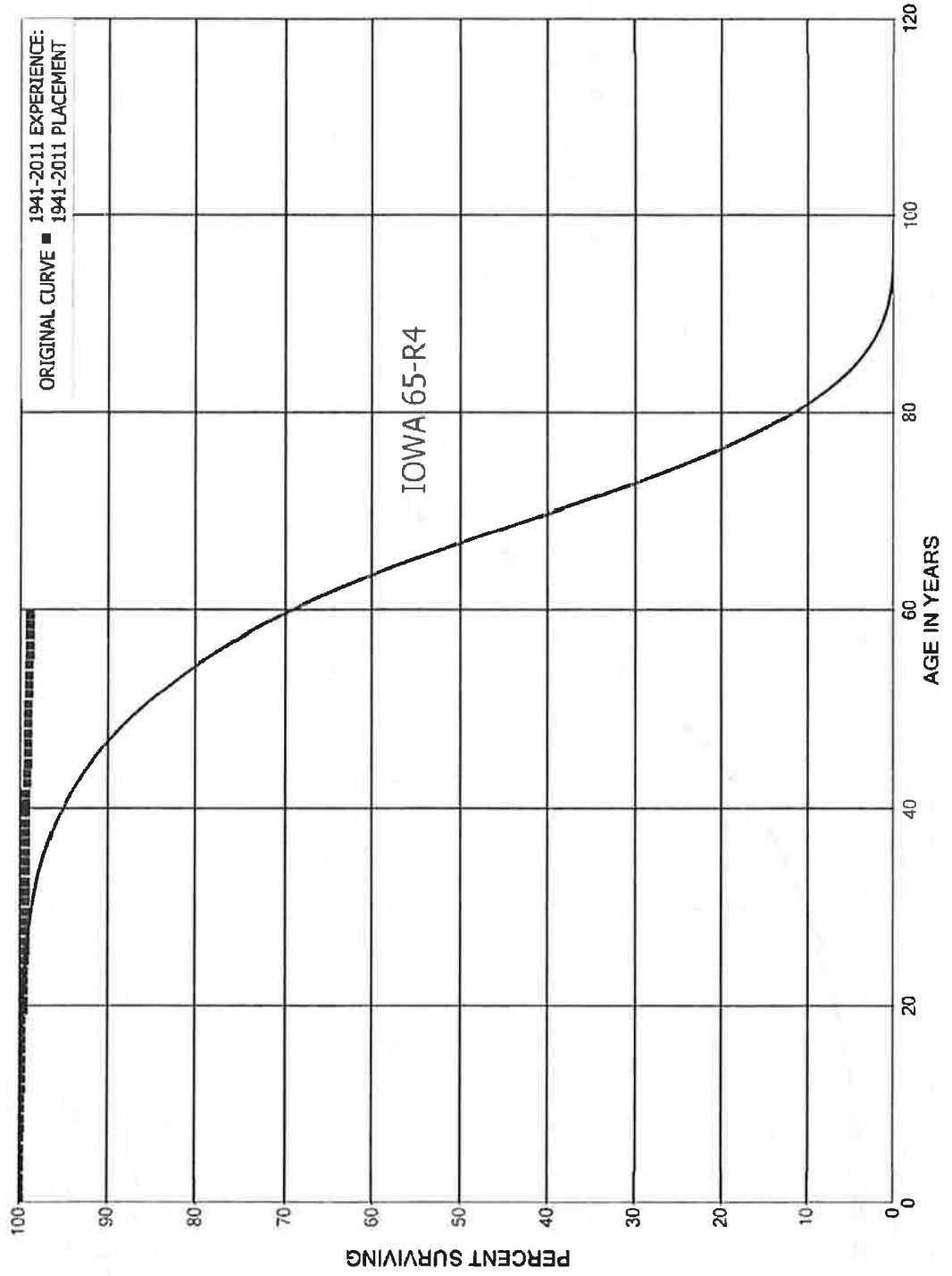
Balance: 2,039,033

\*\*\*\*\*

Comments: Spanos proposed: 65-R4  
Spanos best fit: not Fitted  
sk best fit: 226-R3 - use

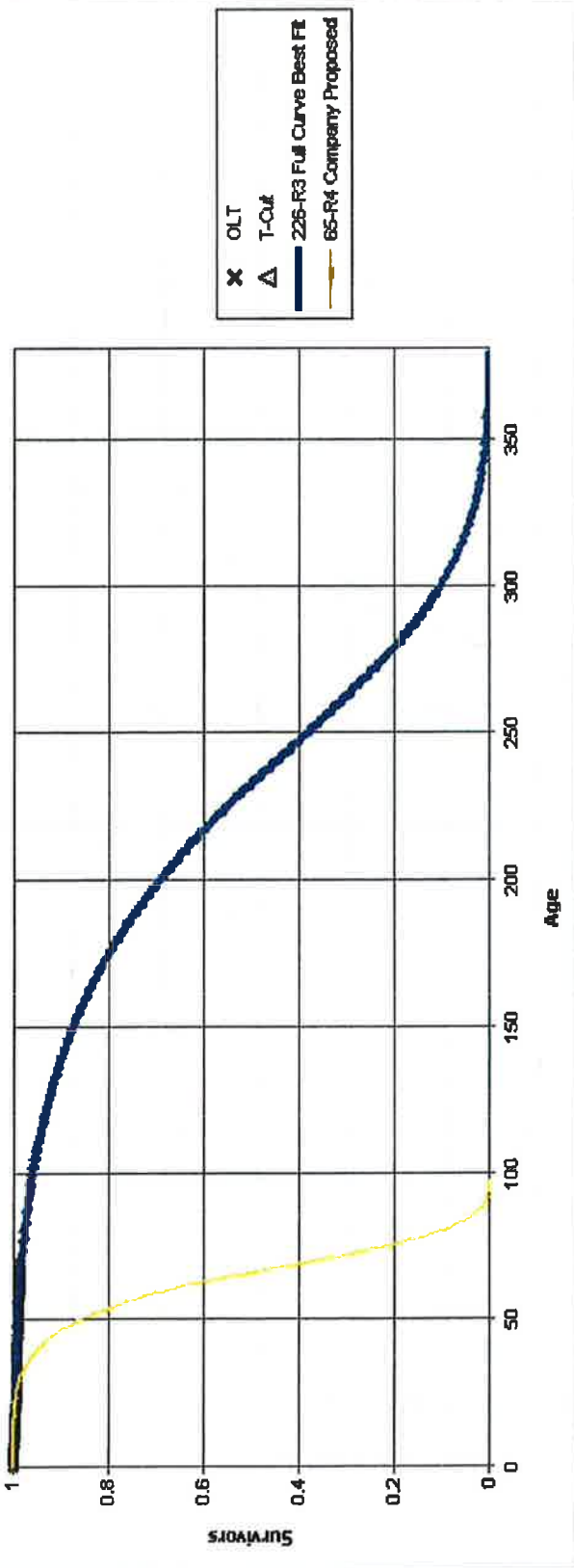
Company: Balance matches Spanos' Balance on Depreciation Study III-9

KENTUCKY UTILITIES COMPANY  
ACCOUNT 360.1 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Account: 360.10 -

Fitted Curve Results - Kentuck Utilities 2012-00ZZ1



**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: 360.10 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1941 - 2011			
0	1,536,457	0	0.0000	100.0000	1.0000
0.5	1,514,174	86	0.0057	99.9943	1.0000
1.5	1,507,787	0	0.0000	100.0000	0.9999
2.5	1,449,522	0	0.0000	100.0000	0.9999
3.5	1,449,522	0	0.0000	100.0000	0.9999
4.5	1,449,608	0	0.0000	100.0000	0.9999
5.5	1,449,608	700	0.0483	99.9517	0.9999
6.5	1,448,908	1,928	0.1331	99.8669	0.9995
7.5	1,372,617	0	0.0000	100.0000	0.9981
8.5	1,372,504	253	0.0184	99.9816	0.9981
9.5	1,373,648	29	0.0021	99.9979	0.9979
10.5	1,372,217	315	0.0230	99.9770	0.9979
11.5	1,452,587	0	0.0000	100.0000	0.9977
12.5	1,424,052	318	0.0223	99.9777	0.9977
13.5	1,412,700	620	0.0439	99.9561	0.9975
14.5	1,311,410	262	0.0200	99.9800	0.9970
15.5	1,167,786	0	0.0000	100.0000	0.9968
16.5	1,113,042	52	0.0047	99.9953	0.9968
17.5	1,089,757	0	0.0000	100.0000	0.9968
18.5	1,051,042	1,881	0.1790	99.8210	0.9968
19.5	1,044,021	190	0.0182	99.9818	0.9950
20.5	1,030,850	0	0.0000	100.0000	0.9948
21.5	992,486	0	0.0000	100.0000	0.9948
22.5	985,136	0	0.0000	100.0000	0.9948
23.5	980,250	1,380	0.1408	99.8592	0.9948
24.5	962,604	380	0.0395	99.9605	0.9934
25.5	961,445	0	0.0000	100.0000	0.9930
26.5	927,914	0	0.0000	100.0000	0.9930
27.5	913,244	0	0.0000	100.0000	0.9930
28.5	913,244	0	0.0000	100.0000	0.9930
29.5	852,076	0	0.0000	100.0000	0.9930
30.5	850,268	52	0.0061	99.9939	0.9930
31.5	839,546	0	0.0000	100.0000	0.9930
32.5	807,680	0	0.0000	100.0000	0.9930
33.5	789,840	213	0.0270	99.9730	0.9930
34.5	774,155	0	0.0000	100.0000	0.9927
35.5	767,950	0	0.0000	100.0000	0.9927
36.5	740,613	0	0.0000	100.0000	0.9927
37.5	697,148	0	0.0000	100.0000	0.9927
38.5	688,178	0	0.0000	100.0000	0.9927
39.5	671,877	58	0.0086	99.9914	0.9927
40.5	625,311	58	0.0093	99.9907	0.9926
41.5	600,379	208	0.0346	99.9654	0.9926
42.5	558,629	0	0.0000	100.0000	0.9922
43.5	543,279	1,071	0.1971	99.8029	0.9922
44.5	522,513	0	0.0000	100.0000	0.9902
45.5	517,394	0	0.0000	100.0000	0.9902
46.5	481,831	0	0.0000	100.0000	0.9902
47.5	461,433	0	0.0000	100.0000	0.9902
48.5	439,917	0	0.0000	100.0000	0.9902
49.5	429,355	0	0.0000	100.0000	0.9902
50.5	411,249	414	0.1006	99.8994	0.9902
51.5	377,208	0	0.0000	100.0000	0.9892
52.5	357,851	0	0.0000	100.0000	0.9892
53.5	330,811	0	0.0000	100.0000	0.9892
54.5	311,040	178	0.0572	99.9428	0.9892
55.5	289,229	0	0.0000	100.0000	0.9887
56.5	248,931	0	0.0000	100.0000	0.9887
57.5	281,821	222	0.0788	99.9212	0.9887
58.5	248,366	0	0.0000	100.0000	0.9879
59.5	220,816	0	0.0000	100.0000	0.9879
60.5	202,153	0	0.0000	100.0000	0.9879
61.5	142,249	0	0.0000	100.0000	0.9879
62.5	137,935	0	0.0000	100.0000	0.9879
63.5	134,677	0	0.0000	100.0000	0.9879
64.5	130,243	0	0.0000	100.0000	0.9879
65.5	126,981	0	0.0000	100.0000	0.9879
66.5	133,261	0	0.0000	100.0000	0.9879
67.5	495,139	0	0.0000	100.0000	0.9879
68.5	494,228	0	0.0000	100.0000	0.9879
69.5	453,055	0	0.0000	100.0000	0.9879

KENTUCKY UTILITIES COMPANY

ACCOUNT 360.1 LAND RIGHTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1941-2011      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 220 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 360.1 LAND RIGHTS

ORIGINAL LIFE TABLE

AVG AGE RET 37.8  
 PLACEMENT BAND 1941-2011

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	499,181		0.0000	1.0000	100.00
0.5	515,262	86	0.0002	0.9998	100.00
1.5	516,225		0.0000	1.0000	99.98
2.5	462,846		0.0000	1.0000	99.98
3.5	478,990		0.0000	1.0000	99.98
4.5	479,855		0.0000	1.0000	99.98
5.5	513,386		0.0000	1.0000	99.98
6.5	528,056		0.0000	1.0000	99.98
7.5	453,693		0.0000	1.0000	99.98
8.5	514,748		0.0000	1.0000	99.98
9.5	517,951		0.0000	1.0000	99.98
10.5	527,221		0.0000	1.0000	99.98
11.5	639,792		0.0000	1.0000	99.98
12.5	629,077		0.0000	1.0000	99.98
13.5	633,515		0.0000	1.0000	99.98
14.5	539,050		0.0000	1.0000	99.98
15.5	423,025		0.0000	1.0000	99.98
16.5	411,746		0.0000	1.0000	99.98
17.5	397,483		0.0000	1.0000	99.98
18.5	375,946		0.0000	1.0000	99.98
19.5	417,694		0.0000	1.0000	99.98
20.5	429,587		0.0000	1.0000	99.98
21.5	432,765		0.0000	1.0000	99.98
22.5	440,765		0.0000	1.0000	99.98
23.5	455,574	877	0.0019	0.9981	99.98
24.5	443,618	380	0.0009	0.9991	99.79
25.5	478,022		0.0000	1.0000	99.71
26.5	464,889		0.0000	1.0000	99.71
27.5	471,735		0.0000	1.0000	99.71
28.5	483,581		0.0000	1.0000	99.71
29.5	440,519		0.0000	1.0000	99.71
30.5	472,338		0.0000	1.0000	99.71
31.5	481,025		0.0000	1.0000	99.71
32.5	476,179		0.0000	1.0000	99.71
33.5	478,130	213	0.0004	0.9996	99.71
34.5	484,136		0.0000	1.0000	99.66
35.5	518,701		0.0000	1.0000	99.66
36.5	515,839		0.0000	1.0000	99.66
37.5	505,607		0.0000	1.0000	99.66
38.5	524,119		0.0000	1.0000	99.66

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 360.10 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1941 - 2011</b>	
R3	226.0	3.639
R2.5	300.0	6.679
S1	283.0	7.918
L2	256.0	8.329
S1.5	234.0	8.748
R4	139.0	12.995
S2	180.0	14.431
L3	169.0	14.607
L1.5	300.0	14.856
S3	136.0	21.068
L4	127.0	24.264
S4	107.0	29.189
R5	101.0	29.194
L5	102.0	32.217
S5	91.0	35.021
S6	82.0	39.056
S0.5	300.0	39.922
SQ	70.0	45.280
R2	300.0	58.945
L1	300.0	86.786
S0	300.0	178.121
R1.5	300.0	279.135
L0.5	300.0	457.975
R1	300.0	665.636
S-0.5	300.0	976.701
L0	300.0	1,133.243
R0.5	300.0	1,422.871
O1	300.0	2,465.926
O2	300.0	3,206.669
O3	300.0	7,292.272
O4	300.0	14,296.256

**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

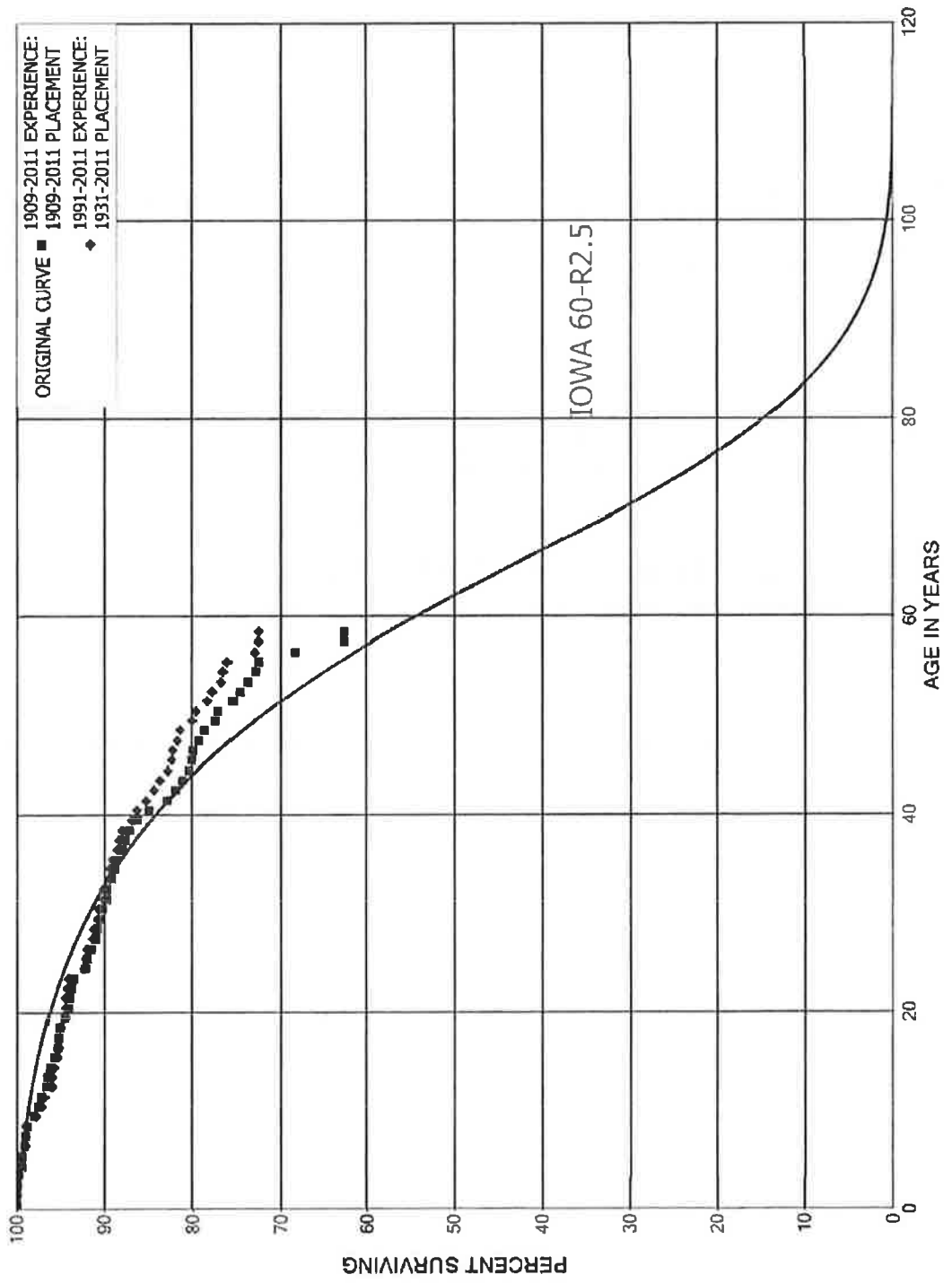
Depreciation Life Analysis Study Through ~~2007~~<sup>2011</sup>

Account: Account 361.00 -

Balance: 7,658,288

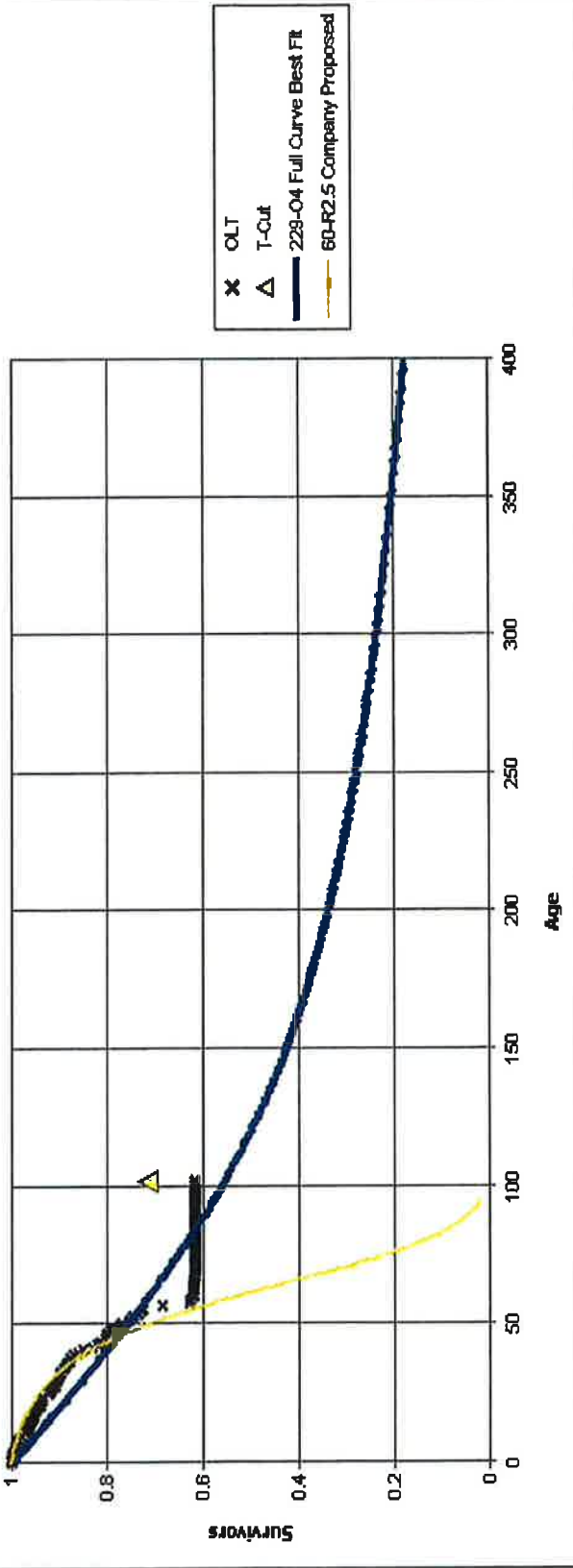
\*\*\*\*\*  
Comments: Spanos best fit - 60 - R2.5  
Spanos best fit - 83.9 - 50 - use  
Sk best fit - 229 - 04  
Company: Balance matches Spanos' Balance on Depreciation Study III-0

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 361.00 -



Analytical Parameters

OLT Placement Band:	1909 - 2011
OLT Experience Band:	1909 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	103.0

Observed Life Table Results  
 Kentucky Utilities 2012-00221  
 Account: 381.00

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1609 - 2011			
0	9 884 142	455	0.0051	69.5949	1.0000
0.5	7 066 184	3 033	0.0388	69.5614	0.9923
1.5	5 035 920	4 805	0.0840	69.5160	0.9926
2.5	3 454 116	6 358	0.1166	69.4834	0.9987
3.5	2 368 928	19 096	0.2539	69.4681	0.9976
4.5	1 716 656	2 349	0.0498	69.5297	0.9940
5.5	1 457 833	15 635	0.1415	69.6585	0.9935
6.5	1 309 012	3 007	0.0858	69.9142	0.9991
7.5	1 283 955	7 149	0.1681	69.8319	0.9893
8.5	1 287 470	33 687	0.8474	69.1526	0.9876
9.5	1 283 602	21 560	0.5853	69.4147	0.9923
10.5	1 382 410	8 223	0.2431	69.7569	0.9735
11.5	1 307 444	20 858	0.6337	69.2663	0.9712
12.5	1 286 486	3 360	0.1027	69.6078	0.9650
13.5	1 198 503	10 356	0.3273	69.6763	0.9642
14.5	1 025 494	16 569	0.5473	69.4527	0.9609
15.5	1 008 894	6 735	0.3235	69.6765	0.9556
16.5	1 853 334	1 687	0.0571	69.9429	0.9525
17.5	1 502 403	4 721	0.1923	69.6027	0.9520
18.5	1 333 183	13 119	0.5623	69.4377	0.9501
19.5	1 266 781	10 791	0.4935	69.5005	0.9448
20.5	1 946 903	2 232	0.1146	69.6654	0.9401
21.5	1 855 170	4 538	0.2445	69.7555	0.9380
22.5	1 829 466	3 520	0.1951	69.6049	0.9367
23.5	1 813 784	20 092	1.4385	68.5615	0.9349
24.5	1 797 601	3 538	0.2307	69.7693	0.9215
25.5	1 652 817	8 109	0.4806	69.5694	0.9163
26.5	1 635 680	9 152	0.5597	69.4403	0.9148
27.5	1 557 159	2 077	0.1334	69.8856	0.9097
28.5	1 539 789	6 918	0.4494	69.5506	0.9085
29.5	1 415 888	5 070	0.2596	69.7402	0.9044
30.5	1 347 477	6 818	0.5060	69.4940	0.9021
31.5	1 178 973	204	0.0173	69.9827	0.8975
32.5	1 026 422	6 476	0.6016	69.2684	0.8973
33.5	908 014	3 724	0.3731	69.6269	0.8920
34.5	922 173	2 957	0.3217	69.6783	0.8856
35.5	869 904	6 772	0.7609	69.2391	0.8858
36.5	833 710	2 415	0.2897	69.7103	0.8760
37.5	764 918	3 681	0.4812	69.5169	0.8765
38.5	703 502	7 923	1.1263	68.8737	0.8723
39.5	654 285	9 664	1.5076	68.4924	0.8624
40.5	571 821	13 235	2.3153	67.6847	0.8494
41.5	542 327	8 560	1.2134	69.7800	0.8298
42.5	479 972	4 334	0.9029	69.0971	0.8197
43.0	438 536	4 333	0.9680	69.0120	0.8123
44.5	493 955	1 745	0.4320	69.5650	0.8043
45.0	381 438	530	0.1380	69.8611	0.8008
46.5	346 891	2 840	0.8189	69.1811	0.7987
47.5	310 524	2 846	0.8521	69.1479	0.7931
48.5	266 555	4 109	1.5640	68.4360	0.7864
49.0	230 335	1 160	0.5038	69.4994	0.7741
50.5	209 228	4 481	2.1415	67.8585	0.7702
51.5	188 162	1 853	0.9848	69.0152	0.7637
52.9	175 031	2 181	1.2463	68.7537	0.7403
53.5	144 072	1 835	1.1350	68.8650	0.7370
54.5	127 793	568	0.4445	69.5555	0.7288
55.5	105 855	8 125	5.6283	64.1717	0.7254
56.5	77 779	6 491	6.3455	61.8545	0.6931
57.5	54 366	34	0.0625	69.9370	0.6261
58.5	54 328	523	0.9621	69.0370	0.6257
59.5	48 820	0	0.0000	100.0000	0.6197
60.5	43 615	0	0.0000	100.0000	0.6197
61.5	39 586	0	0.0000	100.0000	0.6197
62.5	25 594	0	0.0000	100.0000	0.6197
63.5	22 762	0	0.0000	100.0000	0.6197
64.5	18 120	25	0.1388	99.8672	0.6197
65.5	4 425	19	0.4257	99.5743	0.6188
66.5	4 356	0	0.0000	100.0000	0.6182
67.5	2 444	0	0.0000	100.0000	0.6182
68.5	2 444	0	0.0000	100.0000	0.6182
69.5	2 444	0	0.0000	100.0000	0.6182
70.5	1 445	0	0.0000	100.0000	0.6182
71.5	1 267	0	0.0000	100.0000	0.6182
72.5	1 267	0	0.0000	100.0000	0.6182
73.5	1 267	0	0.0000	100.0000	0.6182
74.5	1 267	0	0.0000	100.0000	0.6182
75.5	1 267	0	0.0000	100.0000	0.6182
76.5	1 267	0	0.0000	100.0000	0.6182
77.5	1 267	0	0.0000	100.0000	0.6182
78.5	1 267	0	0.0000	100.0000	0.6182
79.5	1 267	0	0.0000	100.0000	0.6182
80.5	0	0	0.0000	100.0000	0.6182
81.5	0	0	0.0000	100.0000	0.6182
82.5	0	0	0.0000	100.0000	0.6182
83.5	0	0	0.0000	100.0000	0.6182
84.5	0	0	0.0000	100.0000	0.6182
85.5	0	0	0.0000	100.0000	0.6182
86.5	0	0	0.0000	100.0000	0.6182
87.5	0	0	0.0000	100.0000	0.6182
88.5	0	0	0.0000	100.0000	0.6182
89.5	0	0	0.0000	100.0000	0.6182
90.5	0	0	0.0000	100.0000	0.6182
91.5	0	0	0.0000	100.0000	0.6182
92.5	0	0	0.0000	100.0000	0.6182
93.5	0	0	0.0000	100.0000	0.6182
94.5	0	0	0.0000	100.0000	0.6182
95.5	0	0	0.0000	100.0000	0.6182
96.5	0	0	0.0000	100.0000	0.6182
97.5	0	0	0.0000	100.0000	0.6182
98.5	0	0	0.0000	100.0000	0.6182
99.5	0	0	0.0000	100.0000	0.6182
100.5	0	0	0.0000	100.0000	0.6182
101.5	0	0	0.0000	100.0000	0.6182

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

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

PLACEMENT BAND 1909-2011      001      EXPERIENCE BAND 1909-2011

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
→83.9-S0	1.01	0 - 57			NOT FITTED
75.0-S0.5	1.28	0 - 57			NOT FITTED
68.2-S1	2.50	0 - 57			NOT FITTED
107.7-R0.5	2.54	0 - 57			NOT FITTED
88.0-R1	1.91	0 - 57			NOT FITTED
75.7-R1.5	1.06	0 - 57			NOT FITTED
66.7-R2	1.02	0 - 57			NOT FITTED
61.3-R2.5	2.33	0 - 57			NOT FITTED
57.3-R3	4.33	0 - 57			NOT FITTED
114.8-L0	1.64	0 - 57			NOT FITTED
97.7-L0.5	1.04	0 - 57			NOT FITTED
85.0-L1	1.33	0 - 57			NOT FITTED
75.8-L1.5	2.10	0 - 57			NOT FITTED
131.3-O1	2.84	0 - 57			NOT FITTED
147.6-O2	2.83	0 - 57			NOT FITTED
200.2-O3	2.74	0 - 57			NOT FITTED
200.2-O4	5.09	0 - 57			NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

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

**Page 228 of 1055**

**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

AVG AGE RET 22.8  
PLACEMENT BAND 1931-2011

002

EXPERIENCE ANALYSIS  
EXPERIENCE BAND 1991-2011

<u>AGE AT BEGIN OF INTERVAL</u>	<u>EXPOSURES AT BEGINNING OF AGE INTERVAL</u>	<u>RETIREMENTS DURING AGE INTERVAL</u>	<u>RETMT RATIO</u>	<u>SURV RATIO</u>	<u>PCT SURV BEGIN OF INTERVAL</u>
0.0	6,383,777		0.0000	1.0000	100.00
0.5	5,633,225		0.0000	1.0000	100.00
1.5	3,843,196	1,348	0.0004	0.9996	100.00
2.5	3,509,408	4,166	0.0012	0.9988	99.96
3.5	3,508,084	14,717	0.0042	0.9958	99.85
4.5	2,911,349		0.0000	1.0000	99.43
5.5	2,783,741	13,946	0.0050	0.9950	99.43
6.5	2,584,586		0.0000	1.0000	98.93
7.5	2,550,156		0.0000	1.0000	98.93
8.5	2,294,949	27,414	0.0119	0.9881	98.93
9.5	2,191,546	15,516	0.0071	0.9929	97.75
10.5	2,068,423	4,150	0.0020	0.9980	97.06
11.5	2,106,212	18,612	0.0088	0.9912	96.86
12.5	2,162,455		0.0000	1.0000	96.00
13.5	2,165,890	5,116	0.0024	0.9976	96.00
14.5	2,030,696	8,292	0.0041	0.9959	95.78
15.5	2,071,099	4,457	0.0022	0.9978	95.39
16.5	2,086,720	826	0.0004	0.9996	95.18
17.5	1,608,299	2,453	0.0015	0.9985	95.14
18.5	1,601,866	10,572	0.0066	0.9934	95.00
19.5	1,544,098	459	0.0003	0.9997	94.37
20.5	1,334,110		0.0000	1.0000	94.34
21.5	1,298,092	1,595	0.0012	0.9988	94.34
22.5	1,317,096	2,426	0.0018	0.9982	94.23
23.5	1,332,425	24,332	0.0183	0.9817	94.05
24.5	1,254,293	3,659	0.0029	0.9971	92.34
25.5	1,239,744	2,315	0.0019	0.9981	92.07
26.5	1,262,026	7,918	0.0063	0.9937	91.90
27.5	1,230,331	1,503	0.0012	0.9988	91.32
28.5	1,247,896	6,372	0.0051	0.9949	91.21
29.5	1,145,412	1,245	0.0011	0.9989	90.74
30.5	1,098,035	6,615	0.0060	0.9940	90.64
31.5	942,986	204	0.0002	0.9998	90.10
32.5	871,986	6,476	0.0074	0.9926	90.08
33.5	808,428	243	0.0003	0.9997	89.41
34.5	765,675	2,902	0.0038	0.9962	89.38
35.5	764,392	4,226	0.0055	0.9945	89.04
36.5	732,632	2,415	0.0033	0.9967	88.55
37.5	664,999	2,586	0.0039	0.9961	88.26
38.5	614,769	7,531	0.0123	0.9877	87.92



**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 361.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1909 - 2011</b>	
O4	229.0	2,053.115
O3	169.0	2,065.853
O2	122.0	2,208.465
O1	109.0	2,209.393
L0	114.0	2,264.932
S-0.5	102.0	2,664.277
R0.5	100.0	2,741.976
L0.5	107.0	3,112.363
R1	95.0	4,033.456
S0	97.0	4,052.671
L1	102.0	4,515.563
S0.5	95.0	6,050.224
R1.5	92.0	6,154.365
L1.5	99.0	7,272.580
S1	93.0	8,763.613
R2	91.0	9,210.470
L2	96.0	11,043.664
S1.5	92.0	12,091.682
R2.5	91.0	13,212.255
S2	91.0	16,166.653
R3	91.0	18,132.485
L3	94.0	20,581.933
S3	91.0	25,245.216
R4	92.0	28,567.442
L4	94.0	31,726.321
S4	93.0	37,808.229
L5	95.0	43,397.642
R5	94.0	43,606.887
S5	95.0	49,394.707
S6	97.0	58,877.605
SQ	101.0	75,480.327

**Analytical Parameters**

OLT Placement Band:	1909 - 2011
OLT Experience Band:	1909 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	101.5

Kentuck Utilities 2012-00221

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

Account: Account 362.00 -

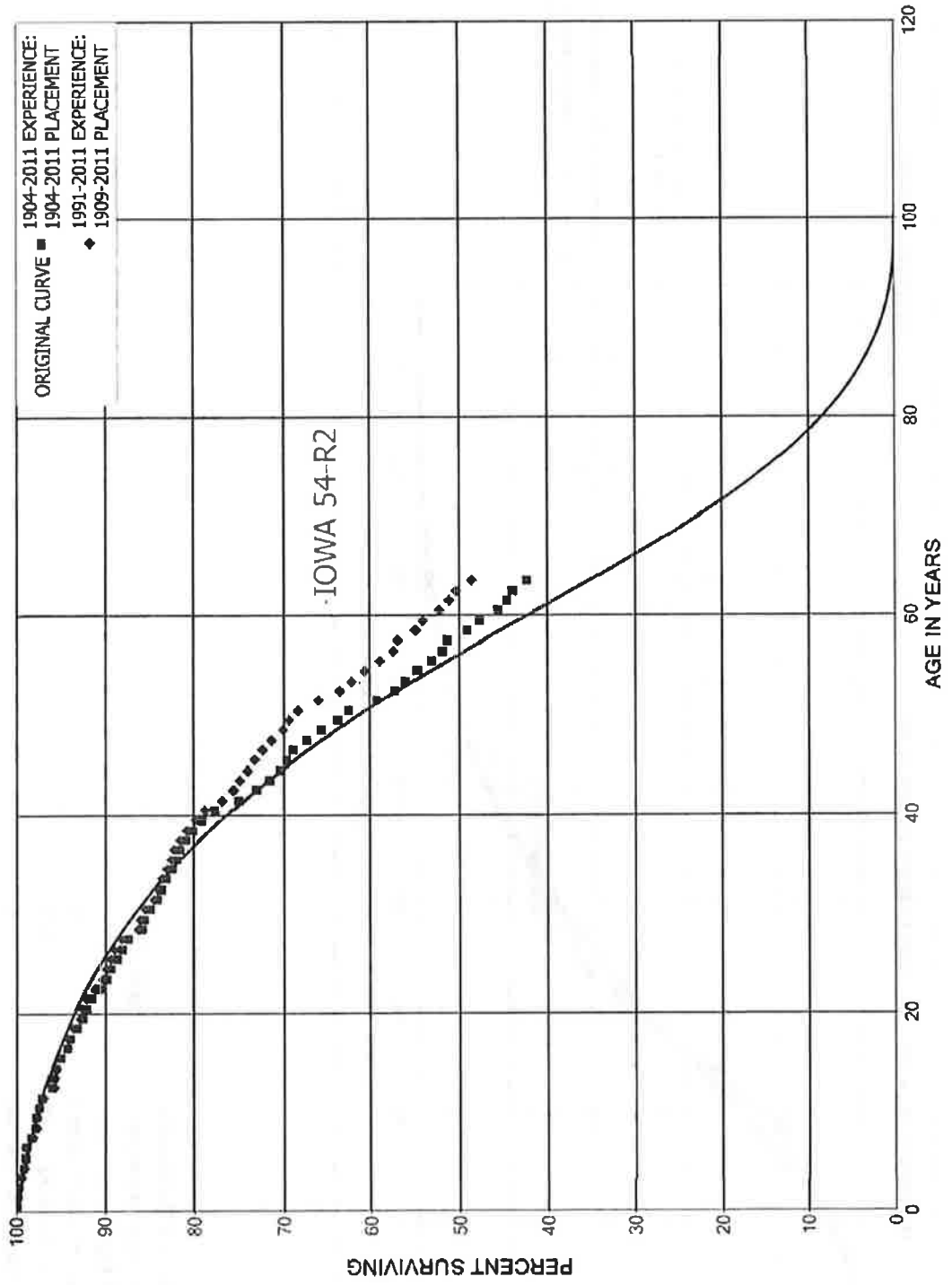
Balance: 141,200,431

\*\*\*\*\*

Comments: Spanos proposed: 54 - R2  
Spanos best fit: 54.9 - R2 - use  
Sk best fit: 64 - L1

