

**Louisville Gas & Electric - Gas Div.****All Divisions****352.40 WELL DRILLING****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1929 TO 2001**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$2,694,760.62	\$7,030.00	0.00261	100.00
0.5 - 1.5	\$2,641,258.07	\$0.00	0.00000	99.74
1.5 - 2.5	\$2,599,364.64	\$2,289.00	0.00088	99.74
2.5 - 3.5	\$2,449,710.03	\$9,954.00	0.00406	99.65
3.5 - 4.5	\$2,472,724.27	\$1,684.00	0.00068	99.25
4.5 - 5.5	\$2,474,287.67	\$0.00	0.00000	99.18
5.5 - 6.5	\$2,400,956.42	\$8,301.00	0.00346	99.18
6.5 - 7.5	\$2,378,068.00	\$0.00	0.00000	98.84
7.5 - 8.5	\$2,416,156.99	\$3,427.00	0.00142	98.84
8.5 - 9.5	\$2,382,284.99	\$0.00	0.00000	98.70
9.5 - 10.5	\$2,390,621.29	\$2,843.00	0.00119	98.70
10.5 - 11.5	\$2,402,206.29	\$0.00	0.00000	98.58
11.5 - 12.5	\$2,405,769.29	\$3,216.00	0.00134	98.58
12.5 - 13.5	\$2,384,562.29	\$16,509.00	0.00692	98.45
13.5 - 14.5	\$2,344,595.29	\$16,172.00	0.00690	97.76
14.5 - 15.5	\$2,300,482.40	\$0.00	0.00000	97.09
15.5 - 16.5	\$2,218,740.43	\$6,804.00	0.00307	97.09
16.5 - 17.5	\$2,205,119.12	\$13,728.00	0.00623	96.79
17.5 - 18.5	\$2,085,260.94	\$0.00	0.00000	96.19
18.5 - 19.5	\$2,022,044.93	\$3,528.00	0.00174	96.19
19.5 - 20.5	\$2,078,530.63	\$16,178.00	0.00778	96.02
20.5 - 21.5	\$1,676,568.84	\$9,483.00	0.00566	95.28
21.5 - 22.5	\$1,977,516.84	\$9,014.00	0.00456	94.74
22.5 - 23.5	\$1,979,066.84	\$19,639.00	0.00992	94.30
23.5 - 24.5	\$1,831,634.33	\$7,840.00	0.00428	93.37
24.5 - 25.5	\$1,813,176.33	\$0.00	0.00000	92.97
25.5 - 26.5	\$1,795,427.54	\$0.00	0.00000	92.97
26.5 - 27.5	\$1,754,525.10	\$16,046.00	0.00915	92.97
27.5 - 28.5	\$1,730,474.42	\$11,913.00	0.00688	92.12
28.5 - 29.5	\$1,631,902.10	\$1,822.00	0.00112	91.48
29.5 - 30.5	\$1,591,676.86	\$0.00	0.00000	91.38
30.5 - 31.5	\$1,535,029.73	\$0.00	0.00000	91.38
31.5 - 32.5	\$1,422,857.25	\$11,602.00	0.00815	91.38
32.5 - 33.5	\$1,365,830.62	\$0.00	0.00000	90.64
33.5 - 34.5	\$843,780.70	\$1,235.00	0.00146	90.64
34.5 - 35.5	\$787,906.06	\$3,643.00	0.00462	90.50
35.5 - 36.5	\$752,213.99	\$5,512.00	0.00733	90.09

**Louisville Gas & Electric - Gas Div.****All Divisions****352.40 WELL DRILLING****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1929 TO 2001**

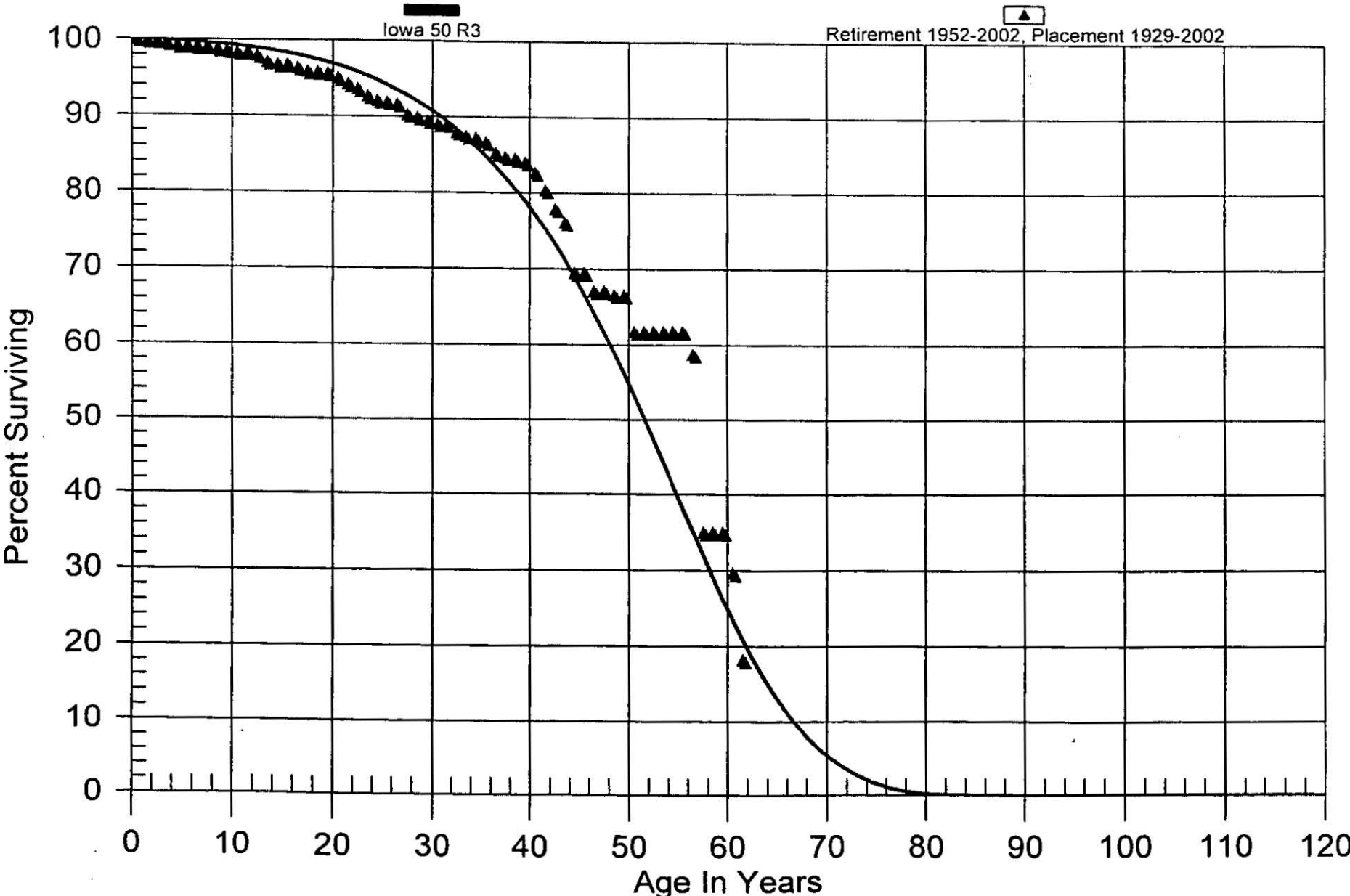
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$696,562.33	\$5,899.00	0.00847	89.43
37.5 - 38.5	\$648,924.76	\$0.00	0.00000	88.67
38.5 - 39.5	\$604,775.83	\$0.00	0.00000	88.67
39.5 - 40.5	\$549,720.85	\$0.00	0.00000	88.67
40.5 - 41.5	\$494,732.17	\$0.00	0.00000	88.67
41.5 - 42.5	\$448,918.04	\$0.00	0.00000	88.67
42.5 - 43.5	\$413,399.18	\$0.00	0.00000	88.67
43.5 - 44.5	\$221,270.42	\$0.00	0.00000	88.67
44.5 - 45.5	\$214,287.06	\$0.00	0.00000	88.67
45.5 - 46.5	\$191,634.86	\$1,360.00	0.00710	88.67
46.5 - 47.5	\$166,836.20	\$0.00	0.00000	88.04
47.5 - 48.5	\$146,285.19	\$4,003.00	0.02736	88.04
48.5 - 49.5	\$129,426.67	\$1,722.00	0.01330	85.63
49.5 - 50.5	\$111,836.11	\$3,221.00	0.02880	84.49
50.5 - 51.5	\$80,711.34	\$0.00	0.00000	82.06
51.5 - 52.5	\$60,823.89	\$0.00	0.00000	82.06
52.5 - 53.5	\$55,043.37	\$0.00	0.00000	82.06
53.5 - 54.5	\$44,059.23	\$0.00	0.00000	82.06
54.5 - 55.5	\$24,300.99	\$0.00	0.00000	82.06
55.5 - 56.5	\$21,053.59	\$1,335.00	0.06341	82.06
56.5 - 57.5	\$19,718.59	\$1,548.00	0.07850	76.85
57.5 - 58.5	\$18,170.59	\$0.00	0.00000	70.82
58.5 - 59.5	\$13,294.60	\$1,953.00	0.14690	70.82
59.5 - 60.5	\$11,341.60	\$1,162.00	0.10245	60.42
60.5 - 61.5	\$6,011.30	\$1,448.00	0.24088	54.23
61.5 - 62.5	\$4,563.30	\$0.00	0.00000	41.16
62.5 - 63.5	\$4,563.30	\$0.00	0.00000	41.16
63.5 - 64.5	\$4,563.30	\$0.00	0.00000	41.16
64.5 - 65.5	\$4,563.30	\$0.00	0.00000	41.16
65.5 - 66.5	\$4,563.30	\$0.00	0.00000	41.16
66.5 - 67.5	\$4,563.30	\$0.00	0.00000	41.16
67.5 - 68.5	\$4,563.30	\$0.00	0.00000	41.16
68.5 - 69.5	\$0.00	\$0.00	0.00000	41.16
69.5 - 70.5	\$0.00	\$0.00	0.00000	41.16
70.5 - 71.5	\$0.00	\$0.00	0.00000	41.16
71.5 - 72.5	\$0.00	\$0.00	0.00000	41.16
72.5 - 73.5	\$0.00	\$0.00	0.00000	41.16

# Louisville Gas & Electric - Gas Div.

All Divisions

352.50 WELL EQUIPMENT

Original And Smooth Survivor Curves



5-13

**Louisville Gas & Electric - Gas Div.****All Divisions****352.50 WELL EQUIPMENT****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1929 TO 2002**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$5,320,712.97	\$0.00	0.00000	100.00
0.5 - 1.5	\$4,988,583.26	\$9,656.00	0.00194	100.00
1.5 - 2.5	\$4,606,853.83	\$2,860.00	0.00062	99.81
2.5 - 3.5	\$4,041,129.16	\$8,991.00	0.00222	99.74
3.5 - 4.5	\$3,973,970.79	\$13,638.00	0.00343	99.52
4.5 - 5.5	\$3,989,523.02	\$135.00	0.00003	99.18
5.5 - 6.5	\$3,744,352.04	\$5,476.00	0.00146	99.18
6.5 - 7.5	\$3,580,662.03	\$0.00	0.00000	99.03
7.5 - 8.5	\$3,485,350.74	\$9,151.00	0.00263	99.03
8.5 - 9.5	\$3,144,799.37	\$5,837.00	0.00186	98.77
9.5 - 10.5	\$3,088,020.25	\$7,396.00	0.00240	98.59
10.5 - 11.5	\$2,607,671.05	\$7.00	0.00000	98.35
11.5 - 12.5	\$2,459,620.90	\$11,361.00	0.00462	98.35
12.5 - 13.5	\$2,440,256.90	\$20,395.00	0.00836	97.90
13.5 - 14.5	\$2,369,621.08	\$8,235.00	0.00348	97.08
14.5 - 15.5	\$2,276,916.43	\$0.00	0.00000	96.74
15.5 - 16.5	\$2,094,341.88	\$8,982.00	0.00429	96.74
16.5 - 17.5	\$2,040,324.66	\$9,948.00	0.00488	96.33
17.5 - 18.5	\$1,832,724.16	\$1,007.00	0.00055	95.86
18.5 - 19.5	\$1,772,728.18	\$3,243.00	0.00183	95.81
19.5 - 20.5	\$1,824,046.53	\$11,424.00	0.00626	95.63
20.5 - 21.5	\$1,473,602.71	\$11,906.00	0.00808	95.03
21.5 - 22.5	\$1,754,683.71	\$11,865.00	0.00676	94.26
22.5 - 23.5	\$1,758,182.71	\$17,076.00	0.00971	93.63
23.5 - 24.5	\$1,640,090.38	\$10,352.00	0.00631	92.72
24.5 - 25.5	\$1,622,182.11	\$4,080.00	0.00252	92.13
25.5 - 26.5	\$1,617,167.30	\$4,197.00	0.00260	91.90
26.5 - 27.5	\$1,561,852.34	\$23,798.00	0.01524	91.66
27.5 - 28.5	\$1,521,968.86	\$5,125.00	0.00337	90.26
28.5 - 29.5	\$1,443,632.18	\$8,075.00	0.00559	89.96
29.5 - 30.5	\$1,384,672.93	\$6,348.00	0.00458	89.46
30.5 - 31.5	\$1,334,258.00	\$1,261.00	0.00095	89.05
31.5 - 32.5	\$1,242,239.97	\$13,884.00	0.01118	88.96
32.5 - 33.5	\$1,186,448.92	\$7,144.00	0.00602	87.97
33.5 - 34.5	\$725,703.58	\$1,877.00	0.00259	87.44
34.5 - 35.5	\$671,911.58	\$4,442.00	0.00661	87.21
35.5 - 36.5	\$633,526.40	\$10,129.00	0.01599	86.64

**Louisville Gas & Electric - Gas Div.****All Divisions****352.50 WELL EQUIPMENT****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1929 TO 2002**

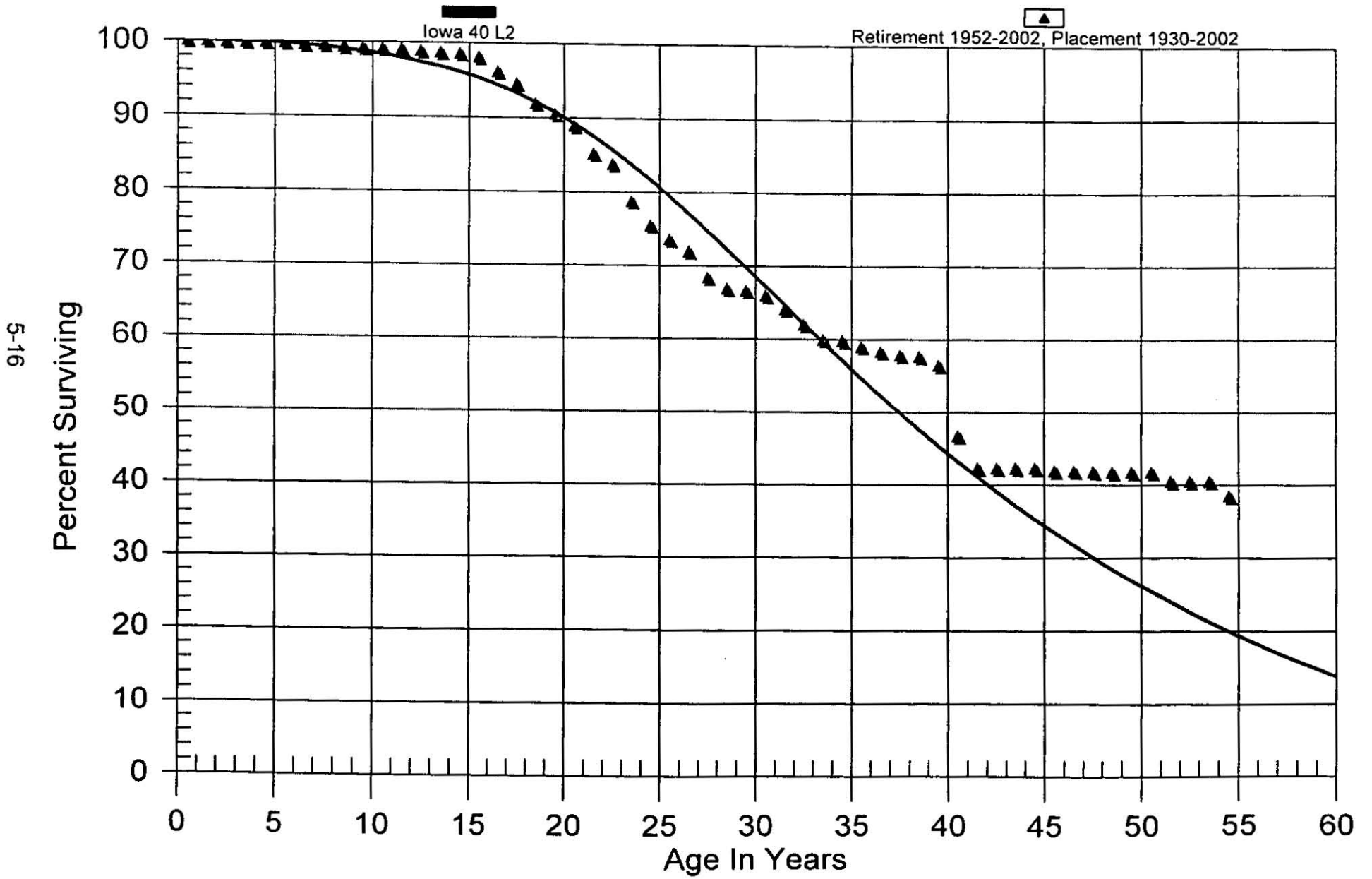
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$570,415.93	\$3,608.00	0.00633	85.25
37.5 - 38.5	\$531,898.23	\$1,256.00	0.00236	84.71
38.5 - 39.5	\$479,291.42	\$2,625.00	0.00548	84.51
39.5 - 40.5	\$422,260.82	\$7,025.00	0.01664	84.05
40.5 - 41.5	\$371,063.59	\$10,345.00	0.02788	82.65
41.5 - 42.5	\$329,590.59	\$10,143.00	0.03077	80.35
42.5 - 43.5	\$293,286.57	\$6,601.00	0.02251	77.87
43.5 - 44.5	\$158,981.41	\$13,797.00	0.08678	76.12
44.5 - 45.5	\$139,829.05	\$0.00	0.00000	69.52
45.5 - 46.5	\$120,381.36	\$4,129.00	0.03430	69.52
46.5 - 47.5	\$100,764.58	\$18.00	0.00018	67.13
47.5 - 48.5	\$84,819.09	\$670.00	0.00790	67.12
48.5 - 49.5	\$74,420.32	\$0.00	0.00000	66.59
49.5 - 50.5	\$65,537.54	\$4,709.00	0.07185	66.59
50.5 - 51.5	\$47,328.51	\$0.00	0.00000	61.80
51.5 - 52.5	\$35,650.64	\$0.00	0.00000	61.80
52.5 - 53.5	\$28,076.23	\$0.00	0.00000	61.80
53.5 - 54.5	\$22,398.47	\$0.00	0.00000	61.80
54.5 - 55.5	\$11,115.36	\$0.00	0.00000	61.80
55.5 - 56.5	\$10,160.74	\$499.00	0.04911	61.80
56.5 - 57.5	\$9,661.74	\$3,908.00	0.40448	58.77
57.5 - 58.5	\$5,753.74	\$0.00	0.00000	35.00
58.5 - 59.5	\$4,061.40	\$0.00	0.00000	35.00
59.5 - 60.5	\$4,061.40	\$620.00	0.15266	35.00
60.5 - 61.5	\$2,822.43	\$1,086.00	0.38477	29.66
61.5 - 62.5	\$1,736.43	\$0.00	0.00000	18.24
62.5 - 63.5	\$1,736.43	\$0.00	0.00000	18.24
63.5 - 64.5	\$1,736.43	\$0.00	0.00000	18.24
64.5 - 65.5	\$1,736.43	\$0.00	0.00000	18.24
65.5 - 66.5	\$1,736.43	\$0.00	0.00000	18.24
66.5 - 67.5	\$1,736.43	\$0.00	0.00000	18.24
67.5 - 68.5	\$1,736.43	\$0.00	0.00000	18.24
68.5 - 69.5	\$0.00	\$0.00	0.00000	18.24
69.5 - 70.5	\$0.00	\$0.00	0.00000	18.24
70.5 - 71.5	\$0.00	\$0.00	0.00000	18.24
71.5 - 72.5	\$0.00	\$0.00	0.00000	18.24
72.5 - 73.5	\$0.00	\$0.00	0.00000	18.24

# Louisville Gas & Electric - Gas Div.

All Divisions

353.00 LINES

Original And Smooth Survivor Curves



**Louisville Gas & Electric - Gas Div.****All Divisions**

353.00 LINES

**Observed Life Table**

Retirement Expr. 1952 TO 2002

Placement Years 1930 TO 2002

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$11,064,623.43	\$0.00	0.00000	100.00
0.5 - 1.5	\$11,124,849.24	\$251.00	0.00002	100.00
1.5 - 2.5	\$10,980,565.52	\$11,010.00	0.00100	100.00
2.5 - 3.5	\$10,806,447.08	\$2,329.00	0.00022	99.90
3.5 - 4.5	\$10,428,379.93	\$500.00	0.00005	99.88
4.5 - 5.5	\$10,245,951.92	\$5,831.00	0.00057	99.87
5.5 - 6.5	\$10,235,271.16	\$22,825.00	0.00223	99.81
6.5 - 7.5	\$9,347,911.65	\$0.00	0.00000	99.59
7.5 - 8.5	\$9,181,247.61	\$25,913.00	0.00282	99.59
8.5 - 9.5	\$9,094,846.33	\$7,358.00	0.00081	99.31
9.5 - 10.5	\$8,877,625.54	\$8,177.00	0.00092	99.23
10.5 - 11.5	\$8,172,318.24	\$499.00	0.00006	99.14
11.5 - 12.5	\$7,856,842.18	\$17,225.00	0.00219	99.13
12.5 - 13.5	\$7,541,913.47	\$15,676.00	0.00208	98.92
13.5 - 14.5	\$7,461,352.05	\$9,302.00	0.00125	98.71
14.5 - 15.5	\$7,002,225.98	\$32,915.00	0.00470	98.59
15.5 - 16.5	\$5,972,215.42	\$118,548.00	0.01985	98.12
16.5 - 17.5	\$5,338,931.16	\$89,286.00	0.01672	96.18
17.5 - 18.5	\$5,024,226.34	\$135,867.00	0.02704	94.57
18.5 - 19.5	\$4,743,010.44	\$75,237.00	0.01586	92.01
19.5 - 20.5	\$4,765,929.69	\$81,631.00	0.01713	90.55
20.5 - 21.5	\$3,291,485.08	\$138,882.00	0.04219	89.00
21.5 - 22.5	\$3,127,944.54	\$51,108.00	0.01634	85.24
22.5 - 23.5	\$2,391,376.86	\$144,258.00	0.06032	83.85
23.5 - 24.5	\$2,127,641.04	\$88,685.00	0.04168	78.79
24.5 - 25.5	\$2,046,217.95	\$51,285.00	0.02506	75.51
25.5 - 26.5	\$1,979,840.41	\$44,244.00	0.02235	73.62
26.5 - 27.5	\$1,864,009.89	\$92,875.00	0.04983	71.97
27.5 - 28.5	\$1,776,235.80	\$39,873.00	0.02245	68.39
28.5 - 29.5	\$1,595,973.23	\$5,948.00	0.00373	66.85
29.5 - 30.5	\$1,574,454.86	\$15,543.00	0.00987	66.60
30.5 - 31.5	\$1,537,206.26	\$42,732.00	0.02780	65.94
31.5 - 32.5	\$1,285,266.31	\$42,050.00	0.03272	64.11
32.5 - 33.5	\$1,197,586.75	\$38,587.00	0.03222	62.01
33.5 - 34.5	\$810,706.04	\$2,619.00	0.00323	60.01
34.5 - 35.5	\$794,854.48	\$10,233.00	0.01287	59.82
35.5 - 36.5	\$692,152.27	\$8,037.00	0.01161	59.05

**Louisville Gas & Electric - Gas Div.****All Divisions**

353.00 LINES

**Observed Life Table**

Retirement Expr. 1952 TO 2002

Placement Years 1930 TO 2002

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$643,693.24	\$5,491.00	0.00853	58.37
37.5 - 38.5	\$539,764.49	\$1,551.00	0.00287	57.87
38.5 - 39.5	\$531,170.10	\$10,816.00	0.02036	57.70
39.5 - 40.5	\$449,430.92	\$77,467.00	0.17237	56.53
40.5 - 41.5	\$357,322.59	\$34,205.00	0.09573	46.78
41.5 - 42.5	\$319,657.85	\$0.00	0.00000	42.30
42.5 - 43.5	\$317,909.63	\$0.00	0.00000	42.30
43.5 - 44.5	\$231,601.30	\$32.00	0.00014	42.30
44.5 - 45.5	\$231,470.03	\$2,069.00	0.00894	42.30
45.5 - 46.5	\$152,473.45	\$0.00	0.00000	41.92
46.5 - 47.5	\$148,927.25	\$166.00	0.00111	41.92
47.5 - 48.5	\$128,426.08	\$281.00	0.00219	41.87
48.5 - 49.5	\$109,202.71	\$0.00	0.00000	41.78
49.5 - 50.5	\$103,931.97	\$0.00	0.00000	41.78
50.5 - 51.5	\$10,082.89	\$305.00	0.03025	41.78
51.5 - 52.5	\$8,697.21	\$0.00	0.00000	40.52
52.5 - 53.5	\$5,211.28	\$0.00	0.00000	40.52
53.5 - 54.5	\$3,561.48	\$176.00	0.04942	40.52
54.5 - 55.5	\$2,887.61	\$172.00	0.05956	38.52
55.5 - 56.5	\$359.77	\$0.00	0.00000	36.22
56.5 - 57.5	\$359.77	\$0.00	0.00000	36.22
57.5 - 58.5	\$359.77	\$0.00	0.00000	36.22
58.5 - 59.5	\$179.77	\$0.00	0.00000	36.22
59.5 - 60.5	\$179.77	\$0.00	0.00000	36.22
60.5 - 61.5	\$179.77	\$0.00	0.00000	36.22
61.5 - 62.5	\$179.77	\$0.00	0.00000	36.22
62.5 - 63.5	\$179.77	\$0.00	0.00000	36.22
63.5 - 64.5	\$179.77	\$0.00	0.00000	36.22
64.5 - 65.5	\$179.77	\$0.00	0.00000	36.22
65.5 - 66.5	\$179.77	\$0.00	0.00000	36.22
66.5 - 67.5	\$179.77	\$0.00	0.00000	36.22
67.5 - 68.5	\$179.77	\$0.00	0.00000	36.22
68.5 - 69.5	\$0.00	\$0.00	0.00000	36.22
69.5 - 70.5	\$0.00	\$0.00	0.00000	36.22
70.5 - 71.5	\$0.00	\$0.00	0.00000	36.22
71.5 - 72.5	\$0.00	\$0.00	0.00000	36.22