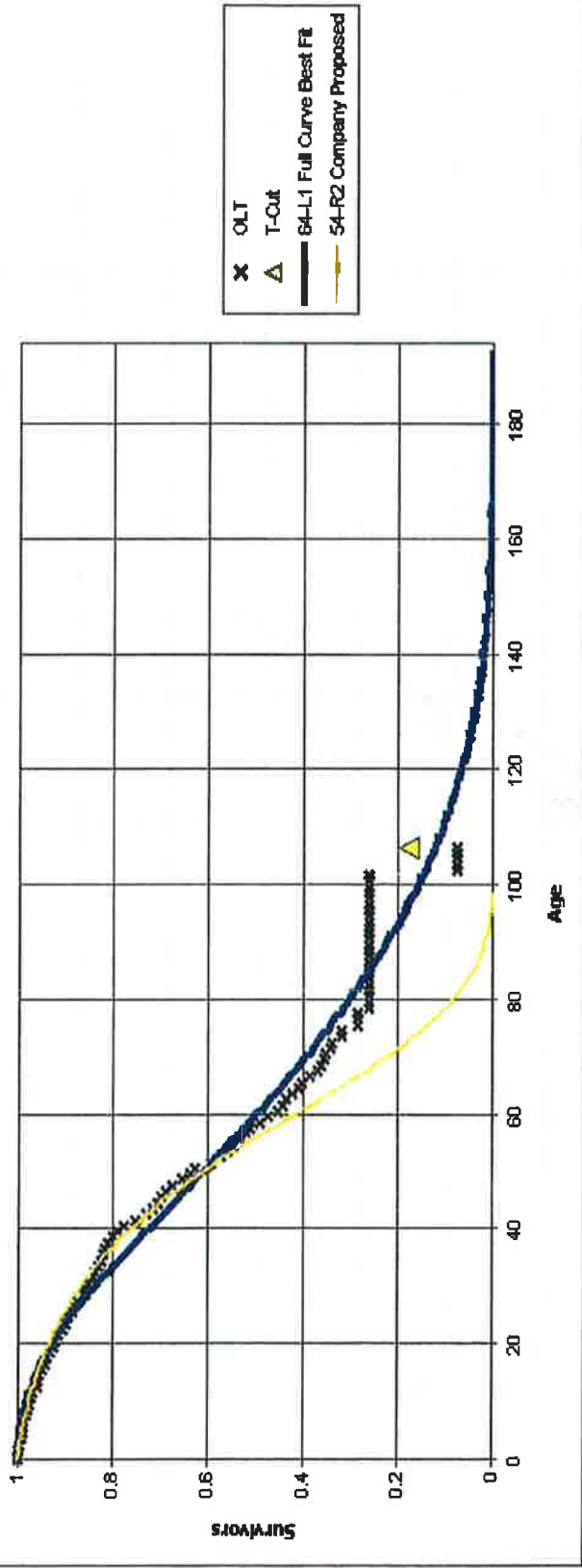
Company: Balance matches Spanos' Balance on Depreciation Study III-9

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 362 STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentuck Utilities 2012-00221

Account: 362.00 -



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



KENTUCKY UTILITIES COMPANY

ACCOUNT 362 STATION EQUIPMENT

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*
63.4-S0	2.35	0 - 59		62.9-S0	3.25	31 - 59
59.3-S0.5	1.46	0 - 59		60.1-S0.5	1.96	31 - 59
56.1-S1	2.34	0 - 59		58.0-S1	1.08	31 - 59
54.0-S1.5	3.71	0 - 59		56.3-S1.5	1.94	31 - 59
71.3-R0.5	4.93	0 - 59		65.2-R0.5	4.90	31 - 59
62.8-R1	3.41	0 - 59		60.0-R1	3.44	31 - 59
57.8-R1.5	1.62	0 - 59		57.0-R1.5	1.83	31 - 59
54.3-R2	1.23	0 - 59		√ 54.9-R2	0.99	31 - 59
52.1-R2.5	3.40	0 - 59		53.5-R2.5	2.76	31 - 59
50.5-R3	6.04	0 - 59		52.4-R3	5.17	31 - 59
80.5-L0	4.13	0 - 59		76.2-L0	4.95	31 - 59
72.4-L0.5	2.91	0 - 59		70.9-L0.5	3.89	31 - 59
66.2-L1	2.02	0 - 59		67.0-L1	2.85	31 - 59
61.6-L1.5	1.96	0 - 59		63.4-L1.5	1.42	31 - 59
58.1-L2	3.70	0 - 59		60.8-L2	1.87	31 - 59
55.5-L2.5	5.16	0 - 59		58.2-L2.5	3.57	31 - 59
82.9-O1	5.82	0 - 59		72.8-O1	5.92	31 - 59
93.2-O2	5.81	0 - 59			NOT FITTED	
132.9-O3	6.13	0 - 59			NOT FITTED	
177.8-O4	6.29	0 - 59			NOT FITTED	

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

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

**Page 235 of 1055**

**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 24.7  
PLACEMENT BAND 1904-2011

001

EXPERIENCE ANALYSIS  
EXPERIENCE BAND 1904-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	25,958		0.0000	1.0000	26.13
80.5	25,229		0.0000	1.0000	26.13
81.5	6,026		0.0000	1.0000	26.13
82.5	6,026		0.0000	1.0000	26.13
83.5	4,018		0.0000	1.0000	26.13
84.5	4,018		0.0000	1.0000	26.13
85.5	4,018		0.0000	1.0000	26.13
86.5	4,018		0.0000	1.0000	26.13
87.5	4,018		0.0000	1.0000	26.13
88.5	4,018		0.0000	1.0000	26.13
89.5	4,018		0.0000	1.0000	26.13
90.5	4,018		0.0000	1.0000	26.13
91.5	3,951		0.0000	1.0000	26.13
92.5	3,951		0.0000	1.0000	26.13
93.5	3,951		0.0000	1.0000	26.13
94.5	3,951		0.0000	1.0000	26.13
95.5	3,951		0.0000	1.0000	26.13
96.5	3,951		0.0000	1.0000	26.13
97.5	3,951		0.0000	1.0000	26.13
98.5	3,951		0.0000	1.0000	26.13
99.5	3,951		0.0000	1.0000	26.13
100.5	3,951		0.0000	1.0000	26.13
101.5	3,951	2,805	0.7100	0.2900	26.13
102.5					7.58
TOTAL	2,795,742,648	15,214,812			

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 362.00 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1904 - 2011</b>	
L1	64.0	1,737.513
L1.5	64.0	1,835.505
L0.5	65.0	2,328.742
S0	63.0	2,686.129
L2	64.0	3,111.009
S-0.5	62.0	3,128.876
S0.5	63.0	3,443.178
R0.5	61.0	3,664.830
L0	65.0	3,797.455
R1	62.0	4,251.240
O1	61.0	5,237.551
S1	63.0	5,345.121
O2	67.0	5,530.600
R1.5	62.0	5,943.486
S1.5	63.0	8,024.836
R2	63.0	9,239.211
L3	64.0	9,338.211
O3	83.0	10,891.434
S2	63.0	11,753.000
R2.5	62.0	13,096.818
O4	110.0	13,940.191
R3	62.0	18,390.500
S3	62.0	20,126.332
L4	62.0	22,001.027
R4	61.0	28,068.640
S4	61.0	31,595.862
L5	61.0	34,314.563
R5	60.0	40,104.091
S5	60.0	42,936.584
S6	59.0	53,342.991
SQ	58.0	74,265.927

**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>

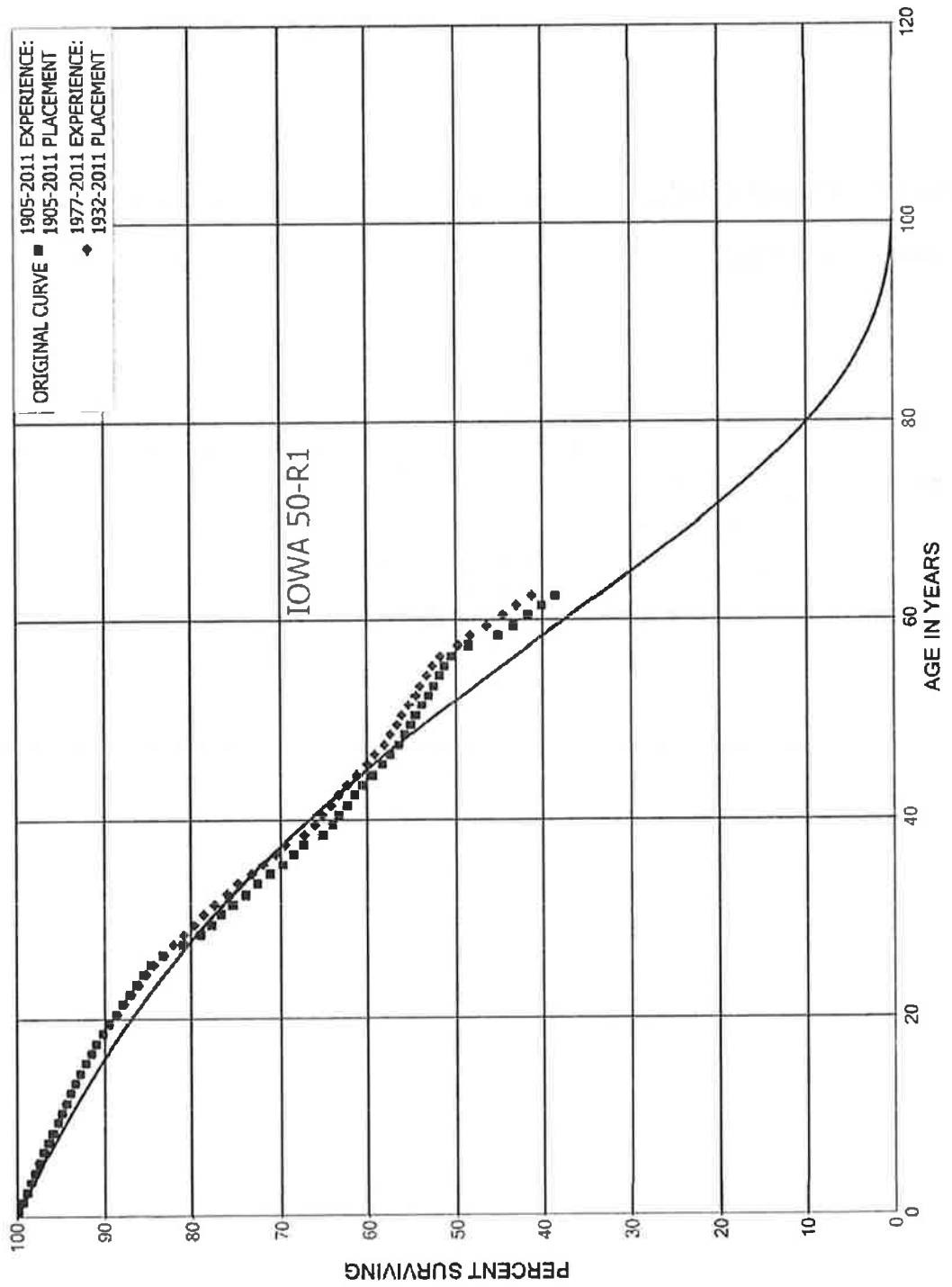
Account: Account 364.00 -

Balance: 287,791,923

\*\*\*\*\*  
Comments: spanos proposed: 50-R1  
spanos best fit: 58.6-L0.5 -USE  
SK best fit: 56.0-L2

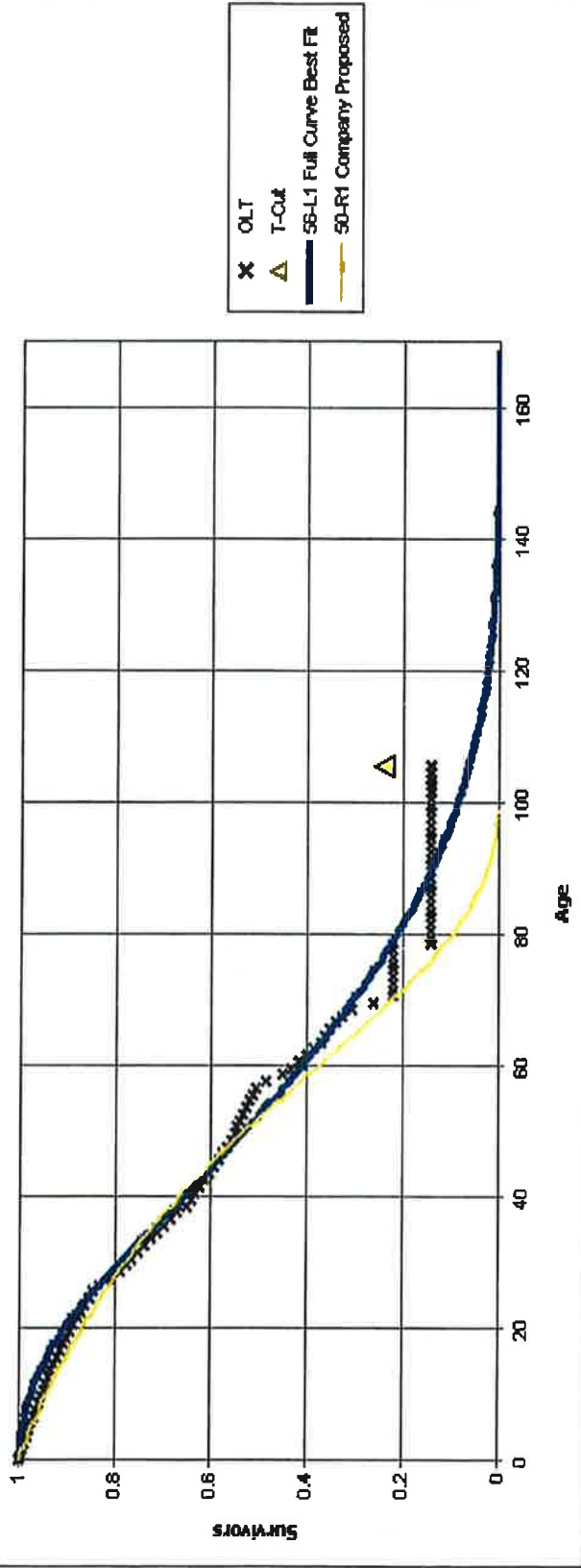
Company: Balance matches Spanos' Balance on Depreciation Study III-9

KENTUCKY UTILITIES COMPANY  
ACCOUNT 364 POLES, TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

**Account: 364.00 -**



**Analytical Parameters**

OLT Placement Band:	1905 - 2011
OLT Experience Band:	1905 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	107.0

Observed Life Table Results  
 Kentucky Utilities 2012-20221  
 Account: 254.00

Age	Exposure	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1905 - 2011			
0	343 107 306	625 756	0 1823	99 8127	1 0000
0.5	307 501 169	1 621 685	0 5272	99 4728	0 9987
1	287 375 113	1 276 605	0 4442	99 5558	0 9929
2	247 046 824	1 063 747	0 4367	99 5613	0 9885
3	222 475 873	997 459	0 4482	99 5918	0 9842
4	217 310 447	1 007 484	0 5560	99 4999	0 9798
5	210 050 523	1 053 782	0 5017	99 4383	0 9748
6	204 696 303	1 138 099	0 5560	99 4440	0 9699
7	199 297 243	1 074 789	0 5329	99 4607	0 9645
8	187 596 843	980 910	0 5529	99 4771	0 9593
9	179 387 555	899 309	0 4848	99 5154	0 9543
10	172 305 706	921 334	0 5345	99 4655	0 9497
11	164 463 649	869 855	0 5260	99 4712	0 9448
12	156 144 978	892 900	0 5494	99 4596	0 9396
13	147 718 582	914 478	0 6170	99 3830	0 9344
14	138 245 895	970 453	0 7020	99 2980	0 9287
15	129 391 598	909 800	0 7031	99 2909	0 9222
16	119 490 456	811 329	0 6700	99 3210	0 9157
17	110 606 750	838 336	0 7588	99 2412	0 9095
18	103 191 899	870 501	0 8436	99 1564	0 9026
19	96 659 687	906 678	0 9503	99 0737	0 8949
20	91 610 633	749 683	0 8306	99 1634	0 8864
21	83 950 899	758 924	0 9040	99 0960	0 8790
22	78 115 707	673 507	0 8673	99 1327	0 8711
23	72 628 666	548 893	0 8819	99 1181	0 8635
24	67 174 118	762 269	1 1347	98 8653	0 8559
25	61 876 966	618 645	1 4847	98 5153	0 8482
26	57 577 634	1 627 768	2 8271	97 1729	0 8338
27	52 989 348	1 338 381	2 5220	97 4780	0 8191
28	47 900 000	245 245	1 5539	98 4461	0 7896
29	44 034 142	637 280	1 4472	98 5528	0 7774
30	40 362 726	633 134	1 5686	98 4314	0 7661
31	37 010 237	711 684	1 9229	98 0771	0 7541
32	33 708 789	593 107	1 7895	98 2426	0 7396
33	31 317 637	635 646	2 0997	97 9103	0 7266
34	28 842 061	584 780	2 0275	97 9725	0 7138
35	26 695 693	618 639	1 9428	98 0572	0 6974
36	24 744 264	491 831	1 6242	98 3756	0 6820
37	22 471 084	711 678	3 1671	96 8325	0 6727
38	19 873 239	346 475	1 7131	98 2823	0 6514
39	16 107 678	206 942	1 1428	98 8572	0 6463
40	16 471 414	257 060	1 5643	98 4307	0 6330
41	15 365 560	227 289	1 4532	98 5468	0 6231
42	13 929 684	203 878	1 4627	98 5373	0 6140
43	12 614 243	238 868	1 8329	98 1699	0 6050
44	11 364 894	201 165	1 7649	98 2251	0 5940
45	10 253 968	154 145	1 5033	98 4967	0 5825
46	9 254 872	162 915	1 7603	98 2387	0 5741
47	8 241 672	162 413	1 2426	98 7574	0 5646
48	7 342 971	90 097	1 2267	98 7238	0 5530
49	6 710 167	66 100	0 9891	99 0149	0 5507
50	6 059 712	77 048	1 2715	98 7285	0 5453
51	5 878 134	83 991	1 4289	98 5711	0 5384
52	5 302 580	48 818	0 9169	99 0831	0 5307
53	4 888 545	65 274	1 3368	98 6642	0 5258
54	4 269 658	46 587	1 0871	99 9129	0 5168
55	3 806 225	62 513	1 6424	98 3676	0 5132
56	3 473 305	134 388	3 8886	96 1314	0 5047
57	3 243 104	230 843	7 1180	92 8820	0 4952
58	2 847 193	110 296	3 8738	96 1262	0 4507
59	2 159 528	85 457	3 9972	96 0428	0 4330
60	1 677 258	57 036	3 6161	96 3839	0 4161
61	1 008 312	39 961	3 9572	96 6428	0 4070
62	654 319	27 749	4 2469	99 7599	0 3851
63	449 253	8 645	1 0344	98 0759	0 3698
64	291 806	7 745	2 6531	97 3467	0 3617
65	190 456	7 162	3 7604	96 2356	0 3521
66	148 287	5 918	3 9829	96 0161	0 3389
67	107 015	10 705	6 4095	93 6995	0 3254
68	149 209	21 613	14 4899	85 5141	0 3045
69	121 716	18 332	15 0611	84 9369	0 2694
70	8 602	0	0 5000	100 0000	0 2212
71	8 602	0	0 5000	100 0000	0 2212
72	8 602	0	0 5000	100 0000	0 2212
73	8 602	0	0 5000	100 0000	0 2212
74	8 602	0	0 5000	100 0000	0 2212
75	8 602	0	0 5000	100 0000	0 2212
76	8 602	48	0 5546	99 4454	0 2212
77	8 554	3 045	35 5977	64 4023	0 2109
78	5 509	0	0 0000	100 0000	0 1417
79	0	0	0 0000	100 0000	0 1417
80	0	0	0 0000	100 0000	0 1417
81	0	0	0 0000	100 0000	0 1417
82	0	0	0 0000	100 0000	0 1417
83	0	0	0 0000	100 0000	0 1417
84	0	0	0 0000	100 0000	0 1417
85	0	0	0 0000	100 0000	0 1417
86	0	0	0 0000	100 0000	0 1417
87	0	0	0 0000	100 0000	0 1417
88	0	0	0 0000	100 0000	0 1417
89	0	0	0 0000	100 0000	0 1417
90	0	0	0 0000	100 0000	0 1417
91	0	0	0 0000	100 0000	0 1417
92	0	0	0 0000	100 0000	0 1417
93	0	0	0 0000	100 0000	0 1417
94	0	0	0 0000	100 0000	0 1417
95	0	0	0 0000	100 0000	0 1417
96	0	0	0 0000	100 0000	0 1417
97	0	0	0 0000	100 0000	0 1417
98	0	0	0 0000	100 0000	0 1417
99	0	0	0 0000	100 0000	0 1417
100	0	0	0 0000	100 0000	0 1417
101	0	0	0 0000	100 0000	0 1417
102	0	0	0 0000	100 0000	0 1417
103	0	0	0 0000	100 0000	0 1417
104	0	0	0 0000	100 0000	0 1417
105	0	0	0 0000	100 0000	0 1417

KENTUCKY UTILITIES COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1905-2011			001	EXPERIENCE BAND 1905-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
52.3-S0	2.07	0 - 59		52.6-S0	2.52	25 - 59
50.2-S0.5	3.76	0 - 59		51.2-S0.5	4.20	25 - 59
48.5-S1	5.87	0 - 59		50.2-S1	6.06	25 - 59
55.7-R0.5	2.82	0 - 59		53.4-R0.5	1.97	25 - 59
51.3-R1	2.39	0 - 59		50.5-R1	3.04	25 - 59
48.9-R1.5	4.00	0 - 59		49.1-R1.5	5.15	25 - 59
47.2-R2	6.45	0 - 59		48.1-R2	7.56	25 - 59
63.2-L0	2.11	0 - 59		61.5-L0	1.70	25 - 59
58.6-L0.5	1.30	0 - 59		58.4-L0.5	1.53	25 - 59
55.0-L1	2.38	0 - 59		56.1-L1	2.45	25 - 59
52.4-L1.5	4.49	0 - 59		54.1-L1.5	4.66	25 - 59
62.0-O1	3.98	0 - 59		57.6-O1	2.61	25 - 59
69.7-O2	3.98	0 - 59		64.8-O2	2.62	25 - 59
97.1-O3	4.60	0 - 59		88.4-O3	3.36	25 - 59
128.4-O4	4.92	0 - 59				NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 246 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

AVG AGE RET 20.1 PLACEMENT BAND 1932-2011		002		EXPERIENCE ANALYSIS EXPERIENCE BAND 1977-2011	
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	272,359,839	515,837	0.0019	0.9981	100.00
0.5	256,958,254	1,344,590	0.0052	0.9948	99.81
1.5	242,842,082	1,059,570	0.0044	0.9956	99.29
2.5	211,002,588	937,131	0.0044	0.9956	98.86
3.5	188,998,968	837,332	0.0044	0.9956	98.42
4.5	186,127,620	952,630	0.0051	0.9949	97.98
5.5	181,156,005	912,935	0.0050	0.9950	97.48
6.5	177,691,131	999,351	0.0056	0.9944	96.99
7.5	174,209,926	942,616	0.0054	0.9946	96.44
8.5	164,344,046	867,228	0.0053	0.9947	95.92
9.5	157,668,477	744,368	0.0047	0.9953	95.41
10.5	152,065,218	810,821	0.0053	0.9947	94.96
11.5	145,687,552	789,799	0.0054	0.9946	94.46
12.5	138,771,902	784,131	0.0057	0.9943	93.94
13.5	131,638,683	839,840	0.0064	0.9936	93.41
14.5	123,269,411	881,057	0.0071	0.9929	92.82
15.5	115,478,264	805,833	0.0070	0.9930	92.15
16.5	106,520,690	721,778	0.0068	0.9932	91.51
17.5	98,584,449	779,053	0.0079	0.9921	90.89
18.5	92,132,646	807,244	0.0088	0.9912	90.17
19.5	85,539,212	825,652	0.0097	0.9903	89.38
20.5	80,389,500	695,023	0.0086	0.9914	88.52
21.5	75,525,999	746,906	0.0099	0.9901	87.76
22.5	70,196,636	677,507	0.0097	0.9903	86.89
23.5	65,385,546	633,940	0.0097	0.9903	86.05
24.5	60,614,268	664,463	0.0110	0.9890	85.21
25.5	56,052,978	736,031	0.0131	0.9869	84.28
26.5	52,705,287	721,538	0.0137	0.9863	83.17
27.5	49,508,984	711,029	0.0144	0.9856	82.04
28.5	46,029,513	630,131	0.0137	0.9863	80.86
29.5	43,085,328	604,070	0.0140	0.9860	79.75
30.5	39,805,285	601,906	0.0151	0.9849	78.63
31.5	36,554,078	690,394	0.0189	0.9811	77.44
32.5	33,292,809	502,452	0.0151	0.9849	75.98
33.5	31,001,786	633,781	0.0204	0.9796	74.83
34.5	28,532,931	546,215	0.0191	0.9809	73.30
35.5	26,524,646	518,639	0.0196	0.9804	71.90
36.5	24,577,524	401,891	0.0164	0.9836	70.49
37.5	22,306,638	711,679	0.0319	0.9681	69.34
38.5	19,709,621	340,455	0.0173	0.9827	67.13

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 364.00 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1905 - 2011</b>	
L1	56.0	1,181.288
L0.5	56.0	1,263.649
L1.5	56.0	1,969.618
S-0.5	54.0	2,200.374
L0	56.0	2,231.787
S0	55.0	2,370.615
R0.5	54.0	2,383.952
R1	54.0	3,246.003
O2	57.0	3,270.122
S0.5	55.0	3,310.581
O1	53.0	3,726.695
L2	56.0	3,855.107
R1.5	54.0	4,746.627
S1	55.0	5,299.076
R2	54.0	7,688.094
S1.5	55.0	7,799.226
O3	68.0	9,929.333
L3	56.0	10,711.198
R2.5	55.0	11,081.974
S2	55.0	11,223.117
O4	88.0	14,085.542
R3	55.0	15,755.929
S3	56.0	18,942.228
L4	56.0	21,990.161
R4	56.0	25,321.965
S4	56.0	30,131.631
L5	56.0	33,460.020
R5	56.0	38,100.938
S5	56.0	41,479.450
S6	56.0	51,772.248
SQ	57.0	72,190.553

**Analytical Parameters**

OLT Placement Band:	1905 - 2011
OLT Experience Band:	1905 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	105.5

Kentuck Utilities 2012-00221

2011

Depreciation Life Analysis Study Through ~~2011~~

Account: Account 365.00 -

Balance: 276,285,759

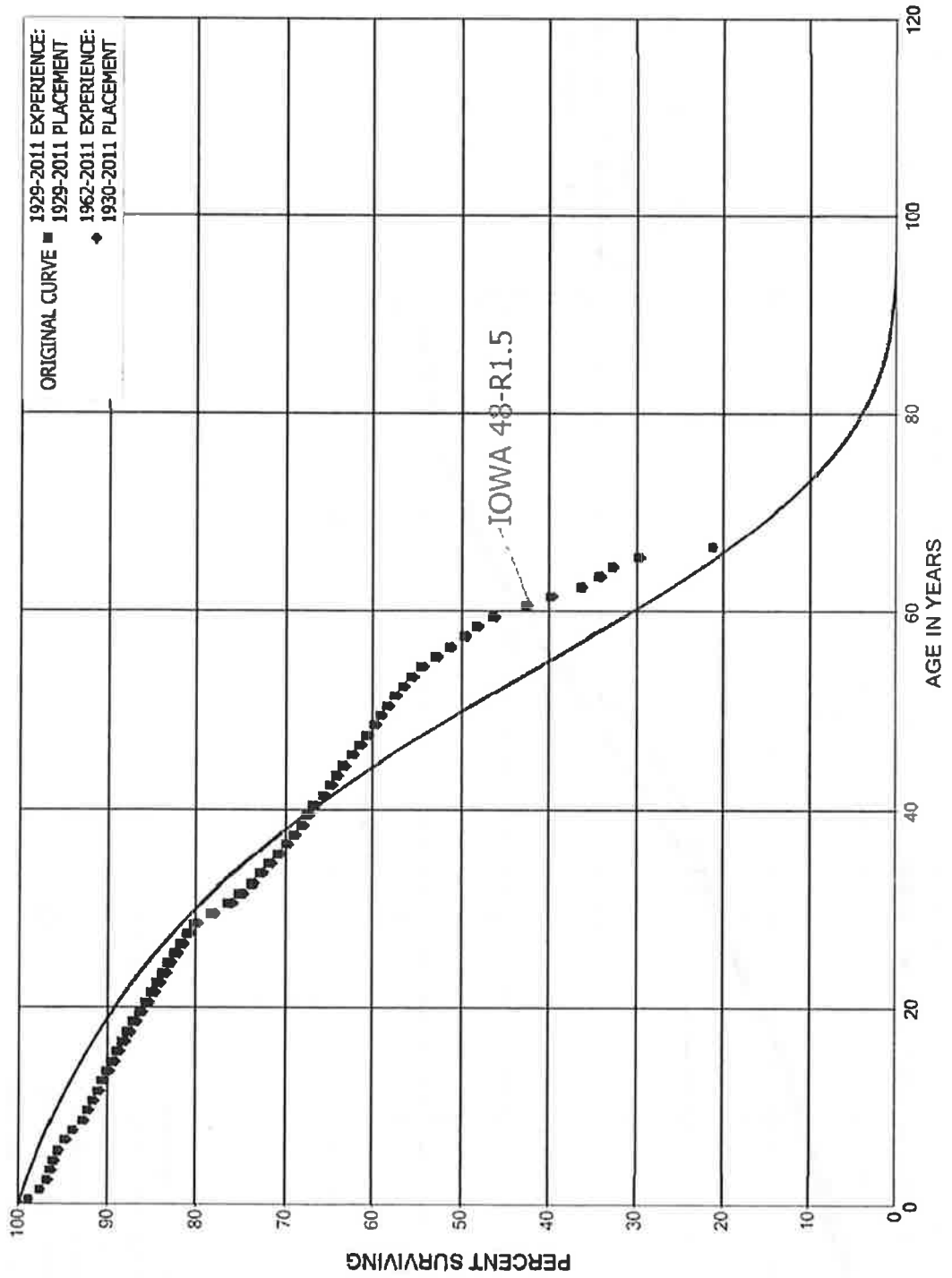
\*\*\*\*\*

Comments: Spanos proposed: 48 - R1.5  
Spanos best fit: 2 tied 56.0 - R0.5 & 64.9 - L0 - use  
SK best fit: 50 - R1

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

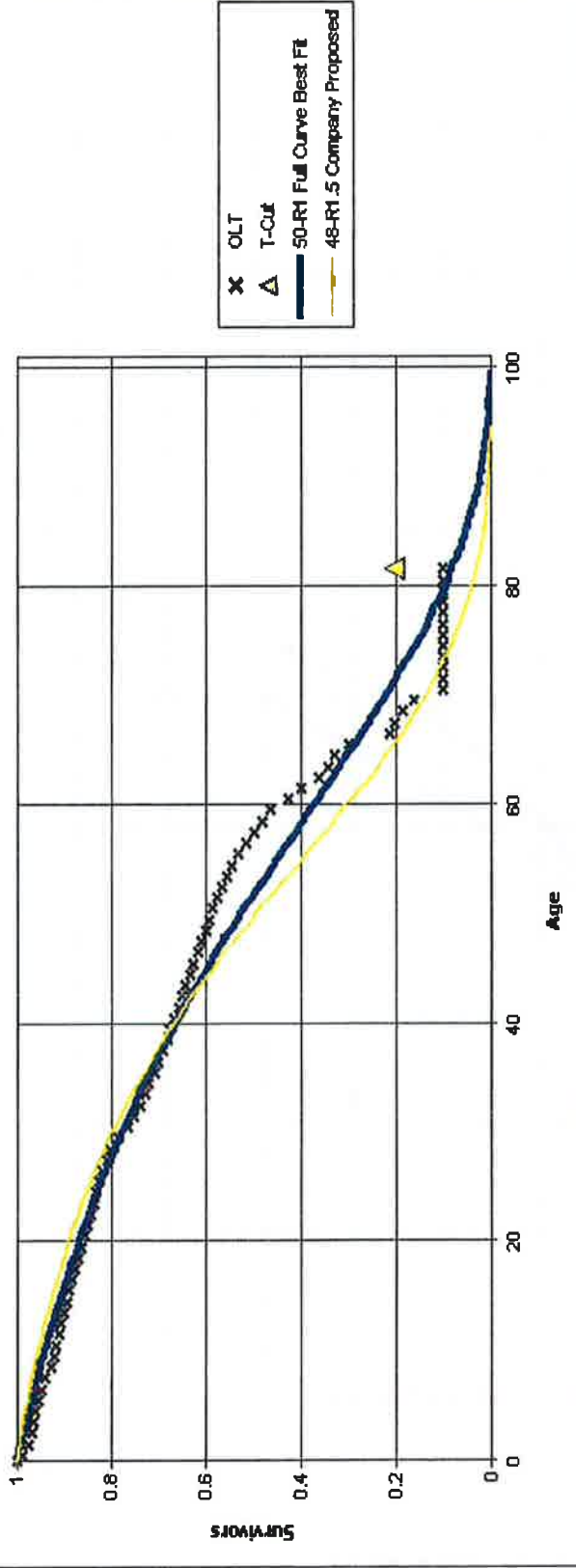


KENTUCKY UTILITIES COMPANY  
 ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-002221

Account: 365.00 -



Analytical Parameters

OLT Placement Band:	1929 - 2011
OLT Experience Band:	1929 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	83.0