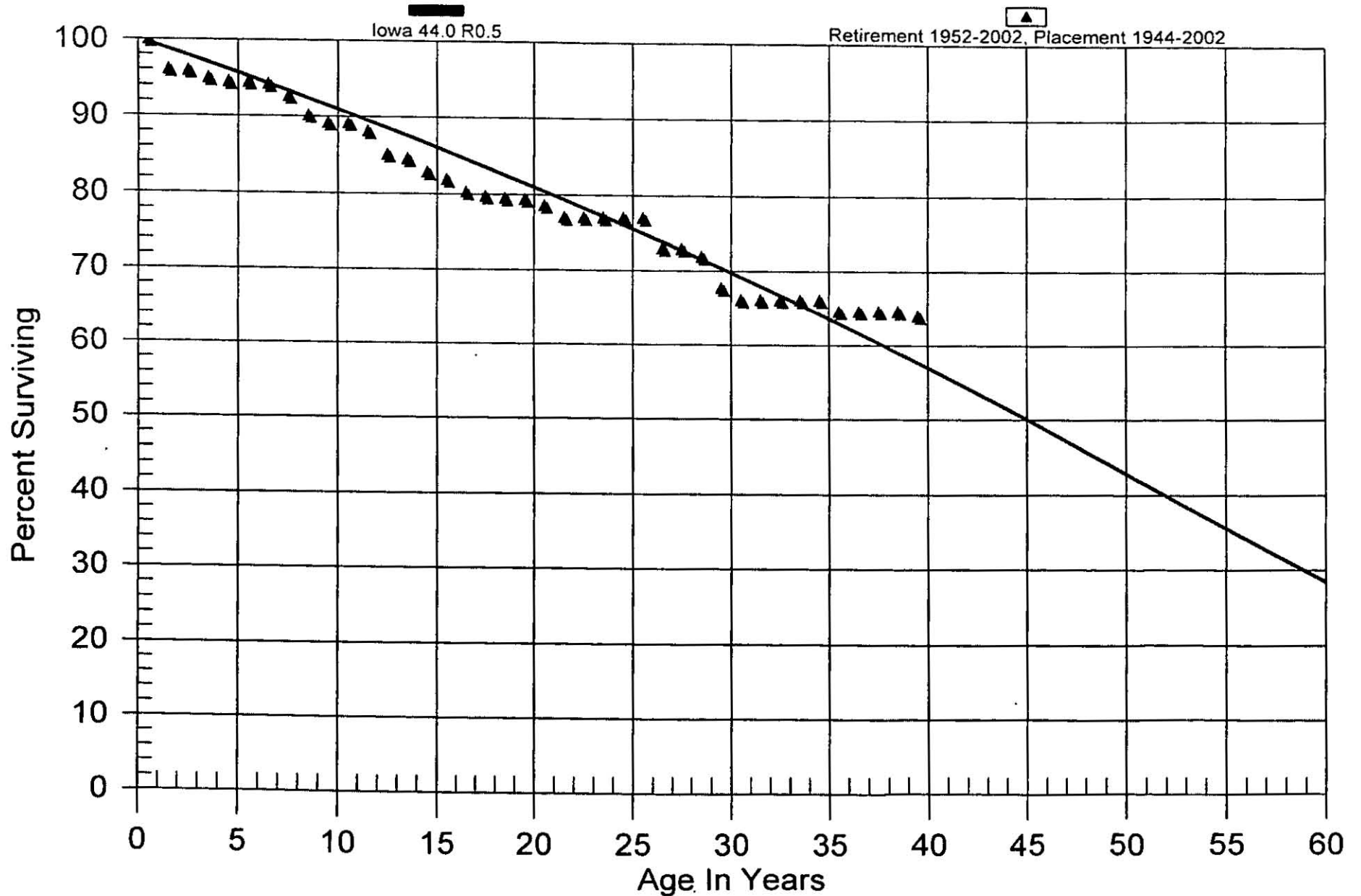


# Louisville Gas & Electric - Gas Div.

All Divisions

355.00 MEASURING AND REG. EQUIPMENT

Original And Smooth Survivor Curves



5-19

**Louisville Gas & Electric - Gas Div.****All Divisions****355.00 MEASURING AND REG. EQUIPMENT****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1944 TO 2002**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$441,768.19	\$0.00	0.00000	100.00
0.5 - 1.5	\$420,229.05	\$16,502.00	0.03927	100.00
1.5 - 2.5	\$364,732.35	\$632.00	0.00173	96.07
2.5 - 3.5	\$372,677.35	\$3,647.00	0.00979	95.91
3.5 - 4.5	\$370,564.35	\$1,781.00	0.00481	94.97
4.5 - 5.5	\$369,439.35	\$89.00	0.00024	94.51
5.5 - 6.5	\$369,350.35	\$1,072.00	0.00290	94.49
6.5 - 7.5	\$368,538.35	\$5,973.00	0.01621	94.21
7.5 - 8.5	\$362,565.35	\$9,678.00	0.02669	92.69
8.5 - 9.5	\$352,887.35	\$3,866.00	0.01096	90.21
9.5 - 10.5	\$349,021.35	\$0.00	0.00000	89.23
10.5 - 11.5	\$349,021.35	\$4,194.00	0.01202	89.23
11.5 - 12.5	\$304,670.29	\$10,268.00	0.03370	88.15
12.5 - 13.5	\$205,473.54	\$1,331.00	0.00648	85.18
13.5 - 14.5	\$204,142.54	\$4,116.00	0.02016	84.63
14.5 - 15.5	\$200,026.54	\$2,301.00	0.01150	82.92
15.5 - 16.5	\$186,153.94	\$3,732.00	0.02005	81.97
16.5 - 17.5	\$177,332.09	\$1,140.00	0.00643	80.33
17.5 - 18.5	\$175,286.09	\$464.00	0.00265	79.81
18.5 - 19.5	\$175,728.09	\$317.00	0.00180	79.60
19.5 - 20.5	\$164,561.56	\$1,648.00	0.01001	79.46
20.5 - 21.5	\$153,185.56	\$3,068.00	0.02003	78.66
21.5 - 22.5	\$159,845.56	\$0.00	0.00000	77.08
22.5 - 23.5	\$154,704.75	\$0.00	0.00000	77.08
23.5 - 24.5	\$123,974.75	\$0.00	0.00000	77.08
24.5 - 25.5	\$156,996.75	\$0.00	0.00000	77.08
25.5 - 26.5	\$156,996.75	\$8,177.00	0.05208	77.08
26.5 - 27.5	\$148,819.75	\$215.00	0.00144	73.07
27.5 - 28.5	\$148,604.75	\$2,067.00	0.01391	72.96
28.5 - 29.5	\$146,537.75	\$8,533.00	0.05823	71.95
29.5 - 30.5	\$137,743.49	\$3,276.00	0.02378	67.76
30.5 - 31.5	\$133,382.39	\$0.00	0.00000	66.15
31.5 - 32.5	\$133,382.39	\$0.00	0.00000	66.15
32.5 - 33.5	\$115,074.23	\$0.00	0.00000	66.15
33.5 - 34.5	\$113,879.30	\$0.00	0.00000	66.15
34.5 - 35.5	\$108,102.74	\$2,509.00	0.02321	66.15
35.5 - 36.5	\$103,302.02	\$0.00	0.00000	64.61

**Louisville Gas & Electric - Gas Div.****All Divisions****355.00 MEASURING AND REG. EQUIPMENT****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1944 TO 2002**

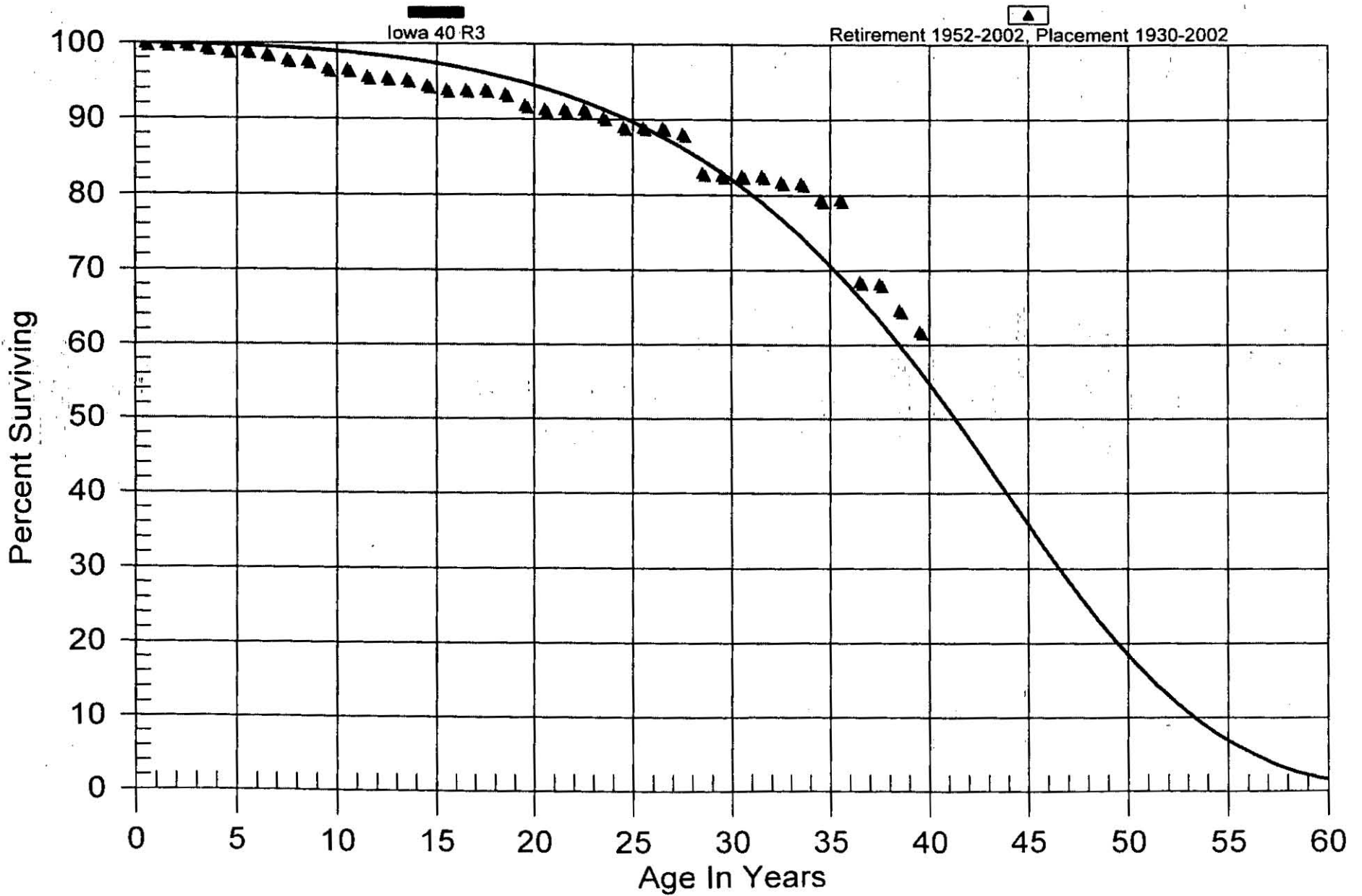
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$44,185.44	\$0.00	0.00000	64.61
37.5 - 38.5	\$44,185.44	\$0.00	0.00000	64.61
38.5 - 39.5	\$43,815.52	\$393.00	0.00897	64.61
39.5 - 40.5	\$43,422.52	\$0.00	0.00000	64.03
40.5 - 41.5	\$42,340.29	\$0.00	0.00000	64.03
41.5 - 42.5	\$42,340.29	\$0.00	0.00000	64.03
42.5 - 43.5	\$7,551.58	\$0.00	0.00000	64.03
43.5 - 44.5	\$7,551.58	\$0.00	0.00000	64.03
44.5 - 45.5	\$7,123.51	\$0.00	0.00000	64.03
45.5 - 46.5	\$3,356.89	\$0.00	0.00000	64.03
46.5 - 47.5	\$3,356.89	\$0.00	0.00000	64.03
47.5 - 48.5	\$3,356.89	\$0.00	0.00000	64.03
48.5 - 49.5	\$1,151.71	\$0.00	0.00000	64.03
49.5 - 50.5	\$1,151.71	\$0.00	0.00000	64.03
50.5 - 51.5	\$1,151.71	\$0.00	0.00000	64.03
51.5 - 52.5	\$0.00	\$0.00	0.00000	64.03
52.5 - 53.5	\$0.00	\$0.00	0.00000	64.03
53.5 - 54.5	\$0.00	\$0.00	0.00000	64.03
54.5 - 55.5	\$0.00	\$0.00	0.00000	64.03
55.5 - 56.5	\$0.00	\$0.00	0.00000	64.03
56.5 - 57.5	\$0.00	\$0.00	0.00000	64.03
57.5 - 58.5	\$0.00	\$0.00	0.00000	64.03

# Louisville Gas & Electric - Gas Div.

All Divisions

## 356.00 PURIFICATION EQUIPMENT

### Original And Smooth Survivor Curves



5-22

**Louisville Gas & Electric - Gas Div.****All Divisions****356.00 PURIFICATION EQUIPMENT****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1930 TO 2002**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$9,737,787.58	\$770.00	0.00008	100.00
0.5 - 1.5	\$9,098,848.90	\$5,583.00	0.00061	99.99
1.5 - 2.5	\$7,613,530.52	\$0.00	0.00000	99.93
2.5 - 3.5	\$5,901,561.41	\$29,660.00	0.00503	99.93
3.5 - 4.5	\$5,790,759.17	\$24,421.00	0.00422	99.43
4.5 - 5.5	\$5,767,610.17	\$326.00	0.00006	99.01
5.5 - 6.5	\$3,015,989.01	\$14,328.00	0.00475	99.00
6.5 - 7.5	\$2,137,589.90	\$15,000.00	0.00702	98.53
7.5 - 8.5	\$2,066,209.68	\$2,908.00	0.00141	97.84
8.5 - 9.5	\$1,906,307.14	\$20,432.00	0.01072	97.70
9.5 - 10.5	\$1,788,712.00	\$1,588.00	0.00089	96.66
10.5 - 11.5	\$1,748,060.21	\$16,225.00	0.00928	96.57
11.5 - 12.5	\$1,729,295.35	\$2,851.00	0.00165	95.67
12.5 - 13.5	\$1,670,318.51	\$4,610.00	0.00276	95.52
13.5 - 14.5	\$1,648,485.15	\$13,583.00	0.00824	95.25
14.5 - 15.5	\$1,636,178.05	\$9,353.00	0.00572	94.47
15.5 - 16.5	\$1,546,871.52	\$0.00	0.00000	93.93
16.5 - 17.5	\$1,516,871.32	\$0.00	0.00000	93.93
17.5 - 18.5	\$1,459,503.62	\$8,492.00	0.00582	93.93
18.5 - 19.5	\$1,440,738.19	\$22,722.00	0.01577	93.38
19.5 - 20.5	\$1,202,278.19	\$7,371.00	0.00613	91.91
20.5 - 21.5	\$1,241,500.19	\$0.00	0.00000	91.35
21.5 - 22.5	\$1,457,840.19	\$66.00	0.00005	91.35
22.5 - 23.5	\$1,452,300.19	\$16,641.00	0.01146	91.34
23.5 - 24.5	\$1,442,158.19	\$20,358.00	0.01412	90.30
24.5 - 25.5	\$1,339,094.19	\$200.00	0.00015	89.02
25.5 - 26.5	\$1,414,416.05	\$966.00	0.00068	89.01
26.5 - 27.5	\$1,399,596.24	\$12,194.00	0.00871	88.95
27.5 - 28.5	\$1,271,906.43	\$74,364.00	0.05847	88.17
28.5 - 29.5	\$1,197,542.43	\$5,681.00	0.00474	83.02
29.5 - 30.5	\$1,191,861.43	\$0.00	0.00000	82.62
30.5 - 31.5	\$1,141,371.68	\$0.00	0.00000	82.62
31.5 - 32.5	\$1,140,386.75	\$11,545.00	0.01012	82.62
32.5 - 33.5	\$925,736.66	\$1,782.00	0.00192	81.79
33.5 - 34.5	\$923,954.66	\$24,606.00	0.02663	81.63
34.5 - 35.5	\$643,182.62	\$0.00	0.00000	79.45
35.5 - 36.5	\$642,364.38	\$88,624.00	0.13797	79.45

**Louisville Gas & Electric - Gas Div.****All Divisions****356.00 PURIFICATION EQUIPMENT****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1930 TO 2002**

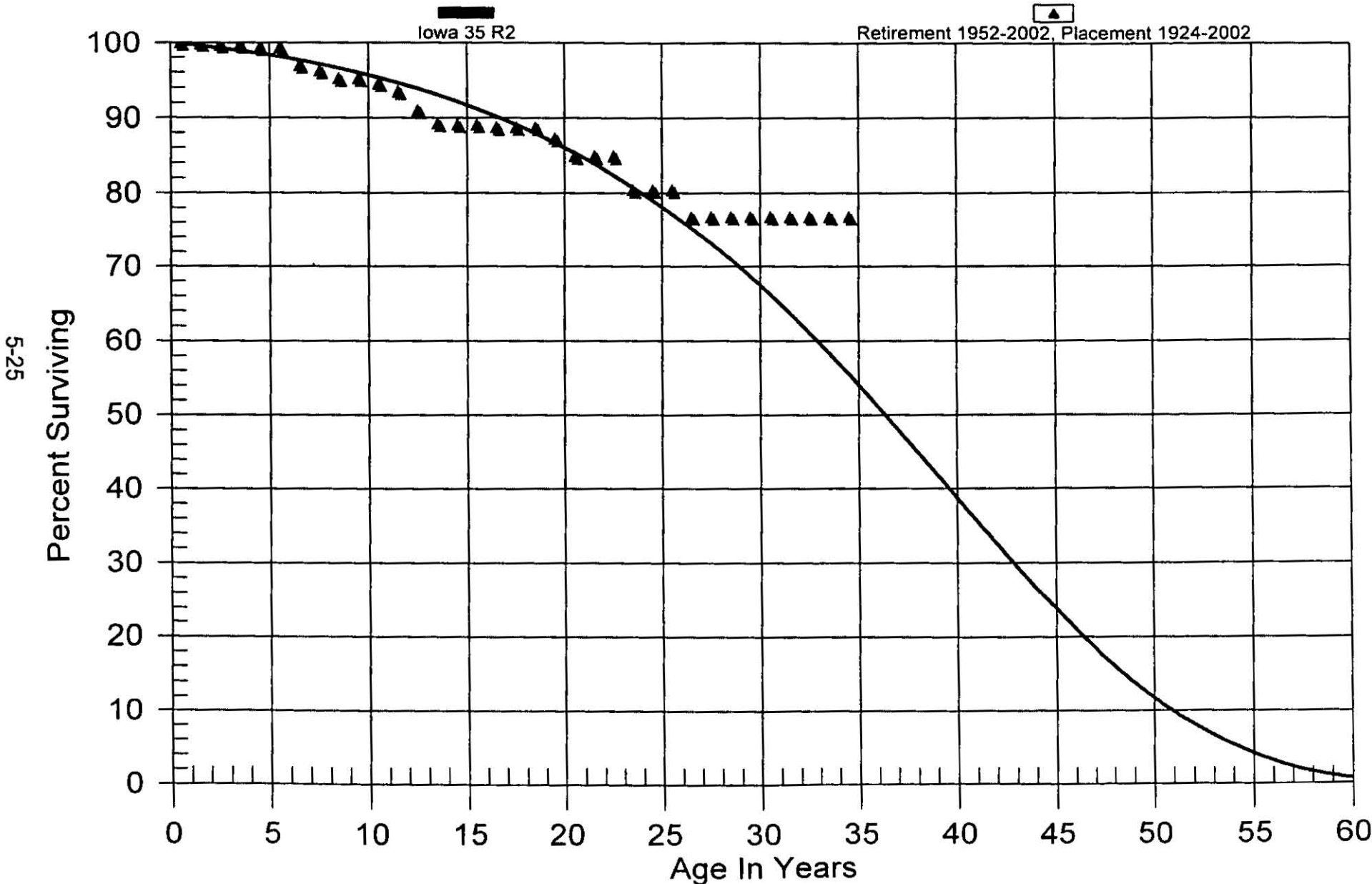
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$547,387.04	\$2,100.00	0.00384	68.49
37.5 - 38.5	\$462,641.15	\$24,379.00	0.05270	68.23
38.5 - 39.5	\$361,030.72	\$15,525.00	0.04300	64.63
39.5 - 40.5	\$307,237.38	\$8,468.00	0.02756	61.86
40.5 - 41.5	\$298,769.38	\$3,931.00	0.01316	60.15
41.5 - 42.5	\$147,063.07	\$0.00	0.00000	59.36
42.5 - 43.5	\$4,028.32	\$0.00	0.00000	59.36
43.5 - 44.5	\$4,028.32	\$0.00	0.00000	59.36
44.5 - 45.5	\$4,028.32	\$0.00	0.00000	59.36
45.5 - 46.5	\$4,028.32	\$0.00	0.00000	59.36
46.5 - 47.5	\$4,028.32	\$0.00	0.00000	59.36
47.5 - 48.5	\$4,028.32	\$0.00	0.00000	59.36
48.5 - 49.5	\$4,028.32	\$0.00	0.00000	59.36
49.5 - 50.5	\$759.00	\$0.00	0.00000	59.36

# Louisville Gas & Electric - Gas Div.

All Divisions

357.00 OTHER EQUIPMENT

Original And Smooth Survivor Curves



**Louisville Gas & Electric - Gas Div.****All Divisions****357.00 OTHER EQUIPMENT****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1924 TO 2002**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$978,881.45	\$0.00	0.00000	100.00
0.5 - 1.5	\$632,882.33	\$924.00	0.00146	100.00
1.5 - 2.5	\$414,787.35	\$623.00	0.00150	99.85
2.5 - 3.5	\$339,052.28	\$160.00	0.00047	99.70
3.5 - 4.5	\$322,357.61	\$1,045.00	0.00324	99.66
4.5 - 5.5	\$323,413.79	\$0.00	0.00000	99.33
5.5 - 6.5	\$312,406.91	\$7,439.00	0.02381	99.33
6.5 - 7.5	\$304,967.91	\$2,300.00	0.00754	96.97
7.5 - 8.5	\$251,687.57	\$2,607.00	0.01036	96.24
8.5 - 9.5	\$249,080.57	\$0.00	0.00000	95.24
9.5 - 10.5	\$247,848.82	\$1,783.00	0.00719	95.24
10.5 - 11.5	\$130,464.88	\$1,411.00	0.01082	94.56
11.5 - 12.5	\$129,053.88	\$3,452.00	0.02675	93.53
12.5 - 13.5	\$124,113.16	\$2,414.00	0.01945	91.03
13.5 - 14.5	\$120,596.66	\$206.00	0.00171	89.26
14.5 - 15.5	\$123,482.66	\$0.00	0.00000	89.11
15.5 - 16.5	\$105,182.58	\$363.00	0.00345	89.11
16.5 - 17.5	\$103,953.33	\$0.00	0.00000	88.80
17.5 - 18.5	\$103,953.33	\$0.00	0.00000	88.80
18.5 - 19.5	\$101,248.33	\$1,736.00	0.01715	88.80
19.5 - 20.5	\$93,376.33	\$2,489.00	0.02666	87.28
20.5 - 21.5	\$86,940.90	\$0.00	0.00000	84.95
21.5 - 22.5	\$71,809.33	\$0.00	0.00000	84.95
22.5 - 23.5	\$75,573.33	\$4,007.00	0.05302	84.95
23.5 - 24.5	\$65,206.51	\$0.00	0.00000	80.45
24.5 - 25.5	\$63,175.54	\$0.00	0.00000	80.45
25.5 - 26.5	\$63,175.54	\$2,869.00	0.04541	80.45
26.5 - 27.5	\$60,306.54	\$0.00	0.00000	76.79
27.5 - 28.5	\$60,949.54	\$0.00	0.00000	76.79
28.5 - 29.5	\$57,695.41	\$0.00	0.00000	76.79
29.5 - 30.5	\$57,695.41	\$0.00	0.00000	76.79
30.5 - 31.5	\$57,695.41	\$0.00	0.00000	76.79
31.5 - 32.5	\$57,695.41	\$0.00	0.00000	76.79
32.5 - 33.5	\$56,533.53	\$0.00	0.00000	76.79
33.5 - 34.5	\$50,622.75	\$0.00	0.00000	76.79
34.5 - 35.5	\$50,225.46	\$0.00	0.00000	76.79
35.5 - 36.5	\$43,421.75	\$0.00	0.00000	76.79



**Louisville Gas & Electric - Gas Div.****All Divisions****357.00 OTHER EQUIPMENT****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1924 TO 2002**

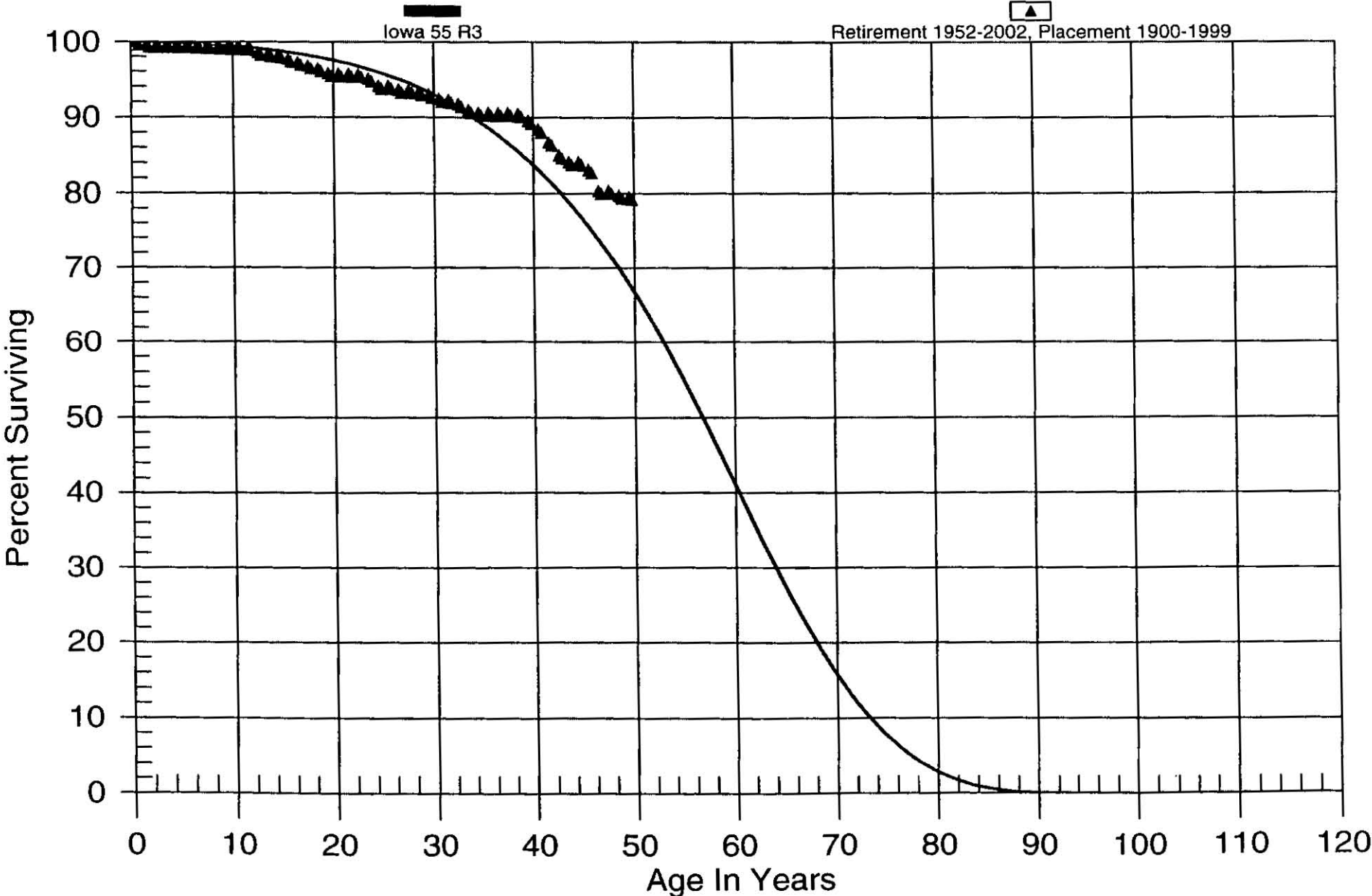
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$40,422.04	\$0.00	0.00000	76.79
37.5 - 38.5	\$40,422.04	\$644.00	0.01593	76.79
38.5 - 39.5	\$36,821.48	\$0.00	0.00000	75.57
39.5 - 40.5	\$32,076.72	\$0.00	0.00000	75.57
40.5 - 41.5	\$28,953.70	\$0.00	0.00000	75.57
41.5 - 42.5	\$28,521.10	\$114.00	0.00400	75.57
42.5 - 43.5	\$14,756.59	\$0.00	0.00000	75.27
43.5 - 44.5	\$13,393.34	\$0.00	0.00000	75.27
44.5 - 45.5	\$11,989.50	\$489.00	0.04079	75.27
45.5 - 46.5	\$11,500.50	\$0.00	0.00000	72.20
46.5 - 47.5	\$11,172.25	\$0.00	0.00000	72.20
47.5 - 48.5	\$9,019.16	\$0.00	0.00000	72.20
48.5 - 49.5	\$7,210.32	\$0.00	0.00000	72.20
49.5 - 50.5	\$7,210.32	\$0.00	0.00000	72.20
50.5 - 51.5	\$7,078.31	\$0.00	0.00000	72.20
51.5 - 52.5	\$6,468.91	\$0.00	0.00000	72.20
52.5 - 53.5	\$3,897.99	\$0.00	0.00000	72.20
53.5 - 54.5	\$2,192.29	\$0.00	0.00000	72.20
54.5 - 55.5	\$1,267.18	\$0.00	0.00000	72.20
55.5 - 56.5	\$643.00	\$0.00	0.00000	72.20
56.5 - 57.5	\$643.00	\$0.00	0.00000	72.20
57.5 - 58.5	\$643.00	\$0.00	0.00000	72.20
58.5 - 59.5	\$643.00	\$0.00	0.00000	72.20
59.5 - 60.5	\$643.00	\$0.00	0.00000	72.20
60.5 - 61.5	\$643.00	\$0.00	0.00000	72.20
61.5 - 62.5	\$643.00	\$0.00	0.00000	72.20
62.5 - 63.5	\$643.00	\$0.00	0.00000	72.20
63.5 - 64.5	\$643.00	\$0.00	0.00000	72.20
64.5 - 65.5	\$643.00	\$0.00	0.00000	72.20
65.5 - 66.5	\$643.00	\$0.00	0.00000	72.20
66.5 - 67.5	\$643.00	\$0.00	0.00000	72.20

# Louisville Gas & Electric - Gas Div.

All Divisions

367.00 MAINS

Original And Smooth Survivor Curves



5-28

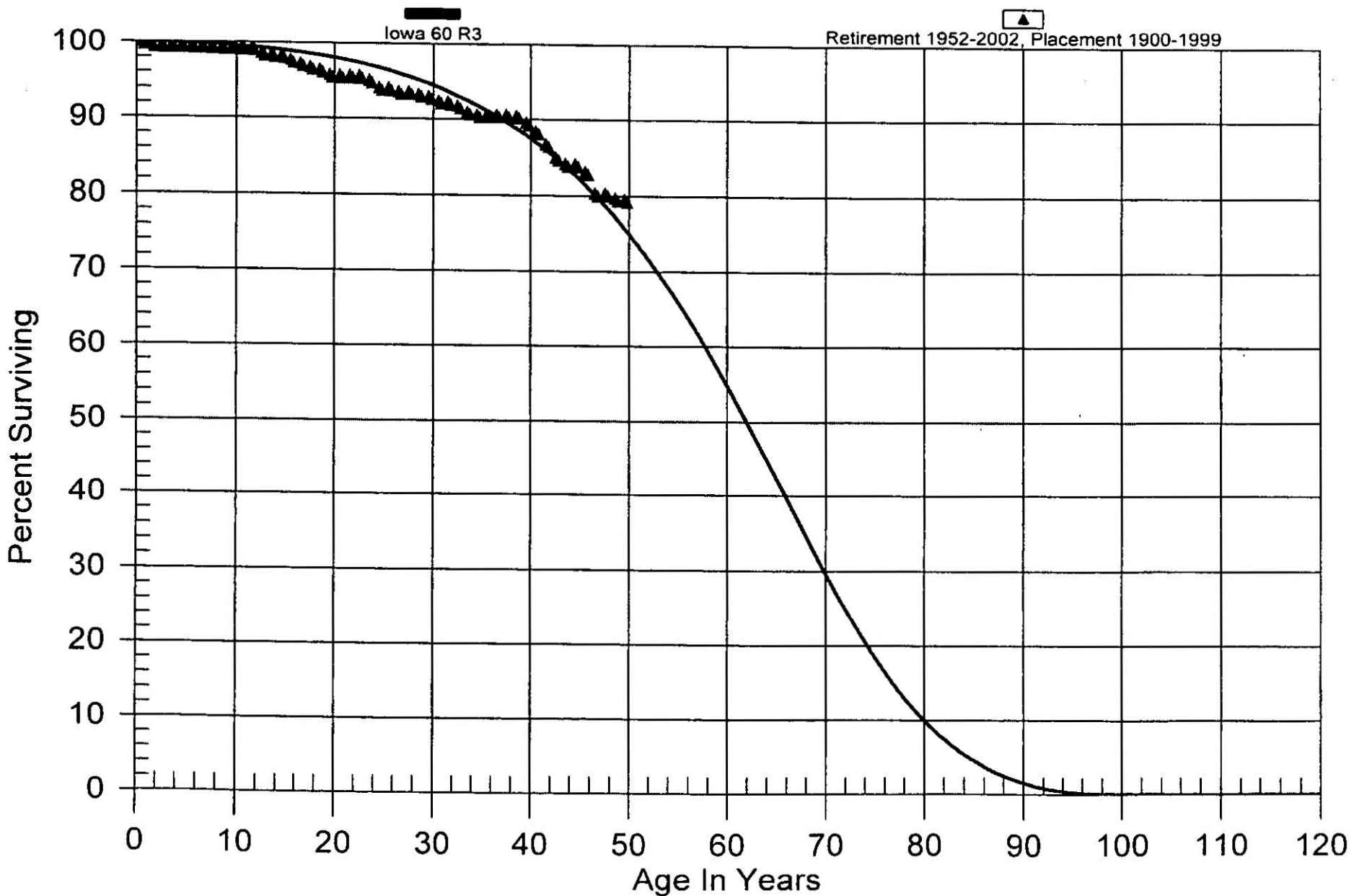
# Louisville Gas & Electric - Gas Div.

All Divisions

367.00 MAINS

Original And Smooth Survivor Curves

5-29



**Louisville Gas & Electric - Gas Div.****All Divisions****367.00 MAINS****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1900 TO 1999**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$9,729,949.53	\$0.00	0.00000	100.00
0.5 - 1.5	\$10,770,033.53	\$36,365.00	0.00338	100.00
1.5 - 2.5	\$11,872,138.53	\$1,633.00	0.00014	99.66
2.5 - 3.5	\$12,859,915.53	\$247.00	0.00002	99.65
3.5 - 4.5	\$13,002,954.09	\$3,707.00	0.00029	99.65
4.5 - 5.5	\$12,776,028.83	\$71.00	0.00001	99.62
5.5 - 6.5	\$13,460,997.83	\$7,174.00	0.00053	99.62
6.5 - 7.5	\$13,265,745.66	\$1,317.00	0.00010	99.56
7.5 - 8.5	\$13,237,170.66	\$15,694.00	0.00119	99.55
8.5 - 9.5	\$13,222,384.66	\$3,549.00	0.00027	99.44
9.5 - 10.5	\$13,032,011.53	\$5,934.00	0.00046	99.41
10.5 - 11.5	\$12,165,751.86	\$4,842.00	0.00040	99.36
11.5 - 12.5	\$11,997,224.68	\$87,993.00	0.00733	99.33
12.5 - 13.5	\$11,823,927.86	\$18,865.00	0.00160	98.60
13.5 - 14.5	\$11,774,231.69	\$18,898.00	0.00161	98.44
14.5 - 15.5	\$11,005,928.78	\$64,160.00	0.00583	98.28
15.5 - 16.5	\$10,934,463.78	\$49,970.00	0.00457	97.71
16.5 - 17.5	\$11,493,293.99	\$52,859.00	0.00460	97.26
17.5 - 18.5	\$11,280,102.15	\$38,668.00	0.00343	96.81
18.5 - 19.5	\$11,180,138.65	\$77,072.00	0.00689	96.48
19.5 - 20.5	\$10,993,767.63	\$12,091.00	0.00110	95.82
20.5 - 21.5	\$8,974,965.07	\$195.00	0.00002	95.71
21.5 - 22.5	\$9,886,195.96	\$4,570.00	0.00046	95.71
22.5 - 23.5	\$10,061,336.47	\$61,172.00	0.00608	95.67
23.5 - 24.5	\$9,241,505.37	\$93,470.00	0.01011	95.08
24.5 - 25.5	\$8,971,000.00	\$2,064.00	0.00023	94.12
25.5 - 26.5	\$8,896,029.66	\$45,038.00	0.00506	94.10
26.5 - 27.5	\$8,847,523.66	\$469.00	0.00005	93.62
27.5 - 28.5	\$7,758,902.07	\$23,956.00	0.00309	93.62
28.5 - 29.5	\$7,731,785.97	\$25,999.00	0.00336	93.33
29.5 - 30.5	\$7,629,013.61	\$47,312.00	0.00620	93.02
30.5 - 31.5	\$6,518,600.48	\$8,881.00	0.00136	92.44
31.5 - 32.5	\$6,396,848.64	\$34,704.00	0.00543	92.31
32.5 - 33.5	\$6,329,907.66	\$57,152.00	0.00903	91.81
33.5 - 34.5	\$4,836,441.40	\$18,151.00	0.00375	90.98
34.5 - 35.5	\$4,608,598.72	\$139.00	0.00003	90.64
35.5 - 36.5	\$4,608,928.72	\$785.00	0.00017	90.64

**Louisville Gas & Electric - Gas Div.****All Divisions****367.00 MAINS****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1900 TO 1999**

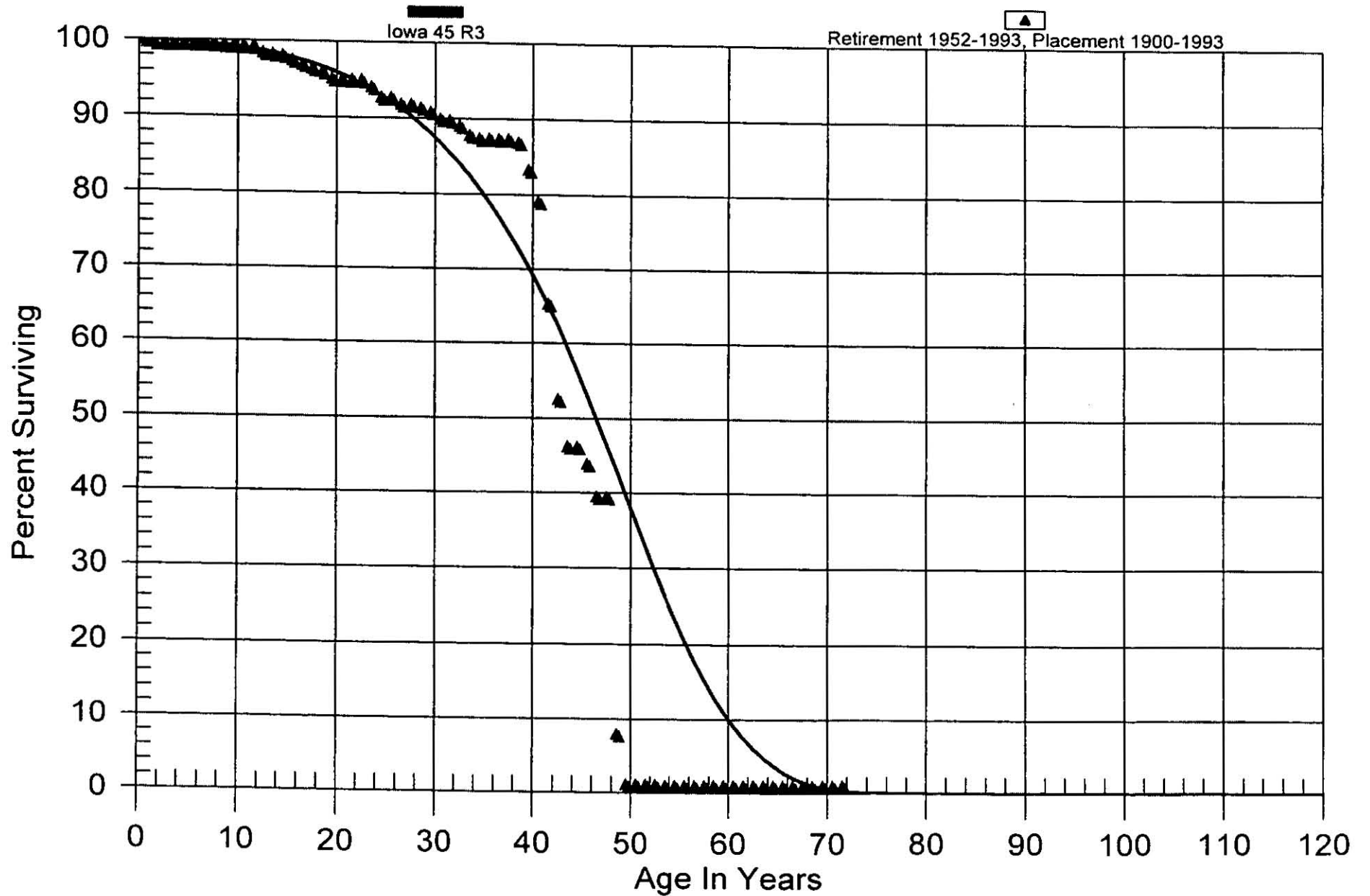
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$4,570,520.74	\$183.00	0.00004	90.62
37.5 - 38.5	\$4,670,175.09	\$5,420.00	0.00116	90.62
38.5 - 39.5	\$4,664,755.09	\$47,392.00	0.01016	90.52
39.5 - 40.5	\$4,393,269.32	\$55,317.00	0.01259	89.60
40.5 - 41.5	\$4,337,952.32	\$84,691.00	0.01952	88.47
41.5 - 42.5	\$4,002,540.92	\$78,794.00	0.01969	86.74
42.5 - 43.5	\$3,923,746.92	\$38,503.00	0.00981	85.03
43.5 - 44.5	\$1,168,610.09	\$441.00	0.00038	84.20
44.5 - 45.5	\$1,168,169.09	\$14,095.00	0.01207	84.17
45.5 - 46.5	\$820,595.35	\$27,203.00	0.03315	83.15
46.5 - 47.5	\$793,392.35	\$4.00	0.00001	80.39
47.5 - 48.5	\$793,388.35	\$6,412.00	0.00808	80.39
48.5 - 49.5	\$786,976.35	\$1,390.00	0.00177	79.74
49.5 - 50.5	\$235,251.33	\$0.00	0.00000	79.60
50.5 - 51.5	\$235,251.33	\$0.00	0.00000	79.60
51.5 - 52.5	\$240,857.33	\$241.00	0.00100	79.60
52.5 - 53.5	\$240,616.33	\$719.00	0.00299	79.52
53.5 - 54.5	\$239,897.33	\$0.00	0.00000	79.29
54.5 - 55.5	\$239,897.33	\$0.00	0.00000	79.29
55.5 - 56.5	\$4,885.01	\$0.00	0.00000	79.29
56.5 - 57.5	\$4,885.01	\$0.00	0.00000	79.29
57.5 - 58.5	\$4,885.01	\$0.00	0.00000	79.29
58.5 - 59.5	\$4,885.01	\$0.00	0.00000	79.29
59.5 - 60.5	\$4,885.01	\$0.00	0.00000	79.29
60.5 - 61.5	\$4,885.01	\$0.00	0.00000	79.29
61.5 - 62.5	\$4,885.01	\$0.00	0.00000	79.29
62.5 - 63.5	\$4,885.01	\$0.00	0.00000	79.29
63.5 - 64.5	\$4,885.01	\$0.00	0.00000	79.29
64.5 - 65.5	\$4,885.01	\$0.00	0.00000	79.29
65.5 - 66.5	\$4,885.01	\$0.00	0.00000	79.29
66.5 - 67.5	\$4,885.01	\$0.00	0.00000	79.29
67.5 - 68.5	\$4,885.01	\$0.00	0.00000	79.29
68.5 - 69.5	\$4,646.00	\$0.00	0.00000	79.29
69.5 - 70.5	\$4,646.00	\$0.00	0.00000	79.29
70.5 - 71.5	\$4,646.00	\$0.00	0.00000	79.29

# Louisville Gas & Electric - Gas Div.

All Divisions

367.00 MAINS

Original And Smooth Survivor Curves



5-32

**Louisville Gas & Electric - Gas Div.****All Divisions****367.00 MAINS****Observed Life Table****Retirement Expr. 1952 TO 1993****Placement Years 1900 TO 1993**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$9,065,232.34	\$0.00	0.00000	100.00
0.5 - 1.5	\$9,853,561.21	\$36,365.00	0.00369	100.00
1.5 - 2.5	\$10,066,577.54	\$1,633.00	0.00016	99.63
2.5 - 3.5	\$10,904,090.36	\$247.00	0.00002	99.61
3.5 - 4.5	\$10,967,536.54	\$3,707.00	0.00034	99.61
4.5 - 5.5	\$11,165,911.69	\$71.00	0.00001	99.58
5.5 - 6.5	\$11,843,827.78	\$7,174.00	0.00061	99.58
6.5 - 7.5	\$11,867,005.78	\$1,317.00	0.00011	99.52
7.5 - 8.5	\$11,710,873.99	\$15,694.00	0.00134	99.51
8.5 - 9.5	\$11,581,308.14	\$3,549.00	0.00031	99.37
9.5 - 10.5	\$11,638,202.64	\$5,934.00	0.00051	99.34
10.5 - 11.5	\$11,518,254.62	\$4,842.00	0.00042	99.29
11.5 - 12.5	\$11,397,974.55	\$87,993.00	0.00772	99.25
12.5 - 13.5	\$11,158,303.44	\$18,865.00	0.00169	98.48
13.5 - 14.5	\$11,114,895.95	\$18,898.00	0.00170	98.32
14.5 - 15.5	\$9,594,958.85	\$64,160.00	0.00669	98.15
15.5 - 16.5	\$9,344,116.48	\$49,970.00	0.00535	97.49
16.5 - 17.5	\$9,939,930.14	\$52,859.00	0.00532	96.97
17.5 - 18.5	\$9,841,518.15	\$38,668.00	0.00393	96.46
18.5 - 19.5	\$8,657,889.56	\$77,072.00	0.00890	96.08
19.5 - 20.5	\$8,611,138.46	\$12,091.00	0.00140	95.22
20.5 - 21.5	\$6,617,553.61	\$195.00	0.00003	95.09
21.5 - 22.5	\$6,615,058.48	\$4,570.00	0.00069	95.09
22.5 - 23.5	\$6,688,567.64	\$61,172.00	0.00915	95.02
23.5 - 24.5	\$6,595,184.66	\$93,470.00	0.01417	94.15
24.5 - 25.5	\$5,067,577.40	\$2,064.00	0.00041	92.82
25.5 - 26.5	\$4,873,306.72	\$45,038.00	0.00924	92.78
26.5 - 27.5	\$4,824,800.72	\$469.00	0.00010	91.92
27.5 - 28.5	\$4,786,708.74	\$23,956.00	0.00500	91.91
28.5 - 29.5	\$4,682,348.09	\$25,999.00	0.00555	91.45
29.5 - 30.5	\$4,656,375.09	\$47,312.00	0.01016	90.95
30.5 - 31.5	\$4,384,969.32	\$8,881.00	0.00203	90.02
31.5 - 32.5	\$4,376,138.32	\$34,704.00	0.00793	89.84
32.5 - 33.5	\$4,090,715.92	\$57,152.00	0.01397	89.13
33.5 - 34.5	\$4,033,728.92	\$18,151.00	0.00450	87.88
34.5 - 35.5	\$1,299,126.09	\$139.00	0.00011	87.49
35.5 - 36.5	\$1,299,456.09	\$785.00	0.00060	87.48

**Louisville Gas & Electric - Gas Div.****All Divisions**

367.00 MAINS

**Observed Life Table**

Retirement Expr. 1952 TO 1993

Placement Years 1900 TO 1993

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$965,192.35	\$183.00	0.00019	87.42
37.5 - 38.5	\$1,145,248.35	\$5,420.00	0.00473	87.41
38.5 - 39.5	\$1,139,828.35	\$47,392.00	0.04158	86.99
39.5 - 40.5	\$1,092,436.35	\$55,317.00	0.05064	83.38
40.5 - 41.5	\$486,784.33	\$84,691.00	0.17398	79.15
41.5 - 42.5	\$402,093.33	\$78,794.00	0.19596	65.38
42.5 - 43.5	\$323,299.33	\$38,503.00	0.11909	52.57
43.5 - 44.5	\$284,796.33	\$441.00	0.00155	46.31
44.5 - 45.5	\$284,355.33	\$14,095.00	0.04957	46.24
45.5 - 46.5	\$270,260.33	\$27,203.00	0.10065	43.95
46.5 - 47.5	\$8,045.01	\$4.00	0.00050	39.52
47.5 - 48.5	\$8,041.01	\$6,412.00	0.79741	39.50
48.5 - 49.5	\$1,629.01	\$1,390.00	0.85328	8.00
49.5 - 50.5	\$239.01	\$0.00	0.00000	1.17
50.5 - 51.5	\$239.01	\$0.00	0.00000	1.17
51.5 - 52.5	\$5,845.01	\$241.00	0.04123	1.17
52.5 - 53.5	\$5,604.01	\$719.00	0.12830	1.13
53.5 - 54.5	\$4,885.01	\$0.00	0.00000	0.98
54.5 - 55.5	\$4,885.01	\$0.00	0.00000	0.98
55.5 - 56.5	\$4,885.01	\$0.00	0.00000	0.98
56.5 - 57.5	\$4,885.01	\$0.00	0.00000	0.98
57.5 - 58.5	\$4,885.01	\$0.00	0.00000	0.98
58.5 - 59.5	\$4,885.01	\$0.00	0.00000	0.98
59.5 - 60.5	\$4,646.00	\$0.00	0.00000	0.98
60.5 - 61.5	\$4,646.00	\$0.00	0.00000	0.98
61.5 - 62.5	\$4,646.00	\$0.00	0.00000	0.98
62.5 - 63.5	\$4,646.00	\$0.00	0.00000	0.98
63.5 - 64.5	\$4,646.00	\$0.00	0.00000	0.98
64.5 - 65.5	\$4,646.00	\$0.00	0.00000	0.98
65.5 - 66.5	\$4,646.00	\$0.00	0.00000	0.98
66.5 - 67.5	\$4,646.00	\$0.00	0.00000	0.98
67.5 - 68.5	\$4,646.00	\$0.00	0.00000	0.98
68.5 - 69.5	\$4,646.00	\$0.00	0.00000	0.98
69.5 - 70.5	\$4,646.00	\$0.00	0.00000	0.98
70.5 - 71.5	\$4,646.00	\$0.00	0.00000	0.98