Observed Life Table Results  
Kentucky Utilities 2012-00221  
Account: 365.00 -

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1929 - 2011</b>			
0	331,860,511	3,733,480	1.1250	98.8750	1.0000
0.5	290,894,521	3,705,946	1.2740	98.7260	0.9887
1.5	274,628,884	2,291,878	0.8345	99.1655	0.9762
2.5	225,539,440	791,214	0.3508	99.6492	0.9680
3.5	203,650,095	686,541	0.3371	99.6629	0.9646
4.5	198,518,983	929,356	0.4681	99.5319	0.9614
5.5	193,485,938	1,653,287	0.8545	99.1455	0.9569
6.5	190,015,632	1,586,564	0.8350	99.1650	0.9487
7.5	181,064,093	2,182,512	1.2054	98.7946	0.9408
8.5	175,002,485	1,082,265	0.6184	99.3816	0.9294
9.5	168,046,088	960,173	0.5714	99.4286	0.9237
10.5	157,980,386	1,025,337	0.6490	99.3510	0.9184
11.5	152,630,067	778,211	0.5102	99.4898	0.9124
12.5	146,268,681	892,668	0.6103	99.3897	0.9078
13.5	140,215,251	896,419	0.6393	99.3607	0.9022
14.5	132,805,352	855,231	0.6440	99.3560	0.8985
15.5	125,379,255	912,523	0.7278	99.2722	0.8907
16.5	116,786,490	756,235	0.6476	99.3524	0.8842
17.5	109,886,587	781,805	0.7115	99.2885	0.8785
18.5	104,275,932	851,280	0.8164	99.1836	0.8722
19.5	98,173,355	787,797	0.8025	99.1975	0.8651
20.5	92,907,367	754,286	0.8119	99.1881	0.8582
21.5	87,156,609	614,934	0.7056	99.2944	0.8512
22.5	80,787,359	634,278	0.7853	99.2147	0.8452
23.5	76,671,659	496,933	0.6567	99.3433	0.8386
24.5	71,155,707	609,488	0.8566	99.1434	0.8331
25.5	65,949,132	568,878	0.8497	99.1503	0.8259
26.5	63,763,038	634,857	0.9956	99.0044	0.8189
27.5	60,347,232	563,041	0.9330	98.0670	0.8108
28.5	56,581,188	1,291,656	2.2828	97.7172	0.8032
29.5	52,202,286	1,307,287	2.5043	97.4957	0.7849
30.5	47,901,465	736,284	1.5371	98.4628	0.7652
31.5	44,110,908	758,134	1.7187	98.2813	0.7534
32.5	40,088,498	540,603	1.3485	98.6515	0.7405
33.5	38,807,269	497,794	1.3524	98.6476	0.7305
34.5	34,040,260	523,937	1.5392	98.4608	0.7206
35.5	31,935,421	404,406	1.2663	98.7337	0.7095
36.5	29,969,449	368,938	1.2315	98.7685	0.7005
37.5	27,020,242	376,009	1.3916	98.6084	0.6919
38.5	24,832,991	216,770	0.8805	99.1200	0.6823
39.5	22,812,643	231,799	1.0161	98.9839	0.6763
40.5	20,440,935	356,554	1.7443	98.2557	0.6694
41.5	18,882,983	211,878	1.1210	98.8790	0.6577
42.5	17,147,395	180,837	1.1129	98.8871	0.6504
43.5	15,478,569	186,899	1.2081	98.7919	0.6431
44.5	14,137,817	210,775	1.4909	98.5091	0.6354
45.5	12,943,874	180,765	1.3985	98.6035	0.6259
46.5	11,548,674	145,743	1.2620	98.7380	0.6171
47.5	10,443,230	158,828	1.5218	98.4782	0.6094
48.5	9,397,839	102,874	1.0947	98.9053	0.6001
49.5	8,724,753	119,520	1.3699	98.6301	0.5935
50.5	8,076,258	125,642	1.5557	98.4443	0.5854
51.5	7,622,785	124,071	1.6276	98.3724	0.5763
52.5	7,082,911	116,128	1.6396	98.3604	0.5669
53.5	6,520,395	132,717	2.0354	97.9646	0.5576
54.5	5,960,956	169,091	2.8366	97.1634	0.5483
55.5	5,308,339	180,484	3.0234	96.9766	0.5308
56.5	4,688,502	154,023	3.2861	96.7149	0.5147
57.5	4,203,393	126,748	3.0154	96.9846	0.4978
58.5	3,724,177	143,827	3.8620	96.1380	0.4828
59.5	3,124,434	256,321	8.2038	81.7962	0.4641
60.5	2,609,031	188,876	6.4651	83.6349	0.4281
61.5	1,994,313	176,228	8.8365	81.1635	0.3985
62.5	1,389,284	76,684	5.5197	94.4803	0.3633
63.5	933,988	40,834	4.3720	95.6280	0.3433
64.5	705,490	63,219	8.9810	81.0360	0.3282
65.5	481,130	140,987	28.6263	71.3747	0.2988
66.5	274,100	10,558	3.8518	96.1482	0.2133
67.5	374,931	32,898	8.8012	91.1988	0.2051
68.5	315,009	38,284	12.1563	87.8437	0.1870
69.5	249,116	92,752	37.2327	62.7673	0.1643
70.5	0	0	0.0000	100.0000	0.1031
71.5	0	0	0.0000	100.0000	0.1031
72.5	0	0	0.0000	100.0000	0.1031
73.5	0	0	0.0000	100.0000	0.1031
74.5	0	0	0.0000	100.0000	0.1031
75.5	0	0	0.0000	100.0000	0.1031
76.5	0	0	0.0000	100.0000	0.1031
77.5	0	0	0.0000	100.0000	0.1031
78.5	0	0	0.0000	100.0000	0.1031
79.5	0	0	0.0000	100.0000	0.1031
80.5	0	0	0.0000	100.0000	0.1031
81.5	0	0	0.0000	100.0000	0.1031

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

PLACEMENT BAND 1929-2011			001	EXPERIENCE BAND 1929-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
52.7-S0	3.61	0 - 60		54.8-S0	2.52	22 - 60
50.6-S0.5	5.56	0 - 60		52.9-S0.5	4.48	22 - 60
49.0-S1	7.73	0 - 60		51.5-S1	6.58	22 - 60
56.0-R0.5	0.99	0 - 60		56.3-R0.5	1.07	22 - 60
51.6-R1	2.68	0 - 60		52.7-R1	2.50	22 - 60
49.4-R1.5	5.09	0 - 60		50.8-R1.5	4.87	22 - 60
47.7-R2	7.86	0 - 60		49.5-R2	7.45	22 - 60
63.5-L0	1.49	0 - 60		64.9-L0	0.99	22 - 60
58.9-L0.5	2.65	0 - 60		61.1-L0.5	1.55	22 - 60
55.4-L1	4.44	0 - 60		58.2-L1	3.03	22 - 60
52.9-L1.5	6.49	0 - 60		55.7-L1.5	5.40	22 - 60
62.1-O1	1.85	0 - 60		61.5-O1	2.01	22 - 60
69.9-O2	1.85	0 - 60		69.2-O2	2.01	22 - 60
97.2-O3	2.56	0 - 60		95.3-O3	2.80	22 - 60
128.5-O4	2.92	0 - 60				NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 258 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

AVG AGE RET 17.7 PLACEMENT BAND 1930-2011		002		EXPERIENCE ANALYSIS EXPERIENCE BAND 1962-2011	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	298,426,938	3,733,480	0.0125	0.9875	100.00
0.5	274,432,451	3,705,946	0.0135	0.9865	98.75
1.5	259,230,901	2,291,878	0.0088	0.9912	97.42
2.5	212,642,583	791,214	0.0037	0.9963	96.55
3.5	191,744,244	686,541	0.0036	0.9964	96.19
4.5	187,459,042	929,356	0.0050	0.9950	95.85
5.5	183,350,327	1,653,287	0.0090	0.9910	95.38
6.5	180,809,838	1,586,564	0.0088	0.9912	94.52
7.5	172,702,640	2,182,512	0.0126	0.9874	93.69
8.5	167,644,666	1,082,265	0.0065	0.9935	92.50
9.5	161,385,799	960,173	0.0059	0.9941	91.90
10.5	151,986,090	1,025,337	0.0067	0.9933	91.36
11.5	147,212,517	778,211	0.0053	0.9947	90.74
12.5	141,627,036	892,669	0.0063	0.9937	90.26
13.5	136,044,879	896,419	0.0066	0.9934	89.69
14.5	129,345,989	855,231	0.0066	0.9934	89.10
15.5	122,493,886	912,523	0.0074	0.9926	88.51
16.5	114,201,216	756,235	0.0066	0.9934	87.85
17.5	107,433,888	781,805	0.0073	0.9927	87.27
18.5	101,927,932	851,280	0.0084	0.9916	86.64
19.5	95,952,237	787,797	0.0082	0.9918	85.91
20.5	91,591,255	754,296	0.0082	0.9918	85.21
21.5	86,026,723	614,934	0.0071	0.9929	84.51
22.5	79,829,586	634,276	0.0079	0.9921	83.90
23.5	74,930,054	496,933	0.0066	0.9934	83.24
24.5	70,551,428	609,488	0.0086	0.9914	82.68
25.5	66,473,731	568,878	0.0086	0.9914	81.97
26.5	63,368,339	634,857	0.0100	0.9900	81.27
27.5	60,007,496	563,041	0.0094	0.9906	80.45
28.5	56,298,616	1,291,656	0.0229	0.9771	79.70
29.5	51,968,359	1,307,287	0.0252	0.9748	77.87
30.5	47,773,968	736,284	0.0154	0.9846	75.91
31.5	44,108,881	758,134	0.0172	0.9828	74.74
32.5	40,088,498	540,603	0.0135	0.9865	73.46
33.5	36,807,269	497,794	0.0135	0.9865	72.47
34.5	34,040,260	523,937	0.0154	0.9846	71.49
35.5	31,935,421	404,406	0.0127	0.9873	70.39
36.5	29,959,449	368,938	0.0123	0.9877	69.49
37.5	27,020,242	376,009	0.0139	0.9861	68.64
38.5	24,632,991	216,770	0.0088	0.9912	67.68

**Best Fit Curve Results**

**Kentuck Utilities 2012-00221**

**Account: 365.00 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1929 - 2011</b>	
R1	50.0	1,462.128
R1.5	51.0	1,530.816
S0.5	52.0	2,370.681
S0	51.0	2,479.119
R2	52.0	2,642.609
R0.5	50.0	2,779.507
S1	52.0	2,992.347
S-0.5	50.0	3,476.564
L1.5	54.0	3,802.559
L1	53.0	3,843.914
S1.5	53.0	4,167.250
L0.5	54.0	4,505.439
L2	54.0	4,644.601
R2.5	53.0	4,644.815
O1	49.0	5,637.600
L0	54.0	5,833.095
S2	53.0	6,078.461
O2	56.0	6,595.068
R3	54.0	7,654.592
L3	54.0	8,009.130
S3	54.0	11,042.017
O3	71.0	12,056.165
L4	55.0	14,149.161
O4	94.0	14,434.995
R4	55.0	14,604.706
S4	55.0	19,161.728
L5	56.0	22,266.936
R5	56.0	24,946.029
S5	56.0	28,096.936
S6	57.0	36,881.373
SQ	58.0	56,742.887

**Analytical Parameters**

OLT Placement Band:	1929 - 2011
OLT Experience Band:	1929 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	81.5

Kentuck Utilities 2012-00221

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

Account: Account 366.00 -

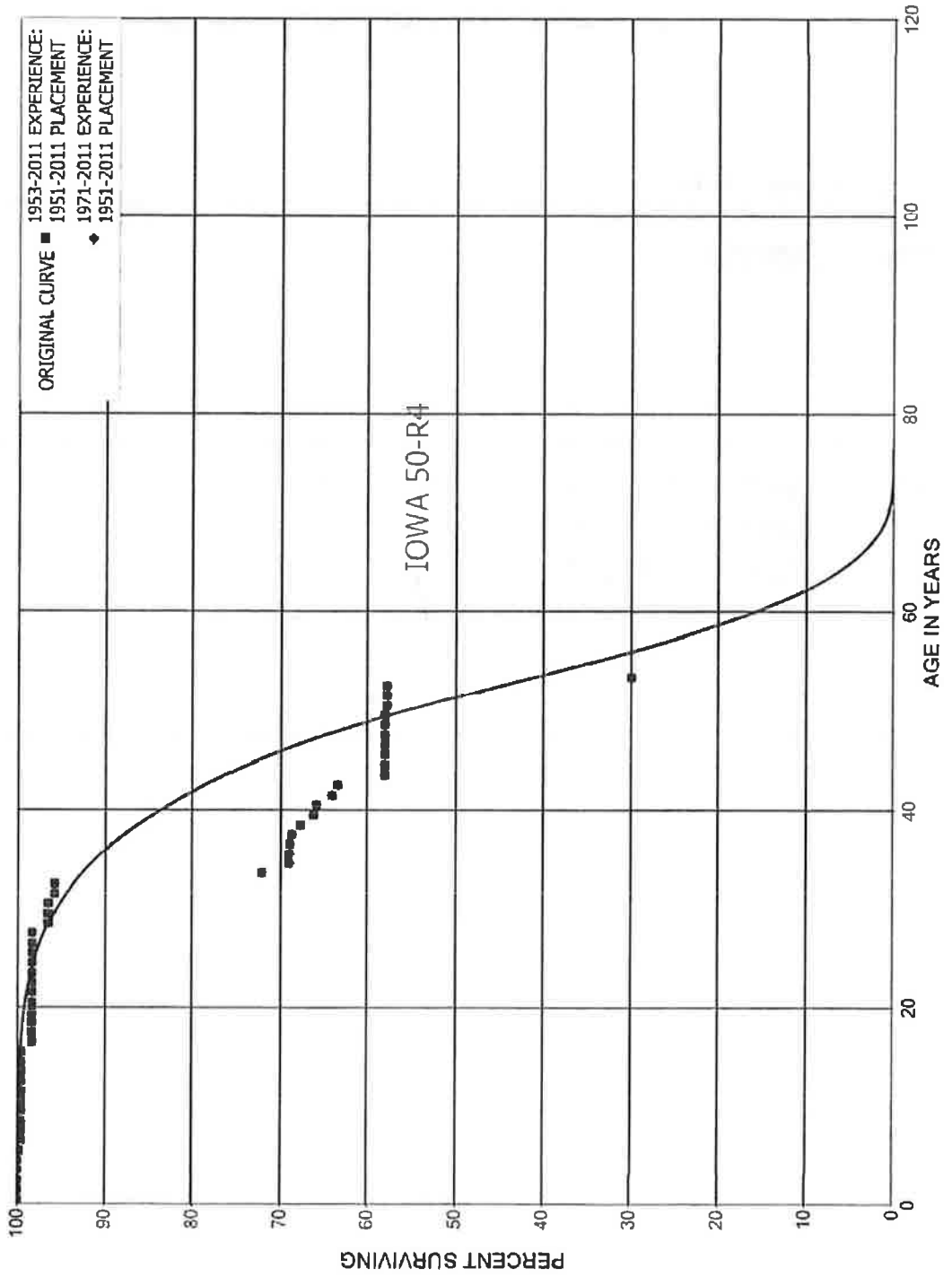
Balance: 1,861,963

\*\*\*\*\*

Comments: Spanos proposed: 50 - R4.0  
Spanos best fit: 55.9 - L2 - use  
SK best fit: 47 - R3

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

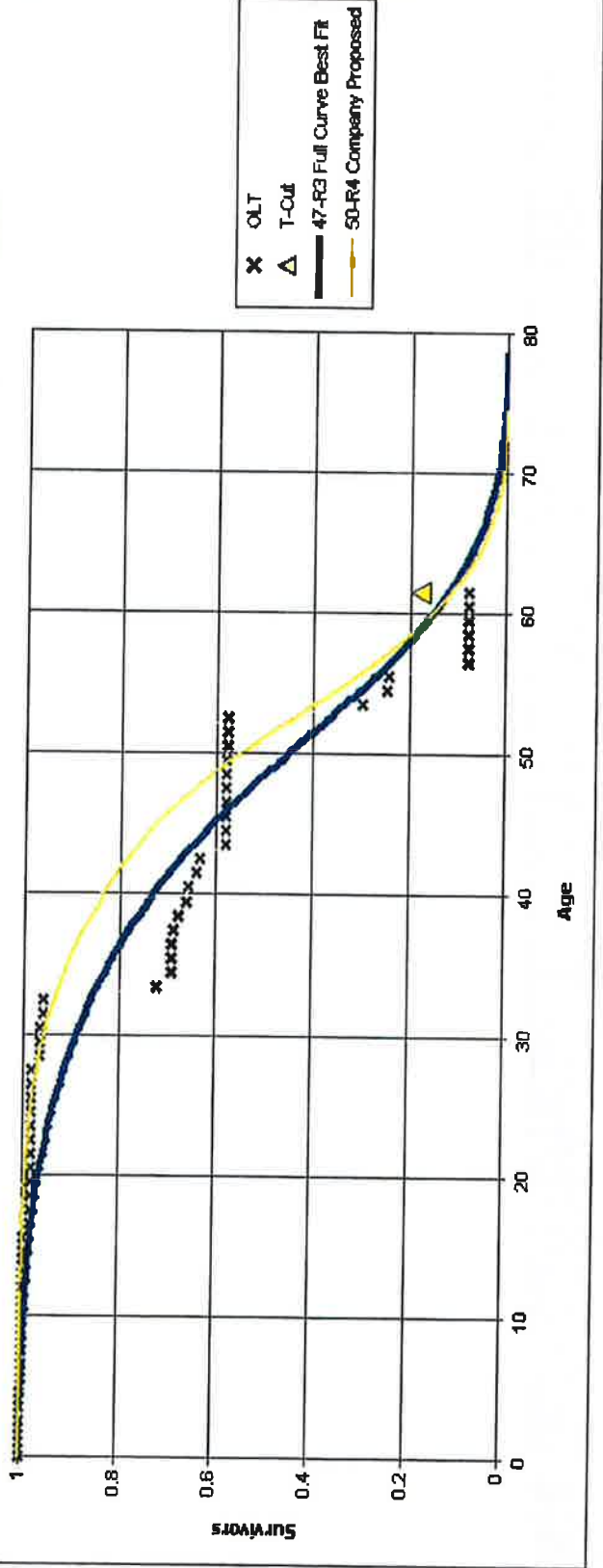
KENTUCKY UTILITIES COMPANY  
 ACCOUNT 366 UNDERGROUND CONDUIT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 366.00 -



Analytical Parameters

OLT Placement Band: 1949 - 2011  
 OLT Experience Band: 1949 - 2011  
 Minimum Life Parameter: 1  
 Maximum Life Parameter: 300  
 Life Increment Parameter: 1  
 Max Age (T-Cut): 63.0

**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 366.00 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1949 - 2011</b>			
0	2,431,261	244	0.0100	99.9900	1.0000
0.5	2,276,124	103	0.0045	99.9955	0.9999
1.5	1,930,749	205	0.0108	99.9894	0.9999
2.5	1,705,363	237	0.0139	99.9861	0.9997
3.5	1,701,446	0	0.0000	100.0000	0.9996
4.5	1,693,158	3,640	0.2150	99.7850	0.9996
5.5	1,701,823	4,194	0.2464	99.7536	0.9975
6.5	1,671,361	0	0.0000	100.0000	0.9950
7.5	1,621,700	0	0.0000	100.0000	0.9950
8.5	1,497,189	0	0.0000	100.0000	0.9950
9.5	1,497,189	0	0.0000	100.0000	0.9950
10.5	1,494,383	0	0.0000	100.0000	0.9950
11.5	1,494,347	0	0.0000	100.0000	0.9950
12.5	1,494,347	0	0.0000	100.0000	0.9950
13.5	1,488,650	0	0.0000	100.0000	0.9950
14.5	1,488,650	0	0.0000	100.0000	0.9950
15.5	1,488,665	18,439	1.2386	98.7614	0.9950
16.5	1,365,766	0	0.0000	100.0000	0.9827
17.5	1,365,766	0	0.0000	100.0000	0.9827
18.5	1,365,766	0	0.0000	100.0000	0.9827
19.5	1,365,766	0	0.0000	100.0000	0.9827
20.5	1,365,766	0	0.0000	100.0000	0.9827
21.5	1,365,766	0	0.0000	100.0000	0.9827
22.5	1,345,726	0	0.0000	100.0000	0.9827
23.5	1,385,581	0	0.0000	100.0000	0.9827
24.5	1,318,093	0	0.0000	100.0000	0.9827
25.5	1,273,281	0	0.0000	100.0000	0.9827
26.5	1,273,296	0	0.0000	100.0000	0.9827
27.5	1,273,296	23,024	1.8082	98.1918	0.9827
28.5	1,192,051	0	0.0000	100.0000	0.9649
29.5	1,125,501	0	0.0000	100.0000	0.9649
30.5	1,123,477	7,753	0.6901	99.3099	0.9649
31.5	899,551	0	0.0000	100.0000	0.9583
32.5	491,739	121,170	24.6412	75.3588	0.9583
33.5	370,569	16,411	4.4286	95.5714	0.7221
34.5	354,158	0	0.0000	100.0000	0.6901
35.5	334,684	76	0.0228	99.9774	0.6901
36.5	334,608	1,316	0.3933	99.6067	0.6900
37.5	56,540	849	1.5024	98.4976	0.6873
38.5	32,246	715	2.2179	97.7821	0.6770
39.5	31,531	172	0.5439	99.4561	0.6619
40.5	31,359	828	2.6418	97.3582	0.6583
41.5	30,530	345	1.1288	98.8712	0.6409
42.5	30,186	2,510	8.3149	91.6851	0.6337
43.5	26,606	0	0.0000	100.0000	0.5810
44.5	23,840	0	0.0000	100.0000	0.5810
45.5	31,456	0	0.0000	100.0000	0.5810
46.5	31,455	0	0.0000	100.0000	0.5810
47.5	31,470	15	0.0477	99.9523	0.5810
48.5	31,455	0	0.0000	100.0000	0.5807
49.5	31,455	153	0.4864	99.5136	0.5807
50.5	31,302	0	0.0000	100.0000	0.5779
51.5	31,302	0	0.0000	100.0000	0.5779
52.5	31,302	15,088	48.2020	51.7980	0.5779
53.5	16,214	2,826	17.4269	82.5731	0.2993
54.5	13,388	96	0.7159	99.2841	0.2472
55.5	13,292	9,027	67.9080	32.0920	0.2454
56.5	4,266	0	0.0000	100.0000	0.0788
57.5	4,266	0	0.0000	100.0000	0.0788
58.5	675	0	0.0000	100.0000	0.0788
59.5	675	0	0.0000	100.0000	0.0788
60.5	0	0	0.0000	100.0000	0.0788
61.5	0	0	0.0000	100.0000	0.0788

KENTUCKY UTILITIES COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1951-2011			001	EXPERIENCE BAND 1953-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
62.4-S0	8.80	0 - 54				NOT FITTED
57.7-S0.5	7.74	0 - 54				NOT FITTED
54.2-S1	6.69	0 - 54				NOT FITTED
51.8-S1.5	6.16	0 - 54				NOT FITTED
49.8-S2	6.03	0 - 54				NOT FITTED
48.6-S2.5	6.62	0 - 54				NOT FITTED
47.5-S3	7.67	0 - 54				NOT FITTED
72.0-R0.5	11.12	0 - 54				NOT FITTED
62.2-R1	10.06	0 - 54				NOT FITTED
56.5-R1.5	8.85	0 - 54				NOT FITTED
52.4-R2	7.51	0 - 54				NOT FITTED
49.8-R2.5	6.81	0 - 54				NOT FITTED
48.0-R3	6.86	0 - 54				NOT FITTED
46.2-R4	9.51	0 - 54				NOT FITTED
80.6-L0	10.20	0 - 54				NOT FITTED
71.6-L0.5	9.15	0 - 54				NOT FITTED
64.8-L1	7.89	0 - 54				NOT FITTED
59.7-L1.5	6.91	0 - 54				NOT FITTED
55.9-L2	5.96	0 - 54				NOT FITTED
53.0-L2.5	6.01	0 - 54				NOT FITTED
50.8-L3	6.61	0 - 54				NOT FITTED
84.8-O1	11.70	0 - 54				NOT FITTED
95.3-O2	11.70	0 - 54				NOT FITTED
136.7-O3	11.89	0 - 54				NOT FITTED
183.5-O4	12.00	0 - 54				NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 268 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

AVG AGE RET 32.8 PLACEMENT BAND 1951-2011		002		EXPERIENCE ANALYSIS EXPERIENCE BAND 1971-2011		
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	2,007,110	244	0.0001	0.9999	100.00	
0.5	1,955,192	103	0.0001	0.9999	99.99	
1.5	1,705,111	205	0.0001	0.9999	99.98	
2.5	1,674,105	237	0.0001	0.9999	99.97	
3.5	1,673,570		0.0000	1.0000	99.96	
4.5	1,667,463	3,640	0.0022	0.9978	99.96	
5.5	1,677,480	4,194	0.0025	0.9975	99.74	
6.5	1,647,194		0.0000	1.0000	99.49	
7.5	1,600,043		0.0000	1.0000	99.49	
8.5	1,475,532		0.0000	1.0000	99.49	
9.5	1,475,532		0.0000	1.0000	99.49	
10.5	1,472,726		0.0000	1.0000	99.49	
11.5	1,472,690		0.0000	1.0000	99.49	
12.5	1,472,690		0.0000	1.0000	99.49	
13.5	1,466,993		0.0000	1.0000	99.49	
14.5	1,467,146		0.0000	1.0000	99.49	
15.5	1,467,161	18,439	0.0126	0.9874	99.49	
16.5	1,344,262		0.0000	1.0000	98.24	
17.5	1,365,766		0.0000	1.0000	98.24	
18.5	1,365,766		0.0000	1.0000	98.24	
19.5	1,365,766		0.0000	1.0000	98.24	
20.5	1,365,766		0.0000	1.0000	98.24	
21.5	1,365,766		0.0000	1.0000	98.24	
22.5	1,345,726		0.0000	1.0000	98.24	
23.5	1,385,581		0.0000	1.0000	98.24	
24.5	1,318,093		0.0000	1.0000	98.24	
25.5	1,273,281		0.0000	1.0000	98.24	
26.5	1,273,296		0.0000	1.0000	98.24	
27.5	1,273,296	23,024	0.0181	0.9819	98.24	
28.5	1,192,051		0.0000	1.0000	96.46	
29.5	1,125,501		0.0000	1.0000	96.46	
30.5	1,123,477	7,753	0.0069	0.9931	96.46	
31.5	899,551		0.0000	1.0000	95.80	
32.5	491,739	121,170	0.2464	0.7536	95.80	
33.5	370,569	16,411	0.0443	0.9557	72.19	
34.5	354,158		0.0000	1.0000	68.99	
35.5	334,684	76	0.0002	0.9998	68.99	
36.5	334,608	1,316	0.0039	0.9961	68.98	
37.5	56,540	849	0.0150	0.9850	68.71	
38.5	32,246	715	0.0222	0.9778	67.67	

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 366.00 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1949 - 2011</b>	
R3	47.0	3,449.962
S3	47.0	3,821.623
S2	47.0	4,016.793
R2.5	46.0	4,035.370
R4	48.0	4,460.809
L3	49.0	4,512.359
S1.5	47.0	4,961.468
R2	46.0	5,359.185
L4	48.0	5,388.640
L2	50.0	6,411.741
S1	47.0	6,438.543
S4	48.0	6,456.107
R1.5	46.0	7,499.309
L1.5	51.0	8,290.716
S0.5	48.0	8,367.760
L5	49.0	8,779.537
R5	49.0	9,193.593
R1	46.0	10,379.489
S0	48.0	10,794.097
L1	52.0	10,815.726
S5	49.0	11,598.041
L0.5	53.0	13,135.909
R0.5	47.0	14,198.940
S-0.5	49.0	14,224.572
L0	56.0	15,793.135
S6	50.0	17,482.776
O1	51.0	18,342.843
O2	57.0	18,415.853
O3	81.0	21,354.847
O4	112.0	22,452.729
SQ	53.0	30,538.708

**Analytical Parameters**

OLT Placement Band:	1949 - 2011
OLT Experience Band:	1949 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	61.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2004~~ 2011

Account: Account 367.00 -

Balance: 140,620,009

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Comments: Spanos proposed: 44 - R2  
Spanos best Fit: 91.9 - R0.5 - use  
SK best Fit: 42 - R5

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

**Observed Life Table Results**

**Kentuck Utilities 2012-00221**

**Account: 367.00 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1938 - 2011</b>			
0	155,354,371	476,141	0.3065	99.6935	1.0000
0.5	134,971,488	756,099	0.5602	99.4398	0.9969
1.5	129,392,368	620,748	0.4797	99.5203	0.9914
2.5	92,229,954	308,252	0.3342	99.6658	0.9868
3.5	74,423,079	462,757	0.6218	99.3782	0.9833
4.5	71,518,081	193,727	0.2709	99.7291	0.9772
5.5	69,223,860	227,079	0.3280	99.6720	0.9745
6.5	65,376,292	195,434	0.2989	99.7011	0.9713
7.5	59,931,489	203,620	0.3398	99.6602	0.9684
8.5	50,630,294	142,086	0.2806	99.7194	0.9651
9.5	44,961,617	175,573	0.3905	99.6095	0.9624
10.5	38,348,108	139,910	0.3649	99.6151	0.9587
11.5	32,231,658	182,351	0.5658	99.4342	0.9550
12.5	27,911,164	131,653	0.4717	99.5283	0.9498
13.5	24,284,081	102,358	0.4215	99.5785	0.9451
14.5	20,704,823	138,883	0.6708	99.3292	0.9411
15.5	17,228,739	76,309	0.4429	99.5571	0.9348
16.5	13,694,935	101,654	0.7423	99.2577	0.9307
17.5	11,888,834	48,688	0.4102	99.5898	0.9238
18.5	10,726,604	52,217	0.4868	99.5132	0.9200
19.5	9,700,791	48,529	0.5003	99.4997	0.9155
20.5	8,574,419	40,539	0.4728	99.5272	0.9109
21.5	7,850,502	45,925	0.5850	99.4150	0.9068
22.5	6,447,692	28,575	0.4432	99.5568	0.9013
23.5	5,332,412	30,976	0.5809	99.4191	0.8973
24.5	4,440,231	22,354	0.5034	99.4966	0.8921
25.5	3,889,120	16,440	0.4227	99.5773	0.8876
26.5	3,584,823	15,382	0.4291	99.5709	0.8839
27.5	3,218,471	13,775	0.4280	99.5720	0.8801
28.5	2,871,388	17,205	0.5992	99.4008	0.8763
29.5	2,580,392	13,439	0.5208	99.4792	0.8710
30.5	2,333,008	16,557	0.7097	99.2903	0.8665
31.5	1,901,450	13,255	0.6971	99.3029	0.8604
32.5	1,539,555	10,802	0.7016	99.2984	0.8544
33.5	1,254,428	14,712	1.1728	98.8272	0.8484
34.5	1,053,527	18,866	1.7908	98.2092	0.8384
35.5	778,732	13,077	1.6792	98.3208	0.8234
36.5	526,870	7,517	1.4268	98.5734	0.8098
37.5	225,390	5,896	2.6161	97.3839	0.7980
38.5	169,006	2,107	1.2470	98.7530	0.7771
39.5	67,971	744	1.0940	98.9080	0.7678
40.5	54,465	2,847	5.2289	94.7731	0.7591
41.5	32,181	1,640	5.0958	94.9044	0.7194
42.5	30,541	3,452	11.3353	88.6647	0.6827
43.5	8,222	488	5.6898	94.3104	0.6053
44.5	3,950	3,459	87.5849	12.4151	0.5709
45.5	618	304	49.1279	50.8721	0.0709
46.5	314	40	12.6360	87.3640	0.0361
47.5	216	88	40.9354	59.0546	0.0315
48.5	128	0	0.0000	100.0000	0.0186
49.5	128	0	0.0000	100.0000	0.0166
50.5	128	0	0.0000	100.0000	0.0188
51.5	128	0	0.0000	100.0000	0.0188
52.5	128	0	0.0000	100.0000	0.0186
53.5	128	0	0.0000	100.0000	0.0188
54.5	128	0	0.0000	100.0000	0.0186
55.5	4,001	528	13.1969	86.8031	0.0186
56.5	3,473	0	0.0000	100.0000	0.0162
57.5	3,473	84	1.8382	98.1618	0.0162
58.5	3,409	64	1.8726	98.1274	0.0159
59.5	3,345	0	0.0000	100.0000	0.0156
60.5	3,345	0	0.0000	100.0000	0.0156
61.5	3,345	0	0.0000	100.0000	0.0156
62.5	3,345	0	0.0000	100.0000	0.0158
63.5	3,345	0	0.0000	100.0000	0.0156
64.5	3,345	0	0.0000	100.0000	0.0156
65.5	3,345	3,345	100.0000	0.0000	0.0156
66.5	0	0	0.0000	100.0000	0.0000
67.5	0	0	0.0000	100.0000	0.0000
68.5	0	0	0.0000	100.0000	0.0000
69.5	0	0	0.0000	100.0000	0.0000
70.5	0	0	0.0000	100.0000	0.0000
71.5	0	0	0.0000	100.0000	0.0000
72.5	0	0	0.0000	100.0000	0.0000

KENTUCKY UTILITIES COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1938-2011      001      EXPERIENCE BAND 1938-2011

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
63.3-S0	1.72	0 - 34			NOT FITTED
54.7-S0.5	2.37	0 - 34			NOT FITTED
47.9-S1	3.51	0 - 34			NOT FITTED
91.9-R0.5	0.19	0 - 34			NOT FITTED
71.8-R1	0.38	0 - 34			NOT FITTED
58.6-R1.5	0.85	0 - 34			NOT FITTED
48.7-R2	1.87	0 - 34			NOT FITTED
91.3-L0	0.94	0 - 34			NOT FITTED
74.7-L0.5	1.39	0 - 34			NOT FITTED
62.0-L1	2.43	0 - 34			NOT FITTED
53.8-L1.5	3.07	0 - 34			NOT FITTED
114.8-O1	0.25	0 - 34			NOT FITTED
129.0-O2	0.25	0 - 34			NOT FITTED
188.6-O3	0.27	0 - 34			NOT FITTED
200.2-O4	2.26	0 - 34			NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING



**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 278 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

AVG AGE RET 7.4 PLACEMENT BAND 1941-2011		002		EXPERIENCE ANALYSIS EXPERIENCE BAND 1977-2011	
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	144,376,609	472,233	0.0033	0.9967	100.00
0.5	133,800,217	748,033	0.0056	0.9944	99.67
1.5	128,519,824	614,268	0.0048	0.9952	99.12
2.5	91,700,284	302,899	0.0033	0.9967	98.64
3.5	74,066,090	459,294	0.0062	0.9938	98.32
4.5	71,309,276	191,388	0.0027	0.9973	97.71
5.5	69,083,144	225,149	0.0033	0.9967	97.44
6.5	65,283,526	195,266	0.0030	0.9970	97.13
7.5	59,847,426	203,620	0.0034	0.9966	96.84
8.5	50,579,507	141,989	0.0028	0.9972	96.51
9.5	44,918,514	172,944	0.0039	0.9961	96.24
10.5	36,317,293	139,910	0.0039	0.9961	95.87
11.5	32,203,349	179,190	0.0056	0.9944	95.50
12.5	27,887,215	131,663	0.0047	0.9953	94.96
13.5	24,261,157	102,356	0.0042	0.9958	94.52
14.5	20,681,889	138,883	0.0067	0.9933	94.12
15.5	17,205,805	76,309	0.0044	0.9956	93.49
16.5	13,672,001	101,654	0.0074	0.9926	93.07
17.5	11,845,900	48,688	0.0041	0.9959	92.38
18.5	10,703,670	52,217	0.0049	0.9951	92.00
19.5	9,677,857	48,529	0.0050	0.9950	91.55
20.5	8,551,573	37,453	0.0044	0.9956	91.09
21.5	7,834,897	36,077	0.0046	0.9954	90.69
22.5	6,441,939	28,575	0.0044	0.9956	90.27
23.5	5,326,765	30,976	0.0058	0.9942	89.87
24.5	4,434,584	22,354	0.0050	0.9950	89.35
25.5	3,883,473	16,440	0.0042	0.9958	88.90
26.5	3,579,176	15,382	0.0043	0.9957	88.52
27.5	3,212,824	13,775	0.0043	0.9957	88.14
28.5	2,865,741	17,205	0.0060	0.9940	87.77
29.5	2,574,745	13,439	0.0052	0.9948	87.24
30.5	2,327,361	13,450	0.0058	0.9942	86.78
31.5	1,898,910	13,255	0.0070	0.9930	86.28
32.5	1,537,015	10,802	0.0070	0.9930	85.68
33.5	1,251,888	14,712	0.0118	0.9882	85.08
34.5	1,050,987	18,618	0.0177	0.9823	84.08
35.5	776,440	13,077	0.0168	0.9832	82.59
36.5	524,578	5,225	0.0100	0.9900	81.20
37.5	225,390	5,896	0.0262	0.9738	80.39
38.5	169,006	2,107	0.0125	0.9875	78.29

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 367.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1938 - 2011</b>	
R5	42.0	4,533.726
S5	43.0	5,175.057
R4	41.0	5,253.857
S6	43.0	5,297.973
L5	43.0	5,720.390
S4	42.0	6,063.657
R3	40.0	7,644.460
L4	43.0	7,879.029
S3	41.0	8,389.433
R2.5	40.0	9,559.667
SQ	45.0	10,778.652
S2	41.0	11,445.414
R2	39.0	12,182.734
L3	42.0	13,284.365
S1.5	40.0	13,440.407
R1.5	39.0	15,377.835
S1	40.0	16,033.195
S0.5	39.0	18,820.852
R1	38.0	19,246.700
L2	42.0	19,349.965
S0	38.0	22,201.618
L1.5	41.0	22,292.611
R0.5	37.0	24,914.711
L1	40.0	25,888.358
S-0.5	37.0	26,669.520
L0.5	40.0	29,376.258
O1	36.0	31,810.343
L0	40.0	33,477.019
O2	41.0	35,633.981
O3	52.0	48,893.825
O4	69.0	54,511.352

**Analytical Parameters**

OLT Placement Band:	1938 - 2011
OLT Experience Band:	1938 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	72.5

Kentuck Utilities 2012-00221

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

Account: Account 368.00 -

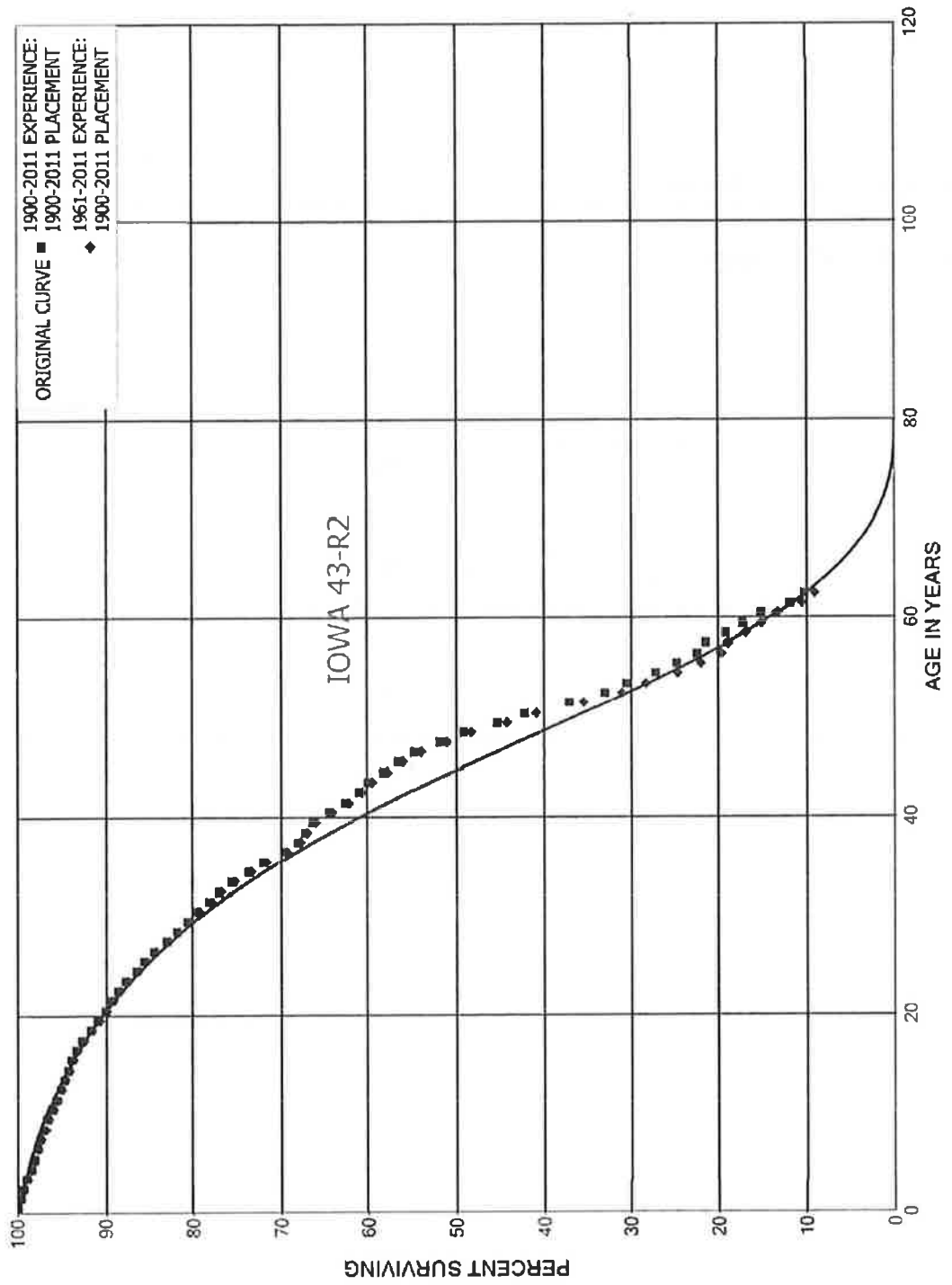
Balance: 286,070,399

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Comments: Spanos proposed: 43 - R2  
Spanos best Fit: 45 - R2 - use  
SK best Fit: 44 - R2

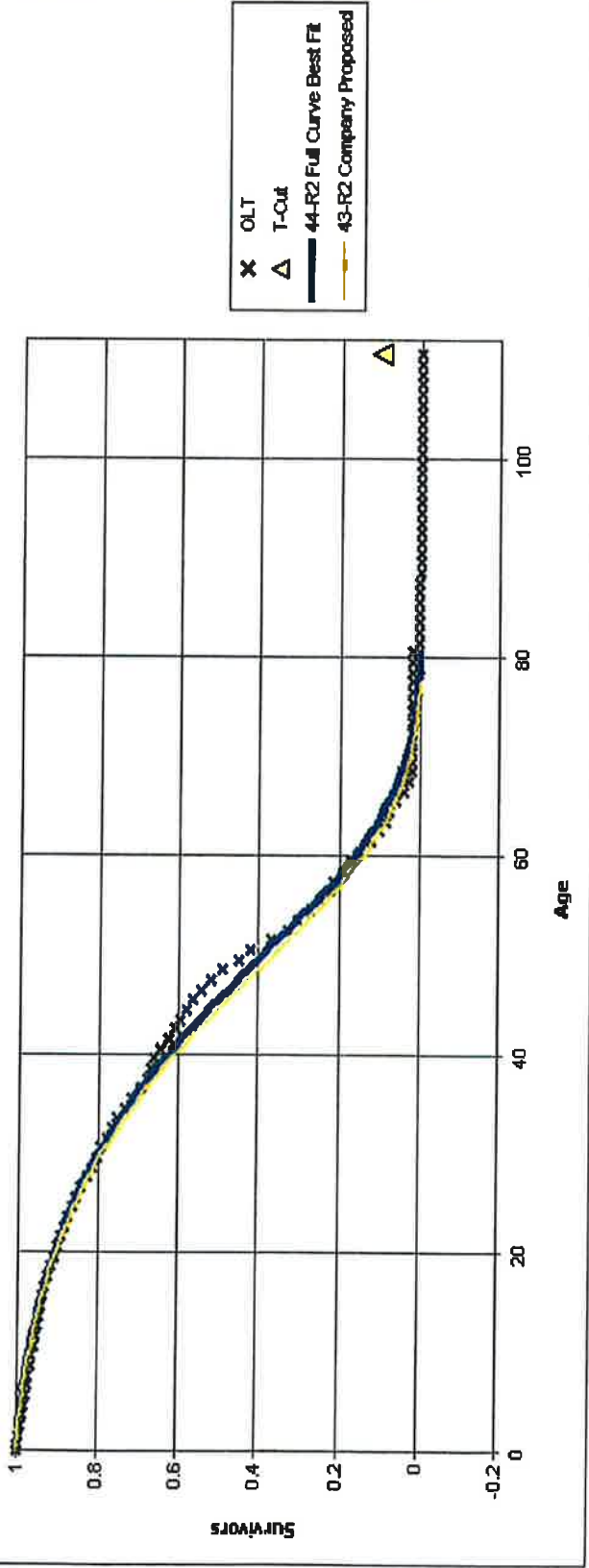
Company: Balance matches Spanos' Balance on Depreciation Study III-9

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 368 LINE TRANSFORMERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentuck Utilities 2012-00221

Account: 368.00 -



Analytical Parameters

OLT Placement Band:	1900 - 2011
OLT Experience Band:	1900 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	112.0



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

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

PLACEMENT BAND 1900-2011			001	EXPERIENCE BAND 1900-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
51.4-S0	2.95	0 - 52		50.5-S0	3.59	26 - 52
48.6-S0.5	1.70	0 - 52		48.8-S0.5	2.29	26 - 52
46.5-S1	2.16	0 - 52		47.6-S1	1.73	26 - 52
45.0-S1.5	3.65	0 - 52		46.5-S1.5	2.74	26 - 52
56.3-R0.5	5.70	0 - 52		51.5-R0.5	5.18	26 - 52
50.6-R1	3.88	0 - 52		48.2-R1	3.43	26 - 52
47.3-R1.5	1.83	0 - 52		46.5-R1.5	1.76	26 - 52
45.0-R2	1.40	0 - 52		45.3-R2	1.70	26 - 52
43.6-R2.5	3.78	0 - 52		44.5-R2.5	3.85	26 - 52
42.6-R3	6.52	0 - 52		43.9-R3	6.47	26 - 52
63.9-L0	5.10	0 - 52		59.8-L0	5.58	26 - 52
58.2-L0.5	3.71	0 - 52		56.5-L0.5	4.49	26 - 52
53.9-L1	2.53	0 - 52		53.9-L1	3.45	26 - 52
50.7-L1.5	1.97	0 - 52		51.7-L1.5	2.19	26 - 52
48.3-L2	3.46	0 - 52		50.0-L2	2.65	26 - 52
46.4-L2.5	5.08	0 - 52		48.3-L2.5	4.33	26 - 52
64.3-O1	6.87	0 - 52		56.3-O1	6.53	26 - 52
72.3-O2	6.87	0 - 52		63.3-O2	6.53	26 - 52
102.2-O3	7.33	0 - 52			NOT FITTED	
136.2-O4	7.56	0 - 52			NOT FITTED	

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

KENTUCKY UTILITIES COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 22.9 PLACEMENT BAND 1900-2011		001		EXPERIENCE ANALYSIS EXPERIENCE BAND 1900-2011	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	437		0.0000	1.0000	1.80
80.5	437	399	0.9130	0.0870	1.80
81.5	38		0.0000	1.0000	0.16
82.5	38		0.0000	1.0000	0.16
83.5	38		0.0000	1.0000	0.16
84.5	38		0.0000	1.0000	0.16
85.5	38		0.0000	1.0000	0.16
86.5	38		0.0000	1.0000	0.16
87.5	38	38	1.0000		0.16
88.5					
<b>TOTAL</b>	<b>6,028,632,892</b>	<b>43,969,355</b>			



Kentuck Utilities 2012-00221

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

Account: Account 369.00 -

Balance: 89,050,180

\*\*\*\*\*

Comments: Spanos proposed: 43 - R1.5  
Spanos best fit: 52 - L0.5 - use  
SK best fit: 45 - R1

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

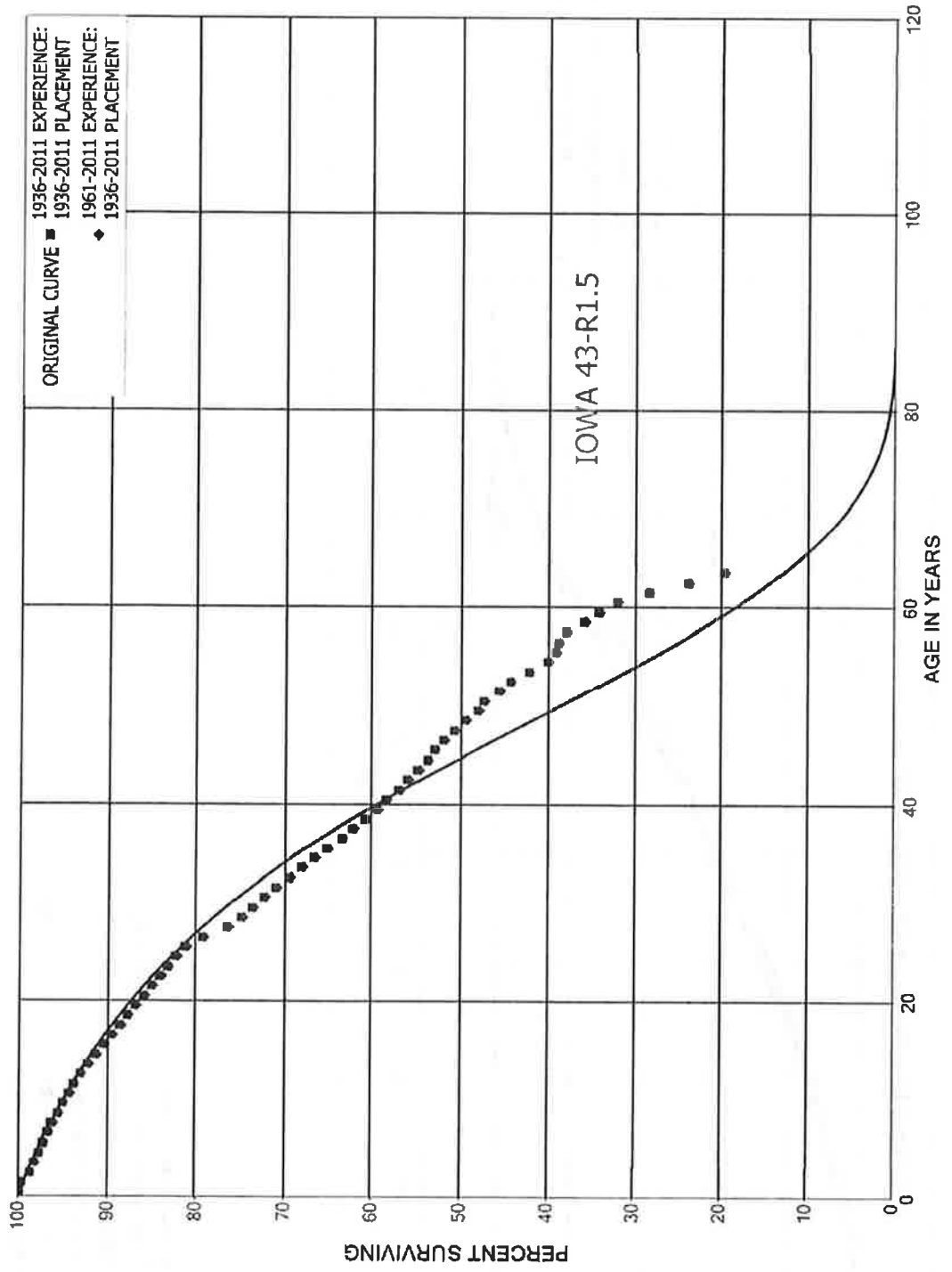
**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 368.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1900 - 2011</b>	
R2	44.0	354.808
R2.5	45.0	494.271
S1.5	45.0	953.321
R1.5	44.0	1,092.757
S2	46.0	1,180.445
S1	45.0	1,423.205
R3	46.0	1,564.566
S0.5	44.0	2,467.469
L3	47.0	2,713.929
R1	43.0	2,779.272
S3	46.0	3,129.989
L2	46.0	3,616.569
S0	43.0	4,216.803
L4	47.0	4,850.429
L1.5	45.0	4,922.694
R4	47.0	5,304.820
R0.5	42.0	6,220.549
L1	44.0	7,054.459
S-0.5	42.0	7,179.133
S4	47.0	7,862.914
L0.5	44.0	9,798.905
L5	47.0	9,944.512
O1	41.0	11,044.562
R5	47.0	12,064.419
L0	44.0	13,346.491
S5	48.0	14,165.153
O2	45.0	16,619.993
S6	48.0	20,727.104
O3	51.0	34,370.408
SQ	48.0	37,378.368
O4	64.0	45,311.905

**Analytical Parameters**

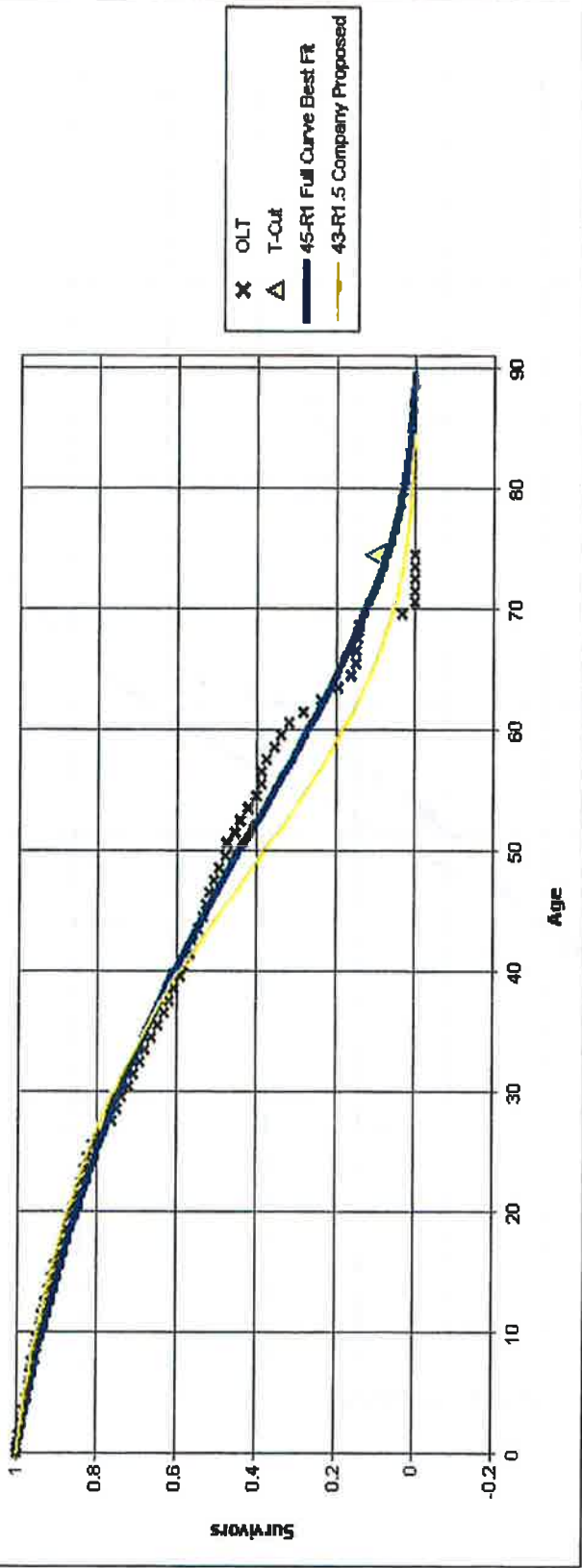
OLT Placement Band:	1900 - 2011
OLT Experience Band:	1900 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	110.5

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 369 SERVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 369,000 -



Analytical Parameters

OLT Placement Band:	1936 - 2011
OLT Experience Band:	1936 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	76.0

**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 369.00 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1936 - 2011</b>			
0	136,024,967	167,629	0.1232	99.8768	1.0000
0.5	100,793,020	255,385	0.2534	99.7466	0.9988
1.5	96,627,222	909,036	0.9408	99.0592	0.9962
2.5	95,678,330	497,946	0.5204	99.4796	0.9889
3.5	93,060,720	458,955	0.4932	99.5068	0.9817
4.5	92,588,277	441,857	0.4772	99.5228	0.9769
5.5	92,119,924	451,397	0.4900	99.5100	0.9722
6.5	91,668,527	451,471	0.4925	99.5075	0.9675
7.5	91,033,888	558,993	0.6140	99.3860	0.9627
8.5	89,236,638	539,193	0.6042	99.3958	0.9568
9.5	85,658,401	649,474	0.7582	99.2418	0.9510
10.5	82,005,306	404,841	0.4937	99.5063	0.9438
11.5	78,834,558	665,272	0.8439	99.1561	0.9391
12.5	73,860,045	639,637	0.8660	99.1340	0.9312
13.5	67,956,246	640,534	0.9426	99.0574	0.9231
14.5	62,110,075	629,449	1.0134	98.9866	0.9144
15.5	56,634,955	569,449	1.0055	98.9945	0.9052
16.5	51,442,490	510,925	0.9932	99.0068	0.8961
17.5	47,115,377	453,201	0.9619	99.0381	0.8872
18.5	43,361,381	440,611	1.0161	98.9839	0.8786
19.5	40,390,064	433,793	1.0740	98.9260	0.8699
20.5	37,369,868	398,281	1.0658	98.9342	0.8604
21.5	34,627,057	391,877	1.1317	98.8683	0.8512
22.5	31,762,045	304,714	0.9694	99.0406	0.8416
23.5	29,191,511	330,300	1.1315	98.8685	0.8335
24.5	27,264,407	377,319	1.3839	98.6161	0.8241
25.5	24,830,358	598,497	2.4103	97.5897	0.8127
26.5	22,228,066	810,545	3.6465	96.3535	0.7931
27.5	19,345,932	352,866	1.8240	98.1760	0.7642
28.5	16,769,877	276,208	1.6471	98.3529	0.7502
29.5	15,145,375	274,879	1.8149	98.1851	0.7379
30.5	13,529,484	243,622	1.8007	98.1993	0.7245
31.5	12,369,370	277,415	2.2428	97.7572	0.7114
32.5	10,841,164	219,558	2.0252	97.9748	0.6955
33.5	9,473,976	212,959	2.2478	97.7522	0.6814
34.5	8,025,167	173,563	2.1627	97.8373	0.6661
35.5	6,866,322	178,599	2.6011	97.3989	0.6517
36.5	6,071,785	126,478	2.0830	97.9170	0.6347
37.5	5,181,432	115,228	2.2239	97.7761	0.6215
38.5	4,583,407	100,367	2.1898	97.8102	0.6077
39.5	4,068,036	71,703	1.7626	98.2374	0.5944
40.5	3,628,267	88,296	2.4336	97.5664	0.5839
41.5	3,374,253	62,335	1.8474	98.1526	0.5697
42.5	3,075,390	60,961	1.9822	98.0178	0.5592
43.5	2,832,413	52,526	1.8545	98.1455	0.5481
44.5	2,535,907	37,259	1.4693	98.5307	0.5379
45.5	2,305,749	46,979	2.0375	97.9625	0.5300
46.5	2,137,296	47,168	2.2068	97.7932	0.5192
47.5	1,904,758	48,171	2.5290	97.4710	0.5077
48.5	1,683,763	49,613	2.9466	97.0534	0.4949
49.5	1,475,246	20,663	1.4006	98.5994	0.4803
50.5	1,282,262	47,287	3.6878	96.3122	0.4736
51.5	1,191,165	34,641	2.9082	97.0918	0.4561
52.5	1,004,765	46,384	4.6164	95.3836	0.4429
53.5	857,707	43,542	5.0765	94.9235	0.4224
54.5	697,931	16,234	2.3280	97.6740	0.4010
55.5	598,040	3,955	0.6726	99.3274	0.3916
56.5	557,846	13,800	2.4747	97.5253	0.3890
57.5	541,474	30,635	5.6577	94.3423	0.3794
58.5	492,698	21,373	4.3380	95.6620	0.3579
59.5	432,628	27,175	6.2813	93.7187	0.3424
60.5	382,631	43,325	11.3229	88.6771	0.3209
61.5	313,850	50,831	16.2277	83.7723	0.2846
62.5	232,549	41,525	17.8993	82.1007	0.2384
63.5	165,614	30,025	18.1294	81.8706	0.1957
64.5	135,588	7,487	5.5071	94.4929	0.1602
65.5	128,122	2,767	2.1595	97.8404	0.1514
66.5	125,355	1,082	0.8628	99.1372	0.1481
67.5	124,273	4,874	3.9218	96.0782	0.1459
68.5	119,400	93,745	78.5137	21.4863	0.1411
69.5	25,655	25,655	100.0000	0.0000	0.0303
70.5	0	0	0.0000	100.0000	0.0000
71.5	0	0	0.0000	100.0000	0.0000
72.5	0	0	0.0000	100.0000	0.0000
73.5	0	0	0.0000	100.0000	0.0000
74.5	0	0	0.0000	100.0000	0.0000

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 369 SERVICES

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

PLACEMENT BAND 1936-2011			001	EXPERIENCE BAND 1936-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
46.5-S0	1.29	0 - 53		46.9-S0	1.43	22 - 53
44.7-S0.5	3.05	0 - 53		45.6-S0.5	3.05	22 - 53
43.2-S1	5.25	0 - 53		44.7-S1	4.96	22 - 53
49.4-R0.5	2.83	0 - 53		47.5-R0.5	1.99	22 - 53
45.6-R1	1.73	0 - 53		45.0-R1	2.05	22 - 53
43.6-R1.5	3.21	0 - 53		43.8-R1.5	4.04	22 - 53
42.1-R2	5.76	0 - 53		42.9-R2	6.49	22 - 53
56.0-L0	2.27	0 - 53		54.7-L0	2.18	22 - 53
↓→52.0-L0.5	0.85	0 - 53		52.0-L0.5	0.99	22 - 53
48.8-L1	1.79	0 - 53		49.9-L1	1.26	22 - 53
46.7-L1.5	3.83	0 - 53		48.1-L1.5	3.51	22 - 53
54.8-O1	4.26	0 - 53		51.2-O1	3.37	22 - 53
61.6-O2	4.26	0 - 53		57.6-O2	3.37	22 - 53
85.7-O3	4.98	0 - 53		78.4-O3	4.30	22 - 53
113.3-O4	5.35	0 - 53				NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 300 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE

AVG AGE RET 18.9  
 PLACEMENT BAND 1936-2011

002

EXPERIENCE ANALYSIS  
 EXPERIENCE BAND 1961-2011

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	102,231,657	167,629	0.0016	0.9984	100.00
0.5	96,646,605	255,385	0.0026	0.9974	99.84
1.5	92,861,875	909,036	0.0098	0.9902	99.57
2.5	92,275,161	497,946	0.0054	0.9946	98.60
3.5	90,011,005	458,965	0.0051	0.9949	98.07
4.5	89,857,213	441,857	0.0049	0.9951	97.57
5.5	89,666,068	451,397	0.0050	0.9950	97.09
6.5	89,433,685	451,471	0.0050	0.9950	96.60
7.5	88,883,126	558,993	0.0063	0.9937	96.11
8.5	87,237,306	539,193	0.0062	0.9938	95.50
9.5	83,755,130	649,474	0.0078	0.9922	94.91
10.5	80,227,093	404,841	0.0050	0.9950	94.18
11.5	77,212,542	665,272	0.0086	0.9914	93.70
12.5	72,529,772	639,637	0.0088	0.9912	92.90
13.5	66,938,685	640,534	0.0096	0.9904	92.08
14.5	61,323,276	629,449	0.0103	0.9897	91.20
15.5	55,937,113	569,449	0.0102	0.9898	90.26
16.5	50,790,356	510,925	0.0101	0.9899	89.34
17.5	46,482,633	453,201	0.0097	0.9903	88.44
18.5	42,776,547	440,611	0.0103	0.9897	87.58
19.5	40,055,130	433,793	0.0108	0.9892	86.68
20.5	37,118,452	398,281	0.0107	0.9893	85.74
21.5	34,456,908	391,877	0.0114	0.9886	84.82
22.5	31,672,142	304,714	0.0096	0.9904	83.85
23.5	29,131,131	330,300	0.0113	0.9887	83.05
24.5	27,264,407	377,319	0.0138	0.9862	82.11
25.5	24,830,358	598,497	0.0241	0.9759	80.97
26.5	22,228,066	810,545	0.0365	0.9635	79.02
27.5	19,345,932	352,866	0.0182	0.9818	76.14
28.5	16,769,877	276,208	0.0165	0.9835	74.75
29.5	15,145,375	274,879	0.0181	0.9819	73.52
30.5	13,529,484	243,622	0.0180	0.9820	72.18
31.5	12,369,370	277,415	0.0224	0.9776	70.88
32.5	10,841,164	219,558	0.0203	0.9797	69.29
33.5	9,473,976	212,959	0.0225	0.9775	67.89
34.5	8,025,167	173,563	0.0216	0.9784	66.36
35.5	6,866,322	178,599	0.0260	0.9740	64.93
36.5	6,071,785	126,478	0.0208	0.9792	63.24
37.5	5,181,432	115,228	0.0222	0.9778	61.92
38.5	4,583,407	100,367	0.0219	0.9781	60.55

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 369.00 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1936 - 2011</b>	
R1	45.0	983.315
R1.5	46.0	1,327.653
S0.5	46.0	1,418.223
S0	45.0	1,463.427
S1	46.0	2,089.389
R0.5	44.0	2,133.294
L1.5	47.0	2,496.293
S-0.5	44.0	2,549.073
L1	47.0	2,579.530
R2	47.0	2,633.727
L2	47.0	3,250.457
L0.5	47.0	3,407.908
S1.5	47.0	3,433.693
O1	43.0	4,651.573
L0	48.0	4,847.871
R2.5	47.0	4,979.181
S2	47.0	5,505.556
O2	49.0	5,934.769
L3	48.0	6,878.708
R3	48.0	8,224.230
S3	48.0	11,043.437
O3	62.0	11,432.427
O4	82.0	13,928.032
L4	48.0	14,161.594
R4	49.0	16,047.992
S4	49.0	20,198.071
L5	49.0	23,334.098
R5	49.0	27,347.155
S5	49.0	30,265.890
S6	49.0	39,579.439
SQ	48.0	58,633.141

**Analytical Parameters**

OLT Placement Band:	1936 - 2011
OLT Experience Band:	1936 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	74.5



Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2007~~ <sup>2011</sup>

Account: Account 370.00 -

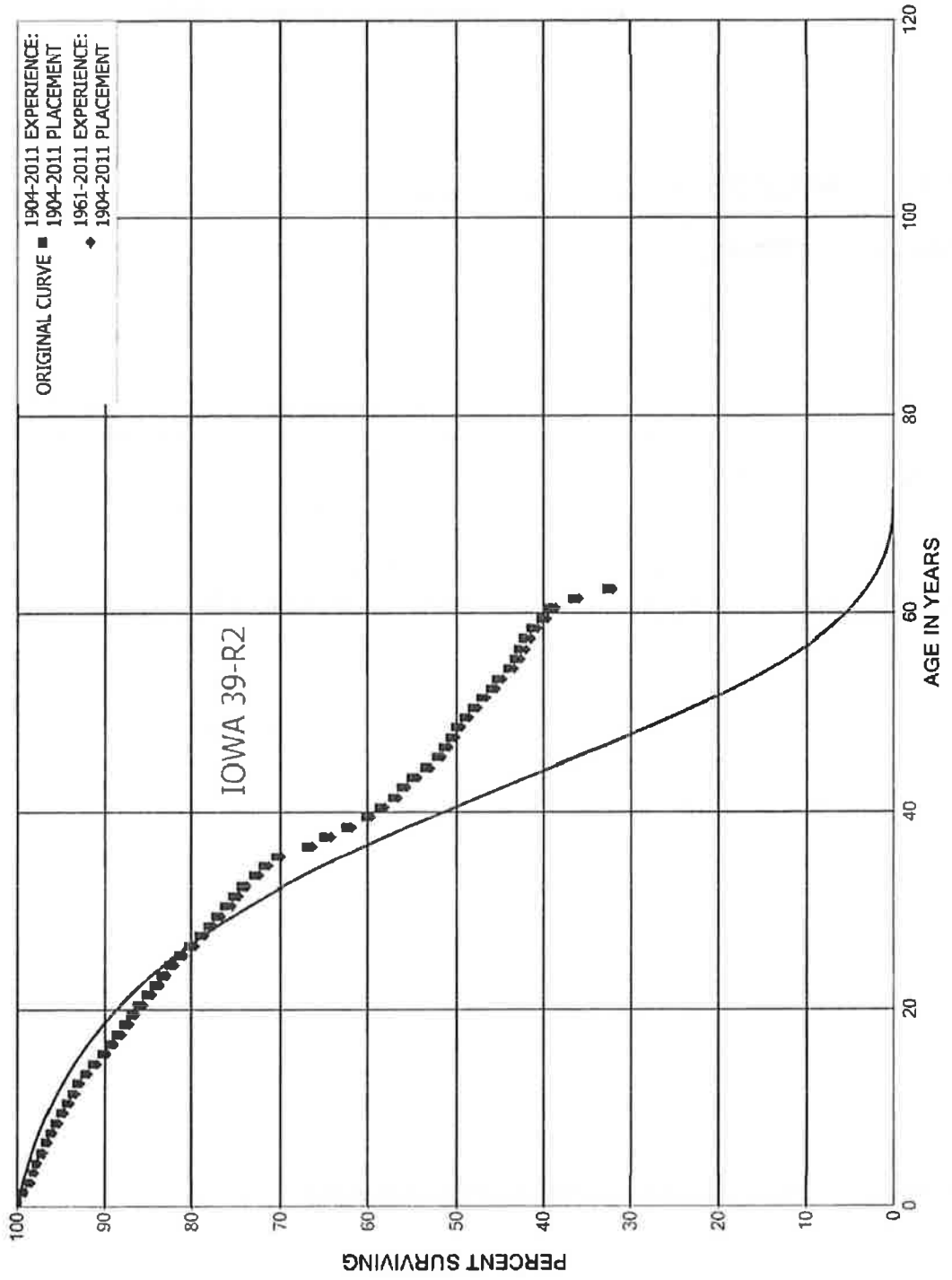
Balance: 70,049,355

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Comments: spans proposed: 39-R2  
Spans best fit: 53.9-LO.5 - use  
JK best fit: 56 - LO

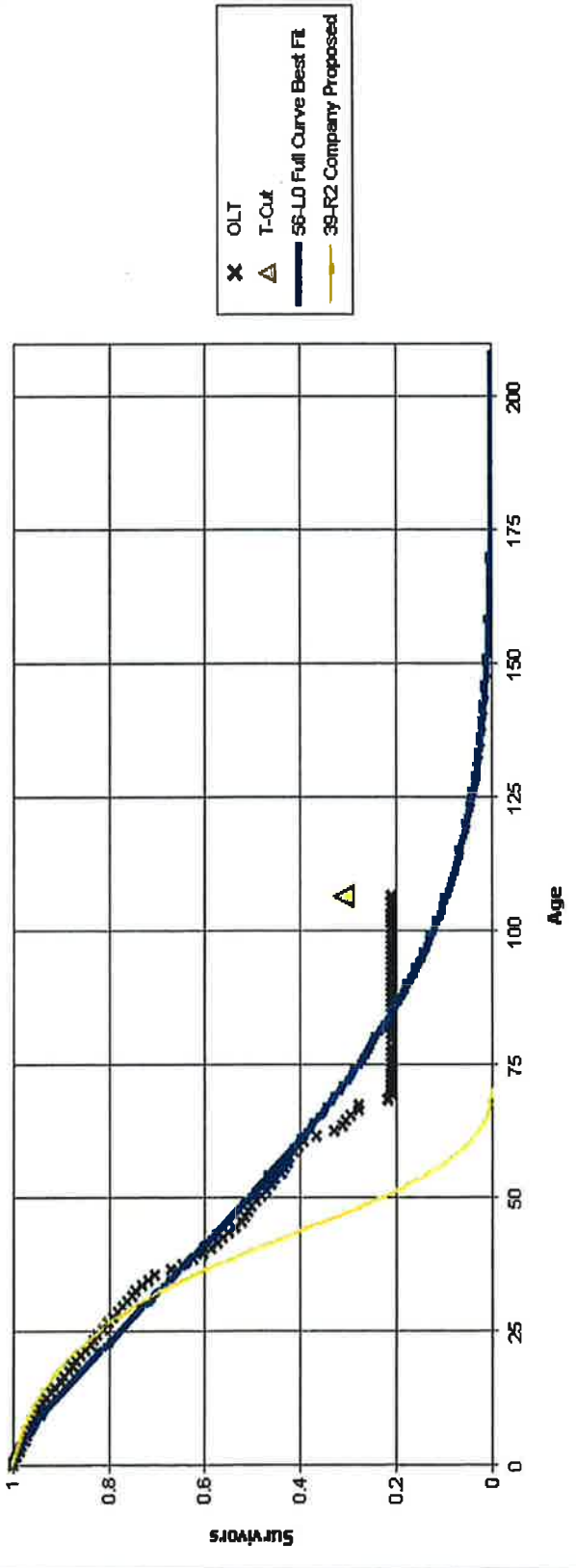
Company: Balance matches Spans' Balance on Depreciation Study III-9