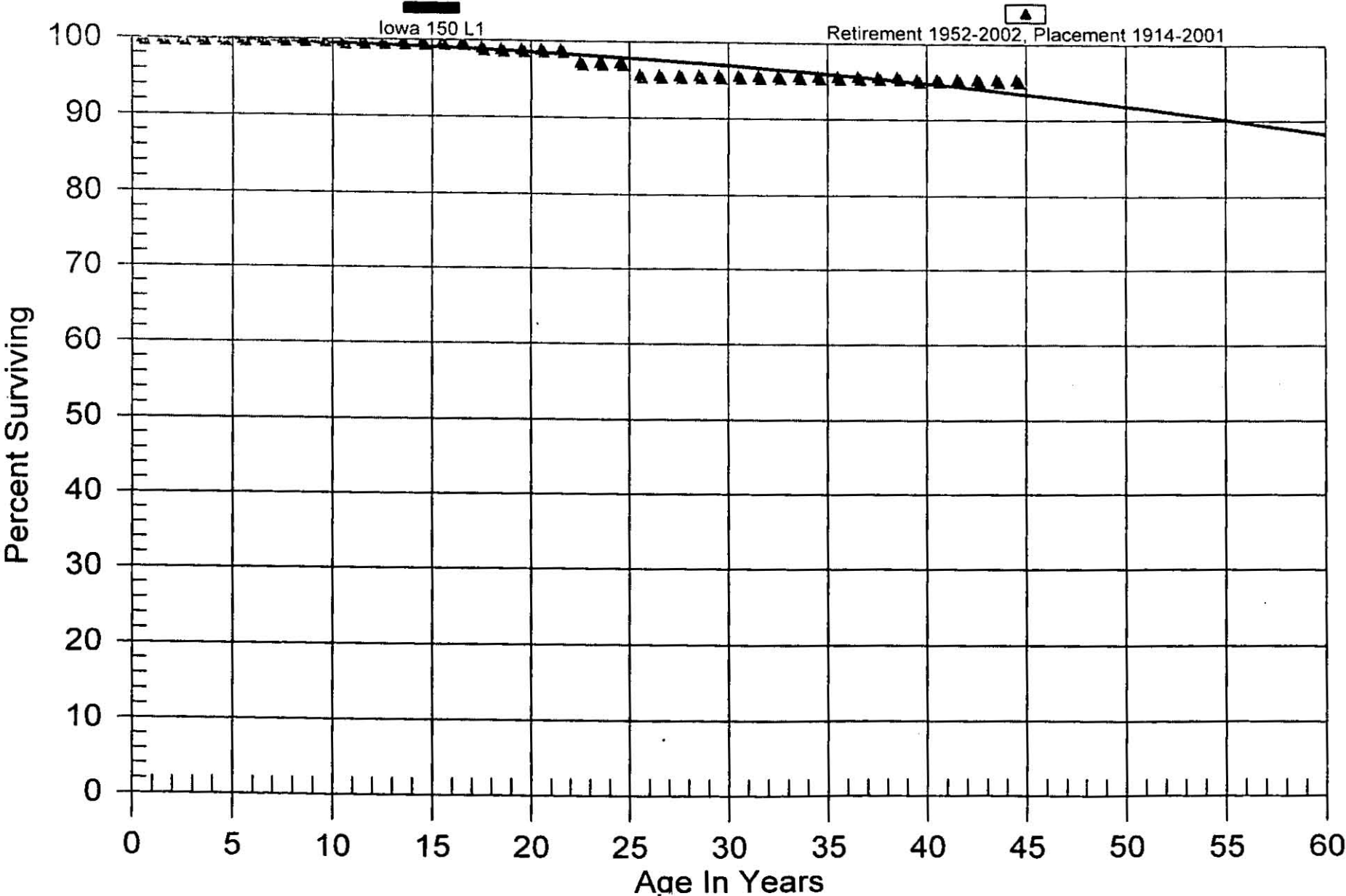


# Louisville Gas & Electric - Gas Div.

All Divisions

## 375.10 CITY GATE CITY GATE STATION STRUCT. & IMPROVEMENTS

### Original And Smooth Survivor Curves



**Louisville Gas & Electric - Gas Div.****All Divisions****375.10 CITY GATE STATION STRUCT. & IMPROVEMENTS****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1914 TO 2001**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$121,045.45	\$0.00	0.00000	100.00
0.5 - 1.5	\$121,978.45	\$0.00	0.00000	100.00
1.5 - 2.5	\$111,187.29	\$0.00	0.00000	100.00
2.5 - 3.5	\$111,187.29	\$0.00	0.00000	100.00
3.5 - 4.5	\$111,187.29	\$0.00	0.00000	100.00
4.5 - 5.5	\$111,712.29	\$0.00	0.00000	100.00
5.5 - 6.5	\$115,368.29	\$0.00	0.00000	100.00
6.5 - 7.5	\$117,117.29	\$0.00	0.00000	100.00
7.5 - 8.5	\$117,294.29	\$0.00	0.00000	100.00
8.5 - 9.5	\$117,294.29	\$0.00	0.00000	100.00
9.5 - 10.5	\$117,294.29	\$278.00	0.00237	100.00
10.5 - 11.5	\$117,016.29	\$0.00	0.00000	99.76
11.5 - 12.5	\$117,016.29	\$0.00	0.00000	99.76
12.5 - 13.5	\$117,016.29	\$0.00	0.00000	99.76
13.5 - 14.5	\$116,223.29	\$0.00	0.00000	99.76
14.5 - 15.5	\$116,223.29	\$0.00	0.00000	99.76
15.5 - 16.5	\$116,223.29	\$0.00	0.00000	99.76
16.5 - 17.5	\$116,223.29	\$767.00	0.00660	99.76
17.5 - 18.5	\$114,931.56	\$177.00	0.00154	99.10
18.5 - 19.5	\$112,840.56	\$0.00	0.00000	98.95
19.5 - 20.5	\$108,114.56	\$0.00	0.00000	98.95
20.5 - 21.5	\$107,530.56	\$0.00	0.00000	98.95
21.5 - 22.5	\$107,530.56	\$1,749.00	0.01627	98.95
22.5 - 23.5	\$105,781.56	\$0.00	0.00000	97.34
23.5 - 24.5	\$95,002.56	\$0.00	0.00000	97.34
24.5 - 25.5	\$105,781.56	\$1,762.00	0.01666	97.34
25.5 - 26.5	\$104,019.56	\$0.00	0.00000	95.72
26.5 - 27.5	\$104,019.56	\$0.00	0.00000	95.72
27.5 - 28.5	\$104,019.56	\$0.00	0.00000	95.72
28.5 - 29.5	\$104,019.56	\$0.00	0.00000	95.72
29.5 - 30.5	\$104,019.56	\$0.00	0.00000	95.72
30.5 - 31.5	\$67,664.46	\$0.00	0.00000	95.72
31.5 - 32.5	\$55,325.35	\$0.00	0.00000	95.72
32.5 - 33.5	\$54,392.35	\$0.00	0.00000	95.72
33.5 - 34.5	\$51,647.84	\$0.00	0.00000	95.72
34.5 - 35.5	\$51,647.84	\$0.00	0.00000	95.72
35.5 - 36.5	\$51,647.84	\$0.00	0.00000	95.72

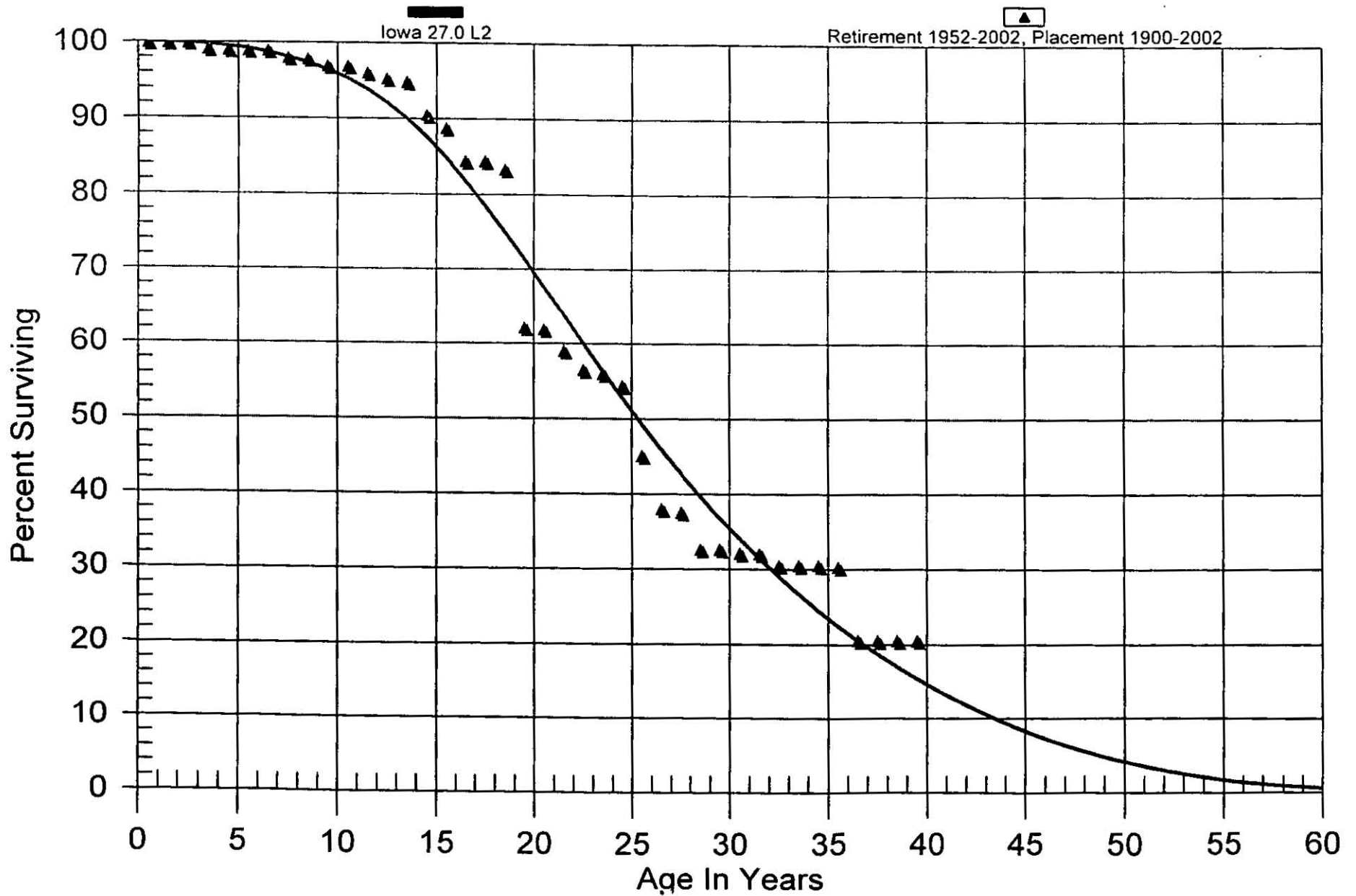
**Louisville Gas & Electric - Gas Div.****All Divisions****375.10 CITY GATE STATION STRUCT. & IMPROVEMENTS****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1914 TO 2001**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$40,868.49	\$0.00	0.00000	95.72
37.5 - 38.5	\$31,126.74	\$0.00	0.00000	95.72
38.5 - 39.5	\$31,126.74	\$100.00	0.00321	95.72
39.5 - 40.5	\$20,540.64	\$0.00	0.00000	95.41
40.5 - 41.5	\$20,540.64	\$0.00	0.00000	95.41
41.5 - 42.5	\$20,540.64	\$0.00	0.00000	95.41
42.5 - 43.5	\$20,540.64	\$0.00	0.00000	95.41
43.5 - 44.5	\$20,540.64	\$0.00	0.00000	95.41
44.5 - 45.5	\$11,017.40	\$0.00	0.00000	95.41
45.5 - 46.5	\$10,419.92	\$0.00	0.00000	95.41
46.5 - 47.5	\$10,419.92	\$0.00	0.00000	95.41
47.5 - 48.5	\$10,419.92	\$0.00	0.00000	95.41
48.5 - 49.5	\$10,419.92	\$0.00	0.00000	95.41
49.5 - 50.5	\$0.00	\$0.00	0.00000	95.41
50.5 - 51.5	\$0.00	\$0.00	0.00000	95.41
51.5 - 52.5	\$0.00	\$0.00	0.00000	95.41
52.5 - 53.5	\$0.00	\$0.00	0.00000	95.41
53.5 - 54.5	\$0.00	\$0.00	0.00000	95.41
54.5 - 55.5	\$0.00	\$0.00	0.00000	95.41
55.5 - 56.5	\$0.00	\$0.00	0.00000	95.41
56.5 - 57.5	\$0.00	\$0.00	0.00000	95.41
57.5 - 58.5	\$0.00	\$0.00	0.00000	95.41
58.5 - 59.5	\$0.00	\$0.00	0.00000	95.41
59.5 - 60.5	\$0.00	\$0.00	0.00000	95.41
60.5 - 61.5	\$0.00	\$0.00	0.00000	95.41
61.5 - 62.5	\$0.00	\$0.00	0.00000	95.41
62.5 - 63.5	\$0.00	\$0.00	0.00000	95.41
63.5 - 64.5	\$0.00	\$0.00	0.00000	95.41
64.5 - 65.5	\$0.00	\$0.00	0.00000	95.41
65.5 - 66.5	\$0.00	\$0.00	0.00000	95.41
66.5 - 67.5	\$0.00	\$0.00	0.00000	95.41
67.5 - 68.5	\$0.00	\$0.00	0.00000	95.41
68.5 - 69.5	\$0.00	\$0.00	0.00000	95.41
69.5 - 70.5	\$0.00	\$0.00	0.00000	95.41
70.5 - 71.5	\$0.00	\$0.00	0.00000	95.41
71.5 - 72.5	\$0.00	\$0.00	0.00000	95.41
72.5 - 73.5	\$0.00	\$0.00	0.00000	95.41

# Louisville Gas & Electric - Gas Div.

All Divisions  
375.20 OTHER DISTR. STRUCT. & IMPROVEMENTS  
Original And Smooth Survivor Curves

5-38



**Louisville Gas & Electric - Gas Div.****All Divisions****375.20 OTHER DISTR. STRUCT. & IMPROVEMENTS****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1900 TO 2002**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$989,027.13	\$989.00	0.00100	100.00
0.5 - 1.5	\$1,010,489.60	\$0.00	0.00000	99.90
1.5 - 2.5	\$1,015,351.59	\$0.00	0.00000	99.90
2.5 - 3.5	\$1,017,690.93	\$8,326.00	0.00818	99.90
3.5 - 4.5	\$1,012,112.96	\$1,093.00	0.00108	99.08
4.5 - 5.5	\$1,013,417.96	\$982.00	0.00097	98.98
5.5 - 6.5	\$726,377.72	\$0.00	0.00000	98.88
6.5 - 7.5	\$675,096.58	\$6,365.00	0.00943	98.88
7.5 - 8.5	\$662,499.58	\$996.00	0.00150	97.95
8.5 - 9.5	\$446,367.66	\$4,150.00	0.00930	97.80
9.5 - 10.5	\$425,565.02	\$142.00	0.00033	96.89
10.5 - 11.5	\$427,572.36	\$3,856.00	0.00902	96.86
11.5 - 12.5	\$412,472.01	\$3,087.00	0.00748	95.99
12.5 - 13.5	\$409,384.01	\$1,904.00	0.00465	95.27
13.5 - 14.5	\$423,767.01	\$19,323.00	0.04560	94.82
14.5 - 15.5	\$404,444.01	\$7,634.00	0.01888	90.50
15.5 - 16.5	\$396,810.01	\$19,446.00	0.04901	88.79
16.5 - 17.5	\$397,323.97	\$0.00	0.00000	84.44
17.5 - 18.5	\$399,002.70	\$5,152.00	0.01291	84.44
18.5 - 19.5	\$339,371.70	\$86,476.00	0.25481	83.35
19.5 - 20.5	\$307,195.09	\$1,282.00	0.00417	62.11
20.5 - 21.5	\$339,822.09	\$15,529.00	0.04570	61.85
21.5 - 22.5	\$313,094.30	\$13,494.00	0.04310	59.03
22.5 - 23.5	\$268,947.30	\$2,489.00	0.00925	56.48
23.5 - 24.5	\$269,221.30	\$7,697.00	0.02859	55.96
24.5 - 25.5	\$287,995.30	\$49,223.00	0.17092	54.36
25.5 - 26.5	\$291,259.49	\$45,635.00	0.15668	45.07
26.5 - 27.5	\$244,835.49	\$2,980.00	0.01217	38.01
27.5 - 28.5	\$227,021.07	\$29,860.00	0.13153	37.54
28.5 - 29.5	\$323,928.06	\$0.00	0.00000	32.61
29.5 - 30.5	\$323,380.39	\$5,094.00	0.01575	32.61
30.5 - 31.5	\$317,530.44	\$507.00	0.00160	32.09
31.5 - 32.5	\$306,074.61	\$14,728.00	0.04812	32.04
32.5 - 33.5	\$281,109.76	\$0.00	0.00000	30.50
33.5 - 34.5	\$277,027.26	\$57.00	0.00021	30.50
34.5 - 35.5	\$273,687.70	\$1,929.00	0.00705	30.49
35.5 - 36.5	\$264,781.15	\$85,260.00	0.32200	30.28

**Louisville Gas & Electric - Gas Div.****All Divisions****375.20 OTHER DISTR. STRUCT. & IMPROVEMENTS****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1900 TO 2002**

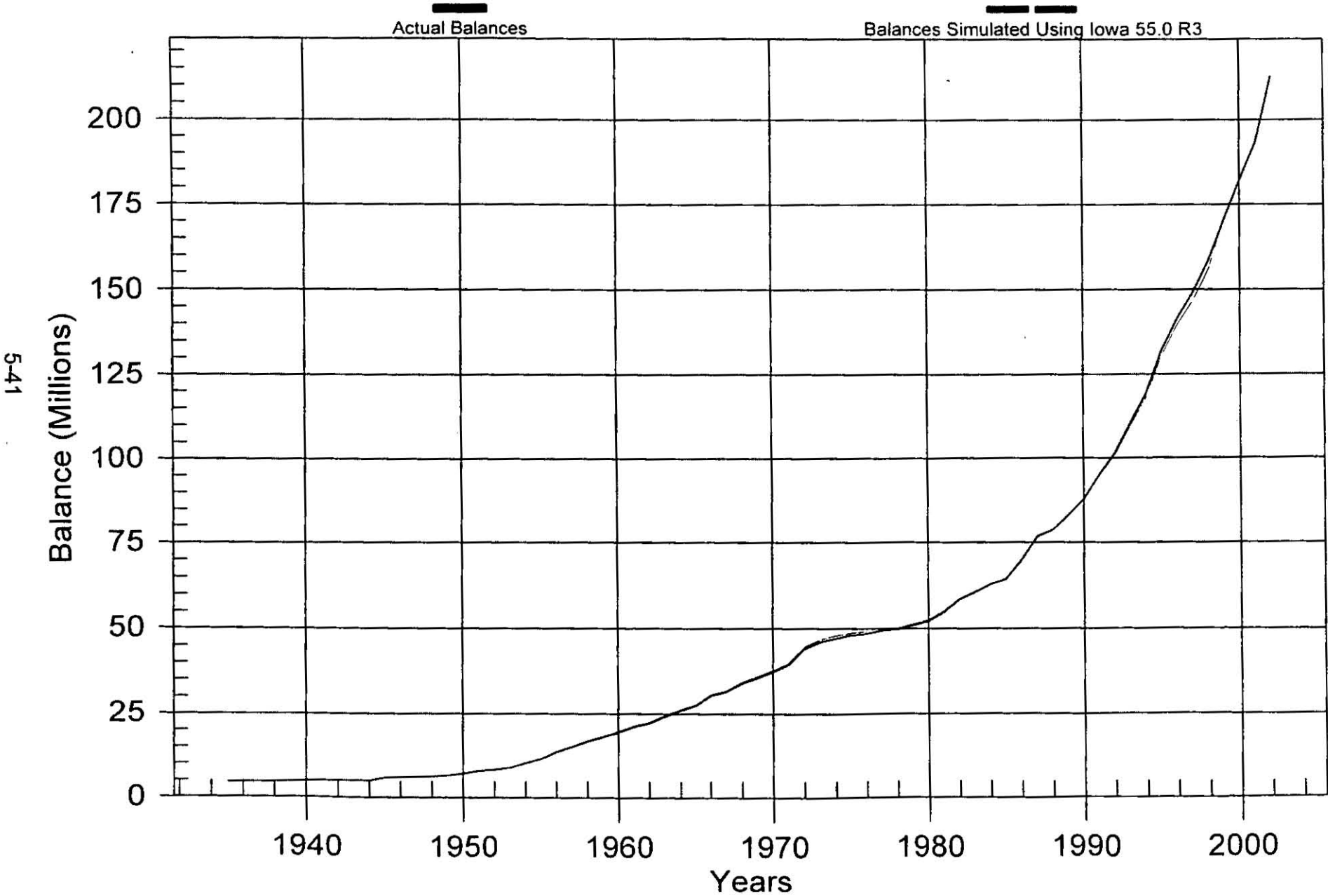
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$179,521.15	\$60.00	0.00033	20.53
37.5 - 38.5	\$162,094.64	\$0.00	0.00000	20.52
38.5 - 39.5	\$162,094.64	\$0.00	0.00000	20.52
39.5 - 40.5	\$161,260.87	\$0.00	0.00000	20.52
40.5 - 41.5	\$161,260.87	\$0.00	0.00000	20.52
41.5 - 42.5	\$154,845.79	\$1,315.00	0.00849	20.52
42.5 - 43.5	\$149,733.88	\$0.00	0.00000	20.35
43.5 - 44.5	\$149,733.88	\$0.00	0.00000	20.35
44.5 - 45.5	\$149,733.88	\$0.00	0.00000	20.35
45.5 - 46.5	\$155,402.84	\$0.00	0.00000	20.35
46.5 - 47.5	\$156,851.84	\$0.00	0.00000	20.35
47.5 - 48.5	\$154,088.69	\$0.00	0.00000	20.35
48.5 - 49.5	\$143,410.60	\$245.00	0.00171	20.35
49.5 - 50.5	\$145,757.35	\$43,076.00	0.29553	20.31
50.5 - 51.5	\$100,310.35	\$0.00	0.00000	14.31
51.5 - 52.5	\$129,337.27	\$48,766.00	0.37705	14.31
52.5 - 53.5	\$77,400.28	\$0.00	0.00000	8.91
53.5 - 54.5	\$75,852.94	\$0.00	0.00000	8.91
54.5 - 55.5	\$75,852.94	\$0.00	0.00000	8.91
55.5 - 56.5	\$75,852.94	\$47.00	0.00062	8.91
56.5 - 57.5	\$75,805.94	\$0.00	0.00000	8.91
57.5 - 58.5	\$75,805.94	\$0.00	0.00000	8.91
58.5 - 59.5	\$75,805.94	\$11,129.00	0.14681	8.91
59.5 - 60.5	\$63,295.68	\$0.00	0.00000	7.60
60.5 - 61.5	\$63,295.68	\$0.00	0.00000	7.60
61.5 - 62.5	\$61,146.34	\$0.00	0.00000	7.60
62.5 - 63.5	\$61,146.34	\$0.00	0.00000	7.60
63.5 - 64.5	\$61,146.34	\$0.00	0.00000	7.60
64.5 - 65.5	\$61,146.34	\$1,739.00	0.02844	7.60
65.5 - 66.5	\$59,407.34	\$1,449.00	0.02439	7.38
66.5 - 67.5	\$57,958.34	\$0.00	0.00000	7.20
67.5 - 68.5	\$58,665.24	\$0.00	0.00000	7.20
68.5 - 69.5	\$33,734.29	\$7,661.00	0.22710	7.20
69.5 - 70.5	\$26,073.29	\$0.00	0.00000	5.57
70.5 - 71.5	\$26,073.29	\$7,613.00	0.29198	5.57
71.5 - 72.5	\$18,460.29	\$0.00	0.00000	3.94
72.5 - 73.5	\$18,460.29	\$0.00	0.00000	3.94

# Louisville Gas & Electric - Gas Div.

All Divisions

376.00 MAINS

Actual And Simulated Balances



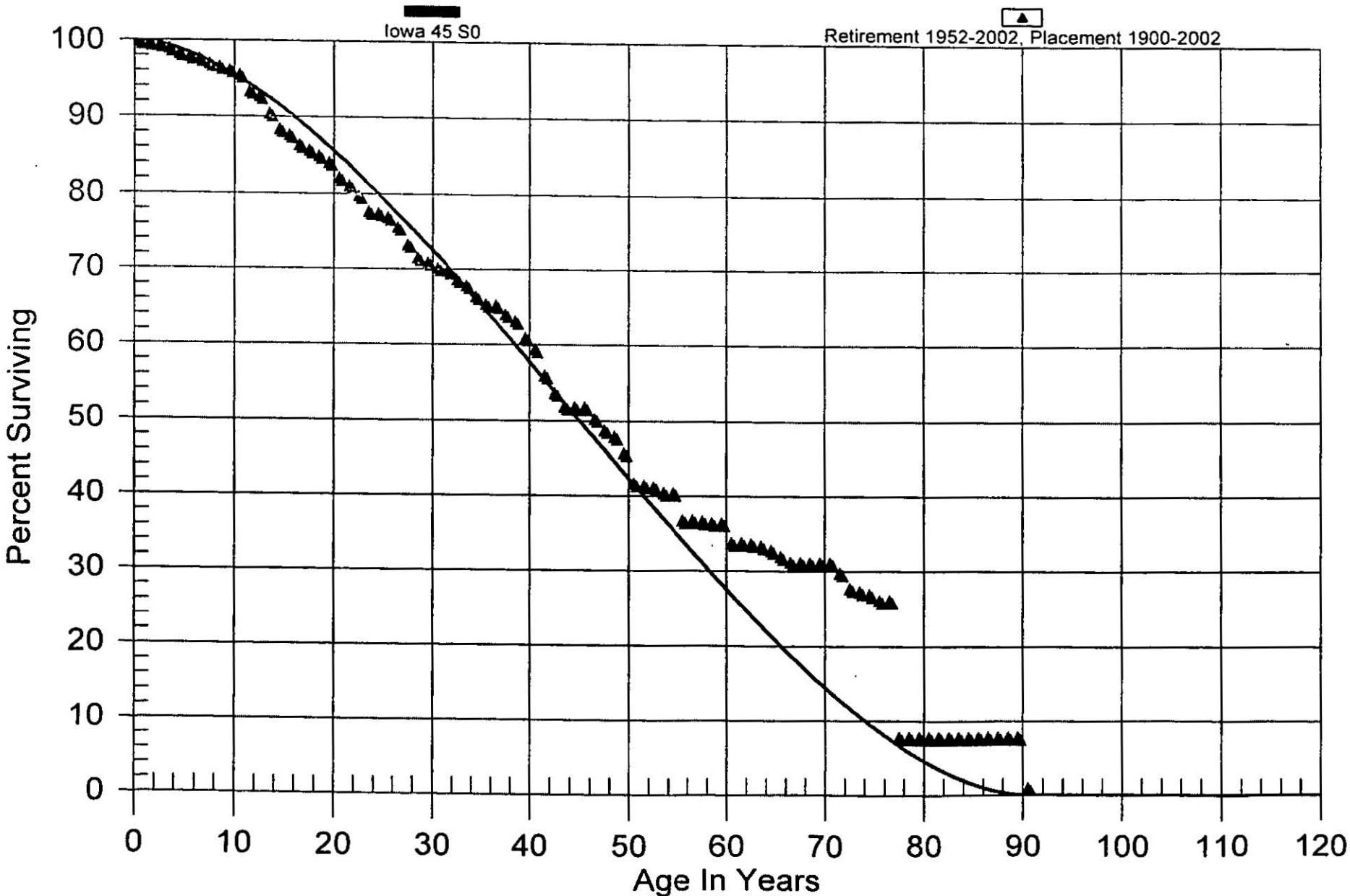
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# Louisville Gas & Electric - Gas Div.