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 370 METERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 370.00 -



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



**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 309 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 370 METERS

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*
48.7-S0	2.06	0 - 61		49.3-S0	2.27	22 - 61
47.3-S0.5	3.80	0 - 61		48.4-S0.5	3.73	22 - 61
46.2-S1	5.97	0 - 61		47.6-S1	5.75	22 - 61
50.8-R0.5	2.95	0 - 61		49.6-R0.5	2.80	22 - 61
47.8-R1	2.49	0 - 61		47.6-R1	3.10	22 - 61
46.4-R1.5	4.36	0 - 61		46.8-R1.5	5.15	22 - 61
45.3-R2	6.97	0 - 61		46.1-R2	7.75	22 - 61
57.2-L0	2.73	0 - 61		56.4-L0	3.05	22 - 61
53.9-L0.5	1.56	0 - 61		54.1-L0.5	1.92	22 - 61
51.2-L1	2.25	0 - 61		52.3-L1	1.88	22 - 61
49.4-L1.5	4.16	0 - 61		50.9-L1.5	3.71	22 - 61
55.1-O1	4.57	0 - 61		52.5-O1	4.20	22 - 61
62.0-O2	4.58	0 - 61		59.0-O2	4.21	22 - 61
84.7-O3	5.61	0 - 61		79.0-O3	5.45	22 - 61
110.9-O4	6.14	0 - 61		102.2-O4	6.10	22 - 61

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 310 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

AVG AGE RET 22.5 PLACEMENT BAND 1904-2011		002		EXPERIENCE ANALYSIS EXPERIENCE BAND 1961-2011	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	79,140,563	10,093	0.0001	0.9999	100.00
0.5	79,646,674	624,504	0.0078	0.9922	99.99
1.5	78,093,590	605,693	0.0078	0.9922	99.20
2.5	75,342,959	355,291	0.0047	0.9953	98.43
3.5	75,494,863	303,922	0.0040	0.9960	97.97
4.5	74,669,792	442,090	0.0059	0.9941	97.58
5.5	71,241,796	375,962	0.0053	0.9947	97.00
6.5	71,145,221	436,184	0.0061	0.9939	96.49
7.5	70,468,539	408,409	0.0058	0.9942	95.89
8.5	68,662,220	492,303	0.0072	0.9928	95.34
9.5	66,751,590	460,344	0.0069	0.9931	94.65
10.5	64,388,396	467,467	0.0073	0.9927	94.00
11.5	61,955,129	394,714	0.0064	0.9936	93.32
12.5	60,515,823	573,099	0.0095	0.9905	92.73
13.5	57,198,055	605,556	0.0106	0.9894	91.85
14.5	54,414,695	705,489	0.0130	0.9870	90.87
15.5	51,937,755	500,203	0.0096	0.9904	89.70
16.5	49,622,957	466,761	0.0094	0.9906	88.83
17.5	47,445,389	472,795	0.0100	0.9900	88.00
18.5	45,547,809	394,280	0.0087	0.9913	87.12
19.5	42,727,498	420,277	0.0098	0.9902	86.37
20.5	40,749,074	457,212	0.0112	0.9888	85.52
21.5	38,755,935	443,178	0.0114	0.9886	84.56
22.5	37,029,642	331,334	0.0089	0.9911	83.59
23.5	35,356,268	386,514	0.0109	0.9891	82.84
24.5	33,674,974	453,046	0.0135	0.9865	81.94
25.5	31,927,276	469,846	0.0147	0.9853	80.83
26.5	30,368,163	438,613	0.0144	0.9856	79.64
27.5	28,855,754	372,684	0.0129	0.9871	78.49
28.5	27,065,722	312,903	0.0116	0.9884	77.48
29.5	25,749,727	345,430	0.0134	0.9866	76.58
30.5	24,676,378	278,422	0.0113	0.9887	75.56
31.5	23,614,727	291,109	0.0123	0.9877	74.70
32.5	21,609,353	413,125	0.0191	0.9809	73.78
33.5	19,772,979	303,262	0.0153	0.9847	72.37
34.5	17,632,072	363,682	0.0206	0.9794	71.26
35.5	16,237,870	810,957	0.0499	0.9501	69.79
36.5	14,694,729	461,856	0.0314	0.9686	66.31
37.5	12,515,866	465,010	0.0372	0.9628	64.22
38.5	11,149,822	391,513	0.0351	0.9649	61.84

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 370.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1904 - 2011</b>	
L0	56.0	2,612.659
L0.5	55.0	2,830.383
O2	56.0	2,900.966
L1	55.0	3,937.730
L1.5	55.0	5,663.335
O3	67.0	5,709.024
S-0.5	55.0	6,054.451
O1	55.0	6,107.273
R0.5	54.0	6,956.552
S0	54.0	7,747.987
L2	55.0	8,476.334
O4	86.0	8,523.806
S0.5	54.0	9,653.933
R1	53.0	9,900.619
R1.5	53.0	12,365.396
S1	53.0	12,575.311
S1.5	53.0	15,617.681
R2	52.0	16,153.497
L3	54.0	17,318.453
S2	53.0	19,550.190
R2.5	52.0	19,962.366
R3	52.0	24,994.771
S3	52.0	27,632.360
L4	52.0	30,327.451
R4	52.0	34,669.901
S4	52.0	38,922.983
L5	52.0	42,107.865
R5	52.0	47,231.223
S5	51.0	50,306.808
S6	51.0	60,536.020
SQ	49.0	80,352.998

**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 ~~2004~~<sup>2011</sup>

Account: Account 371.00 -

Balance: 18,253,214

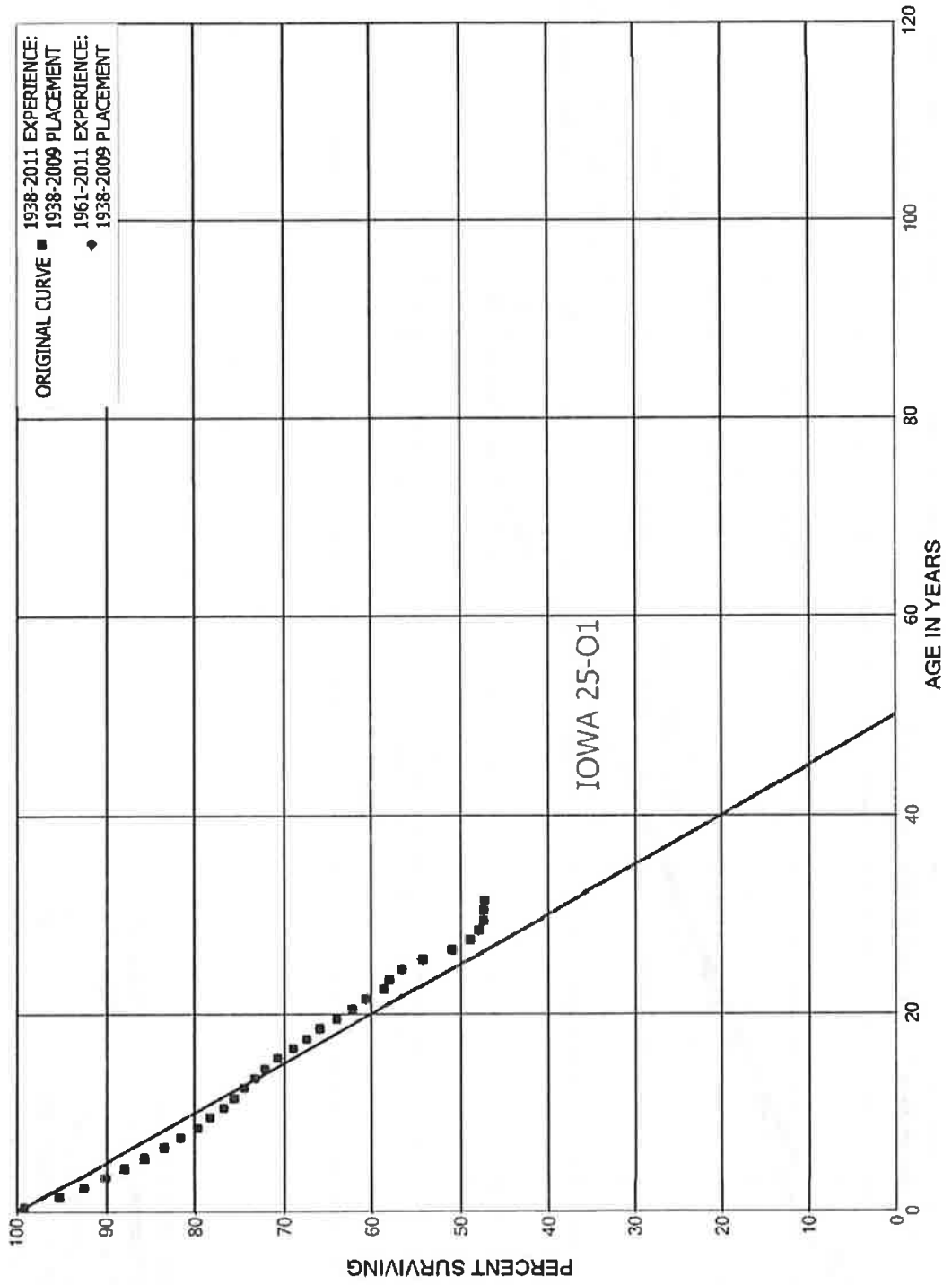
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Comments: Spanos Proposed: 25-01.0  
Spanos best fit: 52.7-04 - use  
SKS best fit: 30-01

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

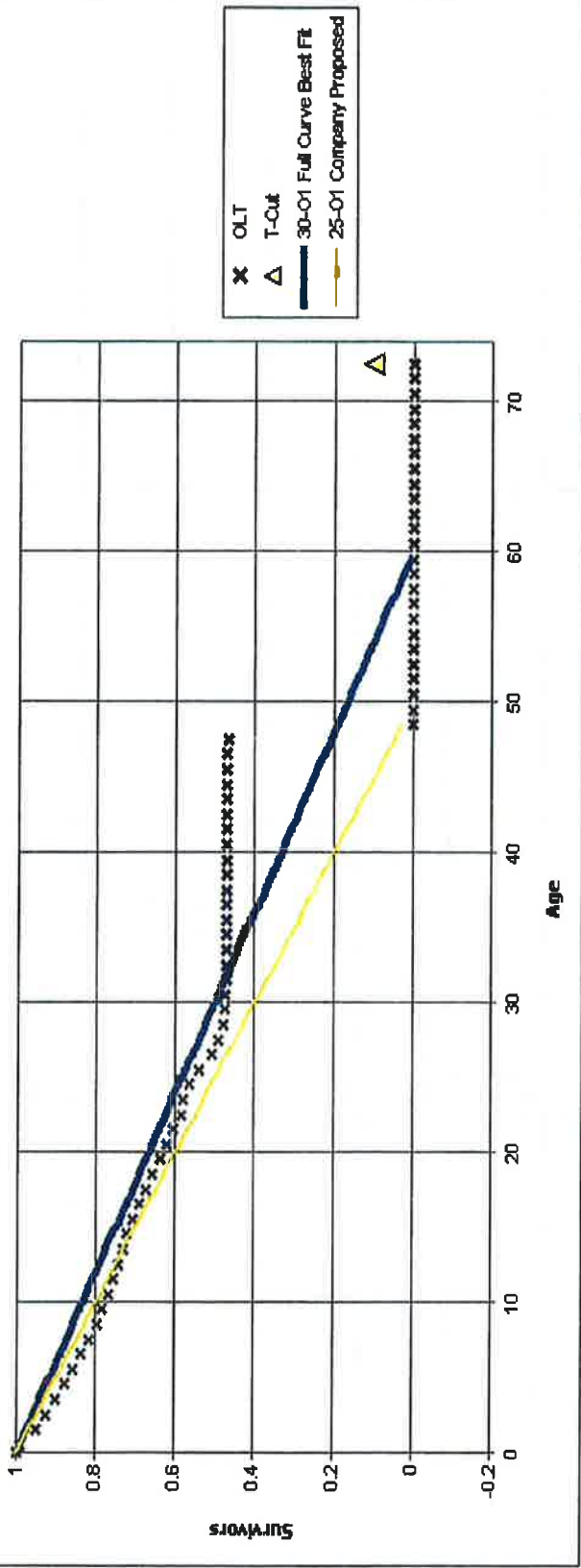


KENTUCKY UTILITIES COMPANY  
 ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Account: 371.00 -

Fitted Curve Results - Kentucky utilities 2012-00221



**Analytical Parameters**

OLT Placement Band: 1938 - 2011  
 OLT Experience Band: 1938 - 2011  
 Minimum Life Parameter: 1  
 Maximum Life Parameter: 300  
 Life Increment Parameter: 1  
 Max Age (T-Cut): 74.0

**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 371.00 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1938 - 2011</b>			
0	28,157,859	224,710	0.7980	99.2020	1.0000
0.5	27,930,124	1,110,271	3.9752	96.0248	0.9920
1.5	26,819,853	774,921	2.8894	97.1106	0.9526
2.5	26,044,832	690,773	2.6522	97.3478	0.9251
3.5	25,352,438	601,405	2.3722	97.6276	0.9005
4.5	24,743,391	526,274	2.5311	97.4689	0.8792
5.5	24,109,301	604,337	2.5068	97.4932	0.8589
6.5	23,503,964	555,918	2.3652	97.6348	0.8354
7.5	22,948,046	504,707	2.1993	97.8007	0.8167
8.5	22,441,575	431,798	1.9241	98.0759	0.7977
9.5	21,986,583	411,653	1.8737	98.1263	0.7824
10.5	21,477,987	333,348	1.5520	98.4480	0.7677
11.5	20,716,123	303,681	1.4659	98.5341	0.7558
12.5	18,480,679	282,375	1.5279	98.4721	0.7447
13.5	16,067,451	248,661	1.5476	98.4524	0.7334
14.5	14,105,346	283,694	2.0113	97.9887	0.7220
15.5	12,130,867	306,517	2.5268	97.4732	0.7075
16.5	10,011,076	219,933	2.1969	97.8031	0.6896
17.5	8,354,727	182,190	2.1807	97.8193	0.6745
18.5	6,830,599	209,937	3.0735	96.9285	0.6597
19.5	5,743,809	156,495	2.7246	97.2754	0.6395
20.5	5,054,134	128,458	2.5416	97.4584	0.6220
21.5	4,332,118	142,675	3.2934	96.7056	0.6062
22.5	3,578,720	38,666	1.0804	98.9196	0.5863
23.5	3,336,840	87,606	2.6254	97.3746	0.5799
24.5	3,074,751	121,770	3.9603	96.0397	0.5647
25.5	2,598,140	157,031	6.0440	93.9560	0.5423
26.5	2,213,248	84,908	3.8364	96.1636	0.5096
27.5	1,787,777	37,398	2.0919	97.9081	0.4900
28.5	1,389,978	16,889	1.2151	98.7849	0.4798
29.5	1,035,280	290	0.0288	99.9712	0.4739
30.5	672,217	1,036	0.1541	99.8459	0.4738
31.5	593,687	18	0.0030	99.9970	0.4731
32.5	430,825	124	0.0288	99.9712	0.4731
33.5	379,984	40	0.0105	99.8895	0.4729
34.5	221,537	36	0.0163	99.9837	0.4729
35.5	69,731	0	0.0000	100.0000	0.4728
36.5	67,819	0	0.0000	100.0000	0.4728
37.5	66,116	0	0.0000	100.0000	0.4728
38.5	19,073	0	0.0000	100.0000	0.4728
39.5	17,480	0	0.0000	100.0000	0.4728
40.5	11,856	0	0.0000	100.0000	0.4728
41.5	1,704	0	0.0000	100.0000	0.4728
42.5	1,704	0	0.0000	100.0000	0.4728
43.5	1,691	0	0.0000	100.0000	0.4728
44.5	1,591	0	0.0000	100.0000	0.4728
45.5	759	0	0.0000	100.0000	0.4728
46.5	679	5	0.7840	99.2160	0.4728
47.5	583	583	100.0000	0.0000	0.4691
48.5	0	0	0.0000	100.0000	0.0000
49.5	0	0	0.0000	100.0000	0.0000
50.5	0	0	0.0000	100.0000	0.0000
51.5	0	0	0.0000	100.0000	0.0000
52.5	0	0	0.0000	100.0000	0.0000
53.5	0	0	0.0000	100.0000	0.0000
54.5	0	0	0.0000	100.0000	0.0000
55.5	0	0	0.0000	100.0000	0.0000
56.5	0	0	0.0000	100.0000	0.0000
57.5	0	0	0.0000	100.0000	0.0000
58.5	0	0	0.0000	100.0000	0.0000
59.5	0	0	0.0000	100.0000	0.0000
60.5	0	0	0.0000	100.0000	0.0000
61.5	0	0	0.0000	100.0000	0.0000
62.5	0	0	0.0000	100.0000	0.0000
63.5	0	0	0.0000	100.0000	0.0000
64.5	0	0	0.0000	100.0000	0.0000
65.5	0	0	0.0000	100.0000	0.0000
66.5	0	0	0.0000	100.0000	0.0000
67.5	0	0	0.0000	100.0000	0.0000
68.5	0	0	0.0000	100.0000	0.0000
69.5	0	0	0.0000	100.0000	0.0000
70.5	0	0	0.0000	100.0000	0.0000
71.5	0	0	0.0000	100.0000	0.0000
72.5	0	0	0.0000	100.0000	0.0000

KENTUCKY UTILITIES COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1938-2009			001	EXPERIENCE BAND 1938-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
25.0-S0	9.34	0 - 35		25.6-S0	9.12	6 - 35
24.5-S0.5	11.72	0 - 35		25.2-S0.5	11.52	6 - 35
24.2-S1	14.01	0 - 35		24.8-S1	14.06	6 - 35
25.6-R0.5	6.31	0 - 35		26.0-R0.5	6.30	6 - 35
24.6-R1	9.33	0 - 35		25.1-R1	9.32	6 - 35
24.2-R1.5	12.20	0 - 35		24.7-R1.5	12.33	6 - 35
23.9-R2	15.07	0 - 35		24.4-R2	15.37	6 - 35
28.4-L0	5.60	0 - 35		29.1-L0	5.24	6 - 35
27.1-L0.5	7.54	0 - 35		27.9-L0.5	7.19	6 - 35
26.1-L1	9.57	0 - 35		26.9-L1	9.27	6 - 35
25.5-L1.5	11.80	0 - 35		26.2-L1.5	11.78	6 - 35
27.0-O1	3.76	0 - 35		27.4-O1	3.65	6 - 35
30.3-O2	3.70	0 - 35		30.8-O2	3.57	6 - 35
40.3-O3	2.22	0 - 35		40.9-O3	2.06	6 - 35
52.0-O4	1.84	0 - 35		52.7-O4	1.72	6 - 35

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 324 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

AVG AGE RET 8.9 PLACEMENT BAND 1938-2009		002		EXPERIENCE ANALYSIS EXPERIENCE BAND 1961-2011	
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	28,145,752	224,710	0.0080	0.9920	100.00
0.5	27,928,219	1,110,271	0.0398	0.9602	99.20
1.5	26,817,948	774,921	0.0289	0.9711	95.26
2.5	26,043,207	690,773	0.0265	0.9735	92.51
3.5	25,351,184	601,405	0.0237	0.9763	90.05
4.5	24,742,181	626,274	0.0253	0.9747	87.92
5.5	24,107,091	604,337	0.0251	0.9749	85.69
6.5	23,503,005	555,918	0.0237	0.9763	83.54
7.5	22,947,450	504,707	0.0220	0.9780	81.57
8.5	22,440,979	431,796	0.0192	0.9808	79.77
9.5	21,985,987	411,953	0.0187	0.9813	78.24
10.5	21,477,371	333,348	0.0155	0.9845	76.77
11.5	20,715,527	303,681	0.0147	0.9853	75.58
12.5	18,480,083	282,375	0.0153	0.9847	74.47
13.5	16,066,855	248,661	0.0155	0.9845	73.33
14.5	14,104,750	283,694	0.0201	0.9799	72.20
15.5	12,130,071	306,517	0.0253	0.9747	70.75
16.5	10,010,480	219,933	0.0220	0.9780	68.96
17.5	8,354,131	182,190	0.0218	0.9782	67.44
18.5	6,830,002	209,937	0.0307	0.9693	65.97
19.5	5,743,213	156,495	0.0272	0.9728	63.95
20.5	5,053,538	128,456	0.0254	0.9746	62.20
21.5	4,331,522	142,675	0.0329	0.9671	60.62
22.5	3,578,720	38,666	0.0108	0.9892	58.62
23.5	3,336,840	87,606	0.0263	0.9737	57.99
24.5	3,074,751	121,770	0.0396	0.9604	56.47
25.5	2,598,140	157,031	0.0604	0.9396	54.23
26.5	2,213,248	84,908	0.0384	0.9616	50.95
27.5	1,787,777	37,398	0.0209	0.9791	49.00
28.5	1,389,978	16,889	0.0122	0.9878	47.97
29.5	1,035,280	298	0.0003	0.9997	47.39
30.5	672,217	1,036	0.0015	0.9985	47.38
31.5	593,687	18	0.0000	1.0000	47.31
32.5	430,825	124	0.0003	0.9997	47.30
33.5	379,984	40	0.0001	0.9999	47.29
34.5	221,537	36	0.0002	0.9998	47.29
35.5	69,731		0.0000	1.0000	47.28
36.5	67,619		0.0000	1.0000	47.28
37.5	66,116		0.0000	1.0000	47.28
38.5	19,073		0.0000	1.0000	47.28

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 371.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1938 - 2011</b>	
O1	30.0	6,177.594
S-0.5	31.0	7,620.607
R0.5	32.0	7,621.976
L0	32.0	8,821.551
O2	32.0	9,198.451
L0.5	32.0	9,415.518
S0	32.0	9,699.999
R1	33.0	9,783.364
L1	32.0	10,579.248
S0.5	33.0	12,058.560
R1.5	33.0	12,805.034
L1.5	33.0	12,810.964
O3	35.0	13,826.299
S1	33.0	14,905.469
L2	33.0	15,595.328
R2	34.0	16,376.997
O4	43.0	17,603.067
S1.5	34.0	18,109.661
R2.5	35.0	20,691.711
S2	35.0	21,832.670
L3	33.0	22,899.985
R3	36.0	25,567.270
S3	36.0	29,696.297
L4	35.0	33,268.203
R4	37.0	35,297.156
S4	37.0	40,387.922
L5	36.0	43,701.448
R5	39.0	47,713.363
S5	38.0	50,864.605
S6	30.0	59,158.623
SQ	27.0	70,646.706

**Analytical Parameters**

OLT Placement Band:	1938 - 2011
OLT Experience Band:	1938 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	72.5

**Kentuck Utilities 2012-00221**

**Depreciation Life Analysis Study Through <sup>2011</sup>~~2012~~**

Account: Account 373.00 -

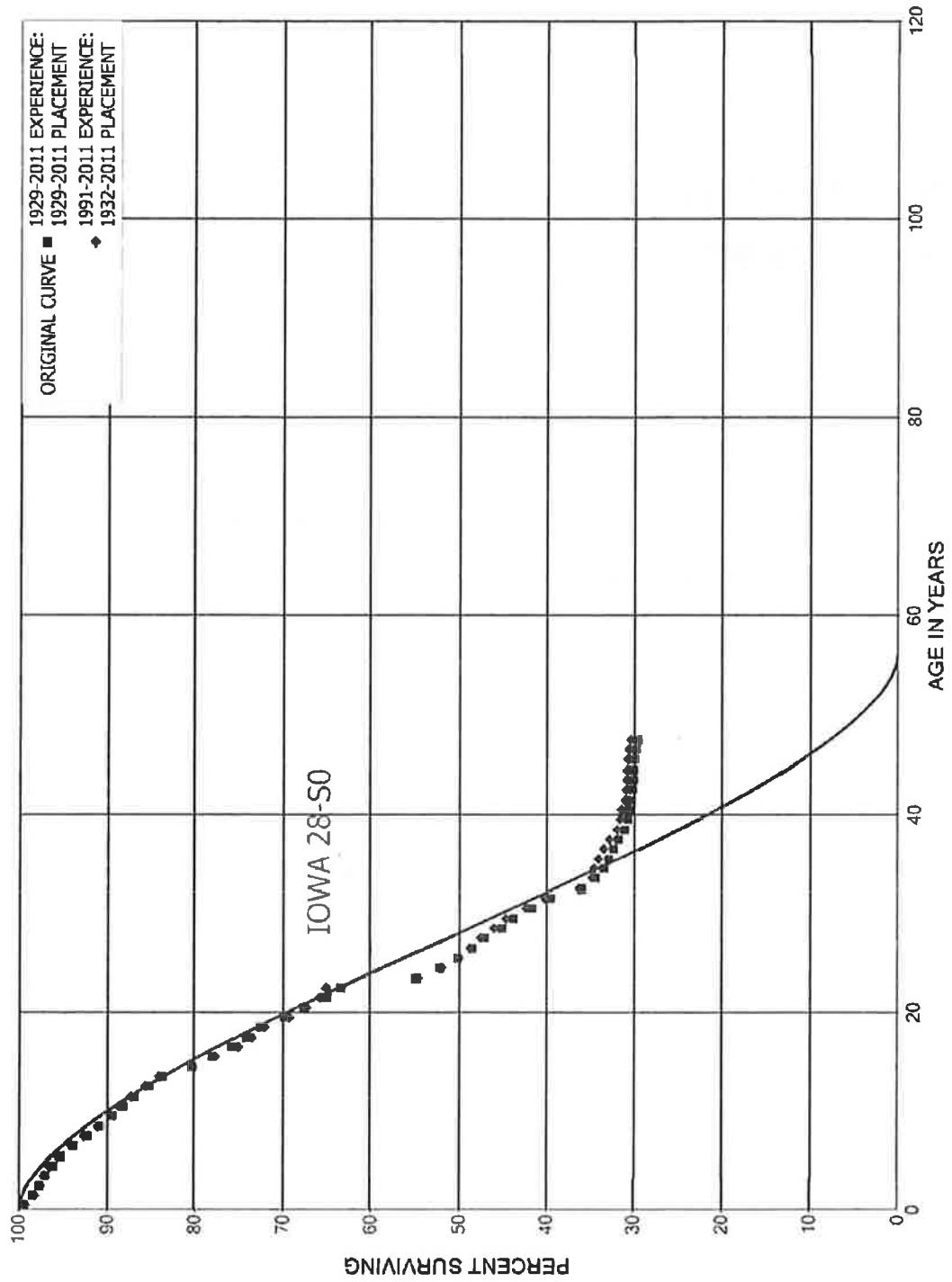
Balance: 81,534,876

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Comments: Spanos proposed: 28 - 50  
Spanos best fit: 31.5 - LO - USE  
SK best fit: 41.0

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

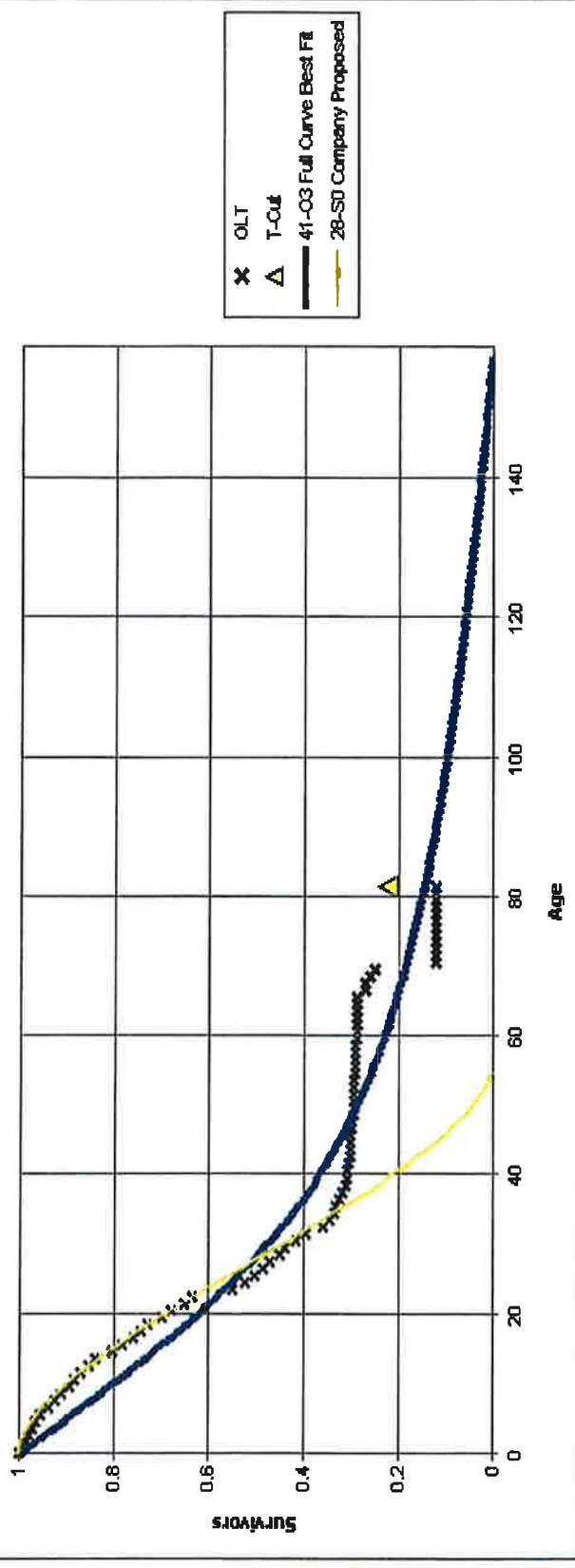
KENTUCKY UTILITIES COMPANY  
 ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





Fitted Curve Results - Kentuck Utilities 2012-00221

Account: 373.00 -



Analytical Parameters

OLT Placement Band:	1929 - 2011
OLT Experience Band:	1929 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	83.0

Observed Life Table Results  
Kentucky Utilities 2012-00221  
Account: 373.00 -

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1929 - 2011</b>			
0	124,383,418	644,356	0.5180	99.4820	1.0000
0.5	112,347,070	1,008,517	0.8977	99.1023	0.9948
1.5	80,023,372	550,541	0.6880	99.3120	0.9859
2.5	68,780,601	505,178	0.7365	99.2435	0.9791
3.5	63,451,730	446,096	0.7030	99.2970	0.9717
4.5	62,959,296	627,103	0.9960	99.0040	0.9649
5.5	62,014,049	955,917	1.5415	98.4585	0.9553
6.5	60,660,773	954,248	1.5731	98.4289	0.9405
7.5	57,628,333	938,693	1.6289	98.3711	0.9257
8.5	51,266,524	802,269	1.5649	98.4351	0.9107
9.5	47,452,645	657,223	1.3850	98.6150	0.8964
10.5	44,255,272	682,182	1.5415	98.4585	0.8840
11.5	40,503,797	762,262	1.8573	98.1427	0.8704
12.5	36,452,705	642,978	1.7639	98.2361	0.8542
13.5	34,583,018	1,406,733	4.0677	95.9323	0.8391
14.5	31,397,437	891,051	2.8380	97.1620	0.8050
15.5	28,935,427	860,081	2.9724	97.0276	0.7822
16.5	27,203,348	537,694	1.9766	98.0234	0.7589
17.5	24,297,326	532,092	2.1926	97.8074	0.7439
18.5	22,495,601	853,372	3.7935	96.2065	0.7276
19.5	20,978,943	654,317	3.1189	98.8811	0.7000
20.5	19,138,307	764,175	3.9929	96.0071	0.6782
21.5	17,199,909	415,761	2.4172	97.5828	0.6511
22.5	15,455,965	2,077,414	13.4409	86.5591	0.6353
23.5	13,033,348	639,023	4.9030	95.0970	0.5499
24.5	12,315,369	466,163	3.7852	96.2146	0.5230
25.5	10,834,678	362,973	3.3501	96.6499	0.5032
26.5	9,515,759	290,022	3.0478	96.9522	0.4863
27.5	8,183,787	332,740	4.0656	95.9342	0.4715
28.5	7,614,424	224,455	2.9478	97.0522	0.4523
29.5	6,821,662	342,151	5.0158	94.9844	0.4390
30.5	5,366,747	265,464	4.9465	95.0535	0.4170
31.5	5,034,979	449,941	8.9363	91.0637	0.3964
32.5	3,918,610	158,598	4.0728	95.9272	0.3609
33.5	3,566,898	107,930	3.0259	96.9741	0.3462
34.5	3,289,822	48,448	1.4118	98.5882	0.3358
35.5	3,122,624	64,153	1.7342	98.2658	0.3310
36.5	2,909,379	53,302	1.8321	98.1679	0.3253
37.5	2,578,812	66,301	2.5710	97.4290	0.3193
38.5	2,336,940	18,567	0.7938	99.2062	0.3111
39.5	2,250,721	8,669	0.3851	99.6149	0.3096
40.5	2,059,319	25,313	1.2292	98.7708	0.3075
41.5	2,007,814	8,232	0.4100	99.5900	0.3037
42.5	1,807,085	6,508	0.3601	99.6399	0.3024
43.5	1,551,866	2,052	0.1242	99.8758	0.3013
44.5	1,455,954	2,922	0.2007	99.7993	0.3010
45.5	1,144,515	4,373	0.3821	99.6179	0.3004
46.5	1,079,385	7,984	0.7397	99.2603	0.2992
47.5	891,076	1,673	0.1878	99.8122	0.2970
48.5	753,113	1,150	0.1528	99.8472	0.2964
49.5	663,817	1,877	0.2826	99.7474	0.2960
50.5	585,531	845	0.1444	99.8556	0.2952
51.5	514,559	760	0.1477	99.8523	0.2949
52.5	458,997	1,229	0.2678	99.7322	0.2944
53.5	404,383	562	0.2131	99.7869	0.2938
54.5	362,836	685	0.1888	99.8112	0.2930
55.5	317,524	174	0.0549	99.9451	0.2924
56.5	265,115	1,098	0.4142	99.5859	0.2923
57.5	230,335	530	0.2303	99.7697	0.2910
58.5	202,882	914	0.4504	99.5496	0.2904
59.5	192,120	455	0.2370	99.7630	0.2891
60.5	180,240	262	0.1465	99.8545	0.2884
61.5	172,297	98	0.0575	99.9426	0.2880
62.5	162,797	212	0.1301	99.8699	0.2878
63.5	146,687	8	0.0041	99.9959	0.2874
64.5	137,402	64	0.0466	99.9534	0.2874
65.5	132,926	6,787	5.0910	94.9090	0.2873
66.5	125,264	175	0.1396	99.8604	0.2728
67.5	123,972	4,838	3.9025	96.0975	0.2723
68.5	118,905	5,225	4.3942	95.6058	0.2618
69.5	108,413	55,964	51.1495	48.8505	0.2501
70.5	3,148	0	0.0000	100.0000	0.1222
71.5	3,148	0	0.0000	100.0000	0.1222
72.5	3,073	0	0.0000	100.0000	0.1222
73.5	3,073	0	0.0000	100.0000	0.1222
74.5	3,073	0	0.0000	100.0000	0.1222
75.5	3,073	0	0.0000	100.0000	0.1222
76.5	3,148	0	0.0000	100.0000	0.1222
77.5	3,148	0	0.0000	100.0000	0.1222
78.5	3,148	0	0.0000	100.0000	0.1222
79.5	0	0	0.0000	100.0000	0.1222
80.5	0	0	0.0000	100.0000	0.1222
81.5	0	0	0.0000	100.0000	0.1222

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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

PLACEMENT BAND 1929-2011			001	EXPERIENCE BAND 1929-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
29.0-S0	6.72	0 - 48		29.3-S0	7.71	13 - 48
28.9-S0.5	8.40	0 - 48		29.3-S0.5	9.47	13 - 48
28.8-S1	10.33	0 - 48		29.4-S1	11.46	13 - 48
29.3-R0.5	6.14	0 - 48		28.9-R0.5	7.09	13 - 48
28.9-R1	8.18	0 - 48		28.9-R1	9.58	13 - 48
28.8-R1.5	10.19	0 - 48		29.0-R1.5	11.80	13 - 48
28.7-R2	12.50	0 - 48		29.1-R2	14.31	13 - 48
√ 31.5-L0	4.04	0 - 48		31.1-L0	4.47	13 - 48
30.7-L0.5	4.15	0 - 48		30.7-L0.5	4.85	13 - 48
30.0-L1	5.18	0 - 48		30.4-L1	5.82	13 - 48
29.6-L1.5	6.81	0 - 48		30.2-L1.5	7.44	13 - 48
29.8-O1	5.47	0 - 48		29.0-O1	5.62	13 - 48
✗ 33.2-O2	5.14	0 - 48		32.1-O2	4.92	13 - 48
41.7-O3	6.37	0 - 48		39.2-O3	5.78	13 - 48
52.1-O4	7.53	0 - 48		48.0-O4	7.11	13 - 48

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## ORIGINAL LIFE TABLE

AVG AGE RET 15.6 PLACEMENT BAND 1932-2011		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	78,670,459	598,461	0.0076	0.9924	100.00
0.5	72,170,106	779,268	0.0108	0.9892	99.24
1.5	53,823,933	335,159	0.0062	0.9938	98.17
2.5	46,657,898	261,285	0.0056	0.9944	97.56
3.5	44,801,878	251,136	0.0056	0.9944	97.01
4.5	46,210,522	409,822	0.0089	0.9911	96.47
5.5	46,922,659	783,815	0.0167	0.9833	95.61
6.5	47,284,865	724,954	0.0153	0.9847	94.01
7.5	44,886,181	748,774	0.0167	0.9833	92.57
8.5	39,497,938	590,132	0.0149	0.9851	91.03
9.5	37,164,630	428,073	0.0115	0.9885	89.67
10.5	34,447,942	509,238	0.0148	0.9852	88.64
11.5	32,167,078	613,585	0.0191	0.9809	87.32
12.5	28,638,960	515,504	0.0180	0.9820	85.66
13.5	27,283,291	1,278,737	0.0469	0.9531	84.12
14.5	24,409,629	788,425	0.0323	0.9677	80.17
15.5	22,364,035	734,699	0.0329	0.9671	77.59
16.5	21,154,655	432,586	0.0204	0.9796	75.04
17.5	18,594,264	363,616	0.0196	0.9804	73.50
18.5	17,259,311	668,052	0.0387	0.9613	72.06
19.5	16,244,343	473,400	0.0291	0.9709	69.28
20.5	14,717,142	324,215	0.0220	0.9780	67.26
21.5	13,526,970	139,607	0.0103	0.9897	65.77
22.5	12,301,720	1,950,269	0.1585	0.8415	65.10
23.5	10,364,112	517,880	0.0500	0.9500	54.78
24.5	10,196,770	389,807	0.0382	0.9618	52.04
25.5	8,890,249	235,520	0.0265	0.9735	50.05
26.5	7,988,279	194,698	0.0244	0.9756	48.72
27.5	6,977,765	238,072	0.0341	0.9659	47.54
28.5	6,703,783	187,989	0.0280	0.9720	45.91
29.5	6,025,338	310,850	0.0516	0.9484	44.63
30.5	4,672,468	237,859	0.0509	0.9491	42.32
31.5	4,424,508	438,847	0.0992	0.9008	40.17
32.5	3,376,390	131,746	0.0390	0.9610	36.19
33.5	3,094,650	23,498	0.0076	0.9924	34.77
34.5	2,947,906	35,175	0.0119	0.9881	34.51
35.5	2,844,830	52,780	0.0186	0.9814	34.10
36.5	2,667,850	52,623	0.0197	0.9803	33.47
37.5	2,366,676	64,400	0.0272	0.9728	32.80
38.5	2,138,176	17,359	0.0081	0.9919	31.91

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 373.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1929 - 2011</b>	
O3	41.0	2,833.335
O4	51.0	3,663.180
O2	37.0	5,423.677
L0	37.0	6,291.579
L0.5	36.0	8,319.171
O1	38.0	10,476.692
L1	36.0	10,937.608
S-0.5	37.0	12,858.530
L1.5	35.0	13,913.830
R0.5	37.0	14,358.024
S0	36.0	16,373.643
L2	34.0	17,462.466
S0.5	35.0	19,398.020
R1	35.0	19,453.537
S1	33.0	22,683.078
R1.5	33.0	22,828.911
S1.5	32.0	25,613.648
L3	32.0	26,041.075
R2	31.0	26,575.878
S2	31.0	28,819.926
R2.5	30.0	29,633.912
R3	29.0	33,210.421
S3	29.0	34,468.704
L4	29.0	35,592.845
R4	28.0	39,064.535
S4	28.0	41,122.673
L5	28.0	42,594.518
R5	28.0	45,657.647
S5	28.0	47,188.474
S6	27.0	52,428.176
SQ	26.0	62,925.631

**Analytical Parameters**

OLT Placement Band:	1929 - 2011
OLT Experience Band:	1929 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	81.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2004~~ 2011

Account: Account 390.10 -

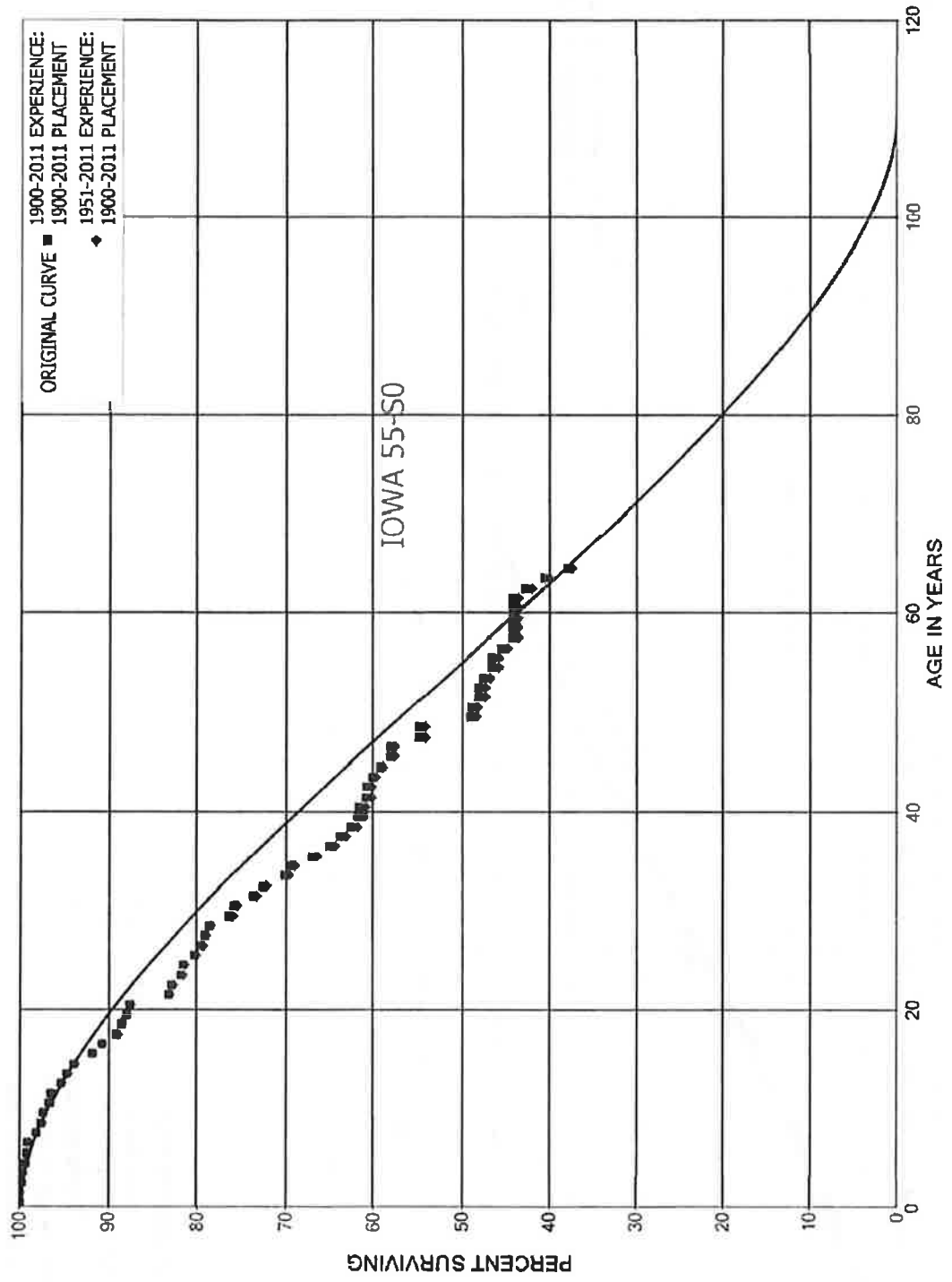
Balance: 53,115,810

\*\*\*\*\*

Comments: Spanos proposed: 55 - 50  
Spanos best fit: 55.6 - 60.5 - use  
Sk best fit: 44 - 50.5

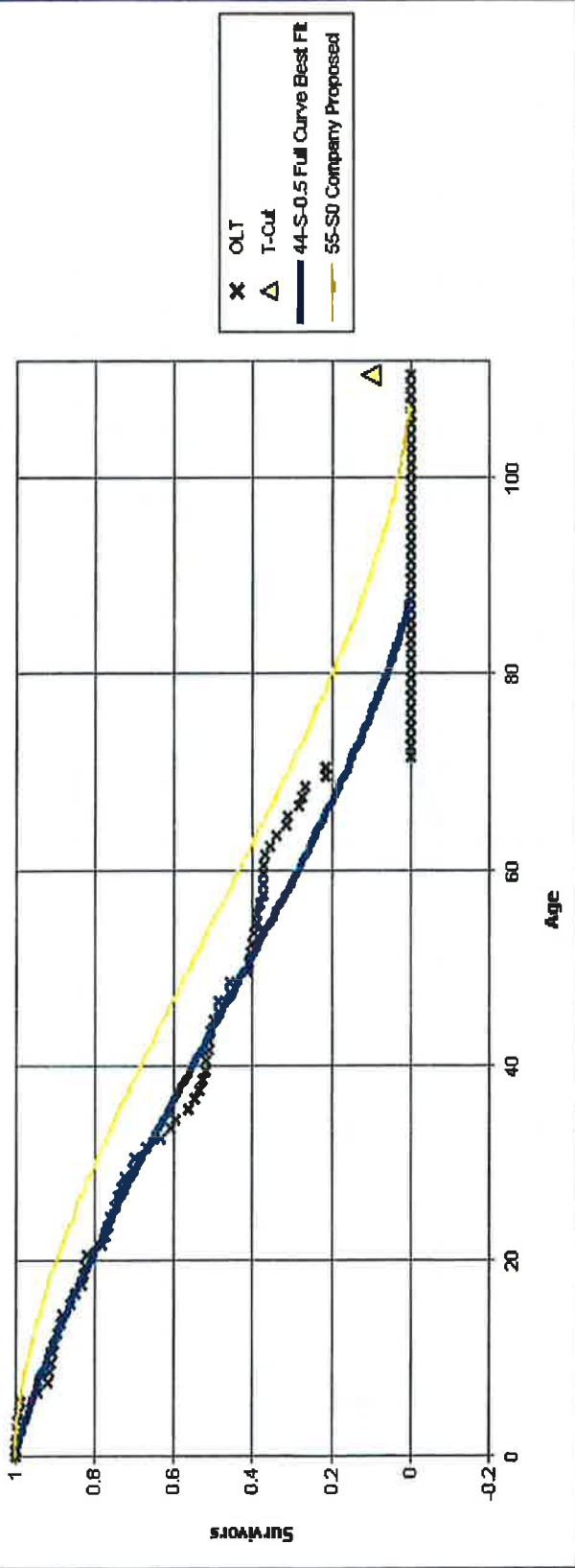
Company: Spanos' 390.10 Balance on III-10 = 47,011,270; 390.20 Balance = ~~501,970~~ 53,115,810

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 390.10 -



Analytical Parameters

OLT Placement Band: 1900 - 2011  
 OLT Experience Band: 1900 - 2011  
 Minimum Life Parameter: 1  
 Maximum Life Parameter: 300  
 Life Increment Parameter: 1  
 Max Age (T-Cut): 112.0





KENTUCKY UTILITIES COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1900-2011			001	EXPERIENCE BAND 1900-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
49.7-S0	1.71	0 - 56		49.5-S0	2.13	21 - 56
47.7-S0.5	3.33	0 - 56		48.1-S0.5	3.90	21 - 56
46.1-S1	5.43	0 - 56		47.0-S1	5.93	21 - 56
52.9-R0.5	3.17	0 - 56		50.5-R0.5	1.73	21 - 56
48.7-R1	2.34	0 - 56		47.6-R1	2.39	21 - 56
46.5-R1.5	3.60	0 - 56		46.2-R1.5	4.60	21 - 56
44.9-R2	5.95	0 - 56		45.2-R2	7.15	21 - 56
60.0-L0	2.42	0 - 56		58.1-L0	1.85	21 - 56
55.6-L0.5	1.34	0 - 56		55.0-L0.5	1.39	21 - 56
52.2-L1	2.09	0 - 56		52.6-L1	2.39	21 - 56
49.8-L1.5	4.16	0 - 56		50.6-L1.5	4.62	21 - 56
58.9-O1	4.44	0 - 56		54.6-O1	2.94	21 - 56
66.3-O2	4.45	0 - 56		61.4-O2	2.94	21 - 56
92.4-O3	5.09	0 - 56			NOT FITTED	
122.1-O4	5.41	0 - 56			NOT FITTED	

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 339 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 22.0 PLACEMENT BAND 1900-2011		001		EXPERIENCE ANALYSIS EXPERIENCE BAND 1900-2011	
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	3,378,748	9,116	0.0027	0.9973	61.76
40.5	3,209,508	40,889	0.0127	0.9873	61.59
41.5	2,231,040	1,533	0.0007	0.9993	60.80
42.5	2,051,443	22,474	0.0110	0.9890	60.76
43.5	2,022,115	29,749	0.0147	0.9853	60.10
44.5	1,961,935	40,984	0.0209	0.9791	59.21
45.5	1,595,978	410	0.0003	0.9997	57.98
46.5	1,499,608	84,219	0.0562	0.9438	57.96
47.5	1,415,389	500	0.0004	0.9996	54.71
48.5	1,398,861	144,443	0.1033	0.8967	54.69
49.5	889,969	2,881	0.0032	0.9968	49.04
50.5	843,104	14,293	0.0170	0.9830	48.88
51.5	816,528	172	0.0002	0.9998	48.05
52.5	816,355	9,811	0.0120	0.9880	48.04
53.5	561,414	11,382	0.0203	0.9797	47.46
54.5	550,018	100	0.0002	0.9998	46.50
55.5	280,519	6,659	0.0237	0.9763	46.49
56.5	264,688	6,885	0.0260	0.9740	45.39
57.5	257,803		0.0000	1.0000	44.21
58.5	256,996		0.0000	1.0000	44.21
59.5	254,852		0.0000	1.0000	44.21
60.5	254,519	250	0.0010	0.9990	44.21
61.5	251,796	8,510	0.0338	0.9662	44.17
62.5	243,058	12,154	0.0500	0.9500	42.67
63.5	230,904	15,143	0.0656	0.9344	40.54
64.5	215,761	3,341	0.0155	0.9845	37.88
65.5	211,964	20,092	0.0948	0.9052	37.29
66.5	191,872	6,717	0.0350	0.9650	33.76
67.5	185,155	4,374	0.0236	0.9764	32.58
68.5	180,781	34,803	0.1925	0.8075	31.81
69.5	145,417		0.0000	1.0000	25.68
70.5	123,291	123,291	1.0000		25.68
71.5					
TOTAL	894,845,490	7,333,614			

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 390.10 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1900 - 2011</b>	
S-0.5	44.0	2,398.199
R0.5	44.0	2,482.377
O1	43.0	2,712.496
S0	45.0	3,093.621
R1	45.0	3,568.465
L1	45.0	4,139.643
L0.5	45.0	4,238.947
S0.5	46.0	4,675.223
L0	45.0	5,156.738
L1.5	46.0	5,248.100
R1.5	46.0	5,935.623
S1	46.0	6,990.636
O2	46.0	7,252.089
L2	46.0	7,254.485
R2	47.0	9,326.261
S1.5	47.0	10,021.001
R2.5	47.0	13,778.068
S2	47.0	13,815.191
L3	47.0	14,035.097
O3	50.0	18,170.399
R3	48.0	19,192.182
S3	48.0	22,509.356
L4	47.0	25,672.755
O4	62.0	26,272.866
R4	48.0	30,286.072
S4	47.0	34,802.039
L5	47.0	37,738.395
R5	46.0	43,204.044
S5	46.0	46,151.593
S6	45.0	55,547.898
SQ	44.0	73,641.505

**Analytical Parameters**

OLT Placement Band:	1900 - 2011
OLT Experience Band:	1900 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	110.5

Kentuck Utilities 2012-00221

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

Account: Account 390.20 -

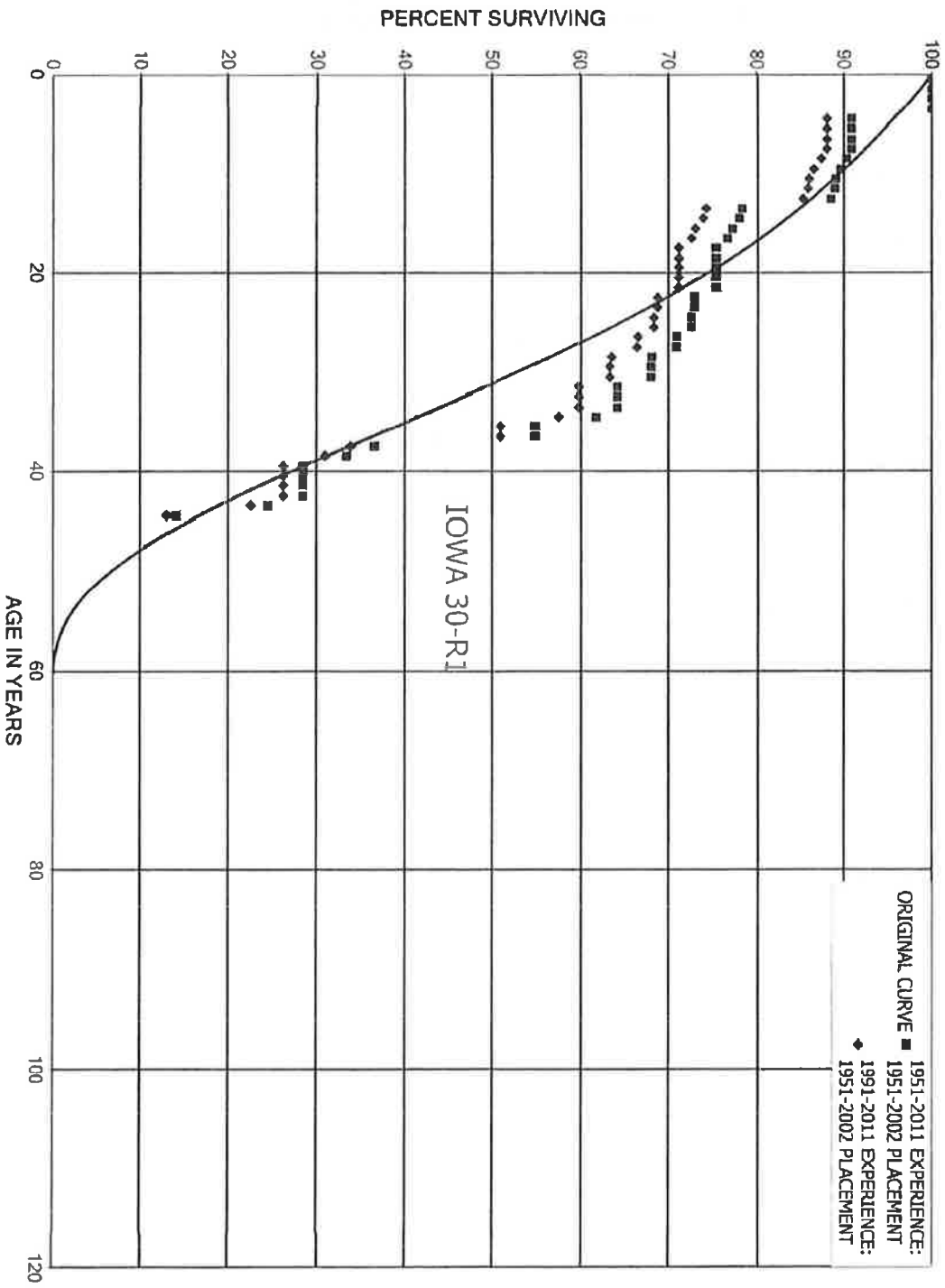
Balance: 531,973

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Comments:

Spanos proposed: 30-R1  
Spanos best f.t: 32.5-R1-use  
SK best f.t: 30-R1

Company: Matches Spanos Balance.

KENTUCKY UTILITIES COMPANY  
ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TO LEASED PROPERTY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 390.20 -**

Age	Exposures	Retiremen	Retiremen	Survivor	Cumulative
BAND		1951 - 2002	Ratio (%)	Ratio (%)	Survivors
0	767,520	0	0.0000	100.0000	1.0000
0.5	767,520	0	0.0000	100.0000	1.0000
1.5	767,520	0	0.0000	100.0000	1.0000
2.5	767,520	0	0.0000	100.0000	1.0000
3.5	767,520	70,369	9.1684	90.8316	1.0000
4.5	697,151	0	0.0000	100.0000	0.9083
5.5	697,151	0	0.0000	100.0000	0.9083
6.5	583,404	0	0.0000	100.0000	0.9083
7.5	580,656	4,307	0.7417	99.2583	0.9083
8.5	560,077	5,163	0.9218	99.0782	0.9016
9.5	554,915	4,256	0.7670	99.2330	0.8933
10.5	510,418	1,125	0.2205	99.7795	0.8864
11.5	502,093	2,788	0.5553	99.4447	0.8845
12.5	436,754	64,948	14.8706	85.1294	0.8796
13.5	369,172	2,010	0.5443	99.4557	0.7488
14.5	366,124	4,922	1.3445	98.6555	0.7447
15.5	318,425	2,649	0.8318	99.1682	0.7347
16.5	315,776	7,220	2.2865	97.7135	0.7286
17.5	186,835	0	0.0000	100.0000	0.7119
18.5	182,402	0	0.0000	100.0000	0.7119
19.5	178,500	0	0.0000	100.0000	0.7119
20.5	174,278	0	0.0000	100.0000	0.7119
21.5	163,608	9,822	6.0035	93.9965	0.7119
22.5	151,866	0	0.0000	100.0000	0.6692
23.5	133,408	783	0.5873	99.4127	0.6692
24.5	128,273	0	0.0000	100.0000	0.6652
25.5	76,615	3,718	4.8528	95.1472	0.6652
26.5	72,059	329	0.4565	99.5435	0.6329
27.5	66,690	5,642	8.4598	91.5402	0.6301
28.5	57,123	347	0.6071	99.3929	0.5768
29.5	56,628	0	0.0000	100.0000	0.5733
30.5	56,628	3,635	6.4183	93.5817	0.5733
31.5	52,994	0	0.0000	100.0000	0.5365
32.5	52,807	0	0.0000	100.0000	0.5365
33.5	52,676	2,045	3.8823	96.1177	0.5365
34.5	50,631	5,723	11.3040	88.6960	0.5156
35.5	43,743	0	0.0000	100.0000	0.4573
36.5	43,337	15,116	34.8802	65.1198	0.4573
37.5	28,221	2,506	8.8784	91.1216	0.2978
38.5	25,716	4,062	15.7958	84.2042	0.2714
39.5	21,188	0	0.0000	100.0000	0.2285
40.5	20,565	0	0.0000	100.0000	0.2285
41.5	20,565	0	0.0000	100.0000	0.2285
42.5	20,565	2,997	14.5734	85.4266	0.2285
43.5	17,169	7,941	46.2521	53.7479	0.1952
44.5	2,022	65	3.2371	96.7629	0.1049
45.5	1,957	90	4.6198	95.3802	0.1015
46.5	1,141	0	0.0000	100.0000	0.0968
47.5	1,141	683	59.8549	40.1451	0.0968
48.5	458	0	0.0000	100.0000	0.0389
49.5	458	0	0.0000	100.0000	0.0389
50.5	458	0	0.0000	100.0000	0.0389
51.5	458	0	0.0000	100.0000	0.0389
52.5	285	0	0.0000	100.0000	0.0389
53.5	285	0	0.0000	100.0000	0.0389
54.5	285	285	100.0000	0.0000	0.0389

KENTUCKY UTILITIES COMPANY

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TO LEASED PROPERTY

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1951-2002			001	EXPERIENCE BAND 1951-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
32.8-S0	7.33	0 - 50		34.1-S0	7.96	13 - 45
32.5-S0.5	7.49	0 - 50		33.5-S0.5	8.10	13 - 45
32.2-S1	8.44	0 - 50		33.1-S1	8.94	13 - 45
✓ 33.3-R0.5	7.41	0 - 50		34.3-R0.5	7.98	13 - 45
32.5-R1	6.09	0 - 50		33.1-R1	6.98	13 - 45
32.2-R1.5	6.33	0 - 50		32.7-R1.5	7.15	13 - 45
32.0-R2	7.77	0 - 50		32.3-R2	8.56	13 - 45
36.5-L0	9.34	0 - 50		38.6-L0	9.37	13 - 45
35.2-L0.5	8.65	0 - 50		37.1-L0.5	8.87	13 - 45
34.1-L1	8.50	0 - 50		35.9-L1	8.81	13 - 45
33.5-L1.5	8.89	0 - 50		35.1-L1.5	9.22	13 - 45
33.0-L2	10.00	0 - 50		34.4-L2	10.50	13 - 45
34.5-O1	9.65	0 - 50		36.0-O1	9.66	13 - 45
38.6-O2	9.85	0 - 50		40.4-O2	9.72	13 - 45
50.0-O3	12.12	0 - 50		53.6-O3	11.23	13 - 45
63.6-O4	13.13	0 - 50				NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING



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

**Page 349 of 1055**

**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TO LEASED PROPERTY

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 16.1 PLACEMENT BAND 1951-2002		001		EXPERIENCE ANALYSIS EXPERIENCE BAND 1951-2011	
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	23,224		0.0000	1.0000	28.45
40.5	22,060		0.0000	1.0000	28.45
41.5	21,654		0.0000	1.0000	28.45
42.5	21,654	2,997	0.1384	0.8616	28.45
43.5	18,657	7,941	0.4256	0.5744	24.51
44.5	10,250	65	0.0064	0.9936	14.08
45.5	9,562	90	0.0095	0.9905	13.99
46.5	9,471		0.0000	1.0000	13.86
47.5	9,471	683	0.0721	0.9279	13.86
48.5	8,389		0.0000	1.0000	12.86
49.5	1,183		0.0000	1.0000	12.86
50.5	1,183		0.0000	1.0000	12.86
51.5	458		0.0000	1.0000	12.86
52.5	458		0.0000	1.0000	12.86
53.5	458		0.0000	1.0000	12.86
54.5	458	285	0.6226	0.3774	12.86
55.5	173		0.0000	1.0000	4.85
56.5	173		0.0000	1.0000	4.85
57.5					4.85
TOTAL	15,133,623	235,546			

**Best Fit Curve Results****Kentuck Utilities 2012-00221****Account: 390.20 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1951 - 2006</b>	
R1	30.0	1,172.039
R0.5	29.0	1,597.642
R1.5	31.0	1,707.814
S0	30.0	1,710.362
S-0.5	29.0	1,994.097
S0.5	31.0	2,044.578
S1	31.0	2,792.958
L1	31.0	2,817.290
R2	31.0	2,851.838
O1	29.0	2,912.468
L0.5	31.0	3,093.533
L1.5	31.0	3,163.034
L0	31.0	3,832.878
S1.5	32.0	3,958.160
L2	32.0	4,033.836
O2	32.0	4,336.634
R2.5	32.0	4,518.757
S2	32.0	5,465.529
L3	32.0	6,682.270
R3	32.0	6,767.197
O3	39.0	9,109.690
S3	33.0	9,168.152
L4	33.0	11,029.891
O4	50.0	11,479.939
R4	33.0	11,642.054
S4	33.0	14,516.291
L5	33.0	16,444.501
R5	33.0	18,347.341
S5	34.0	20,197.926
S6	34.0	25,565.498
SQ	35.0	37,983.726

**Analytical Parameters**

OLT Placement Band: 1951 - 2002

OLT Experience Band: 1951 - 2006

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 ~~2006~~<sup>2011</sup>

Account: Account 391.10 -

Balance: 7,513,788

\*\*\*\*\*

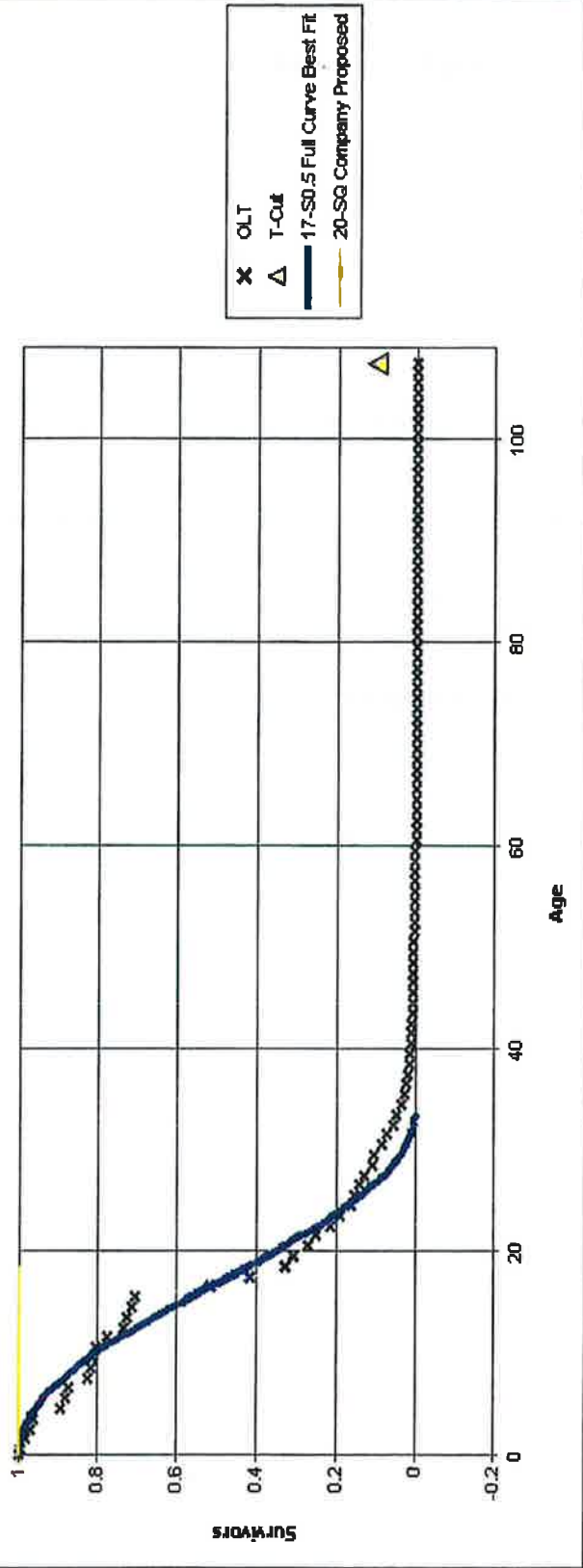
Comments: Spanos proposed: 20 - SQ - use  
Spanos best fit: Not available  
SK best fit: 17 S O.S

Company: Balance matches Spanos' Balance on Depreciation Study III-10

391.10 not in Spanos WPs

Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 391.10 -



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



**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 391.10 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1903 - 2011</b>	
S0.5	17.0	1,040.020
R1.5	17.0	1,085.575
L1.5	17.0	1,085.924
L2	18.0	1,128.953
R1	17.0	1,158.281
S0	17.0	1,174.567
S1	17.0	1,229.616
L1	17.0	1,298.035
R2	17.0	1,466.468
S1.5	17.0	1,525.818
R0.5	16.0	1,531.512
S-0.5	17.0	1,631.440
L0.5	17.0	1,685.315
L3	18.0	1,825.190
R2.5	17.0	1,954.324
S2	17.0	2,107.536
L0	17.0	2,385.475
O1	16.0	2,475.545
R3	17.0	2,842.157
O2	17.0	3,154.537
S3	17.0	3,453.347
L4	17.0	3,776.391
R4	17.0	4,665.344
S4	17.0	5,511.199
L5	17.0	5,943.379
R5	17.0	7,081.480
S5	17.0	7,651.825
O3	18.0	8,889.611
S6	17.0	9,676.427
O4	21.0	14,296.078
SQ	17.0	15,093.756

**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 ~~2010~~<sup>2011</sup>

Account: Account 391.20 -

Balance: 17,256,012

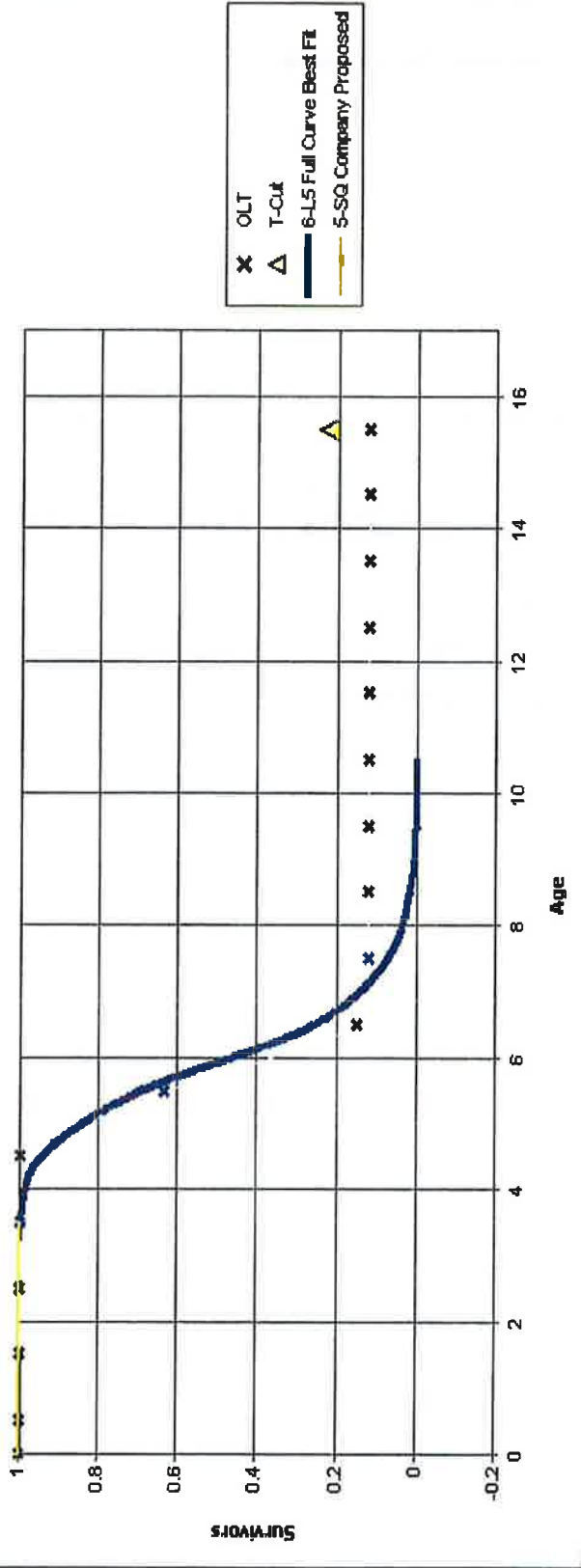
\*\*\*\*\*

Comments: Spanos proposed, 5-SQ  
Spanos best fit: not available  
SK best fit: 6 - LS - use