All Divisions

378.00 MEAS. & REG. STATION EQUIP. - GENERAL

Original And Smooth Survivor Curves



5-42



**Louisville Gas & Electric - Gas Div.****All Divisions****378.00 MEAS. & REG. STATION EQUIP. - GENERAL****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1900 TO 2002**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$5,044,549.15	\$8,428.00	0.00167	100.00
0.5 - 1.5	\$5,041,093.51	\$7,752.00	0.00154	99.83
1.5 - 2.5	\$4,926,181.05	\$11,610.00	0.00236	99.68
2.5 - 3.5	\$4,304,185.62	\$21,904.00	0.00509	99.44
3.5 - 4.5	\$4,246,834.18	\$27,965.00	0.00658	98.94
4.5 - 5.5	\$3,883,195.88	\$14,427.00	0.00372	98.29
5.5 - 6.5	\$3,759,019.51	\$12,990.00	0.00346	97.92
6.5 - 7.5	\$3,643,727.54	\$23,455.00	0.00644	97.58
7.5 - 8.5	\$3,537,194.36	\$14,969.00	0.00423	96.96
8.5 - 9.5	\$3,459,776.90	\$14,278.00	0.00413	96.54
9.5 - 10.5	\$3,363,195.81	\$22,716.00	0.00675	96.15
10.5 - 11.5	\$2,412,779.68	\$54,050.00	0.02240	95.50
11.5 - 12.5	\$2,270,524.04	\$16,735.00	0.00737	93.36
12.5 - 13.5	\$2,093,587.60	\$50,342.00	0.02405	92.67
13.5 - 14.5	\$2,071,730.31	\$46,284.00	0.02234	90.44
14.5 - 15.5	\$1,960,346.62	\$17,098.00	0.00872	88.42
15.5 - 16.5	\$1,864,749.30	\$27,214.00	0.01459	87.65
16.5 - 17.5	\$1,684,395.87	\$13,651.00	0.00810	86.37
17.5 - 18.5	\$1,631,126.13	\$13,798.00	0.00846	85.67
18.5 - 19.5	\$1,568,754.36	\$15,587.00	0.00994	84.95
19.5 - 20.5	\$1,526,768.24	\$35,923.00	0.02353	84.10
20.5 - 21.5	\$1,446,102.53	\$17,838.00	0.01234	82.12
21.5 - 22.5	\$1,424,862.30	\$22,897.00	0.01607	81.11
22.5 - 23.5	\$1,356,119.86	\$35,024.00	0.02583	79.81
23.5 - 24.5	\$1,281,539.20	\$4,677.00	0.00365	77.75
24.5 - 25.5	\$1,306,442.42	\$8,799.00	0.00674	77.46
25.5 - 26.5	\$1,318,610.61	\$23,212.00	0.01760	76.94
26.5 - 27.5	\$1,249,187.29	\$38,457.00	0.03079	75.59
27.5 - 28.5	\$1,125,381.27	\$27,585.00	0.02451	73.26
28.5 - 29.5	\$1,076,319.68	\$8,797.00	0.00817	71.46
29.5 - 30.5	\$1,032,449.16	\$10,764.00	0.01043	70.88
30.5 - 31.5	\$981,712.61	\$4,985.00	0.00508	70.14
31.5 - 32.5	\$922,459.00	\$15,143.00	0.01642	69.78
32.5 - 33.5	\$845,245.65	\$9,394.00	0.01111	68.64
33.5 - 34.5	\$751,366.96	\$16,327.00	0.02173	67.88
34.5 - 35.5	\$668,668.26	\$10,525.00	0.01574	66.40
35.5 - 36.5	\$617,175.76	\$1,387.00	0.00225	65.36

**Louisville Gas & Electric - Gas Div.**  
**All Divisions**

**378.00 MEAS. & REG. STATION EQUIP. - GENERAL**

**Observed Life Table**

**Retirement Expr. 1952 TO 2002**

**Placement Years 1900 TO 2002**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$552,582.76	\$10,018.00	0.01813	65.21
37.5 - 38.5	\$545,727.54	\$7,435.00	0.01362	64.03
38.5 - 39.5	\$530,662.35	\$18,524.00	0.03491	63.15
39.5 - 40.5	\$473,077.86	\$12,145.00	0.02567	60.95
40.5 - 41.5	\$440,555.31	\$25,408.00	0.05767	59.38
41.5 - 42.5	\$379,217.32	\$15,542.00	0.04098	55.96
42.5 - 43.5	\$326,424.29	\$10,710.00	0.03281	53.67
43.5 - 44.5	\$306,445.75	\$496.00	0.00162	51.91
44.5 - 45.5	\$277,219.09	\$246.00	0.00089	51.82
45.5 - 46.5	\$235,257.57	\$6,706.00	0.02850	51.78
46.5 - 47.5	\$184,311.76	\$5,538.00	0.03005	50.30
47.5 - 48.5	\$150,958.04	\$2,698.00	0.01787	48.79
48.5 - 49.5	\$113,798.64	\$5,197.00	0.04567	47.92
49.5 - 50.5	\$99,762.62	\$8,795.00	0.08816	45.73
50.5 - 51.5	\$84,229.95	\$596.00	0.00708	41.70
51.5 - 52.5	\$79,278.44	\$373.00	0.00470	41.40
52.5 - 53.5	\$75,020.27	\$1,371.00	0.01828	41.21
53.5 - 54.5	\$63,931.49	\$0.00	0.00000	40.45
54.5 - 55.5	\$61,116.65	\$5,536.00	0.09058	40.45
55.5 - 56.5	\$55,546.43	\$0.00	0.00000	36.79
56.5 - 57.5	\$54,001.91	\$192.00	0.00356	36.79
57.5 - 58.5	\$53,809.91	\$290.00	0.00539	36.66
58.5 - 59.5	\$53,519.91	\$53.00	0.00099	36.46
59.5 - 60.5	\$53,433.04	\$3,895.00	0.07289	36.43
60.5 - 61.5	\$49,538.04	\$0.00	0.00000	33.77
61.5 - 62.5	\$49,308.67	\$212.00	0.00430	33.77
62.5 - 63.5	\$49,096.67	\$418.00	0.00851	33.62
63.5 - 64.5	\$48,678.67	\$822.00	0.01689	33.34
64.5 - 65.5	\$47,856.67	\$1,213.00	0.02535	32.78
65.5 - 66.5	\$46,643.67	\$1,066.00	0.02285	31.94
66.5 - 67.5	\$45,577.67	\$37.00	0.00081	31.21
67.5 - 68.5	\$45,540.67	\$106.00	0.00233	31.19
68.5 - 69.5	\$35,403.85	\$0.00	0.00000	31.12
69.5 - 70.5	\$7,854.00	\$0.00	0.00000	31.12
70.5 - 71.5	\$7,854.00	\$332.00	0.04227	31.12
71.5 - 72.5	\$7,522.00	\$529.00	0.07033	29.80
72.5 - 73.5	\$6,993.00	\$106.00	0.01516	27.71

**Louisville Gas & Electric - Gas Div.****All Divisions****378.00 MEAS. & REG. STATION EQUIP. - GENERAL****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1900 TO 2002**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
73.5 - 74.5	\$6,887.00	\$105.00	0.01525	27.29
74.5 - 75.5	\$6,782.00	\$196.00	0.02890	26.87
75.5 - 76.5	\$6,586.00	\$0.00	0.00000	26.09
76.5 - 77.5	\$6,586.00	\$4,608.00	0.69967	26.09
77.5 - 78.5	\$1,978.00	\$0.00	0.00000	7.84
78.5 - 79.5	\$1,978.00	\$0.00	0.00000	7.84
79.5 - 80.5	\$1,978.00	\$0.00	0.00000	7.84
80.5 - 81.5	\$1,978.00	\$0.00	0.00000	7.84
81.5 - 82.5	\$1,978.00	\$0.00	0.00000	7.84
82.5 - 83.5	\$1,978.00	\$0.00	0.00000	7.84
83.5 - 84.5	\$1,978.00	\$0.00	0.00000	7.84
84.5 - 85.5	\$1,978.00	\$0.00	0.00000	7.84
85.5 - 86.5	\$1,978.00	\$0.00	0.00000	7.84
86.5 - 87.5	\$1,978.00	\$0.00	0.00000	7.84
87.5 - 88.5	\$1,978.00	\$0.00	0.00000	7.84
88.5 - 89.5	\$2,968.00	\$0.00	0.00000	7.84
89.5 - 90.5	\$2,968.00	\$2,613.00	0.88039	7.84

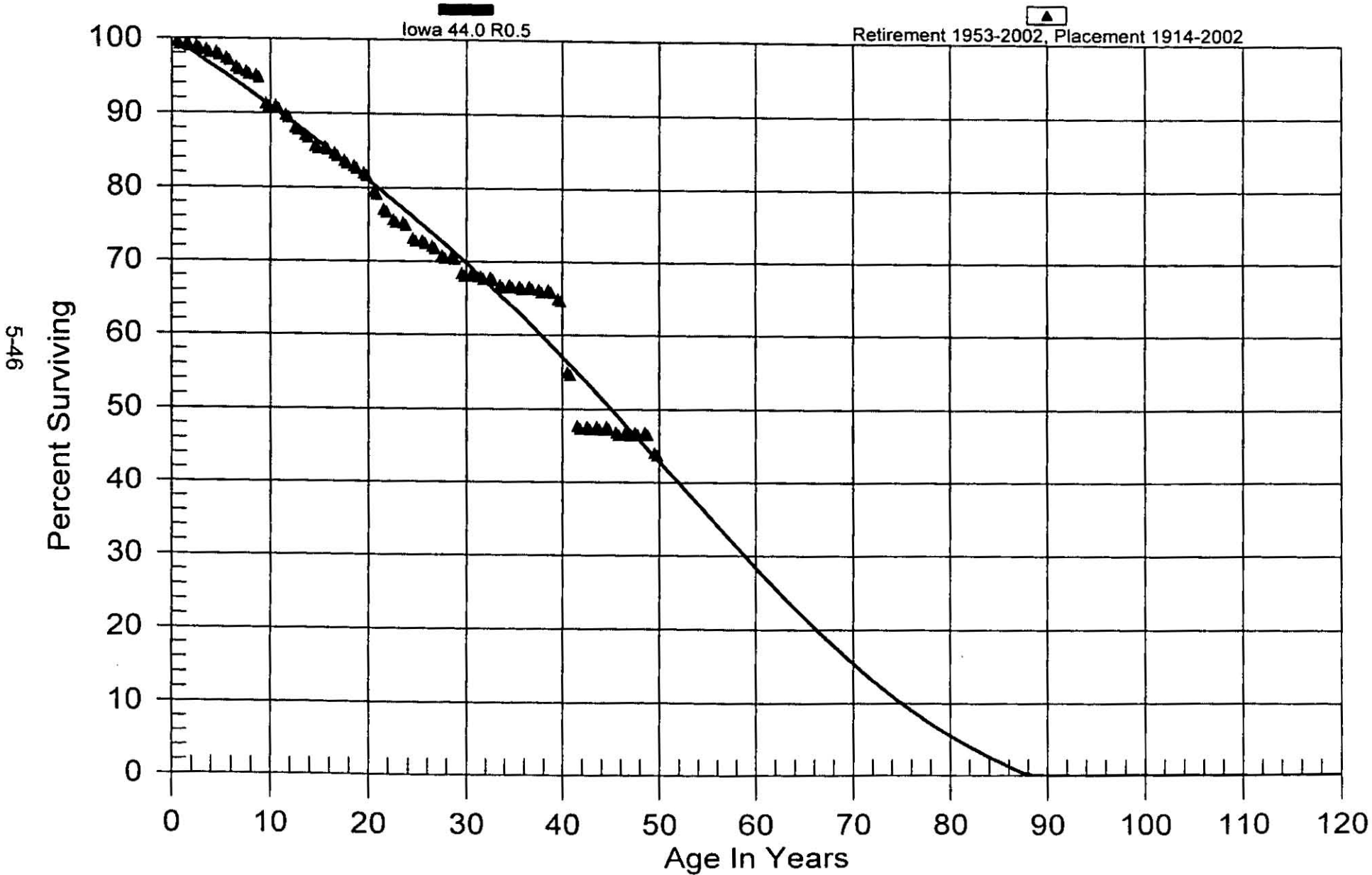
# Louisville Gas & Electric - Gas Div.

All Divisions

379.00 MEAS. & REG. STATION EQUIP. - CITY GATE

Original And Smooth Survivor Curves

(Codes 0-7)



**Louisville Gas & Electric - Gas Div.****All Divisions****379.00 MEAS. & REG. STATION EQUIP. - CITY GATE****Observed Life Table****Retirement Expr. 1953 TO 2002****Placement Years 1914 TO 2002**

(Codes 0-7)

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$3,318,582.04	\$13,747.00	0.00414	100.00
0.5 - 1.5	\$3,351,928.74	\$7,713.00	0.00230	99.59
1.5 - 2.5	\$3,152,935.21	\$9,126.00	0.00289	99.36
2.5 - 3.5	\$2,764,954.98	\$15,598.00	0.00564	99.07
3.5 - 4.5	\$2,687,673.37	\$8,084.00	0.00301	98.51
4.5 - 5.5	\$2,493,598.40	\$19,314.00	0.00775	98.21
5.5 - 6.5	\$2,481,266.14	\$31,056.00	0.01252	97.45
6.5 - 7.5	\$2,035,750.28	\$12,503.00	0.00614	96.23
7.5 - 8.5	\$2,008,889.55	\$9,662.00	0.00481	95.64
8.5 - 9.5	\$1,928,981.23	\$77,431.52	0.04014	95.18
9.5 - 10.5	\$1,851,642.71	\$5,976.00	0.00323	91.36
10.5 - 11.5	\$1,549,387.65	\$19,940.98	0.01287	91.07
11.5 - 12.5	\$1,383,803.90	\$25,942.00	0.01875	89.89
12.5 - 13.5	\$1,214,094.48	\$14,410.00	0.01187	88.21
13.5 - 14.5	\$1,200,402.48	\$19,752.00	0.01645	87.16
14.5 - 15.5	\$1,172,197.48	\$2,278.00	0.00194	85.73
15.5 - 16.5	\$1,177,916.31	\$11,589.00	0.00984	85.56
16.5 - 17.5	\$1,151,046.83	\$13,497.00	0.01173	84.72
17.5 - 18.5	\$999,443.27	\$8,176.00	0.00818	83.73
18.5 - 19.5	\$910,157.93	\$10,346.00	0.01137	83.04
19.5 - 20.5	\$1,017,977.25	\$31,859.00	0.03130	82.10
20.5 - 21.5	\$771,894.10	\$23,362.00	0.03027	79.53
21.5 - 22.5	\$769,655.10	\$14,171.00	0.01841	77.12
22.5 - 23.5	\$788,117.04	\$4,186.00	0.00531	75.70
23.5 - 24.5	\$717,169.04	\$20,320.00	0.02833	75.30
24.5 - 25.5	\$766,714.04	\$3,173.00	0.00414	73.17
25.5 - 26.5	\$748,273.93	\$7,415.00	0.00991	72.86
26.5 - 27.5	\$739,224.93	\$13,448.00	0.01819	72.14
27.5 - 28.5	\$704,212.26	\$991.00	0.00141	70.83
28.5 - 29.5	\$703,221.26	\$22,683.57	0.03226	70.73
29.5 - 30.5	\$672,306.44	\$561.00	0.00083	68.45
30.5 - 31.5	\$506,453.16	\$2,694.00	0.00532	68.39
31.5 - 32.5	\$447,733.27	\$1,065.00	0.00238	68.03
32.5 - 33.5	\$416,353.13	\$6,203.00	0.01490	67.86
33.5 - 34.5	\$359,742.75	\$0.00	0.00000	66.85
34.5 - 35.5	\$342,572.41	\$1,059.00	0.00309	66.85
35.5 - 36.5	\$337,357.66	\$0.00	0.00000	66.65

**Louisville Gas & Electric - Gas Div.****All Divisions****379.00 MEAS. & REG. STATION EQUIP. - CITY GATE****Observed Life Table****Retirement Expr. 1953 TO 2002****Placement Years 1914 TO 2002**

(Codes 0-7)

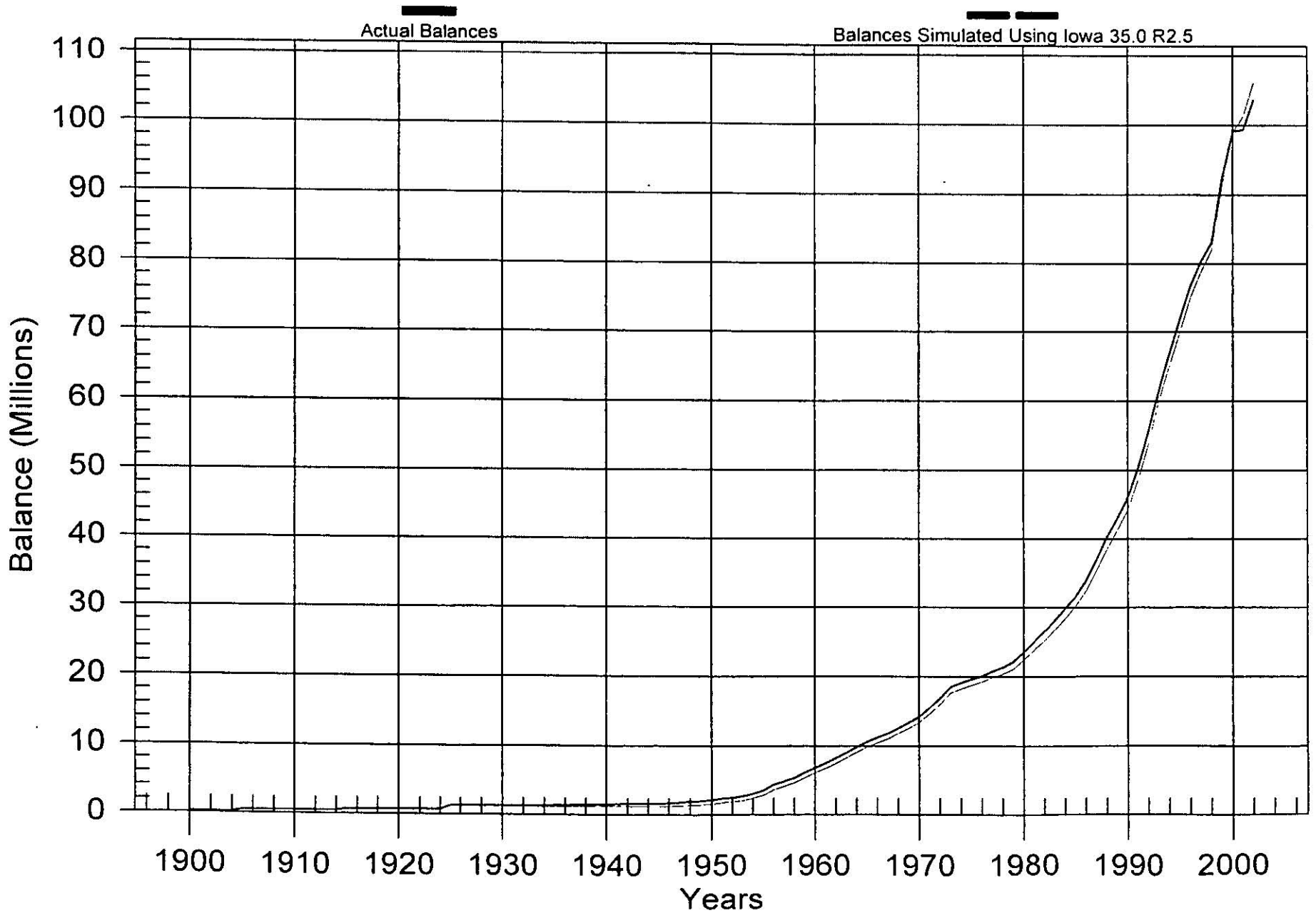
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$261,909.70	\$1,586.00	0.00606	66.65
37.5 - 38.5	\$231,420.06	\$0.00	0.00000	66.24
38.5 - 39.5	\$232,392.06	\$4,387.00	0.01888	66.24
39.5 - 40.5	\$172,431.56	\$26,572.00	0.15410	64.99
40.5 - 41.5	\$141,655.69	\$18,607.00	0.13135	54.98
41.5 - 42.5	\$120,146.91	\$245.00	0.00204	47.76
42.5 - 43.5	\$100,510.29	\$0.00	0.00000	47.66
43.5 - 44.5	\$100,510.29	\$0.00	0.00000	47.66
44.5 - 45.5	\$53,135.62	\$815.00	0.01534	47.66
45.5 - 46.5	\$49,747.19	\$0.00	0.00000	46.93
46.5 - 47.5	\$40,203.96	\$0.00	0.00000	46.93
47.5 - 48.5	\$40,203.96	\$0.00	0.00000	46.93
48.5 - 49.5	\$35,997.58	\$2,140.00	0.05945	46.93
49.5 - 50.5	\$18,358.16	\$0.00	0.00000	44.14
50.5 - 51.5	\$4,906.53	\$0.00	0.00000	44.14
51.5 - 52.5	\$0.00	\$0.00	0.00000	44.14
52.5 - 53.5	\$0.00	\$0.00	0.00000	44.14
53.5 - 54.5	\$0.00	\$0.00	0.00000	44.14
54.5 - 55.5	\$0.00	\$0.00	0.00000	44.14
55.5 - 56.5	\$0.00	\$0.00	0.00000	44.14
56.5 - 57.5	\$0.00	\$0.00	0.00000	44.14
57.5 - 58.5	\$0.00	\$0.00	0.00000	44.14
58.5 - 59.5	\$0.00	\$0.00	0.00000	44.14
59.5 - 60.5	\$0.00	\$0.00	0.00000	44.14
60.5 - 61.5	\$0.00	\$0.00	0.00000	44.14
61.5 - 62.5	\$0.00	\$0.00	0.00000	44.14
62.5 - 63.5	\$0.00	\$0.00	0.00000	44.14
63.5 - 64.5	\$0.00	\$0.00	0.00000	44.14
64.5 - 65.5	\$0.00	\$0.00	0.00000	44.14
65.5 - 66.5	\$0.00	\$0.00	0.00000	44.14
66.5 - 67.5	\$0.00	\$0.00	0.00000	44.14
67.5 - 68.5	\$0.00	\$0.00	0.00000	44.14
68.5 - 69.5	\$0.00	\$0.00	0.00000	44.14
69.5 - 70.5	\$0.00	\$0.00	0.00000	44.14
70.5 - 71.5	\$0.00	\$0.00	0.00000	44.14
71.5 - 72.5	\$0.00	\$0.00	0.00000	44.14
72.5 - 73.5	\$0.00	\$0.00	0.00000	44.14

# Louisville Gas & Electric - Gas Div.

All Divisions

380.00 SERVICES

Actual And Simulated Balances



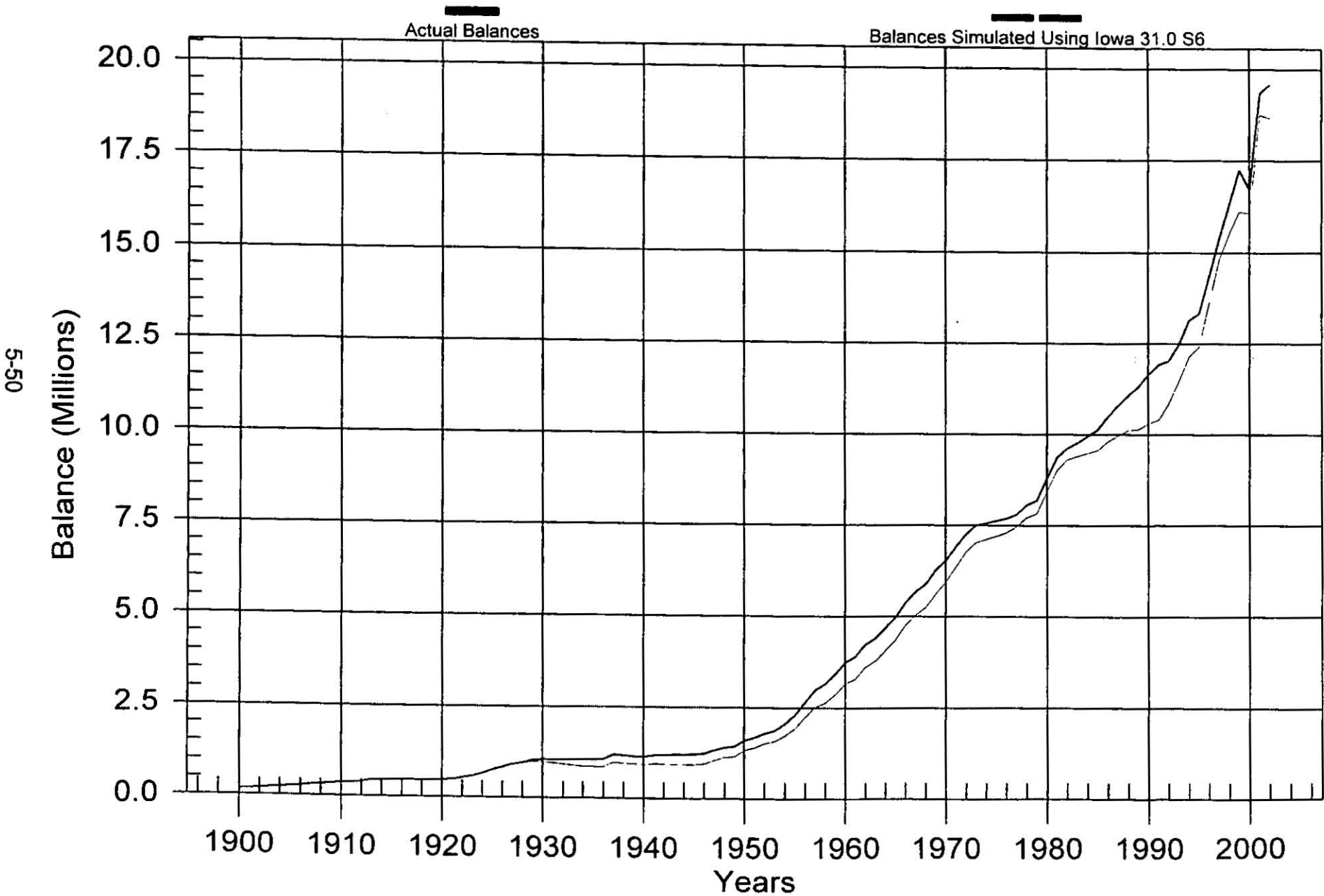
5-49

# Louisville Gas & Electric - Gas Div.

All Divisions

381.00 METERS

Actual And Simulated Balances





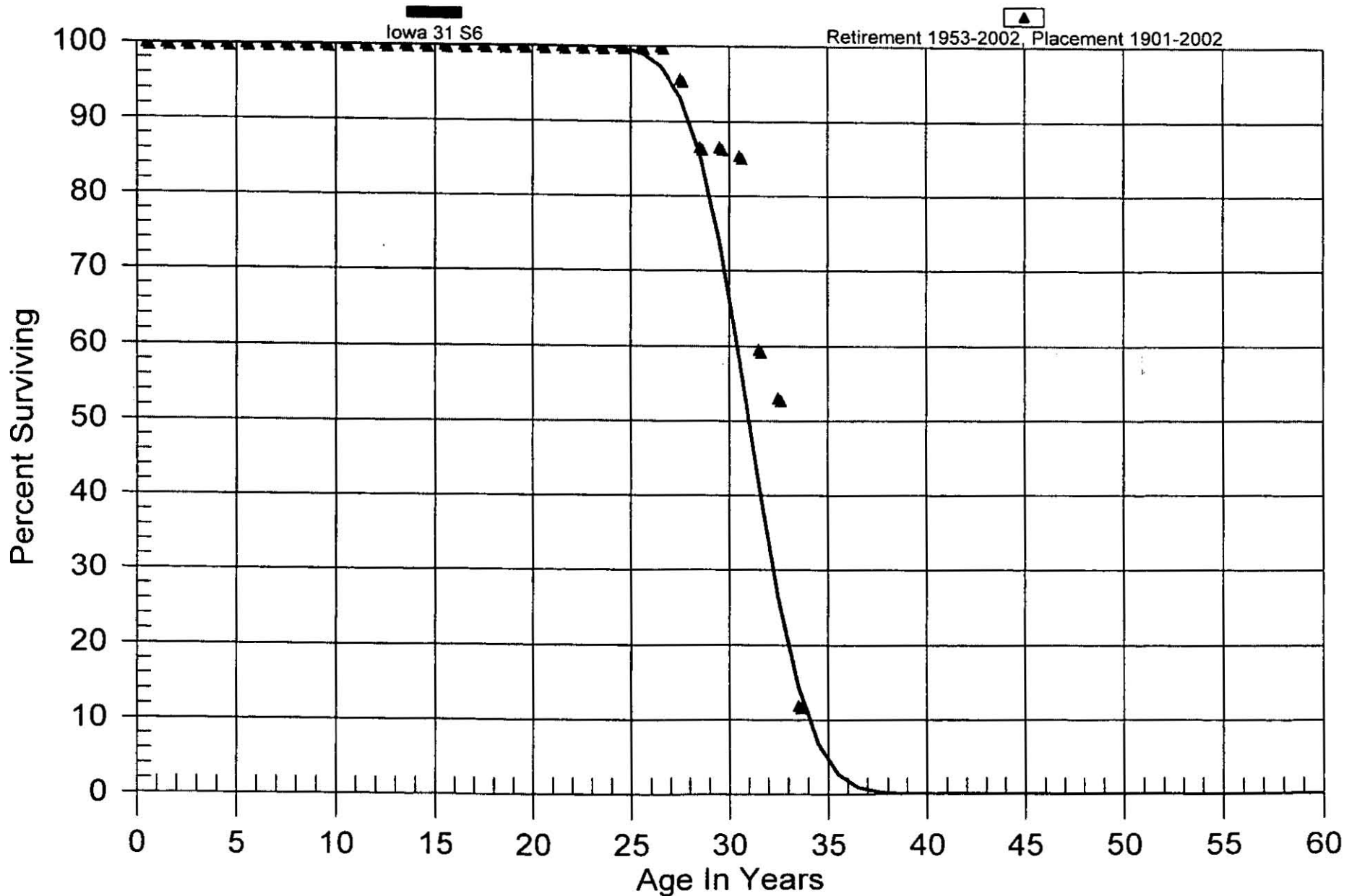
# Louisville Gas & Electric - Gas Div.