Company: Balance matches Spanos' Balance on Depreciation Study III-10

Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 391.20 -



Analytical Parameters

OLT Placement Band: 1995 - 2011  
 OLT Experience Band: 1995 - 2011  
 Minimum Life Parameter: 1  
 Maximum Life Parameter: 300  
 Life Increment Parameter: 1  
 Max Age (T-Cut): 17.0



**Observed Life Table Results**

**Kentuck Utilities 2012-00221**

**Account: 391.20 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1995 - 2011</b>			
0	35,439,138	0	0.0000	100.0000	1.0000
0.5	29,469,241	0	0.0000	100.0000	1.0000
1.5	26,572,223	0	0.0000	100.0000	1.0000
2.5	25,534,250	0	0.0000	100.0000	1.0000
3.5	24,032,183	0	0.0000	100.0000	1.0000
4.5	21,782,099	7,984,031	36.6541	63.3459	1.0000
5.5	12,961,589	9,906,238	76.4277	23.5723	0.6335
6.5	1,608,544	289,197	17.9788	82.0212	0.1493
7.5	0	0	0.0000	100.0000	0.1225
8.5	0	0	0.0000	100.0000	0.1225
9.5	0	0	0.0000	100.0000	0.1225
10.5	0	0	0.0000	100.0000	0.1225
11.5	0	0	0.0000	100.0000	0.1225
12.5	0	0	0.0000	100.0000	0.1225
13.5	0	0	0.0000	100.0000	0.1225
14.5	0	0	0.0000	100.0000	0.1225
15.5	0	0	0.0000	100.0000	0.1225

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 391.20 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1995 - 2011</b>	
L5	6.0	1,396.401
L4	6.0	1,503.149
S5	6.0	1,555.195
S4	6.0	1,577.389
R5	6.0	1,652.895
S6	6.0	1,881.846
S3	6.0	1,883.580
R4	6.0	1,921.995
L3	6.0	1,974.784
R3	6.0	2,298.202
S2	6.0	2,343.684
R2.5	6.0	2,572.198
S1.5	6.0	2,642.599
L2	6.0	2,817.746
SQ	6.0	2,916.502
R2	6.0	2,987.386
S1	6.0	3,042.287
L1.5	6.0	3,281.652
R1.5	6.0	3,410.276
S0.5	6.0	3,462.458
L1	6.0	3,867.443
R1	6.0	3,993.253
S0	6.0	3,996.976
L0.5	6.0	4,303.810
R0.5	6.0	4,657.062
S-0.5	6.0	4,686.053
L0	6.0	4,850.173
O2	6.0	5,127.916
O1	6.0	5,566.867
O3	8.0	6,770.349
O4	10.0	7,876.303

**Analytical Parameters**

OLT Placement Band:	1995 - 2011
OLT Experience Band:	1995 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	15.5

**Kentuck Utilities 2012-00221**

**Depreciation Life Analysis Study Through 2004**

Account: **Account 391.30 -**

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Balance: 0

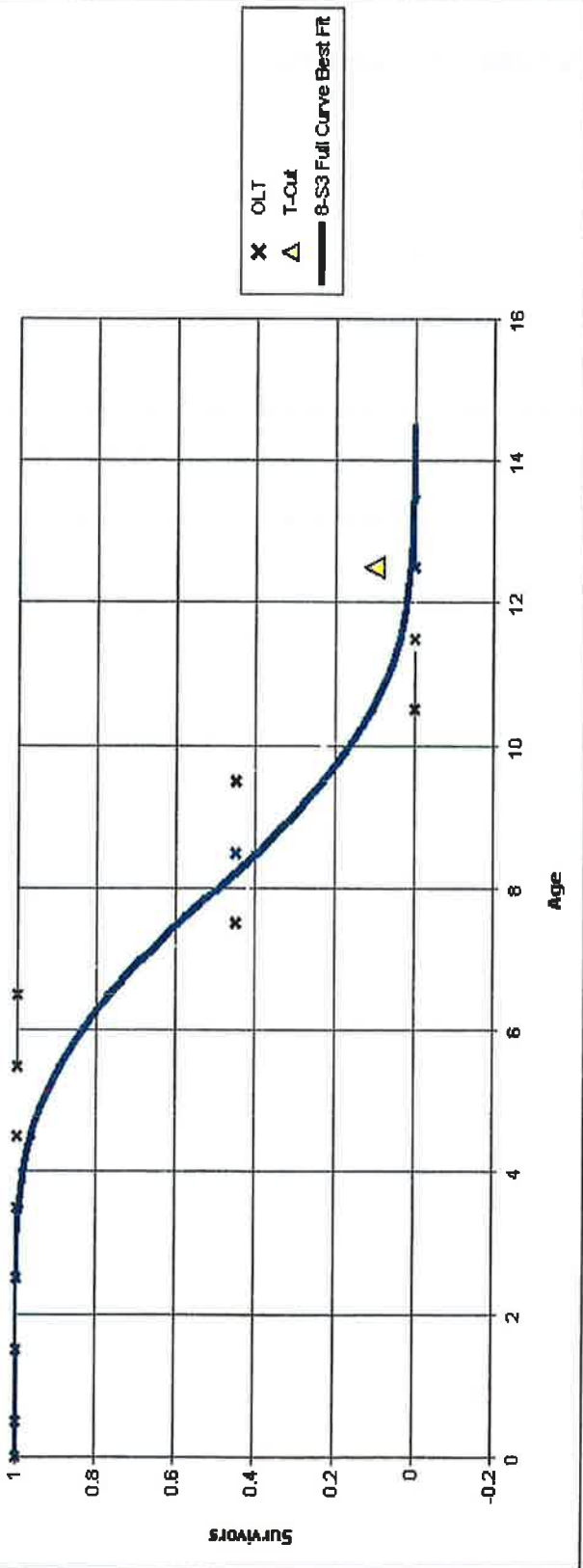
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Comments:

Company: Not in Spanos' Depreciation Study

Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 391.30 -



Analytical Parameters

- OLT Placement Band: 1997 - 2010
- OLT Experience Band: 1997 - 2010
- Minimum Life Parameter: 1
- Maximum Life Parameter: 300
- Life Increment Parameter: 1
- Max Age (T-Cut): 14.0

**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 391.30 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1997 - 2003</b>			
0	817,575	0	0.0000	100.0000	1.0000
0.5	817,575	0	0.0000	100.0000	1.0000
1.5	817,575	0	0.0000	100.0000	1.0000
2.5	817,575	0	0.0000	100.0000	1.0000
3.5	817,575	0	0.0000	100.0000	1.0000
4.5	817,575	0	0.0000	100.0000	1.0000
5.5	817,575	0	0.0000	100.0000	1.0000
6.5	817,575	448,191	54.8196	45.1804	1.0000
7.5	369,384	0	0.0000	100.0000	0.4518
8.5	369,384	0	0.0000	100.0000	0.4518
9.5	369,384	369,384	100.0000	0.0000	0.4518
10.5	0	0	0.0000	100.0000	0.0000
11.5	0	0	0.0000	100.0000	0.0000
12.5	0	0	0.0000	100.0000	0.0000

**Best Fit Curve Results**

Kentuck Utilities 2012-00221

Account: 391.30 -

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1997 - 2010</b>	
S3	8.0	1,501.005
L4	8.0	1,524.999
S4	8.0	1,600.641
R3	8.0	1,624.391
R4	8.0	1,644.589
L5	8.0	1,839.033
R2.5	8.0	1,959.188
S2	8.0	1,986.262
L3	8.0	2,234.957
R5	8.0	2,354.014
S5	8.0	2,429.950
S1.5	8.0	2,436.131
R2	8.0	2,481.687
S1	8.0	3,016.756
R1.5	8.0	3,234.820
L2	9.0	3,480.786
S0.5	8.0	3,711.437
S6	8.0	3,769.134
R1	8.0	4,187.973
L1.5	8.0	4,230.752
S0	8.0	4,544.337
L1	8.0	5,080.991
R0.5	8.0	5,460.625
S-0.5	8.0	5,660.109
L0.5	9.0	5,887.703
SQ	7.0	6,123.817
L0	9.0	6,728.137
O1	8.0	6,981.530
O2	9.0	7,248.567
O3	12.0	9,128.553
O4	16.0	9,835.839

**Analytical Parameters**

OLT Placement Band:	1997 - 2003
OLT Experience Band:	1997 - 2010
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	12.5

Kentuck Utilities 2012-00221

Depreciation Life Analysis Study Through ~~2014~~ 2011

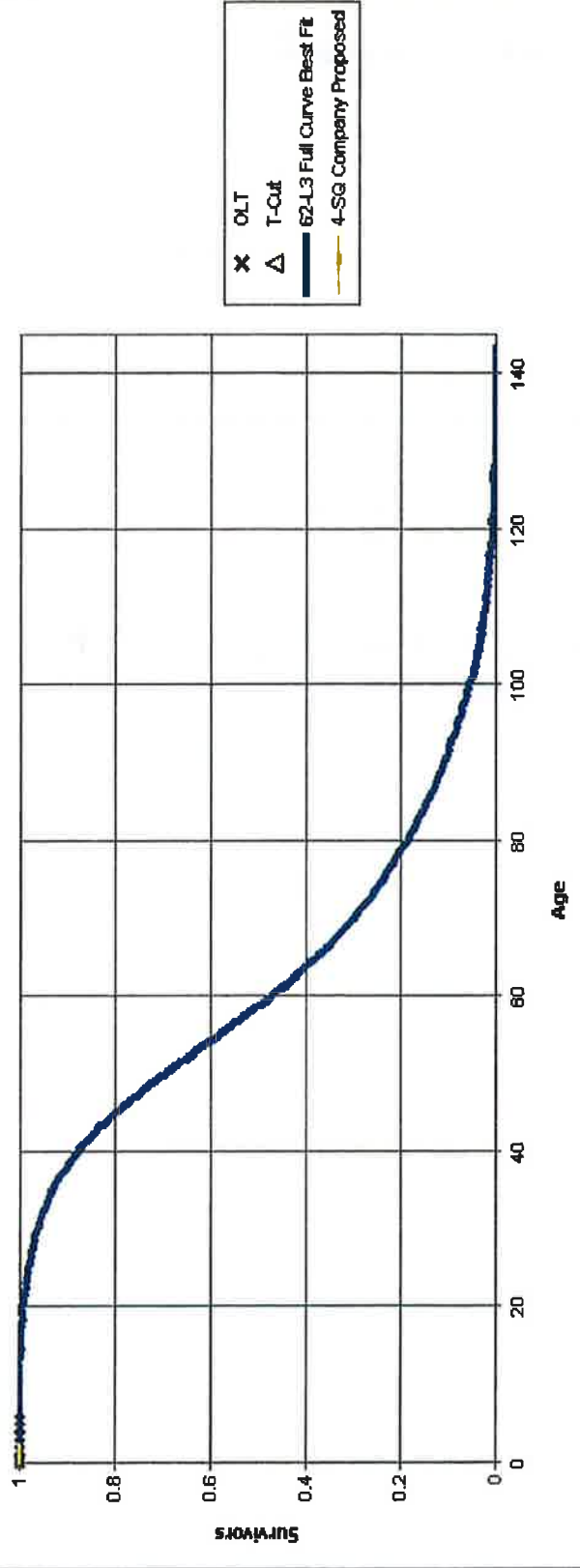
Account: Account 391.31 -

Balance: 6,398,372

\*\*\*\*\*  
Comments: spans proposed: 4.5Q - use  
              Spans best fit: NA  
              SK best fit: numerous tied for best fit  
Company: Balance matches Spanos' Balance on Depreciation Study III-10

Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 391.31 -



Analytical Parameters

OLT Placement Band:	2005 - 2011
OLT Experience Band:	2005 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Out):	7.0



**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 391.31 -**

<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>2005 - 2011</b>			
0	5,074,103	0	0.0000	100.0000	1.0000
0.5	2,881,231	0	0.0000	100.0000	1.0000
1.5	1,989,669	0	0.0000	100.0000	1.0000
2.5	2,875,320	0	0.0000	100.0000	1.0000
3.5	2,486,306	0	0.0000	100.0000	1.0000
4.5	2,110,211	0	0.0000	100.0000	1.0000
5.5	898,408	753,659	83.8883	16.1117	1.0000

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 391.31 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>2005 - 2011</b>	
L3	62.0	0.000
S2	184.0	0.000
S3	50.0	0.000
R5	16.0	0.000
S4	19.0	0.000
S5	12.0	0.000
S6	9.0	0.000
SQ	6.0	0.000
L4	23.0	0.000
L5	13.0	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	0.002
R3	300.0	0.002
L1.5	300.0	0.007
S0	300.0	0.007
R2.5	300.0	0.025
L1	300.0	0.029
R2	300.0	0.073
L0.5	300.0	0.085
L0	300.0	0.170
R1.5	300.0	0.250
R1	300.0	0.534
S-0.5	300.0	0.558
R0.5	300.0	1.145
O1	300.0	1.986
O2	300.0	2.502
O3	300.0	5.458
O4	300.0	10.662

**Analytical Parameters**

OLT Placement Band:	2005 - 2011
OLT Experience Band:	2005 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	5.5

Kentuck Utilities 2012-00221

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

Account: Account 392.00 -

Balance: 0

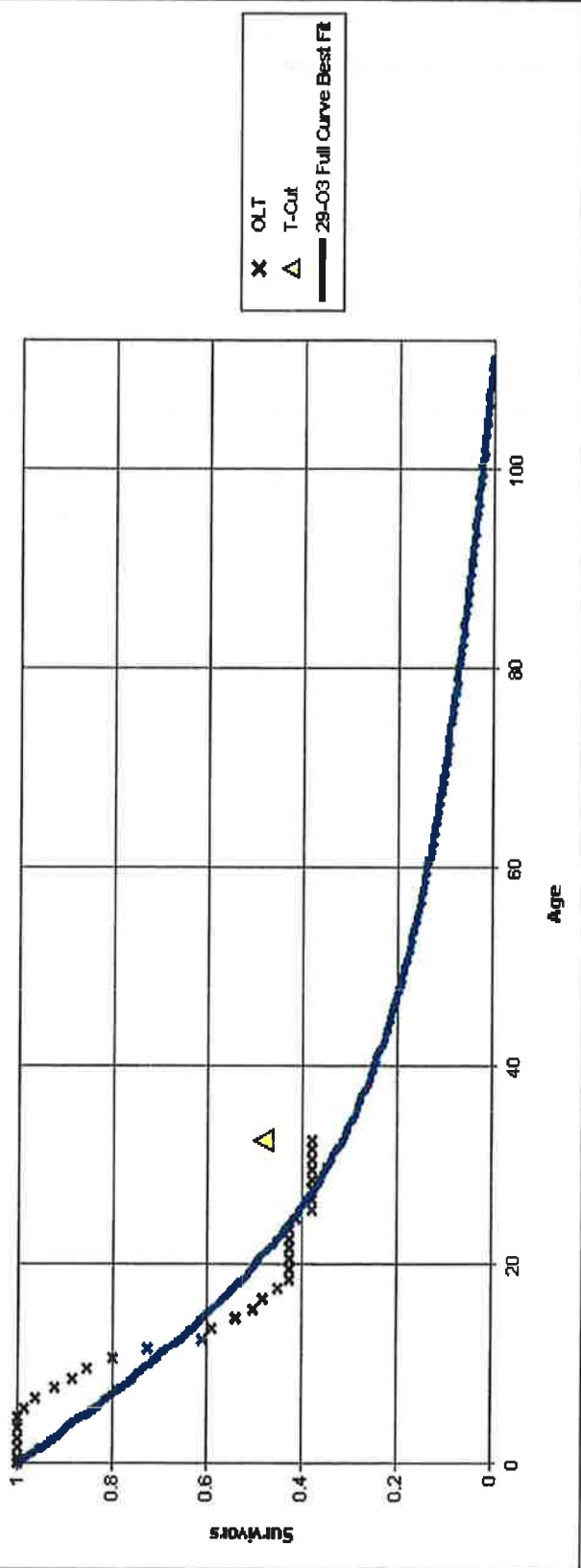
\*\*\*\*\*

Comments: combined data for 392.1 & 392.30

Company: Not in Spanos' Depreciation Study

Fitted Curve Results - Kentuck Utilities 2012-002221

Account: 392.00 -



Analytical Parameters

OLT Placement Band:	1978 - 2011
OLT Experience Band:	1978 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	34.0

**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 392.00 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1978 - 2011</b>			
0	30,275,770	0	0.0000	100.0000	1.0000
0.5	29,039,485	0	0.0000	100.0000	1.0000
1.5	28,946,557	0	0.0000	100.0000	1.0000
2.5	28,877,257	25,833	0.0895	99.9105	1.0000
3.5	28,781,446	6,933	0.0241	99.9759	0.9991
4.5	28,713,298	340,729	1.1867	98.8133	0.9989
5.5	28,351,083	723,712	2.5527	97.4473	0.9870
6.5	27,601,712	1,108,472	4.0160	95.9840	0.9618
7.5	26,397,162	1,070,803	4.0565	95.9435	0.9232
8.5	25,326,359	926,658	3.6589	96.3411	0.8857
9.5	24,308,283	1,474,267	6.0649	93.9351	0.8533
10.5	22,521,024	2,114,539	9.3892	90.6108	0.8016
11.5	18,596,631	2,980,803	16.0287	83.9713	0.7263
12.5	14,302,627	440,862	3.0824	96.9176	0.6099
13.5	13,712,279	1,238,708	9.0336	90.9664	0.5911
14.5	11,087,444	726,228	6.5500	93.4500	0.5377
15.5	8,629,194	335,733	3.8907	96.1093	0.5025
16.5	6,722,095	434,201	6.4593	93.5407	0.4829
17.5	5,485,909	283,184	5.1620	94.8380	0.4517
18.5	3,965,044	0	0.0000	100.0000	0.4284
19.5	3,144,713	0	0.0000	100.0000	0.4284
20.5	2,204,987	0	0.0000	100.0000	0.4284
21.5	996,878	0	0.0000	100.0000	0.4284
22.5	400,988	0	0.0000	100.0000	0.4284
23.5	274,833	8,926	3.2478	96.7522	0.4284
24.5	236,106	19,730	8.3566	91.6434	0.4145
25.5	162,982	0	0.0000	100.0000	0.3799
26.5	67,378	0	0.0000	100.0000	0.3799
27.5	67,378	0	0.0000	100.0000	0.3799
28.5	67,378	0	0.0000	100.0000	0.3799
29.5	67,378	0	0.0000	100.0000	0.3799
30.5	67,378	0	0.0000	100.0000	0.3799
31.5	0	0	0.0000	100.0000	0.3799
32.5	0	0	0.0000	100.0000	0.3799

KENTUCKY UTILITIES COMPANY

ACCOUNT 392.1 & 392.3 TRANSPORTATION EQUIPMENT - ALL TYPES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1978-2010			001	EXPERIENCE BAND 1978-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
18.3-S0	6.53	0 - 24		17.5-S0	7.64	10 - 24
17.8-S0.5	7.18	0 - 24		17.5-S0.5	9.24	10 - 24
17.5-S1	8.43	0 - 24		17.4-S1	11.06	10 - 24
18.9-R0.5	7.85	0 - 24		17.3-R0.5	6.98	10 - 24
18.0-R1	7.82	0 - 24		17.0-R1	9.10	10 - 24
17.5-R1.5	8.81	0 - 24		17.0-R1.5	11.40	10 - 24
17.2-R2	10.51	0 - 24		17.0-R2	13.84	10 - 24
21.2-L0	6.95	0 - 24		✓ 19.3-L0	5.30	10 - 24
20.0-L0.5	6.01	0 - 24		18.9-L0.5	5.84	10 - 24
19.1-L1	5.58	0 - 24		18.5-L1	6.65	10 - 24
18.6-L1.5	6.39	0 - 24		18.3-L1.5	8.25	10 - 24
18.1-L2	7.79	0 - 24		18.2-L2	10.09	10 - 24
20.2-O1	8.55	0 - 24		17.7-O1	5.54	10 - 24
22.7-O2	8.54	0 - 24		19.8-O2	5.42	10 - 24
30.8-O3	9.24	0 - 24			NOT FITTED	
40.0-O4	9.64	0 - 24			NOT FITTED	

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

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

**Page 355 of 1055**

**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 392.1 & 392.3 TRANSPORTATION EQUIPMENT - ALL TYPES

ORIGINAL LIFE TABLE

AVG AGE RET 11.0 PLACEMENT BAND 1978-2010		001	EXPERIENCE ANALYSIS EXPERIENCE BAND 1978-2011		
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	30,275,770		0.0000	1.0000	100.00
0.5	29,039,485		0.0000	1.0000	100.00
1.5	28,946,557		0.0000	1.0000	100.00
2.5	28,877,257	25,833	0.0009	0.9991	100.00
3.5	28,781,446	6,933	0.0002	0.9998	99.91
4.5	28,713,298	340,729	0.0119	0.9881	99.89
5.5	28,351,083	723,712	0.0255	0.9745	98.70
6.5	27,601,712	1,108,472	0.0402	0.9598	96.18
7.5	26,397,162	1,070,803	0.0406	0.9594	92.32
8.5	25,326,359	926,658	0.0366	0.9634	88.57
9.5	24,308,283	1,474,267	0.0606	0.9394	85.33
10.5	22,521,024	2,114,539	0.0939	0.9061	80.16
11.5	18,596,631	2,980,803	0.1603	0.8397	72.63
12.5	14,302,627	440,862	0.0308	0.9692	60.99
13.5	13,712,279	1,238,708	0.0903	0.9097	59.11
14.5	11,087,444	726,228	0.0655	0.9345	53.77
15.5	8,629,194	335,733	0.0389	0.9611	50.25
16.5	6,722,095	434,201	0.0646	0.9354	48.29
17.5	5,485,909	283,184	0.0516	0.9484	45.17
18.5	3,965,044		0.0000	1.0000	42.84
19.5	3,144,713		0.0000	1.0000	42.84
20.5	2,204,987		0.0000	1.0000	42.84
21.5	996,878		0.0000	1.0000	42.84
22.5	400,988		0.0000	1.0000	42.84
23.5	274,833	8,926	0.0325	0.9675	42.84
24.5	236,106	19,730	0.0836	0.9164	41.45
25.5	162,982		0.0000	1.0000	37.99
26.5	67,378		0.0000	1.0000	37.99
27.5	67,378		0.0000	1.0000	37.99
28.5	67,378		0.0000	1.0000	37.99
29.5	67,378		0.0000	1.0000	37.99
30.5	67,378		0.0000	1.0000	37.99
31.5					37.99
TOTAL	419,399,036	14,260,321			

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 392.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1978 - 2011</b>	
O3	29.0	1,981.468
O4	38.0	2,080.346
L0	22.0	2,146.068
O2	23.0	2,419.944
L0.5	22.0	2,494.192
O1	21.0	2,608.069
S-0.5	21.0	3,064.640
L1	22.0	3,128.701
R0.5	21.0	3,601.955
S0	21.0	4,025.978
L1.5	21.0	4,395.720
R1	21.0	5,188.815
S0.5	21.0	5,385.401
L2	21.0	5,968.179
R1.5	22.0	7,054.698
S1	21.0	7,088.166
S1.5	21.0	9,209.083
R2	22.0	9,367.860
L3	21.0	10,923.550
S2	21.0	11,662.952
R2.5	22.0	12,166.194
R3	22.0	15,456.277
S3	21.0	16,951.805
L4	20.0	18,342.506
R4	20.0	21,368.650
S4	19.0	23,265.437
L5	18.0	24,448.353
R5	18.0	26,975.476
S5	17.0	28,015.930
S6	17.0	31,574.664
SQ	16.0	38,017.441

**Analytical Parameters**

OLT Placement Band:	1978 - 2011
OLT Experience Band:	1978 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	32.5



Kentuck Utilities 2012-00221

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

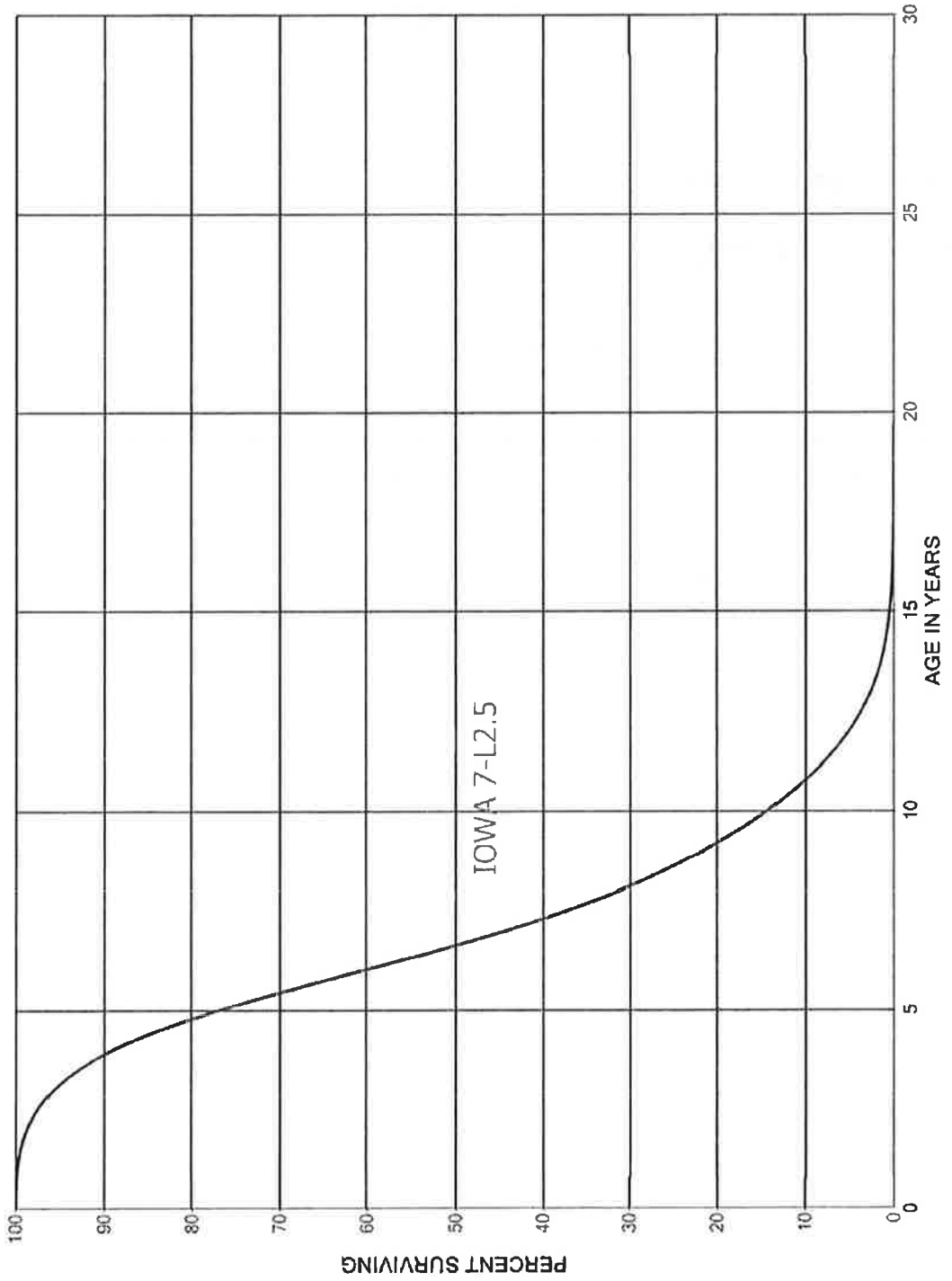
Account: Account 392.10 -

Balance: 1,865,091

\*\*\*\*\*  
Comments: Spanos proposed: 7 - L2.5  
Spanos best fit: ran combined w/ 392.30: 19.3 - LO - USE  
SK best fit: 29 - 03

Company: Balance matches Spanos' Balance on Depreciation Study III-10

KENTUCKY UTILITIES COMPANY  
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS  
SMOOTH SURVIVOR CURVE



**Observed Life Table Results**

**Kentuck Utilities 2012-00221**

**Account: 392.10 -**

<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>1987 - 2011</b>			
0	305,222	0	0.0000	100.0000	1.0000
0.5	72,525	0	0.0000	100.0000	1.0000
1.5	100,902	0	0.0000	100.0000	1.0000
2.5	12,992	0	0.0000	100.0000	1.0000
3.5	48,223	0	0.0000	100.0000	1.0000
4.5	21,485	0	0.0000	100.0000	1.0000
5.5	25,659	0	0.0000	100.0000	1.0000
6.5	66,854	0	0.0000	100.0000	1.0000
7.5	0	0	0.0000	100.0000	1.0000
8.5	42,272	0	0.0000	100.0000	1.0000
9.5	0	0	0.0000	100.0000	1.0000
10.5	272,221	0	0.0000	100.0000	1.0000
11.5	322,369	0	0.0000	100.0000	1.0000
12.5	18,750	0	0.0000	100.0000	1.0000
13.5	241,004	0	0.0000	100.0000	1.0000
14.5	0	0	0.0000	100.0000	1.0000
15.5	30,734	0	0.0000	100.0000	1.0000
16.5	0	0	0.0000	100.0000	1.0000
17.5	29,268	0	0.0000	100.0000	1.0000
18.5	166,354	0	0.0000	100.0000	1.0000
19.5	0	0	0.0000	100.0000	1.0000
20.5	42,399	0	0.0000	100.0000	1.0000
21.5	0	0	0.0000	100.0000	1.0000
22.5	16,057	0	0.0000	100.0000	1.0000
23.5	29,801	0	0.0000	100.0000	1.0000

**Kentuck Utilities 2012-00221**

**Depreciation Life Analysis Study Through 2004**

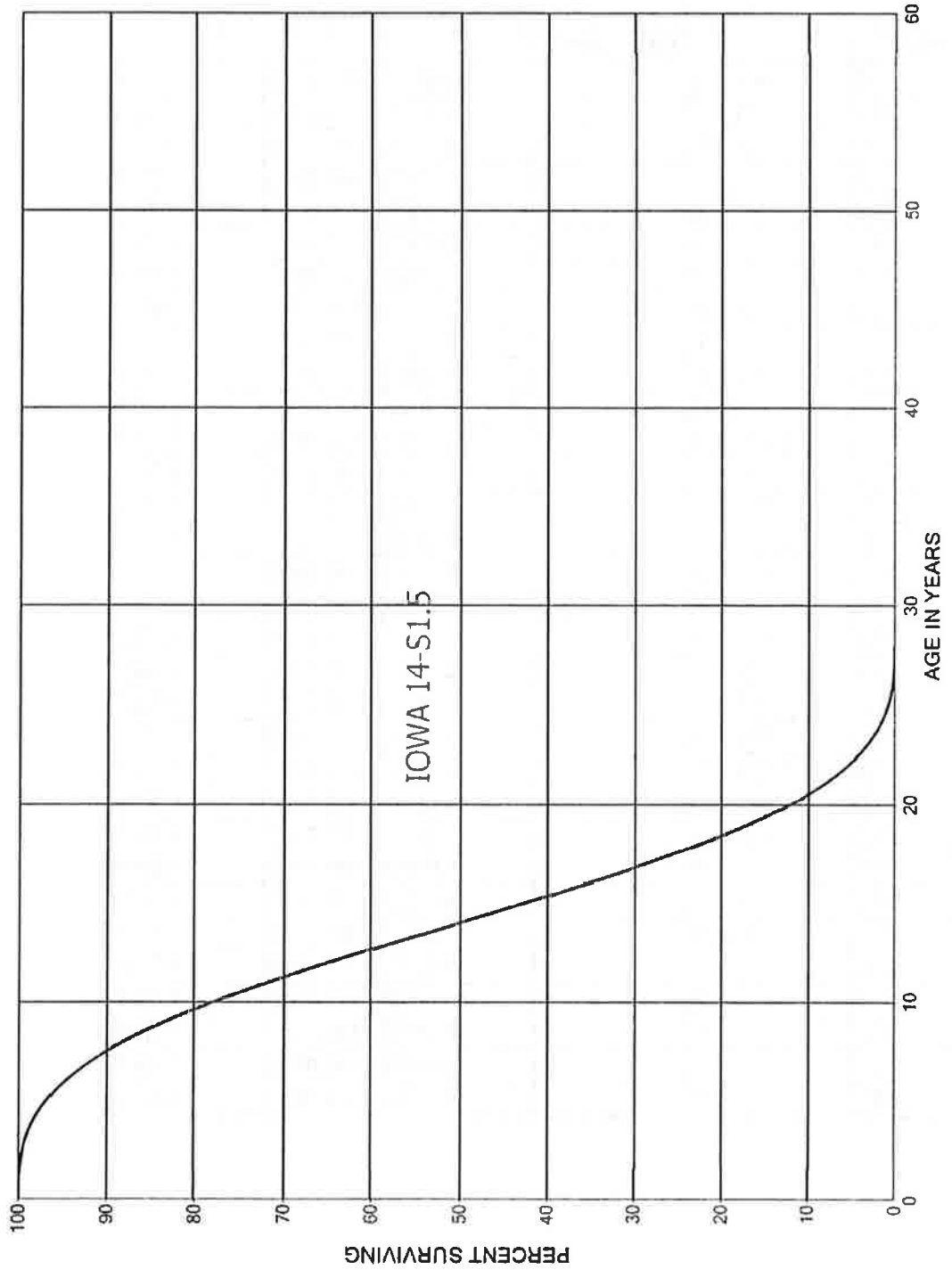
Account: Account 392.30 -

Balance: 14,101,988

.....  
Comments: Spanos proposed 14 - SL 5  
Spanos best fit: ren combined w/392.10: 19.3 - LO = use  
SK best fit: 129 03.1 +

Company: Balance matches Spanos' Balance on Depreciation Study III-10

KENTUCKY UTILITIES COMPANY  
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER  
SMOOTH SURVIVOR CURVE



**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 392.30 -**

<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>1980 - 2011</b>			
0	882,693	0	0.0000	100.0000	1.0000
0.5	20,403	0	0.0000	100.0000	1.0000
1.5	38,376	0	0.0000	100.0000	1.0000
2.5	0	0	0.0000	100.0000	1.0000
3.5	0	0	0.0000	100.0000	1.0000
4.5	0	0	0.0000	100.0000	1.0000
5.5	0	0	0.0000	100.0000	1.0000
6.5	29,224	0	0.0000	100.0000	1.0000
7.5	0	0	0.0000	100.0000	1.0000
8.5	49,145	0	0.0000	100.0000	1.0000
9.5	312,992	0	0.0000	100.0000	1.0000
10.5	1,537,634	0	0.0000	100.0000	1.0000
11.5	990,832	0	0.0000	100.0000	1.0000
12.5	130,736	0	0.0000	100.0000	1.0000
13.5	1,145,123	0	0.0000	100.0000	1.0000
14.5	1,732,022	0	0.0000	100.0000	1.0000
15.5	1,540,632	0	0.0000	100.0000	1.0000
16.5	801,985	0	0.0000	100.0000	1.0000
17.5	1,208,413	0	0.0000	100.0000	1.0000
18.5	653,977	0	0.0000	100.0000	1.0000
19.5	939,726	0	0.0000	100.0000	1.0000
20.5	1,165,711	0	0.0000	100.0000	1.0000
21.5	595,890	0	0.0000	100.0000	1.0000
22.5	110,098	0	0.0000	100.0000	1.0000
23.5	0	0	0.0000	100.0000	1.0000
24.5	53,394	0	0.0000	100.0000	1.0000
25.5	95,604	0	0.0000	100.0000	1.0000
26.5	0	0	0.0000	100.0000	1.0000
27.5	0	0	0.0000	100.0000	1.0000
28.5	0	0	0.0000	100.0000	1.0000
29.5	0	0	0.0000	100.0000	1.0000
30.5	67,378	0	0.0000	100.0000	1.0000