All Divisions

381.00 METERS

Original And Smooth Survivor Curves

(Codes 0-7)



5-51

**Louisville Gas & Electric - Gas Div.****All Divisions****381.00 METERS****Observed Life Table****Retirement Expr. 1953 TO 2002****Placement Years 1901 TO 2002**

(Codes 0-7)

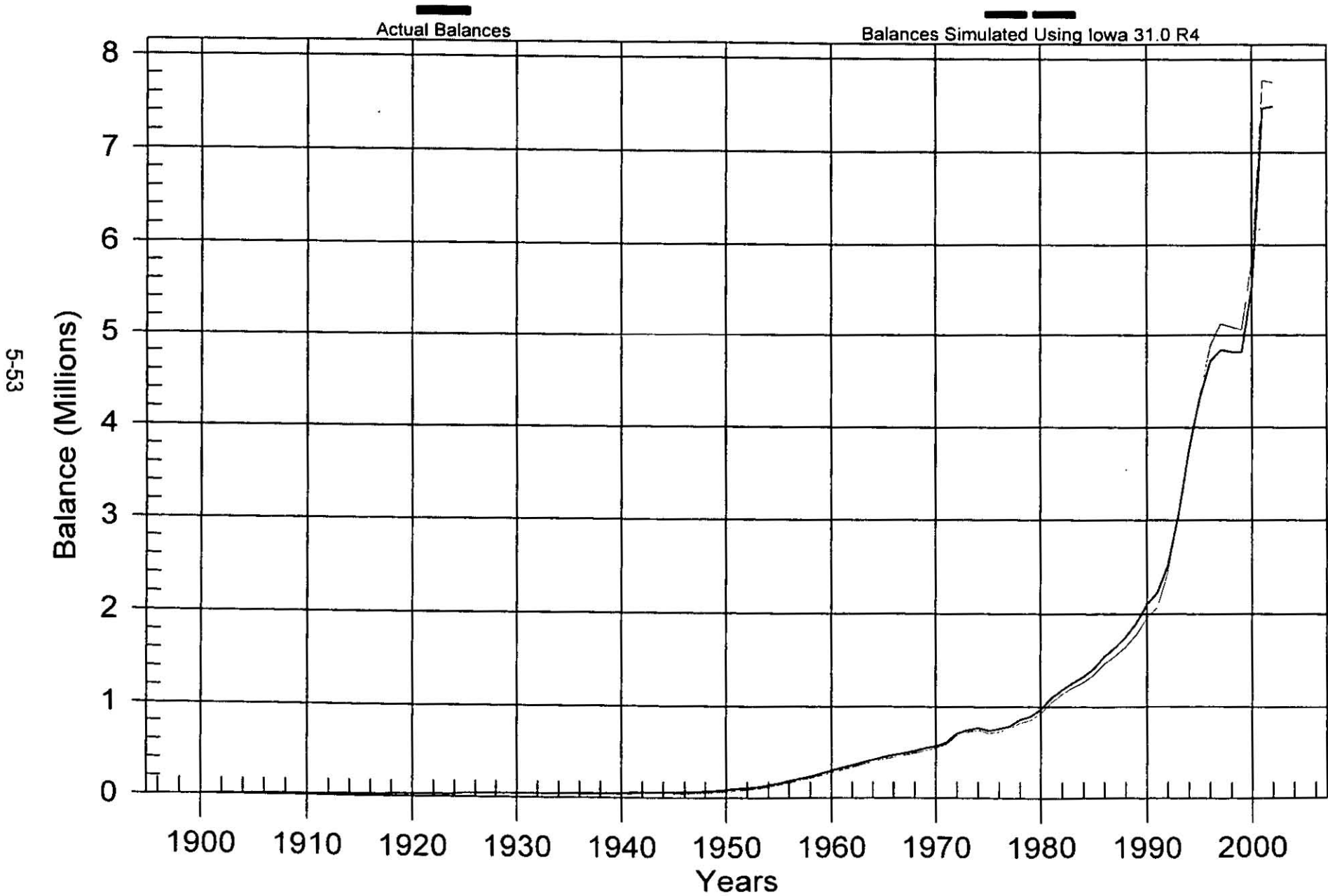
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$20,830,891.24	\$0.00	0.00000	100.00
0.5 - 1.5	\$20,580,972.50	\$0.00	0.00000	100.00
1.5 - 2.5	\$19,846,424.48	\$0.00	0.00000	100.00
2.5 - 3.5	\$17,472,942.68	\$0.00	0.00000	100.00
3.5 - 4.5	\$16,309,356.01	\$0.00	0.00000	100.00
4.5 - 5.5	\$15,280,116.10	\$0.00	0.00000	100.00
5.5 - 6.5	\$13,725,364.64	\$0.00	0.00000	100.00
6.5 - 7.5	\$12,213,194.09	\$0.00	0.00000	100.00
7.5 - 8.5	\$11,645,516.51	\$0.00	0.00000	100.00
8.5 - 9.5	\$10,671,801.94	\$0.00	0.00000	100.00
9.5 - 10.5	\$9,779,813.03	\$0.00	0.00000	100.00
10.5 - 11.5	\$9,094,531.88	\$0.00	0.00000	100.00
11.5 - 12.5	\$8,695,393.60	\$0.00	0.00000	100.00
12.5 - 13.5	\$8,426,484.75	\$0.00	0.00000	100.00
13.5 - 14.5	\$7,957,317.55	\$0.00	0.00000	100.00
14.5 - 15.5	\$7,537,147.82	\$0.00	0.00000	100.00
15.5 - 16.5	\$7,115,764.08	\$0.00	0.00000	100.00
16.5 - 17.5	\$6,644,558.77	\$0.00	0.00000	100.00
17.5 - 18.5	\$6,351,606.32	\$0.00	0.00000	100.00
18.5 - 19.5	\$6,090,723.13	\$0.00	0.00000	100.00
19.5 - 20.5	\$5,841,504.24	\$0.00	0.00000	100.00
20.5 - 21.5	\$5,420,508.65	\$0.00	0.00000	100.00
21.5 - 22.5	\$4,729,018.14	\$0.00	0.00000	100.00
22.5 - 23.5	\$4,020,639.78	\$0.00	0.00000	100.00
23.5 - 24.5	\$3,802,274.29	\$0.00	0.00000	100.00
24.5 - 25.5	\$3,476,526.05	\$0.00	0.00000	100.00
25.5 - 26.5	\$3,260,329.57	\$0.00	0.00000	100.00
26.5 - 27.5	\$3,119,286.06	\$135,471.91	0.04343	100.00
27.5 - 28.5	\$2,860,543.66	\$270,411.44	0.09453	95.66
28.5 - 29.5	\$2,482,240.26	\$0.00	0.00000	86.61
29.5 - 30.5	\$2,212,913.54	\$30,131.00	0.01362	86.61
30.5 - 31.5	\$1,874,089.61	\$567,594.57	0.30286	85.44
31.5 - 32.5	\$1,253,647.20	\$135,686.15	0.10823	59.56
32.5 - 33.5	\$1,117,961.05	\$865,578.97	0.77425	53.11

# Louisville Gas & Electric - Gas Div.

All Divisions

382.00 METER INSTALLATIONS

Actual And Simulated Balances



5-53

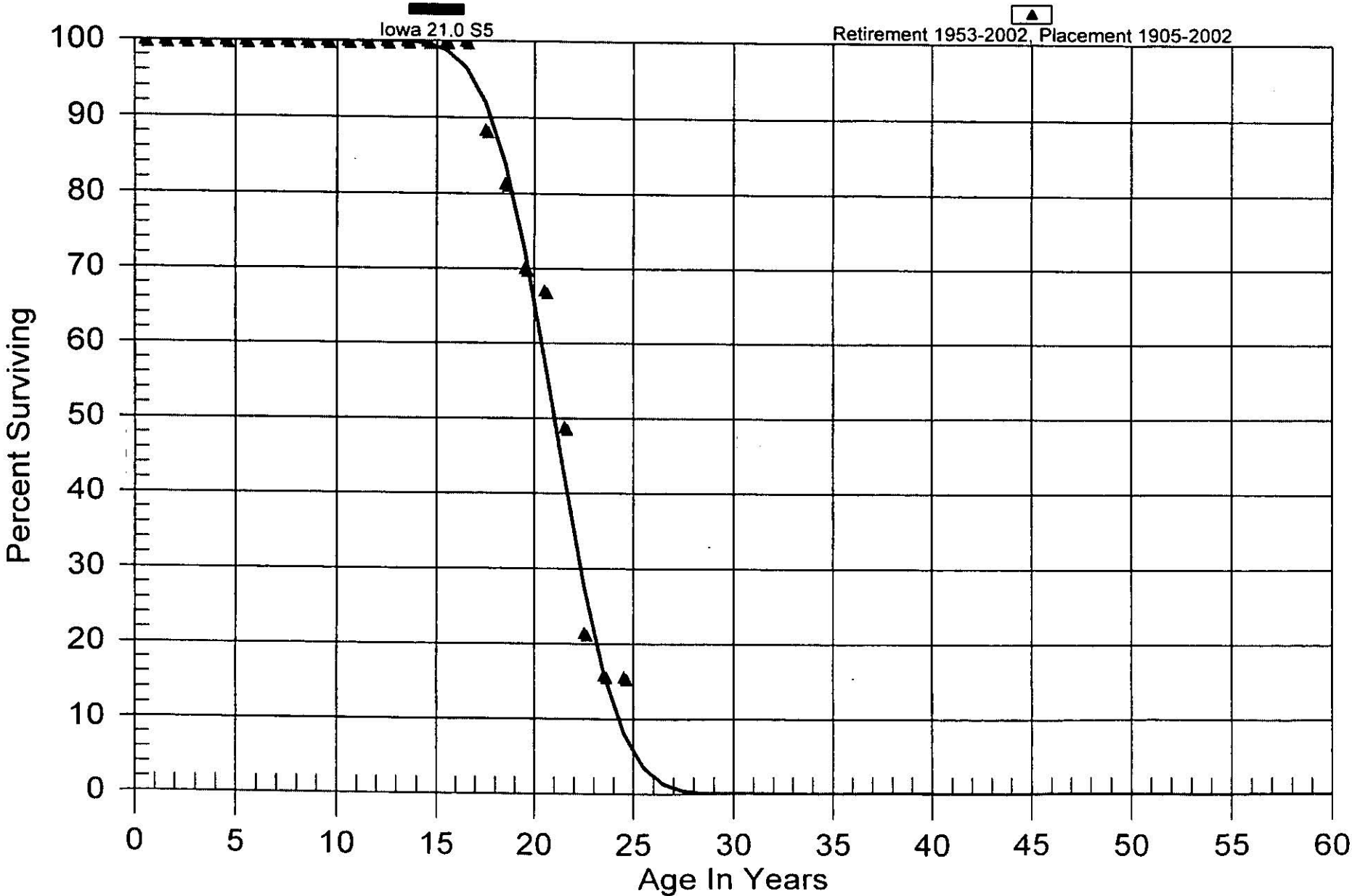
# Louisville Gas & Electric - Gas Div.

All Divisions

382.00 METER INSTALLATIONS

Original And Smooth Survivor Curves

(Codes 0-7)



5-54

**Louisville Gas & Electric - Gas Div.****All Divisions****382.00 METER INSTALLATIONS****Observed Life Table****Retirement Expr. 1953 TO 2002****Placement Years 1905 TO 2002**

(Codes 0-7)

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$7,655,041.94	\$0.00	0.00000	100.00
0.5 - 1.5	\$7,633,277.49	\$0.00	0.00000	100.00
1.5 - 2.5	\$7,388,427.60	\$0.00	0.00000	100.00
2.5 - 3.5	\$4,840,444.92	\$0.00	0.00000	100.00
3.5 - 4.5	\$4,840,444.92	\$0.00	0.00000	100.00
4.5 - 5.5	\$4,840,444.92	\$0.00	0.00000	100.00
5.5 - 6.5	\$4,554,020.76	\$0.00	0.00000	100.00
6.5 - 7.5	\$3,975,292.94	\$0.00	0.00000	100.00
7.5 - 8.5	\$3,345,270.44	\$0.00	0.00000	100.00
8.5 - 9.5	\$2,593,600.62	\$0.00	0.00000	100.00
9.5 - 10.5	\$1,980,282.12	\$0.00	0.00000	100.00
10.5 - 11.5	\$1,585,786.90	\$0.00	0.00000	100.00
11.5 - 12.5	\$1,450,306.95	\$0.00	0.00000	100.00
12.5 - 13.5	\$1,243,490.36	\$0.00	0.00000	100.00
13.5 - 14.5	\$1,090,738.87	\$0.00	0.00000	100.00
14.5 - 15.5	\$966,851.62	\$0.00	0.00000	100.00
15.5 - 16.5	\$865,958.82	\$0.00	0.00000	100.00
16.5 - 17.5	\$730,645.42	\$84,298.90	0.11538	100.00
17.5 - 18.5	\$547,153.87	\$43,808.12	0.08007	88.46
18.5 - 19.5	\$428,706.90	\$59,579.48	0.13897	81.38
19.5 - 20.5	\$346,056.85	\$14,665.00	0.04238	70.07
20.5 - 21.5	\$309,603.10	\$84,071.08	0.27154	67.10
21.5 - 22.5	\$202,048.42	\$113,351.00	0.56101	48.88
22.5 - 23.5	\$36,598.00	\$9,586.00	0.26193	21.46
23.5 - 24.5	\$27,012.00	\$499.00	0.01847	15.84
24.5 - 25.5	\$26,513.00	\$0.00	0.00000	15.54
25.5 - 26.5	\$26,513.00	\$0.00	0.00000	15.54
26.5 - 27.5	\$0.00	\$0.00	0.00000	15.54
27.5 - 28.5	\$0.00	\$0.00	0.00000	15.54
28.5 - 29.5	\$0.00	\$0.00	0.00000	15.54
29.5 - 30.5	\$0.00	\$0.00	0.00000	15.54
30.5 - 31.5	\$0.00	\$0.00	0.00000	15.54
31.5 - 32.5	\$0.00	\$0.00	0.00000	15.54
32.5 - 33.5	\$0.00	\$0.00	0.00000	15.54
33.5 - 34.5	\$0.00	\$0.00	0.00000	15.54
34.5 - 35.5	\$0.00	\$0.00	0.00000	15.54
35.5 - 36.5	\$0.00	\$0.00	0.00000	15.54

**Louisville Gas & Electric - Gas Div.****All Divisions****382.00 METER INSTALLATIONS****Observed Life Table****Retirement Expr. 1953 TO 2002****Placement Years 1905 TO 2002**

(Codes 0-7)

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$0.00	\$0.00	0.00000	15.54
37.5 - 38.5	\$0.00	\$0.00	0.00000	15.54
38.5 - 39.5	\$0.00	\$0.00	0.00000	15.54
39.5 - 40.5	\$0.00	\$0.00	0.00000	15.54
40.5 - 41.5	\$0.00	\$0.00	0.00000	15.54
41.5 - 42.5	\$0.00	\$0.00	0.00000	15.54
42.5 - 43.5	\$0.00	\$0.00	0.00000	15.54
43.5 - 44.5	\$0.00	\$0.00	0.00000	15.54
44.5 - 45.5	\$0.00	\$0.00	0.00000	15.54
45.5 - 46.5	\$0.00	\$0.00	0.00000	15.54
46.5 - 47.5	\$0.00	\$0.00	0.00000	15.54
47.5 - 48.5	\$0.00	\$0.00	0.00000	15.54
48.5 - 49.5	\$0.00	\$0.00	0.00000	15.54
49.5 - 50.5	\$0.00	\$0.00	0.00000	15.54
50.5 - 51.5	\$0.00	\$0.00	0.00000	15.54
51.5 - 52.5	\$0.00	\$0.00	0.00000	15.54
52.5 - 53.5	\$0.00	\$0.00	0.00000	15.54
53.5 - 54.5	\$0.00	\$0.00	0.00000	15.54
54.5 - 55.5	\$0.00	\$0.00	0.00000	15.54
55.5 - 56.5	\$0.00	\$0.00	0.00000	15.54
56.5 - 57.5	\$0.00	\$0.00	0.00000	15.54
57.5 - 58.5	\$0.00	\$0.00	0.00000	15.54
58.5 - 59.5	\$0.00	\$0.00	0.00000	15.54
59.5 - 60.5	\$0.00	\$0.00	0.00000	15.54
60.5 - 61.5	\$0.00	\$0.00	0.00000	15.54
61.5 - 62.5	\$0.00	\$0.00	0.00000	15.54
62.5 - 63.5	\$0.00	\$0.00	0.00000	15.54
63.5 - 64.5	\$0.00	\$0.00	0.00000	15.54
64.5 - 65.5	\$0.00	\$0.00	0.00000	15.54
65.5 - 66.5	\$0.00	\$0.00	0.00000	15.54
66.5 - 67.5	\$0.00	\$0.00	0.00000	15.54
67.5 - 68.5	\$0.00	\$0.00	0.00000	15.54
68.5 - 69.5	\$0.00	\$0.00	0.00000	15.54
69.5 - 70.5	\$0.00	\$0.00	0.00000	15.54
70.5 - 71.5	\$0.00	\$0.00	0.00000	15.54
71.5 - 72.5	\$0.00	\$0.00	0.00000	15.54
72.5 - 73.5	\$0.00	\$0.00	0.00000	15.54

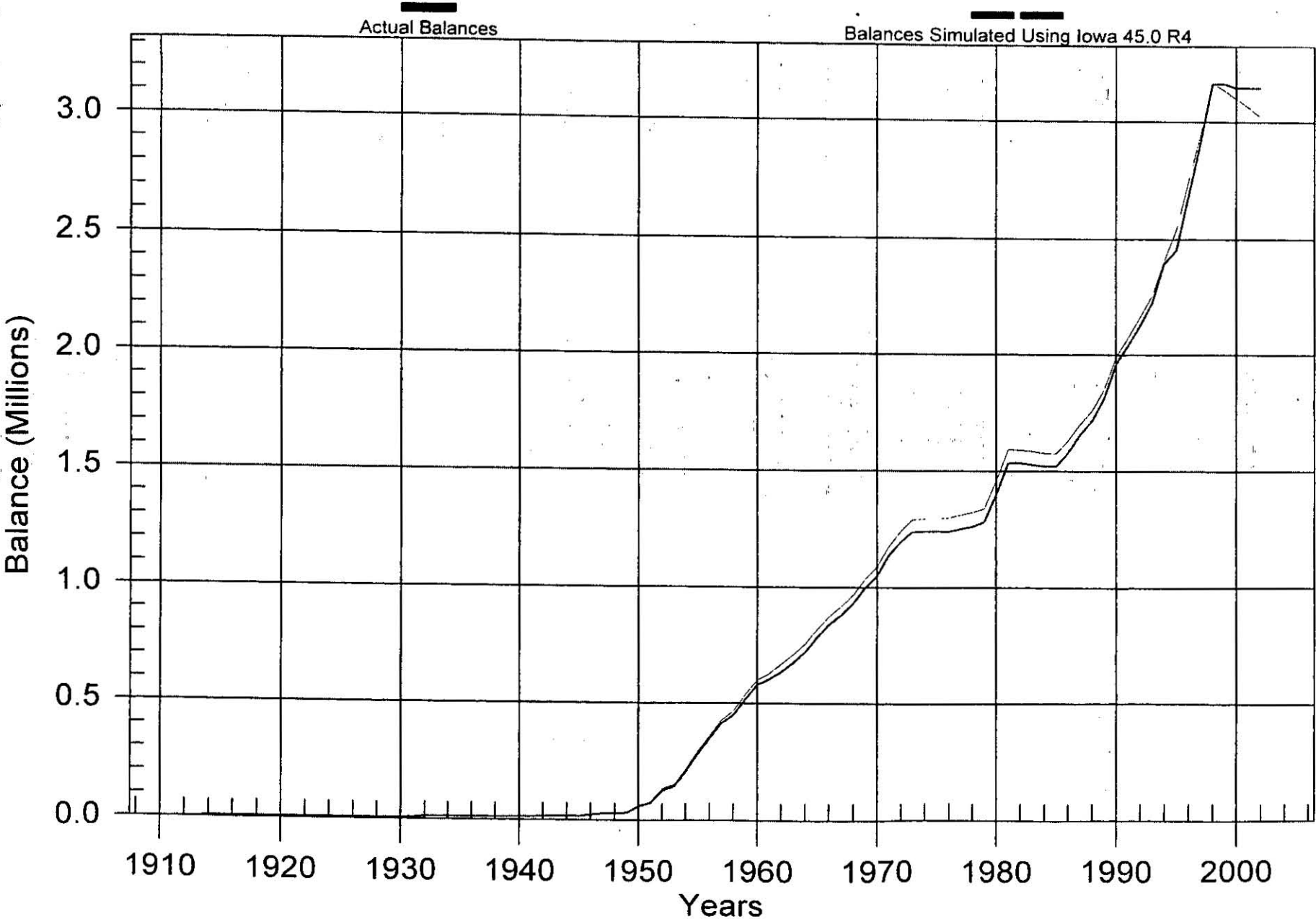
# Louisville Gas & Electric - Gas Div.

All Divisions

383.00 HOUSE REGULATORS

Actual And Simulated Balances

5-57



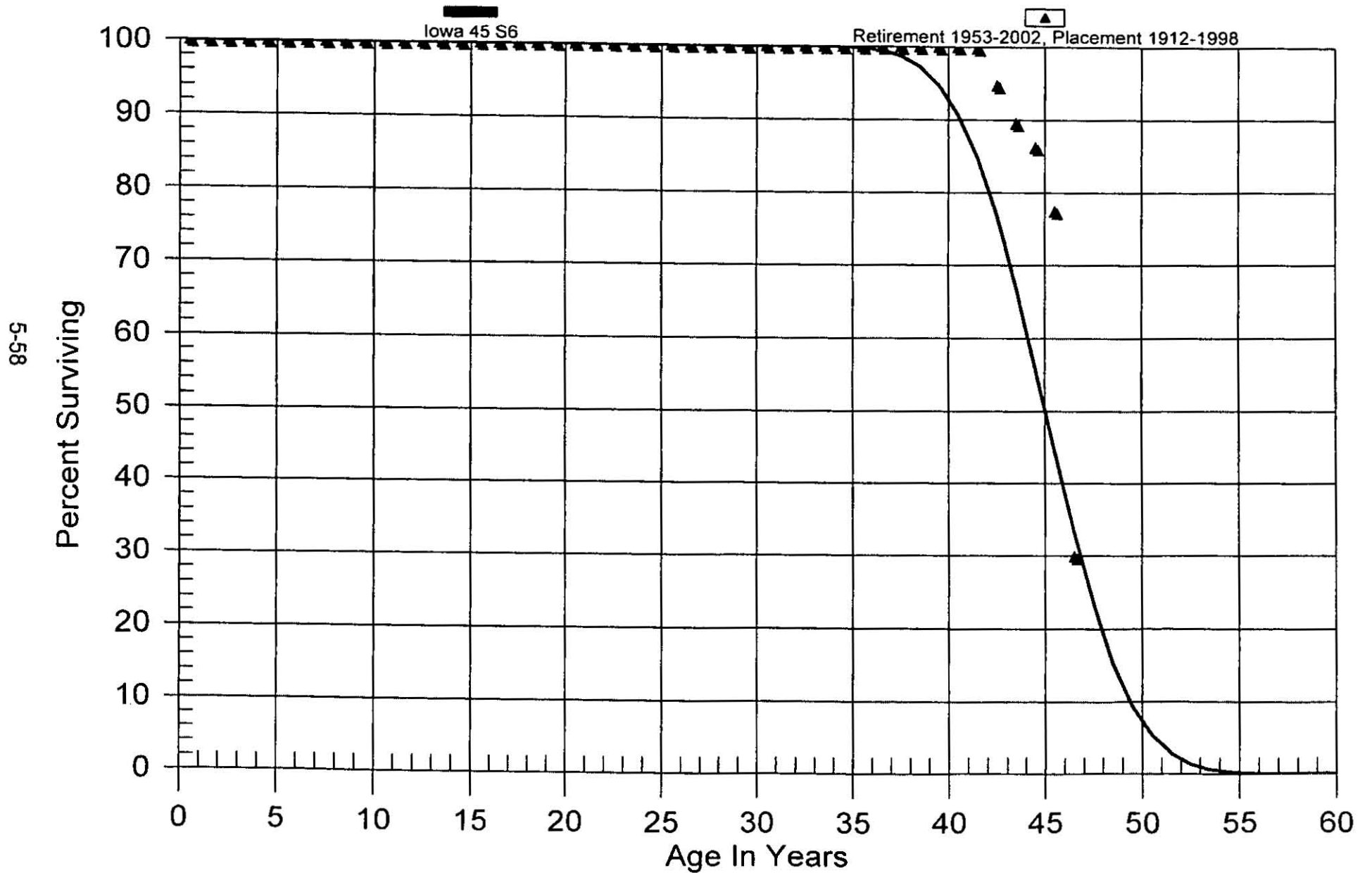
# Louisville Gas & Electric - Gas Div.

All Divisions

383.00 HOUSE REGULATORS

Original And Smooth Survivor Curves

(Codes 0-7)





**Louisville Gas & Electric - Gas Div.****All Divisions****383.00 HOUSE REGULATORS****Observed Life Table****Retirement Expr. 1953 TO 2002****Placement Years 1912 TO 1998**

(Codes 0-7)

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$3,162,890.44	\$0.00	0.00000	100.00
0.5 - 1.5	\$3,162,890.44	\$0.00	0.00000	100.00
1.5 - 2.5	\$3,162,890.44	\$0.00	0.00000	100.00
2.5 - 3.5	\$3,162,890.44	\$0.00	0.00000	100.00
3.5 - 4.5	\$3,162,890.44	\$0.00	0.00000	100.00
4.5 - 5.5	\$2,912,951.89	\$0.00	0.00000	100.00
5.5 - 6.5	\$2,681,223.23	\$0.00	0.00000	100.00
6.5 - 7.5	\$2,452,012.62	\$0.00	0.00000	100.00
7.5 - 8.5	\$2,293,310.15	\$0.00	0.00000	100.00
8.5 - 9.5	\$2,124,403.79	\$0.00	0.00000	100.00
9.5 - 10.5	\$2,010,315.07	\$0.00	0.00000	100.00
10.5 - 11.5	\$1,904,090.53	\$0.00	0.00000	100.00
11.5 - 12.5	\$1,806,109.21	\$0.00	0.00000	100.00
12.5 - 13.5	\$1,651,907.68	\$0.00	0.00000	100.00
13.5 - 14.5	\$1,549,092.88	\$0.00	0.00000	100.00
14.5 - 15.5	\$1,478,025.46	\$0.00	0.00000	100.00
15.5 - 16.5	\$1,400,468.61	\$0.00	0.00000	100.00
16.5 - 17.5	\$1,334,506.80	\$0.00	0.00000	100.00
17.5 - 18.5	\$1,329,487.72	\$0.00	0.00000	100.00
18.5 - 19.5	\$1,329,401.72	\$0.00	0.00000	100.00
19.5 - 20.5	\$1,329,401.72	\$0.00	0.00000	100.00
20.5 - 21.5	\$1,326,638.51	\$0.00	0.00000	100.00
21.5 - 22.5	\$1,185,619.59	\$0.00	0.00000	100.00
22.5 - 23.5	\$1,059,872.91	\$0.00	0.00000	100.00
23.5 - 24.5	\$1,039,312.79	\$0.00	0.00000	100.00
24.5 - 25.5	\$1,025,737.46	\$0.00	0.00000	100.00
25.5 - 26.5	\$1,009,988.79	\$0.00	0.00000	100.00
26.5 - 27.5	\$1,005,852.77	\$0.00	0.00000	100.00
27.5 - 28.5	\$1,001,029.05	\$0.00	0.00000	100.00
28.5 - 29.5	\$995,330.07	\$0.00	0.00000	100.00
29.5 - 30.5	\$945,547.23	\$0.00	0.00000	100.00
30.5 - 31.5	\$877,876.77	\$0.00	0.00000	100.00
31.5 - 32.5	\$789,668.93	\$0.00	0.00000	100.00
32.5 - 33.5	\$733,982.33	\$0.00	0.00000	100.00
33.5 - 34.5	\$666,820.68	\$0.00	0.00000	100.00
34.5 - 35.5	\$612,967.10	\$0.00	0.00000	100.00
35.5 - 36.5	\$569,248.84	\$0.00	0.00000	100.00

**Louisville Gas & Electric - Gas Div.****All Divisions****383.00 HOUSE REGULATORS****Observed Life Table****Retirement Expr. 1953 TO 2002****Placement Years 1912 TO 1998**

(Codes 0-7)

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$513,597.37	\$0.00	0.00000	100.00
37.5 - 38.5	\$448,988.49	\$0.00	0.00000	100.00
38.5 - 39.5	\$402,762.14	\$0.00	0.00000	100.00
39.5 - 40.5	\$359,768.54	\$0.00	0.00000	100.00
40.5 - 41.5	\$313,214.28	\$591.64	0.00189	100.00
41.5 - 42.5	\$285,495.75	\$14,389.38	0.05040	99.81
42.5 - 43.5	\$221,193.15	\$12,172.00	0.05503	94.78
43.5 - 44.5	\$137,036.69	\$5,054.00	0.03688	89.56
44.5 - 45.5	\$91,626.28	\$9,323.84	0.10176	86.26
45.5 - 46.5	\$24,781.00	\$15,218.73	0.61413	77.48
46.5 - 47.5	(\$853.00)	\$0.00	0.00000	29.90
47.5 - 48.5	(\$853.00)	\$0.00	0.00000	29.90
48.5 - 49.5	(\$853.00)	\$0.00	0.00000	29.90
49.5 - 50.5	(\$853.00)	\$0.00	0.00000	29.90
50.5 - 51.5	(\$853.00)	\$0.00	0.00000	29.90
51.5 - 52.5	(\$853.00)	\$0.00	0.00000	29.90
52.5 - 53.5	(\$853.00)	\$0.00	0.00000	29.90
53.5 - 54.5	(\$853.00)	\$0.00	0.00000	29.90
54.5 - 55.5	(\$853.00)	\$0.00	0.00000	29.90
55.5 - 56.5	(\$853.00)	\$0.00	0.00000	29.90
56.5 - 57.5	(\$853.00)	\$0.00	0.00000	29.90
57.5 - 58.5	(\$853.00)	\$0.00	0.00000	29.90
58.5 - 59.5	(\$853.00)	\$0.00	0.00000	29.90
59.5 - 60.5	(\$853.00)	\$0.00	0.00000	29.90
60.5 - 61.5	(\$853.00)	\$0.00	0.00000	29.90
61.5 - 62.5	(\$853.00)	\$0.00	0.00000	29.90
62.5 - 63.5	(\$853.00)	\$0.00	0.00000	29.90
63.5 - 64.5	(\$853.00)	\$0.00	0.00000	29.90
64.5 - 65.5	(\$853.00)	\$0.00	0.00000	29.90
65.5 - 66.5	(\$853.00)	\$0.00	0.00000	29.90
66.5 - 67.5	(\$853.00)	\$0.00	0.00000	29.90
67.5 - 68.5	(\$853.00)	\$0.00	0.00000	29.90
68.5 - 69.5	(\$853.00)	\$0.00	0.00000	29.90
69.5 - 70.5	(\$853.00)	\$0.00	0.00000	29.90
70.5 - 71.5	(\$853.00)	\$0.00	0.00000	29.90
71.5 - 72.5	(\$853.00)	\$0.00	0.00000	29.90
72.5 - 73.5	(\$853.00)	\$0.00	0.00000	29.90

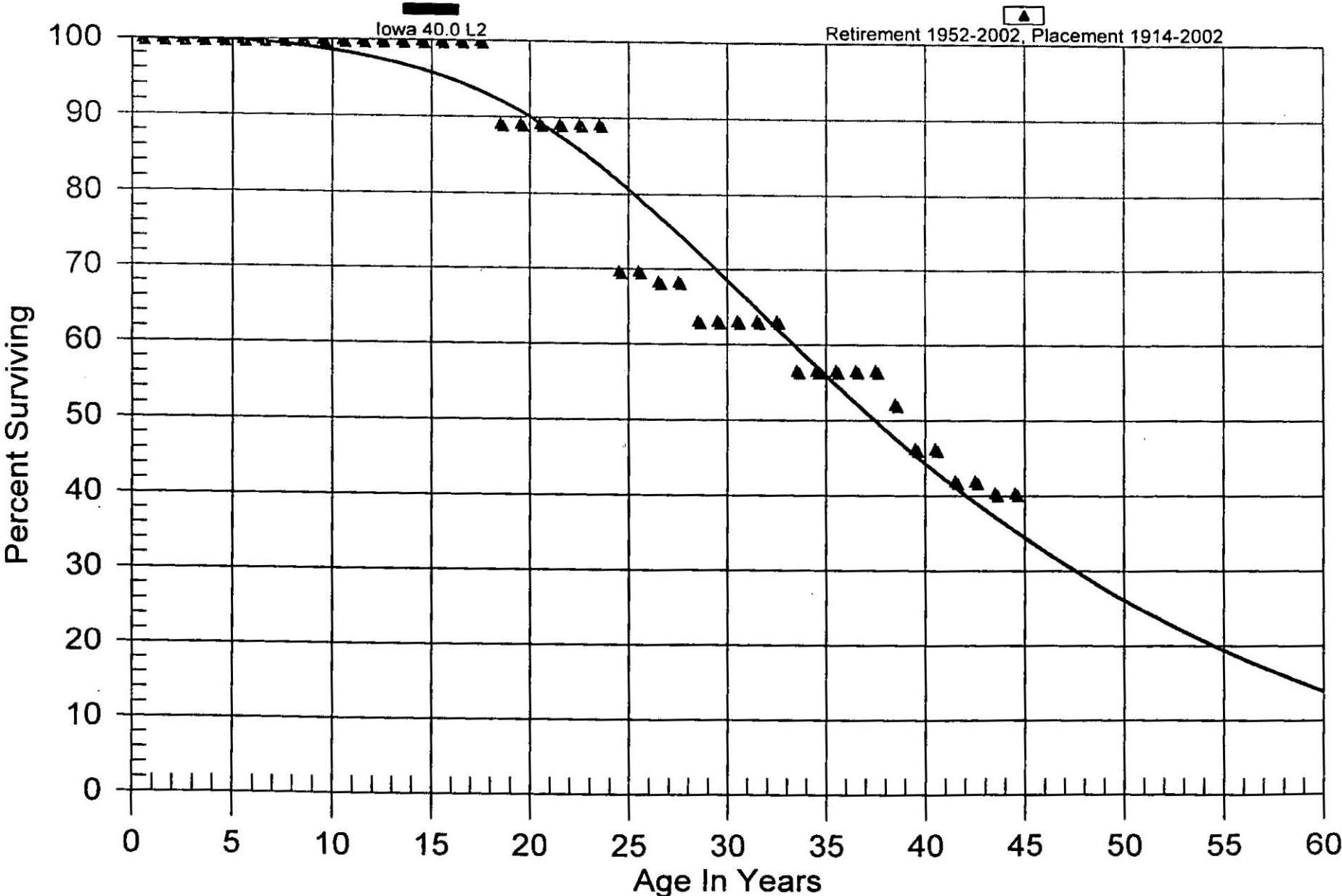
# Louisville Gas & Electric - Gas Div.

All Divisions

387.00 OTHER EQUIPMENT

Original And Smooth Survivor Curves

5-61



**Louisville Gas & Electric - Gas Div.****All Divisions****387.00 OTHER EQUIPMENT****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1914 TO 2002**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$65,051.59	\$0.00	0.00000	100.00
0.5 - 1.5	\$61,643.29	\$0.00	0.00000	100.00
1.5 - 2.5	\$62,040.29	\$0.00	0.00000	100.00
2.5 - 3.5	\$25,431.06	\$0.00	0.00000	100.00
3.5 - 4.5	\$27,718.41	\$0.00	0.00000	100.00
4.5 - 5.5	\$27,718.41	\$0.00	0.00000	100.00
5.5 - 6.5	\$27,718.41	\$0.00	0.00000	100.00
6.5 - 7.5	\$27,718.41	\$0.00	0.00000	100.00
7.5 - 8.5	\$27,718.41	\$0.00	0.00000	100.00
8.5 - 9.5	\$32,221.41	\$0.00	0.00000	100.00
9.5 - 10.5	\$32,221.41	\$0.00	0.00000	100.00
10.5 - 11.5	\$32,221.41	\$0.00	0.00000	100.00
11.5 - 12.5	\$32,221.41	\$0.00	0.00000	100.00
12.5 - 13.5	\$43,099.41	\$0.00	0.00000	100.00
13.5 - 14.5	\$43,099.41	\$0.00	0.00000	100.00
14.5 - 15.5	\$24,726.45	\$0.00	0.00000	100.00
15.5 - 16.5	\$24,726.45	\$0.00	0.00000	100.00
16.5 - 17.5	\$24,726.45	\$0.00	0.00000	100.00
17.5 - 18.5	\$24,726.45	\$2,671.00	0.10802	100.00
18.5 - 19.5	\$22,055.45	\$0.00	0.00000	89.20
19.5 - 20.5	\$22,055.45	\$0.00	0.00000	89.20
20.5 - 21.5	\$24,973.45	\$0.00	0.00000	89.20
21.5 - 22.5	\$24,973.45	\$0.00	0.00000	89.20
22.5 - 23.5	\$24,973.45	\$0.00	0.00000	89.20
23.5 - 24.5	\$24,973.45	\$5,439.00	0.21779	89.20
24.5 - 25.5	\$19,534.45	\$0.00	0.00000	69.77
25.5 - 26.5	\$19,534.45	\$397.00	0.02032	69.77
26.5 - 27.5	\$19,137.45	\$0.00	0.00000	68.35
27.5 - 28.5	\$19,137.45	\$1,459.00	0.07624	68.35
28.5 - 29.5	\$17,678.45	\$0.00	0.00000	63.14
29.5 - 30.5	\$17,678.45	\$0.00	0.00000	63.14
30.5 - 31.5	\$17,678.45	\$0.00	0.00000	63.14
31.5 - 32.5	\$17,678.45	\$0.00	0.00000	63.14
32.5 - 33.5	\$17,678.45	\$1,832.00	0.10363	63.14
33.5 - 34.5	\$15,846.45	\$0.00	0.00000	56.60
34.5 - 35.5	\$15,846.45	\$0.00	0.00000	56.60
35.5 - 36.5	\$15,846.45	\$0.00	0.00000	56.60

**Louisville Gas & Electric - Gas Div.****All Divisions****387.00 OTHER EQUIPMENT****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1914 TO 2002**

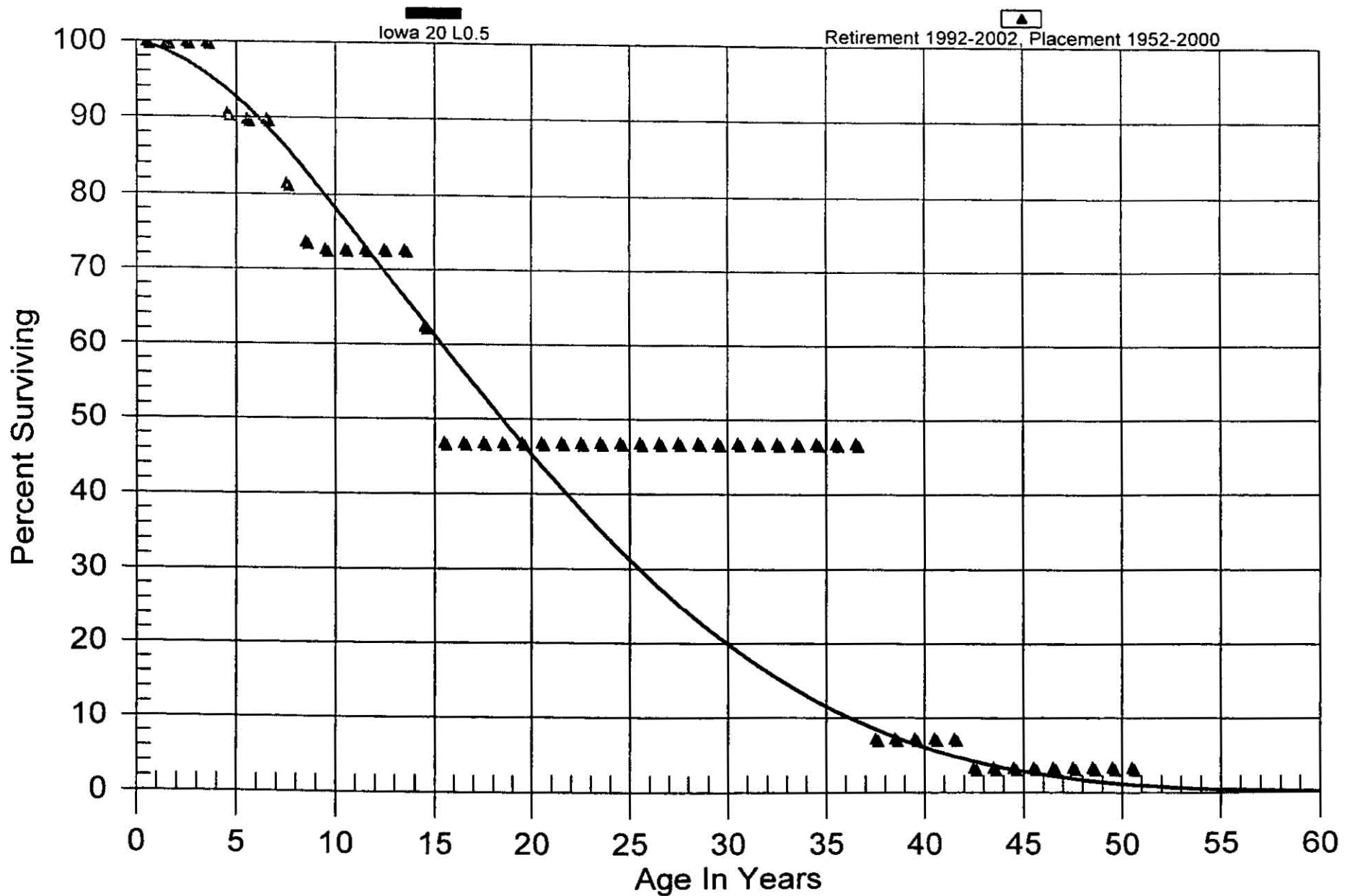
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$15,846.45	\$0.00	0.00000	56.60
37.5 - 38.5	\$52,395.45	\$4,095.00	0.07816	56.60
38.5 - 39.5	\$48,300.45	\$5,439.00	0.11261	52.18
39.5 - 40.5	\$42,861.45	\$0.00	0.00000	46.30
40.5 - 41.5	\$42,861.45	\$3,996.00	0.09323	46.30
41.5 - 42.5	\$38,865.45	\$0.00	0.00000	41.98
42.5 - 43.5	\$38,865.45	\$1,459.00	0.03754	41.98
43.5 - 44.5	\$37,406.45	\$0.00	0.00000	40.41
44.5 - 45.5	\$37,406.45	\$0.00	0.00000	40.41
45.5 - 46.5	\$37,406.45	\$0.00	0.00000	40.41
46.5 - 47.5	\$37,406.45	\$0.00	0.00000	40.41
47.5 - 48.5	\$37,406.45	\$0.00	0.00000	40.41
48.5 - 49.5	\$37,406.45	\$0.00	0.00000	40.41
49.5 - 50.5	\$28,458.00	\$0.00	0.00000	40.41
50.5 - 51.5	\$31,376.00	\$0.00	0.00000	40.41
51.5 - 52.5	\$31,376.00	\$0.00	0.00000	40.41
52.5 - 53.5	\$31,376.00	\$0.00	0.00000	40.41
53.5 - 54.5	\$31,376.00	\$0.00	0.00000	40.41
54.5 - 55.5	\$28,458.00	\$0.00	0.00000	40.41
55.5 - 56.5	\$28,458.00	\$0.00	0.00000	40.41
56.5 - 57.5	\$28,458.00	\$0.00	0.00000	40.41
57.5 - 58.5	\$28,458.00	\$0.00	0.00000	40.41
58.5 - 59.5	\$28,458.00	\$0.00	0.00000	40.41
59.5 - 60.5	\$28,458.00	\$0.00	0.00000	40.41
60.5 - 61.5	\$28,458.00	\$0.00	0.00000	40.41

# Louisville Gas & Electric - Gas Div.

All Divisions

392.20 TRANSPORTATION EQUIP. - TRAILERS

Original And Smooth Survivor Curves



5-64

**Louisville Gas & Electric - Gas Div.****All Divisions****392.20 TRANSPORTATION EQUIP. - TRAILERS****Observed Life Table****Retirement Expr. 1992 TO 2002****Placement Years 1952 TO 2000**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$367,832.94	\$0.00	0.00000	100.00
0.5 - 1.5	\$400,007.31	\$0.00	0.00000	100.00
1.5 - 2.5	\$397,876.31	\$0.00	0.00000	100.00
2.5 - 3.5	\$340,534.42	\$0.00	0.00000	100.00
3.5 - 4.5	\$287,778.22	\$27,122.00	0.09425	100.00
4.5 - 5.5	\$238,857.79	\$1,802.00	0.00754	90.58
5.5 - 6.5	\$193,978.16	\$0.00	0.00000	89.89
6.5 - 7.5	\$126,557.04	\$11,805.00	0.09328	89.89
7.5 - 8.5	\$99,276.24	\$9,449.00	0.09518	81.51
8.5 - 9.5	\$62,357.16	\$851.00	0.01365	73.75
9.5 - 10.5	\$57,403.40	\$0.00	0.00000	72.74
10.5 - 11.5	\$38,318.06	\$0.00	0.00000	72.74
11.5 - 12.5	\$7,718.69	\$0.00	0.00000	72.74
12.5 - 13.5	\$7,718.69	\$0.00	0.00000	72.74
13.5 - 14.5	\$8,987.69	\$1,269.00	0.14119	72.74
14.5 - 15.5	\$14,859.30	\$3,705.00	0.24934	62.47
15.5 - 16.5	\$11,154.30	\$0.00	0.00000	46.90
16.5 - 17.5	\$11,154.30	\$0.00	0.00000	46.90
17.5 - 18.5	\$11,154.30	\$0.00	0.00000	46.90
18.5 - 19.5	\$11,154.30	\$0.00	0.00000	46.90
19.5 - 20.5	\$12,485.05	\$0.00	0.00000	46.90
20.5 - 21.5	\$8,471.36	\$0.00	0.00000	46.90
21.5 - 22.5	\$8,471.36	\$0.00	0.00000	46.90
22.5 - 23.5	\$8,471.36	\$0.00	0.00000	46.90
23.5 - 24.5	\$8,471.36	\$0.00	0.00000	46.90
24.5 - 25.5	\$8,471.36	\$0.00	0.00000	46.90
25.5 - 26.5	\$1,330.75	\$0.00	0.00000	46.90
26.5 - 27.5	\$1,330.75	\$0.00	0.00000	46.90
27.5 - 28.5	\$1,330.75	\$0.00	0.00000	46.90
28.5 - 29.5	\$1,330.75	\$0.00	0.00000	46.90
29.5 - 30.5	\$1,330.75	\$0.00	0.00000	46.90
30.5 - 31.5	\$0.00	\$0.00	0.00000	46.90
31.5 - 32.5	\$361.00	\$0.00	0.00000	46.90
32.5 - 33.5	\$361.00	\$0.00	0.00000	46.90
33.5 - 34.5	\$361.00	\$0.00	0.00000	46.90
34.5 - 35.5	\$2,332.00	\$0.00	0.00000	46.90
35.5 - 36.5	\$2,332.00	\$0.00	0.00000	46.90

**Louisville Gas & Electric - Gas Div.  
All Divisions**

**392.20 TRANSPORTATION EQUIP. - TRAILERS**

**Observed Life Table**

**Retirement Expr. 1992 TO 2002**

**Placement Years 1952 TO 2000**

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
36.5 - 37.5	\$2,332.00	\$1,971.00	0.84520	46.90
37.5 - 38.5	\$361.00	\$0.00	0.00000	7.26
38.5 - 39.5	\$361.00	\$0.00	0.00000	7.26
39.5 - 40.5	\$795.00	\$0.00	0.00000	7.26
40.5 - 41.5	\$795.00	\$0.00	0.00000	7.26
41.5 - 42.5	\$795.00	\$434.00	0.54591	7.26
42.5 - 43.5	\$0.00	\$0.00	0.00000	3.30
43.5 - 44.5	\$0.00	\$0.00	0.00000	3.30
44.5 - 45.5	\$0.00	\$0.00	0.00000	3.30
45.5 - 46.5	\$0.00	\$0.00	0.00000	3.30
46.5 - 47.5	\$0.00	\$0.00	0.00000	3.30
47.5 - 48.5	\$0.00	\$0.00	0.00000	3.30
48.5 - 49.5	\$0.00	\$0.00	0.00000	3.30
49.5 - 50.5	\$0.00	\$0.00	0.00000	3.30