**Kentuck Utilities 2012-00221**

**Depreciation Life Analysis Study Through 2004**

Account: Account 393.00 -

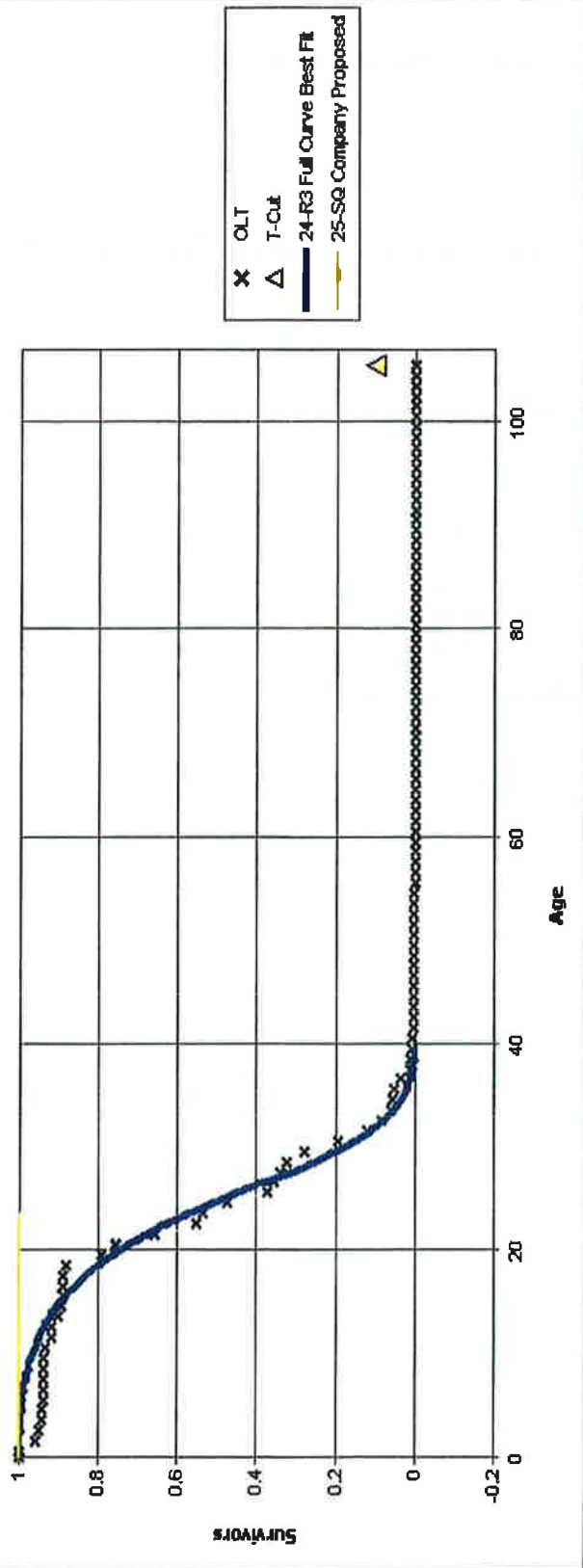
Balance: 551,794

\*\*\*\*\*  
Comments: Spanos proposed: 25 SA - Used  
Spanos best fit; not available  
SK best fit; 24 R3 - ~~use~~

Company: Balance matches Spanos' Balance on Depreciation Study III-10

Fitted Curve Results - Kentuck Utilities 2012-00221

Account: 393.00 -



Analytical Parameters

OLT Placement Band:	1905 - 2011
OLT Experience Band:	1905 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	107.0





**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 393.00 -**

Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1905 - 2011</b>	
R3	24.0	619.814
R2.5	24.0	664.280
S3	24.0	844.371
S2	24.0	859.234
L4	25.0	1,080.528
R2	23.0	1,225.379
L3	25.0	1,254.587
S1.5	24.0	1,321.082
R4	24.0	1,694.625
R1.5	23.0	2,121.825
S1	24.0	2,186.005
S4	25.0	2,191.002
L5	25.0	2,879.062
S0.5	23.0	3,278.074
L2	24.0	3,380.361
R1	23.0	3,631.957
R5	24.0	4,234.730
L1.5	24.0	4,667.952
S0	23.0	4,677.204
S5	24.0	4,842.848
R0.5	22.0	6,088.180
L1	24.0	6,442.813
S-0.5	22.0	6,791.352
S6	24.0	7,934.841
L0.5	24.0	8,325.158
O1	22.0	9,298.478
L0	23.0	10,576.691
O2	24.0	12,472.782
SQ	24.0	16,162.263
O3	26.0	24,394.040
O4	29.0	33,921.360

**Analytical Parameters**

OLT Placement Band:	1905 - 2011
OLT Experience Band:	1905 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	105.5

Kentuck Utilites 2012-00221

2011

Depreciation Life Analysis Study Through ~~2014~~

Account: Account 394.00 -

Balance: 7,648,755

\*\*\*\*\*

Comments: Spanos Proposed: 25-SQ  
Spanos best fit: not available  
SK best fit: 27-R4-USE

Company: Balance matches Spanos' Balance on Depreciation Study III-10



**Best Fit Curve Results**

Kentuck Utilities 2012-00221

Account: 394.00 -

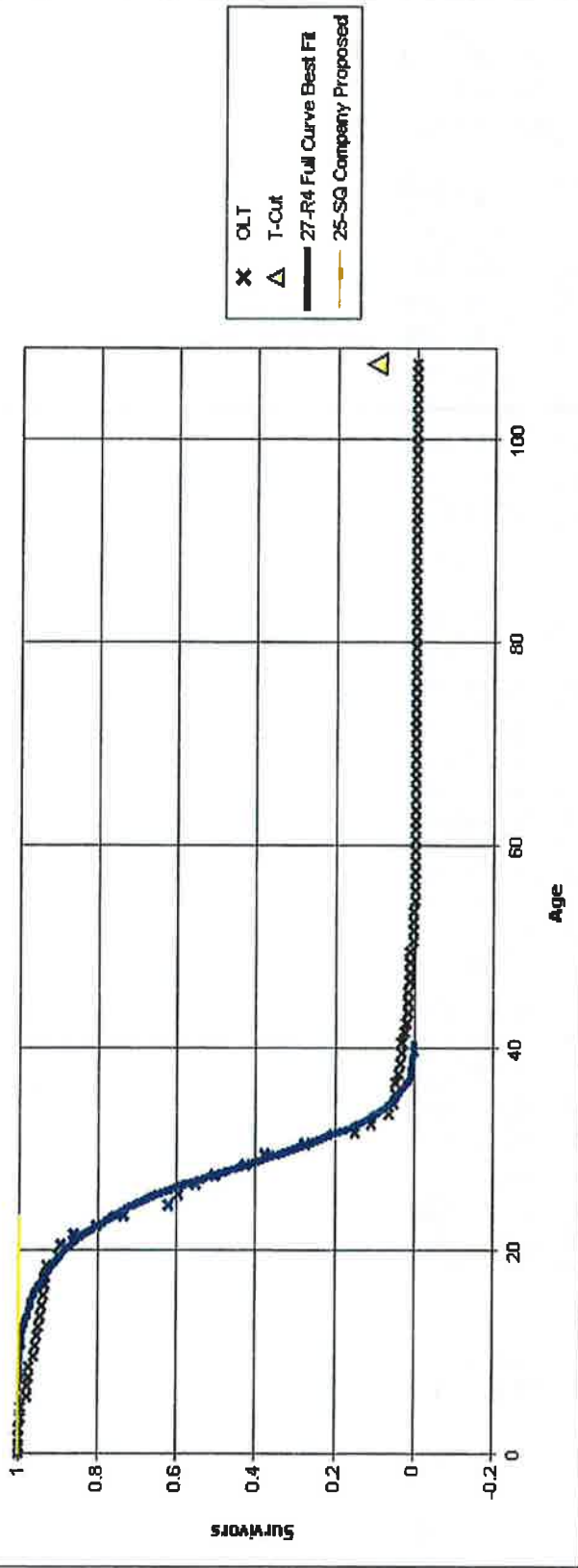
Curve	Life	Sum of Squared Differences
<b>BAND</b>	<b>1903 - 2011</b>	
R4	27.0	397.460
S4	27.0	539.571
L4	27.0	638.421
S3	27.0	756.894
R3	26.0	859.130
L5	27.0	1,036.467
R5	27.0	1,403.042
R2.5	26.0	1,751.009
S5	27.0	1,992.654
S2	26.0	2,239.623
L3	27.0	2,696.651
R2	26.0	3,254.634
S1.5	26.0	3,348.565
S6	27.0	4,754.297
S1	26.0	4,894.148
R1.5	25.0	5,070.911
L2	27.0	6,362.230
S0.5	26.0	6,767.417
R1	25.0	7,509.677
L1.5	27.0	8,509.792
S0	25.0	8,947.041
L1	26.0	11,056.783
R0.5	24.0	11,120.315
S-0.5	25.0	12,008.399
L0.5	26.0	13,614.532
SQ	28.0	13,825.636
O1	24.0	15,516.562
L0	26.0	16,650.805
O2	26.0	19,045.538
O3	29.0	33,487.389
O4	33.0	44,585.450

**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

Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 394.00 -



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

**Kentuck Utilities 2012-00221**

**Depreciation Life Analysis Study Through 2004**

Account: Account 396.00 -

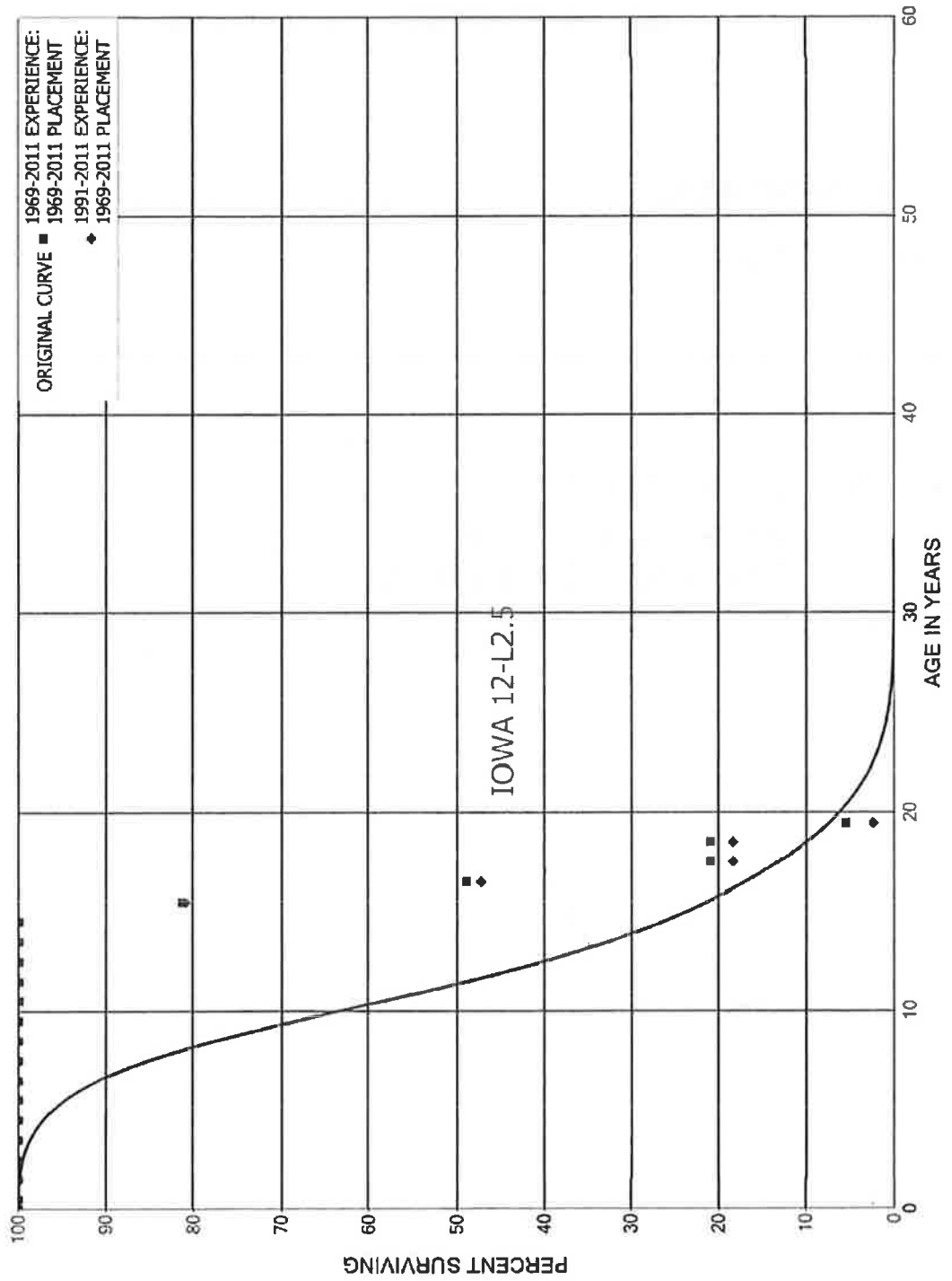
Balance: 1,174,225

\*\*\*\*\*

Comments: Spanos proposed: 12-L1.5  
Spanos best fit: 16.8 - S6 - USE  
SK best fit: 17 - S6

Company: Balance matches Spanos' Balance on Depreciation Study III-10

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 396.3 POWER OPERATED EQUIPMENT - LARGE MACHINERY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





**Observed Life Table Results**

**Kentuck Utilities 2012-00221**

**Account: 396.00 -**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
<b>BAND</b>		<b>1969 - 2011</b>			
0	1,444,100	0	0.0000	100.0000	1.0000
0.5	1,267,250	0	0.0000	100.0000	1.0000
1.5	565,589	0	0.0000	100.0000	1.0000
2.5	433,217	0	0.0000	100.0000	1.0000
3.5	433,217	0	0.0000	100.0000	1.0000
4.5	433,217	0	0.0000	100.0000	1.0000
5.5	433,217	0	0.0000	100.0000	1.0000
6.5	421,909	0	0.0000	100.0000	1.0000
7.5	325,332	0	0.0000	100.0000	1.0000
8.5	300,509	0	0.0000	100.0000	1.0000
9.5	300,509	367	0.1221	99.8779	1.0000
10.5	300,142	0	0.0000	100.0000	0.9988
11.5	279,311	0	0.0000	100.0000	0.9988
12.5	275,606	0	0.0000	100.0000	0.9988
13.5	275,606	0	0.0000	100.0000	0.9988
14.5	269,508	50,041	18.5676	81.4324	0.9988
15.5	219,467	87,816	40.0135	59.9865	0.8133
16.5	131,650	75,378	57.2565	42.7435	0.4879
17.5	56,272	0	0.0000	100.0000	0.2085
18.5	56,272	41,283	73.3633	26.6367	0.2085
19.5	14,989	14,025	93.5686	6.4314	0.0555
20.5	964	0	0.0000	100.0000	0.0036
21.5	964	0	0.0000	100.0000	0.0036
22.5	964	0	0.0000	100.0000	0.0036
23.5	964	0	0.0000	100.0000	0.0036
24.5	964	0	0.0000	100.0000	0.0036
25.5	964	0	0.0000	100.0000	0.0036
26.5	964	0	0.0000	100.0000	0.0036
27.5	964	964	100.0000	0.0000	0.0036
28.5	0	0	0.0000	100.0000	0.0000
29.5	0	0	0.0000	100.0000	0.0000
30.5	0	0	0.0000	100.0000	0.0000
31.5	0	0	0.0000	100.0000	0.0000
32.5	0	0	0.0000	100.0000	0.0000
33.5	0	0	0.0000	100.0000	0.0000
34.5	0	0	0.0000	100.0000	0.0000
35.5	0	0	0.0000	100.0000	0.0000
36.5	0	0	0.0000	100.0000	0.0000
37.5	0	0	0.0000	100.0000	0.0000
38.5	0	0	0.0000	100.0000	0.0000
39.5	0	0	0.0000	100.0000	0.0000
40.5	0	0	0.0000	100.0000	0.0000
41.5	0	0	0.0000	100.0000	0.0000

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 365 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 396.3 POWER OPERATED EQUIPMENT - LARGE MACHINERY

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1969-2011			001	EXPERIENCE BAND 1969-2011		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
20.8-S0	23.68	0 - 21				NOT FITTED
19.7-S0.5	22.15	0 - 21				NOT FITTED
18.8-S1	20.45	0 - 21				NOT FITTED
18.2-S1.5	18.73	0 - 21				NOT FITTED
17.7-S2	16.93	0 - 21				NOT FITTED
17.4-S2.5	15.17	0 - 21				NOT FITTED
17.2-S3	13.48	0 - 21				NOT FITTED
16.9-S4	9.05	0 - 21				NOT FITTED
✓ 16.8-S5	5.09	0 - 21				NOT FITTED
✓ 16.8-S6	4.12	0 - 21				NOT FITTED
22.8-R0.5	26.09	0 - 21				NOT FITTED
20.5-R1	24.45	0 - 21				NOT FITTED
19.2-R1.5	22.54	0 - 21				NOT FITTED
18.2-R2	20.25	0 - 21				NOT FITTED
17.6-R2.5	17.84	0 - 21				NOT FITTED
17.2-R3	15.44	0 - 21				NOT FITTED
16.9-R4	11.28	0 - 21				NOT FITTED
16.8-R5	6.59	0 - 21				NOT FITTED
25.9-L0	25.70	0 - 21				NOT FITTED
23.6-L0.5	24.44	0 - 21				NOT FITTED
21.8-L1	23.09	0 - 21				NOT FITTED
20.5-L1.5	21.31	0 - 21				NOT FITTED
19.5-L2	19.45	0 - 21				NOT FITTED
18.8-L2.5	17.61	0 - 21				NOT FITTED
18.2-L3	15.63	0 - 21				NOT FITTED
17.2-L4	11.07	0 - 21				NOT FITTED
16.9-L5	7.00	0 - 21				NOT FITTED
26.1-O1	27.16	0 - 21				NOT FITTED
29.3-O2	27.15	0 - 21				NOT FITTED
41.5-O3	27.58	0 - 21				NOT FITTED
55.3-O4	27.79	0 - 21				NOT FITTED

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING

**Attachment to Response to KU Kroger-1 Question No. 1**  
**Page 366 of 1055**  
**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 396.3 POWER OPERATED EQUIPMENT - LARGE MACHINERY

ORIGINAL LIFE TABLE

AVG AGE RET 16.7 PLACEMENT BAND 1969-2011		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	1,281,826		0.0000	1.0000	100.00
0.5	1,134,934		0.0000	1.0000	100.00
1.5	456,244		0.0000	1.0000	100.00
2.5	323,871		0.0000	1.0000	100.00
3.5	333,385		0.0000	1.0000	100.00
4.5	333,385		0.0000	1.0000	100.00
5.5	357,455		0.0000	1.0000	100.00
6.5	346,147		0.0000	1.0000	100.00
7.5	249,570		0.0000	1.0000	100.00
8.5	224,747		0.0000	1.0000	100.00
9.5	224,747		0.0000	1.0000	100.00
10.5	224,747		0.0000	1.0000	100.00
11.5	203,916		0.0000	1.0000	100.00
12.5	243,561		0.0000	1.0000	100.00
13.5	266,890		0.0000	1.0000	100.00
14.5	260,792	50,041	0.1919	0.8081	100.00
15.5	210,751	87,816	0.4167	0.5833	80.81
16.5	122,934	75,378	0.6132	0.3868	47.14
17.5	47,556		0.0000	1.0000	18.24
18.5	47,556	41,283	0.8681	0.1319	18.24
19.5	6,273	6,273	1.0000		2.41
20.5					
21.5	964		0.0000		
22.5	964		0.0000		
23.5	964		0.0000		
24.5	964		0.0000		
25.5	964		0.0000		
26.5	964		0.0000		
27.5	964	964	1.0000		
28.5					
TOTAL	6,908,035	261,755			

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 396.00 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1969 - 2011</b>	
S6	17.0	594.900
S5	17.0	696.805
L5	17.0	1,127.787
R5	17.0	1,134.207
S4	17.0	1,837.037
R4	16.0	2,316.503
L4	17.0	2,844.950
SQ	16.0	3,630.535
S3	17.0	4,018.728
R3	16.0	4,283.059
R2.5	16.0	5,767.247
S2	16.0	6,264.893
L3	17.0	6,406.588
R2	16.0	7,627.874
S1.5	16.0	7,681.917
S1	16.0	9,367.650
R1.5	15.0	9,677.649
L2	17.0	10,574.180
S0.5	16.0	11,198.911
R1	15.0	11,883.670
L1.5	17.0	12,688.658
S0	16.0	13,335.220
L1	16.0	14,956.904
R0.5	15.0	14,997.606
S-0.5	15.0	15,795.295
L0.5	16.0	17,055.021
O1	15.0	18,726.268
L0	16.0	19,446.423
O2	16.0	21,145.315
O3	19.0	30,413.734
O4	24.0	35,653.030

**Analytical Parameters**

OLT Placement Band:	1969 - 2011
OLT Experience Band:	1969 - 2011
Minimum Life Parameter:	1
Maximum Life Parameter:	300
Life Increment Parameter:	1
Max Age (T-Cut):	41.5

Kentuck Utilities 2012-00221

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

Account: Account 397.00 -

Balance: (0)

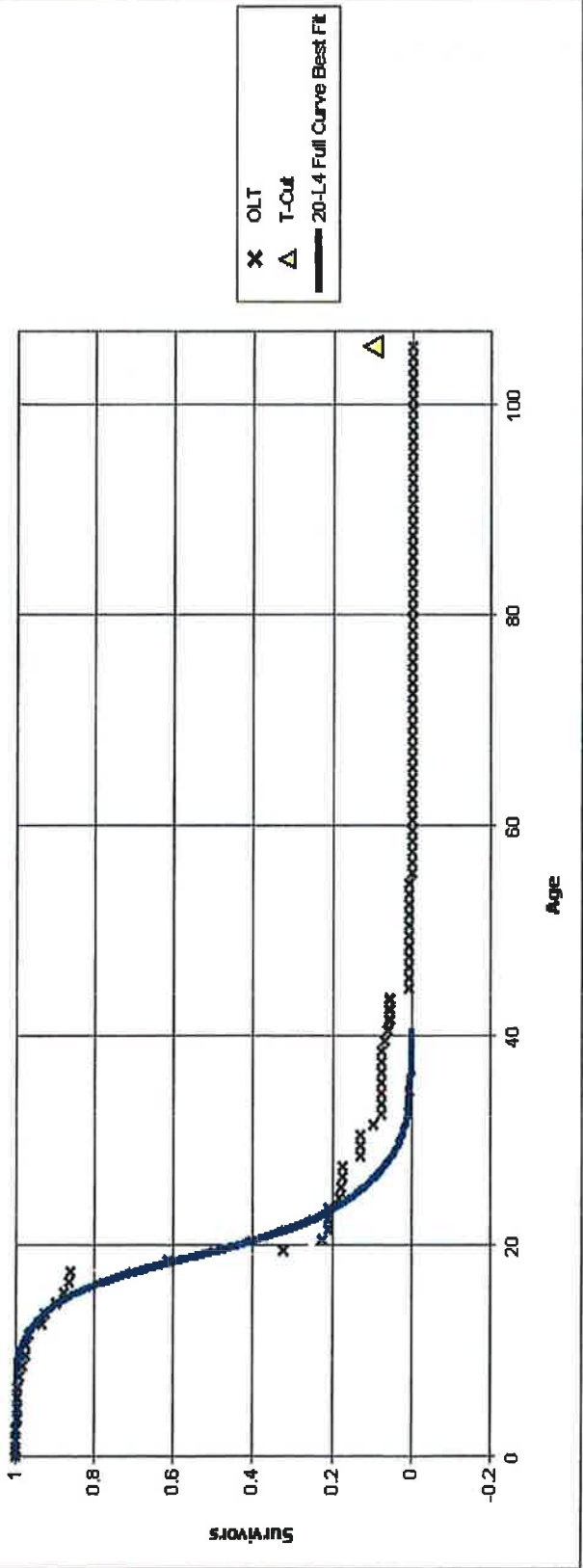
combined data for 397.10, 397.20, 397.30

\*\*\*\*\*  
Comments: Spanos proposed:  $397.10 = 10 \text{ SQ}$ ;  $397.20 = 25 - 51$ ;  $397.30 = \text{fully accrued}$   
Spanos best fit:  $19.5 - L5$   
SK best fit:  $20.0 - L4$   
USC

Company: Not in Spanos' Depreciation Study

Fitted Curve Results - Kentucky Utilities 2012-00221

Account: 397.00 -



Analytical Parameters

- OLT Placement Band: 1905 - 2011
- OLT Experience Band: 1905 - 2011
- Minimum Life Parameter: 1
- Maximum Life Parameter: 300
- Life Increment Parameter: 1
- Max Age (T-Cut): 107.0



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

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**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1905-2010      001      EXPERIENCE BAND 1905-2011

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
22.1-S0	17.29	0 - 26	16.3-S0	8.75	18 - 26
21.3-S0.5	15.51	0 - 26	16.8-S0.5	8.53	18 - 26
20.7-S1	13.77	0 - 26	17.3-S1	8.39	18 - 26
20.3-S1.5	12.08	0 - 26	17.7-S1.5	8.24	18 - 26
19.9-S2	10.46	0 - 26	18.1-S2	8.31	18 - 26
19.7-S2.5	9.10	0 - 26	18.5-S2.5	8.46	18 - 26
19.6-S3	8.11	0 - 26	18.8-S3	8.91	18 - 26
19.4-S4	7.08	0 - 26	19.4-S4	11.01	18 - 26
19.4-S5	8.12	0 - 26	19.9-S5	15.16	18 - 26
19.4-S6	9.84	0 - 26	20.1-S6	20.12	18 - 26
23.3-R0.5	19.86	0 - 26		NOT FITTED	
21.6-R1	17.67	0 - 26	16.4-R1	8.58	18 - 26
20.8-R1.5	15.53	0 - 26	16.9-R1.5	8.40	18 - 26
20.2-R2	13.36	0 - 26	17.4-R2	8.57	18 - 26
19.8-R2.5	11.21	0 - 26	17.9-R2.5	8.76	18 - 26
19.6-R3	9.61	0 - 26	18.3-R3	9.57	18 - 26
19.4-R4	8.02	0 - 26	19.0-R4	11.79	18 - 26
19.4-R5	8.34	0 - 26	19.7-R5	15.39	18 - 26
26.3-L0	19.84	0 - 26		NOT FITTED	
24.6-L0.5	18.38	0 - 26		NOT FITTED	
23.2-L1	16.88	0 - 26		NOT FITTED	
22.2-L1.5	14.90	0 - 26	17.2-L1.5	8.90	18 - 26
21.5-L2	13.07	0 - 26	17.6-L2	8.64	18 - 26
20.9-L2.5	11.18	0 - 26	18.1-L2.5	8.20	18 - 26
20.4-L3	9.45	0 - 26	18.5-L3	7.77	18 - 26
19.7-L4	6.42	0 - 26	19.2-L4	7.59	18 - 26
19.5-L5	6.23	0 - 26	19.7-L5	10.49	18 - 26
25.6-O1	21.46	0 - 26		NOT FITTED	
28.8-O2	21.46	0 - 26		NOT FITTED	
39.9-O3	22.29	0 - 26		NOT FITTED	
52.5-O4	22.68	0 - 26		NOT FITTED	

\* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING



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

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**Spanos**

KENTUCKY UTILITIES COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 18.7 PLACEMENT BAND 1952-2010		002		EXPERIENCE ANALYSIS EXPERIENCE BAND 1992-2011	
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	30,400,732		0.0000	1.0000	100.00
0.5	27,537,048		0.0000	1.0000	100.00
1.5	20,389,268	2,518	0.0001	0.9999	100.00
2.5	17,687,124	1,259	0.0001	0.9999	99.99
3.5	16,966,355	2,467	0.0001	0.9999	99.98
4.5	15,959,565	1,224	0.0001	0.9999	99.97
5.5	15,404,876	29,699	0.0019	0.9981	99.96
6.5	13,589,594	1,494	0.0001	0.9999	99.77
7.5	13,339,246	49,846	0.0037	0.9963	99.75
8.5	12,550,325	11,584	0.0009	0.9991	99.38
9.5	11,803,876	9,407	0.0008	0.9992	99.29
10.5	11,350,491	17,526	0.0015	0.9985	99.21
11.5	4,552,879	97,312	0.0214	0.9786	99.06
12.5	3,943,465	4,003	0.0010	0.9990	96.94
13.5	3,947,719	90,373	0.0229	0.9771	96.84
14.5	4,018,678	83,069	0.0207	0.9793	94.63
15.5	3,635,408	40,124	0.0110	0.9890	92.67
16.5	3,419,110	8,128	0.0024	0.9976	91.65
17.5	3,353,434	1,073,626	0.3202	0.6798	91.43
18.5	2,276,783	1,112,058	0.4884	0.5116	62.16
19.5	899,309	338,479	0.3764	0.6236	31.80
20.5	524,046	40,687	0.0776	0.9224	19.83
21.5	468,845	501	0.0011	0.9989	18.29
22.5	462,150	737	0.0016	0.9984	18.27
23.5	351,869	39,767	0.1130	0.8870	18.24
24.5	268,404		0.0000	1.0000	16.18
25.5	35,626		0.0000	1.0000	16.18
26.5	55,093	199	0.0036	0.9964	16.18
27.5	55,156	35,508	0.6438	0.3562	16.12
28.5	21,293		0.0000	1.0000	5.74
29.5	21,293	181	0.0085	0.9915	5.74
30.5	21,112	1,645	0.0779	0.9221	5.69
31.5	19,497	19,467	0.9985	0.0015	5.25
32.5	30		0.0000	1.0000	0.01
33.5	7,895		0.0000	1.0000	0.01
34.5	15,783		0.0000	1.0000	0.01
35.5	18,227	264	0.0145	0.9855	0.01
36.5	17,963	30	0.0017	0.9983	0.01
37.5	20,001		0.0000	1.0000	0.01
38.5	71,099	7,865	0.1106	0.8894	0.01

**Best Fit Curve Results**  
**Kentuck Utilities 2012-00221**  
**Account: 397.00 -**

<b>Curve</b>	<b>Life</b>	<b>Sum of Squared Differences</b>
<b>BAND</b>	<b>1905 - 2011</b>	
L4	20.0	2,248.649
L3	20.0	2,751.506
L5	19.0	2,837.710
S3	20.0	3,105.483
S4	19.0	3,154.416
R4	19.0	3,329.284
R5	19.0	3,509.807
S5	19.0	3,529.205
R3	19.0	3,604.670
S2	20.0	3,648.721
R2.5	19.0	3,960.457
S6	19.0	4,153.561
S1.5	20.0	4,194.952
L2	21.0	4,640.614
R2	19.0	4,763.284
S1	20.0	5,077.031
R1.5	19.0	5,722.453
L1.5	20.0	5,999.064
S0.5	20.0	6,138.919
R1	19.0	7,188.587
S0	19.0	7,551.605
SQ	19.0	7,645.128
L1	20.0	7,689.831
R0.5	19.0	9,192.072
L0.5	20.0	9,253.049
S-0.5	19.0	9,459.853
L0	20.0	11,184.327
O1	19.0	11,974.197
O2	20.0	12,802.466
O3	22.0	21,823.363
O4	25.0	29,748.513

**Analytical Parameters**

OLT Placement Band: 1905 - 2011  
 OLT Experience Band: 1905 - 2011  
 Minimum Life Parameter: 1  
 Maximum Life Parameter: 300  
 Life Increment Parameter: 1  
 Max Age (T-Cut): 105.5

**Kentuck Utilities 2012-00221**

**Depreciation Life Analysis Study Through <sup>2011</sup>~~2007~~**

Account: Account 397.10 -

Balance: 10,171,296

\*\*\*\*\*

Comments:

Company: Balance matches Spanos' Balance on Depreciation Study III-10

**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 397.10 -**

<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>1986 - 2011</b>			
0	939,690	0	0.0000	100.0000	1.0000
0.5	4,722,083	0	0.0000	100.0000	1.0000
1.5	435,056	0	0.0000	100.0000	1.0000
2.5	136,482	0	0.0000	100.0000	1.0000
3.5	58,517	0	0.0000	100.0000	1.0000
4.5	152,820	0	0.0000	100.0000	1.0000
5.5	81,670	0	0.0000	100.0000	1.0000
6.5	363,623	0	0.0000	100.0000	1.0000
7.5	882,642	0	0.0000	100.0000	1.0000
8.5	265,338	0	0.0000	100.0000	1.0000
9.5	532,410	0	0.0000	100.0000	1.0000
10.5	19,399	0	0.0000	100.0000	1.0000
11.5	241,923	0	0.0000	100.0000	1.0000
12.5	0	0	0.0000	100.0000	1.0000
13.5	0	0	0.0000	100.0000	1.0000
14.5	314,628	0	0.0000	100.0000	1.0000
15.5	177,122	0	0.0000	100.0000	1.0000
16.5	58,120	0	0.0000	100.0000	1.0000
17.5	45,713	0	0.0000	100.0000	1.0000
18.5	263,191	0	0.0000	100.0000	1.0000
19.5	35,467	0	0.0000	100.0000	1.0000
20.5	26,670	0	0.0000	100.0000	1.0000
21.5	39,583	0	0.0000	100.0000	1.0000
22.5	142,792	0	0.0000	100.0000	1.0000
23.5	148,960	0	0.0000	100.0000	1.0000
24.5	87,398	0	0.0000	100.0000	1.0000

**Kentuck Utilities 2012-00221**

**Depreciation Life Analysis Study Through ~~2012~~ <sup>2011</sup>**

Account: Account 397.20 -

Balance: 19,915,036

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Comments:

Company: Balance matches Spanos' Balance on Depreciation Study III-10

**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 397.20 -**

<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>1998 - 2011</b>			
0	1,957,225	0	0.0000	100.0000	1.0000
0.5	2,444,775	0	0.0000	100.0000	1.0000
1.5	2,591,492	0	0.0000	100.0000	1.0000
2.5	661,845	0	0.0000	100.0000	1.0000
3.5	263,953	0	0.0000	100.0000	1.0000
4.5	1,267,642	0	0.0000	100.0000	1.0000
5.5	98,892	0	0.0000	100.0000	1.0000
6.5	618,953	0	0.0000	100.0000	1.0000
7.5	1,494,700	0	0.0000	100.0000	1.0000
8.5	490,319	0	0.0000	100.0000	1.0000
9.5	332,064	0	0.0000	100.0000	1.0000
10.5	6,884,582	0	0.0000	100.0000	1.0000
11.5	741,014	0	0.0000	100.0000	1.0000
12.5	67,580	0	0.0000	100.0000	1.0000

**Kentuck Utilities 2012-00221**

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

Account: Account 397.30 -

Balance: 786,233

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Comments:

Company: Balance matches Spanos' Balance on Depreciation Study III-10

**Observed Life Table Results**  
**Kentuck Utilities 2012-00221**  
**Account: 397.30 -**

<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>2000 - 2004</b>			
0	0	0	0.0000	100.0000	1.0000
0.5	0	0	0.0000	100.0000	1.0000
1.5	0	0	0.0000	100.0000	1.0000
2.5	0	0	0.0000	100.0000	1.0000
3.5	0	0	0.0000	100.0000	1.0000
4.5	0	0	0.0000	100.0000	1.0000
5.5	0	0	0.0000	100.0000	1.0000
6.5	433,327	0	0.0000	100.0000	1.0000
7.5	73,009	0	0.0000	100.0000	1.0000
8.5	262,489	0	0.0000	100.0000	1.0000
9.5	0	0	0.0000	100.0000	1.0000
10.5	17,408	0	0.0000	100.0000	1.0000