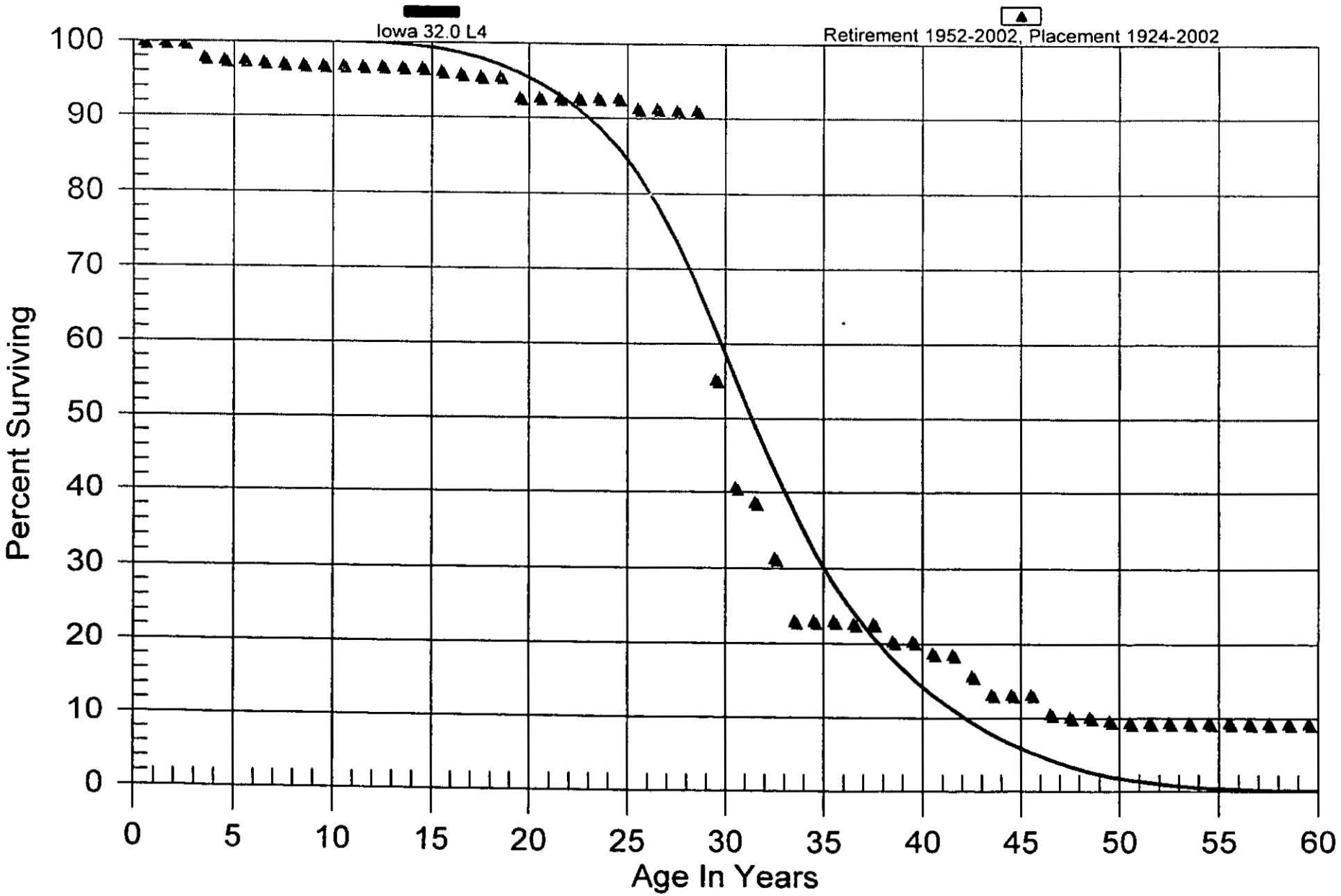


# Louisville Gas & Electric - Gas Div.

All Divisions

394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

Original And Smooth Survivor Curves



5-67

**Louisville Gas & Electric - Gas Div.****All Divisions****394.00 TOOLS, SHOP AND GARAGE EQUIPMENT****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1924 TO 2002**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$3,060,119.96	\$0.00	0.00000	100.00
0.5 - 1.5	\$3,054,134.96	\$525.00	0.00017	100.00
1.5 - 2.5	\$2,980,318.24	\$3,465.00	0.00116	99.98
2.5 - 3.5	\$2,487,680.54	\$49,002.00	0.01970	99.87
3.5 - 4.5	\$2,052,395.06	\$5,714.00	0.00278	97.90
4.5 - 5.5	\$2,052,790.06	\$1,391.00	0.00068	97.63
5.5 - 6.5	\$1,984,510.33	\$4,460.00	0.00225	97.56
6.5 - 7.5	\$1,559,846.68	\$3,251.00	0.00208	97.34
7.5 - 8.5	\$1,526,393.08	\$2,545.00	0.00167	97.14
8.5 - 9.5	\$1,416,205.24	\$834.00	0.00059	96.98
9.5 - 10.5	\$1,213,684.21	\$370.00	0.00030	96.92
10.5 - 11.5	\$878,193.79	\$370.00	0.00042	96.89
11.5 - 12.5	\$632,185.42	\$87.00	0.00014	96.85
12.5 - 13.5	\$438,009.91	\$489.00	0.00112	96.84
13.5 - 14.5	\$335,748.86	\$125.00	0.00037	96.73
14.5 - 15.5	\$267,210.97	\$1,234.00	0.00462	96.69
15.5 - 16.5	\$237,738.52	\$906.00	0.00381	96.25
16.5 - 17.5	\$224,543.30	\$782.00	0.00348	95.88
17.5 - 18.5	\$197,938.11	\$0.00	0.00000	95.54
18.5 - 19.5	\$172,215.40	\$4,955.00	0.02877	95.54
19.5 - 20.5	\$159,339.74	\$0.00	0.00000	92.80
20.5 - 21.5	\$148,940.50	\$0.00	0.00000	92.80
21.5 - 22.5	\$140,797.89	\$0.00	0.00000	92.80
22.5 - 23.5	\$115,526.20	\$0.00	0.00000	92.80
23.5 - 24.5	\$129,882.71	\$0.00	0.00000	92.80
24.5 - 25.5	\$123,188.85	\$1,832.00	0.01487	92.80
25.5 - 26.5	\$119,038.74	\$0.00	0.00000	91.42
26.5 - 27.5	\$114,139.00	\$360.00	0.00315	91.42
27.5 - 28.5	\$126,624.81	\$0.00	0.00000	91.13
28.5 - 29.5	\$121,014.51	\$47,706.00	0.39422	91.13
29.5 - 30.5	\$71,174.53	\$18,664.00	0.26223	55.20
30.5 - 31.5	\$45,016.81	\$2,178.00	0.04838	40.73
31.5 - 32.5	\$35,469.65	\$6,749.00	0.19028	38.76
32.5 - 33.5	\$22,045.00	\$5,876.00	0.26655	31.38
33.5 - 34.5	\$16,169.00	\$0.00	0.00000	23.02
34.5 - 35.5	\$16,169.00	\$0.00	0.00000	23.02
35.5 - 36.5	\$16,169.00	\$230.00	0.01422	23.02

**Louisville Gas & Electric - Gas Div.****All Divisions****394.00 TOOLS, SHOP AND GARAGE EQUIPMENT****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1924 TO 2002**

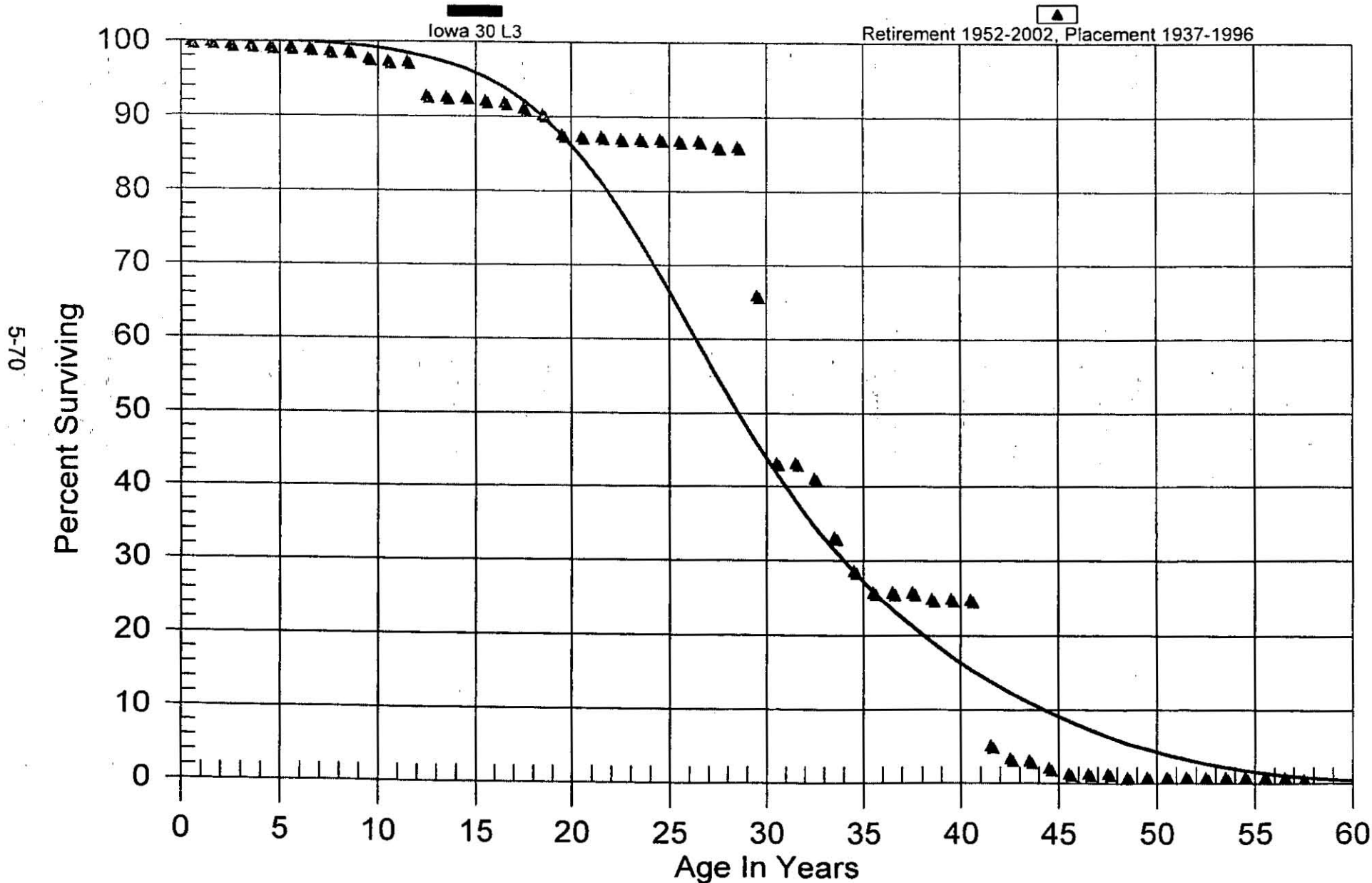
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$15,939.00	\$0.00	0.00000	22.69
37.5 - 38.5	\$15,939.00	\$1,640.00	0.10289	22.69
38.5 - 39.5	\$14,299.00	\$0.00	0.00000	20.36
39.5 - 40.5	\$14,299.00	\$1,104.00	0.07721	20.36
40.5 - 41.5	\$13,195.00	\$153.00	0.01160	18.78
41.5 - 42.5	\$13,042.00	\$1,984.00	0.15212	18.57
42.5 - 43.5	\$11,058.00	\$1,724.00	0.15591	15.74
43.5 - 44.5	\$9,334.00	\$0.00	0.00000	13.29
44.5 - 45.5	\$9,334.00	\$0.00	0.00000	13.29
45.5 - 46.5	\$9,334.00	\$1,898.00	0.20334	13.29
46.5 - 47.5	\$7,436.00	\$307.00	0.04129	10.59
47.5 - 48.5	\$7,129.00	\$0.00	0.00000	10.15
48.5 - 49.5	\$7,129.00	\$323.00	0.04531	10.15
49.5 - 50.5	\$6,806.00	\$190.00	0.02792	9.69
50.5 - 51.5	\$6,616.00	\$0.00	0.00000	9.42
51.5 - 52.5	\$6,616.00	\$0.00	0.00000	9.42
52.5 - 53.5	\$6,616.00	\$0.00	0.00000	9.42
53.5 - 54.5	\$6,616.00	\$0.00	0.00000	9.42
54.5 - 55.5	\$6,616.00	\$0.00	0.00000	9.42
55.5 - 56.5	\$6,616.00	\$69.00	0.01043	9.42
56.5 - 57.5	\$6,547.00	\$0.00	0.00000	9.32
57.5 - 58.5	\$6,547.00	\$0.00	0.00000	9.32
58.5 - 59.5	\$6,547.00	\$0.00	0.00000	9.32
59.5 - 60.5	\$6,547.00	\$276.00	0.04216	9.32
60.5 - 61.5	\$6,271.00	\$0.00	0.00000	8.93
61.5 - 62.5	\$6,271.00	\$0.00	0.00000	8.93
62.5 - 63.5	\$6,271.00	\$0.00	0.00000	8.93
63.5 - 64.5	\$6,271.00	\$0.00	0.00000	8.93
64.5 - 65.5	\$6,271.00	\$0.00	0.00000	8.93
65.5 - 66.5	\$6,271.00	\$0.00	0.00000	8.93
66.5 - 67.5	\$6,271.00	\$0.00	0.00000	8.93
67.5 - 68.5	\$6,271.00	\$1,184.00	0.18881	8.93
68.5 - 69.5	\$5,087.00	\$0.00	0.00000	7.24
69.5 - 70.5	\$5,087.00	\$0.00	0.00000	7.24

# Louisville Gas & Electric - Gas Div.

All Divisions

395.00 LABORATORY EQUIPMENT

Original And Smooth Survivor Curves



5-70

**Louisville Gas & Electric - Gas Div.****All Divisions****395.00 LABORATORY EQUIPMENT****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1937 TO 1996**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$495,534.27	\$0.00	0.00000	100.00
0.5 - 1.5	\$499,314.27	\$188.00	0.00038	100.00
1.5 - 2.5	\$501,779.27	\$1,822.00	0.00363	99.96
2.5 - 3.5	\$503,627.27	\$397.00	0.00079	99.60
3.5 - 4.5	\$502,591.27	\$888.00	0.00177	99.52
4.5 - 5.5	\$506,403.27	\$459.00	0.00091	99.35
5.5 - 6.5	\$500,093.27	\$486.00	0.00097	99.25
6.5 - 7.5	\$502,093.71	\$1,734.00	0.00345	99.16
7.5 - 8.5	\$496,456.71	\$162.00	0.00033	98.82
8.5 - 9.5	\$495,787.71	\$4,839.00	0.00976	98.78
9.5 - 10.5	\$485,963.78	\$1,776.00	0.00365	97.82
10.5 - 11.5	\$448,873.36	\$312.00	0.00070	97.46
11.5 - 12.5	\$446,564.95	\$20,812.00	0.04660	97.39
12.5 - 13.5	\$288,992.09	\$604.00	0.00209	92.86
13.5 - 14.5	\$158,731.19	\$0.00	0.00000	92.66
14.5 - 15.5	\$158,585.18	\$795.00	0.00501	92.66
15.5 - 16.5	\$132,473.44	\$324.00	0.00245	92.20
16.5 - 17.5	\$100,574.10	\$853.00	0.00848	91.97
17.5 - 18.5	\$81,712.89	\$711.00	0.00870	91.19
18.5 - 19.5	\$76,837.29	\$2,297.00	0.02989	90.40
19.5 - 20.5	\$67,560.12	\$194.00	0.00287	87.70
20.5 - 21.5	\$56,168.72	\$0.00	0.00000	87.44
21.5 - 22.5	\$46,428.02	\$150.00	0.00323	87.44
22.5 - 23.5	\$41,663.97	\$0.00	0.00000	87.16
23.5 - 24.5	\$39,521.19	\$0.00	0.00000	87.16
24.5 - 25.5	\$36,791.36	\$102.00	0.00277	87.16
25.5 - 26.5	\$32,457.01	\$0.00	0.00000	86.92
26.5 - 27.5	\$31,860.19	\$280.00	0.00879	86.92
27.5 - 28.5	\$28,786.27	\$0.00	0.00000	86.16
28.5 - 29.5	\$27,650.00	\$6,479.00	0.23432	86.16
29.5 - 30.5	\$21,171.00	\$7,290.00	0.34434	65.97
30.5 - 31.5	\$13,881.00	\$0.00	0.00000	43.25
31.5 - 32.5	\$13,881.00	\$688.00	0.04956	43.25
32.5 - 33.5	\$13,193.00	\$2,541.00	0.19260	41.11
33.5 - 34.5	\$10,652.00	\$1,458.00	0.13688	33.19
34.5 - 35.5	\$9,194.00	\$908.00	0.09876	28.65
35.5 - 36.5	\$8,286.00	\$0.00	0.00000	25.82

**Louisville Gas & Electric - Gas Div.****All Divisions****395.00 LABORATORY EQUIPMENT****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1937 TO 1996**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$8,286.00	\$0.00	0.00000	25.82
37.5 - 38.5	\$8,286.00	\$290.00	0.03500	25.82
38.5 - 39.5	\$7,996.00	\$0.00	0.00000	24.92
39.5 - 40.5	\$7,996.00	\$23.00	0.00288	24.92
40.5 - 41.5	\$7,973.00	\$6,313.00	0.79180	24.84
41.5 - 42.5	\$1,660.00	\$569.00	0.34277	5.17
42.5 - 43.5	\$1,091.00	\$97.00	0.08891	3.40
43.5 - 44.5	\$994.00	\$319.00	0.32093	3.10
44.5 - 45.5	\$675.00	\$249.00	0.36889	2.10
45.5 - 46.5	\$426.00	\$0.00	0.00000	1.33
46.5 - 47.5	\$426.00	\$0.00	0.00000	1.33
47.5 - 48.5	\$426.00	\$158.00	0.37089	1.33
48.5 - 49.5	\$268.00	\$0.00	0.00000	0.84
49.5 - 50.5	\$268.00	\$0.00	0.00000	0.84
50.5 - 51.5	\$268.00	\$0.00	0.00000	0.84
51.5 - 52.5	\$268.00	\$0.00	0.00000	0.84
52.5 - 53.5	\$268.00	\$0.00	0.00000	0.84
53.5 - 54.5	\$268.00	\$0.00	0.00000	0.84
54.5 - 55.5	\$268.00	\$0.00	0.00000	0.84
55.5 - 56.5	\$268.00	\$0.00	0.00000	0.84
56.5 - 57.5	\$268.00	\$102.00	0.38060	0.84

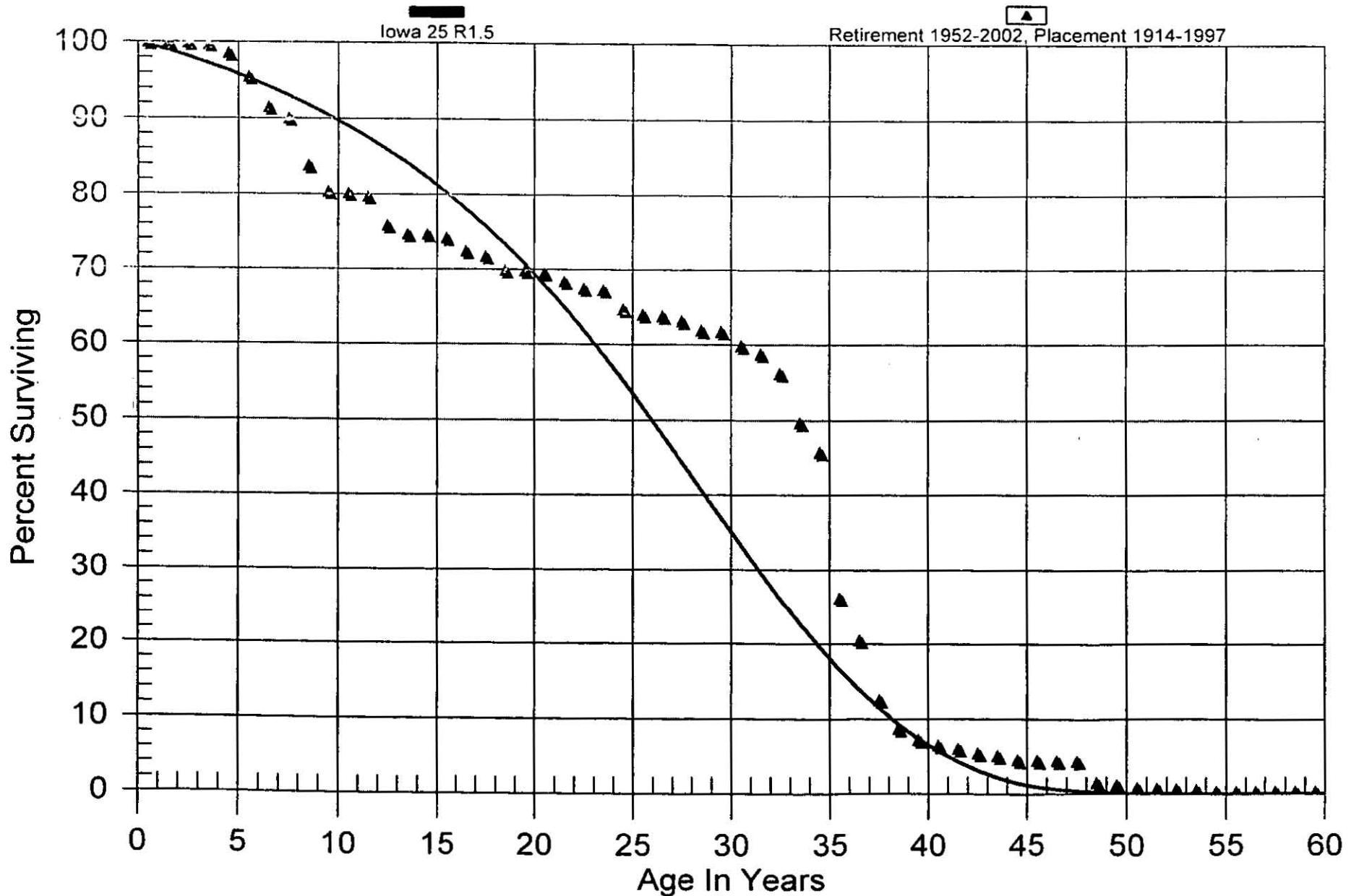
# Louisville Gas & Electric - Gas Div.

All Divisions

396.20 POWER OPERATED EQUIPMENT - OTHER

Original And Smooth Survivor Curves

5-73



**Louisville Gas & Electric - Gas Div.****All Divisions****396.20 POWER OPERATED EQUIPMENT - OTHER****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1914 TO 1997**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$294,538.72	\$0.00	0.00000	100.00
0.5 - 1.5	\$241,136.72	\$30.00	0.00012	100.00
1.5 - 2.5	\$247,238.72	\$247.00	0.00100	99.99
2.5 - 3.5	\$218,489.72	\$375.00	0.00172	99.89
3.5 - 4.5	\$209,904.72	\$2,389.00	0.01138	99.72
4.5 - 5.5	\$203,993.72	\$6,384.00	0.03130	98.58
5.5 - 6.5	\$200,203.72	\$8,335.00	0.04163	95.50
6.5 - 7.5	\$196,169.29	\$3,114.00	0.01587	91.52
7.5 - 8.5	\$190,891.29	\$13,113.00	0.06869	90.07
8.5 - 9.5	\$177,973.29	\$7,424.00	0.04171	83.88
9.5 - 10.5	\$170,510.29	\$408.00	0.00239	80.38
10.5 - 11.5	\$159,799.62	\$907.00	0.00568	80.19
11.5 - 12.5	\$159,593.62	\$7,759.00	0.04862	79.73
12.5 - 13.5	\$146,086.62	\$2,262.00	0.01548	75.86
13.5 - 14.5	\$143,519.62	\$0.00	0.00000	74.68
14.5 - 15.5	\$141,712.18	\$924.00	0.00652	74.68
15.5 - 16.5	\$116,848.74	\$2,799.00	0.02395	74.20
16.5 - 17.5	\$114,720.74	\$1,095.00	0.00954	72.42
17.5 - 18.5	\$110,473.59	\$2,845.00	0.02575	71.73
18.5 - 19.5	\$107,628.59	\$89.00	0.00083	69.88
19.5 - 20.5	\$137,003.59	\$738.00	0.00539	69.82
20.5 - 21.5	\$136,265.59	\$2,049.00	0.01504	69.45
21.5 - 22.5	\$137,786.59	\$1,893.00	0.01374	68.40
22.5 - 23.5	\$135,893.59	\$350.00	0.00258	67.46
23.5 - 24.5	\$135,543.59	\$5,223.00	0.03853	67.29
24.5 - 25.5	\$128,476.35	\$1,375.00	0.01070	64.70
25.5 - 26.5	\$127,904.35	\$375.00	0.00293	64.00
26.5 - 27.5	\$127,021.93	\$1,316.00	0.01036	63.82
27.5 - 28.5	\$134,232.93	\$2,651.00	0.01975	63.15
28.5 - 29.5	\$128,116.93	\$358.00	0.00279	61.91
29.5 - 30.5	\$127,758.93	\$3,798.00	0.02973	61.73
30.5 - 31.5	\$123,183.93	\$2,258.00	0.01833	59.90
31.5 - 32.5	\$120,925.93	\$5,278.00	0.04365	58.80
32.5 - 33.5	\$112,078.00	\$12,995.00	0.11595	56.23
33.5 - 34.5	\$99,083.00	\$7,847.00	0.07920	49.71
34.5 - 35.5	\$91,236.00	\$38,962.00	0.42705	45.78
35.5 - 36.5	\$52,274.00	\$11,397.00	0.21802	26.23



**Louisville Gas & Electric - Gas Div.****All Divisions****396.20 POWER OPERATED EQUIPMENT - OTHER****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1914 TO 1997**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$40,877.00	\$15,860.00	0.38799	20.51
37.5 - 38.5	\$34,348.00	\$10,455.00	0.30438	12.55
38.5 - 39.5	\$23,893.00	\$4,105.00	0.17181	8.73
39.5 - 40.5	\$19,788.00	\$2,065.00	0.10436	7.23
40.5 - 41.5	\$17,723.00	\$1,208.00	0.06816	6.48
41.5 - 42.5	\$16,515.00	\$1,762.00	0.10669	6.04
42.5 - 43.5	\$14,753.00	\$842.00	0.05707	5.39
43.5 - 44.5	\$13,911.00	\$1,485.00	0.10675	5.08
44.5 - 45.5	\$12,426.00	\$75.00	0.00604	4.54
45.5 - 46.5	\$12,351.00	\$83.00	0.00672	4.51
46.5 - 47.5	\$12,268.00	\$322.00	0.02625	4.48
47.5 - 48.5	\$11,946.00	\$7,989.00	0.66876	4.37
48.5 - 49.5	\$3,957.00	\$751.00	0.18979	1.45
49.5 - 50.5	\$3,206.00	\$1,061.00	0.33094	1.17
50.5 - 51.5	\$2,145.00	\$220.00	0.10256	0.78
51.5 - 52.5	\$1,925.00	\$208.00	0.10805	0.70
52.5 - 53.5	\$1,717.00	\$258.00	0.15026	0.63
53.5 - 54.5	\$1,459.00	\$654.00	0.44825	0.53
54.5 - 55.5	\$805.00	\$0.00	0.00000	0.29
55.5 - 56.5	\$805.00	\$0.00	0.00000	0.29
56.5 - 57.5	\$805.00	\$0.00	0.00000	0.29
57.5 - 58.5	\$805.00	\$0.00	0.00000	0.29
58.5 - 59.5	\$805.00	\$0.00	0.00000	0.29
59.5 - 60.5	\$805.00	\$0.00	0.00000	0.29
60.5 - 61.5	\$805.00	\$0.00	0.00000	0.29
61.5 - 62.5	\$805.00	\$0.00	0.00000	0.29
62.5 - 63.5	\$805.00	\$0.00	0.00000	0.29
63.5 - 64.5	\$805.00	\$0.00	0.00000	0.29
64.5 - 65.5	\$805.00	\$0.00	0.00000	0.29
65.5 - 66.5	\$805.00	\$0.00	0.00000	0.29

**Louisville Gas & Electric - Gas Div.****All Divisions****350.20 STORAGE LAND RIGHTS OF WAYS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 50**Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1949	2,301.70	50.00	46.03	10.45	481.14
1950	23.11	50.00	0.46	10.86	5.02
1992	14,774.44	50.00	295.49	40.30	11,908.49
2001	42,921.89	50.00	858.44	48.59	41,707.29
2002	3,657.00	50.00	73.14	49.53	3,622.44
<b>Total</b>	<b>63,678.14</b>	<b>50.00</b>	<b>1,273.56</b>	<b>45.33</b>	<b>57,724.37</b>

**Composite Average Remaining Life ... 45.33 Years**

**Louisville Gas & Electric - Gas Div.**  
**All Divisions**  
**351.20 COMPRESSOR STATION STRUCTURES**  
**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of December 31, 2002**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>KY-DOE RUN</b>					
<i>Interim Survivor Curve: Iowa 120 L0.5</i>					
<i>Probable Retirement Year: 2040</i>					
1978	1,048.77	56.42	18.59	34.33	638.15
<b>Total</b>	<b>1,048.77</b>	<b>56.42</b>	<b>18.59</b>	<b>34.33</b>	<b>638.15</b>
<b>KY-MAGNOLIA</b>					
<i>Interim Survivor Curve: Iowa 120 L0.5</i>					
<i>Probable Retirement Year: 2037</i>					
1960	68,467.72	67.35	1,016.64	30.92	31,436.92
1962	46,355.91	65.96	702.75	31.02	21,797.80
1964	30,033.58	64.56	465.23	31.12	14,476.54
1972	48,662.03	58.70	828.94	31.53	26,137.96
1979	13,973.54	53.29	262.23	31.91	8,367.12
1988	4,377.22	45.93	95.30	32.40	3,087.57
1990	2,119.69	44.24	47.92	32.51	1,557.58
1992	7,999.86	42.53	188.12	32.61	6,135.36
1997	180,932.41	38.16	4,741.15	32.89	155,940.52
1998	7,921.43	37.28	212.51	32.95	7,001.96
2001	120,706.39	34.59	3,489.69	33.13	115,618.19
<b>Total</b>	<b>531,549.78</b>	<b>44.11</b>	<b>12,050.48</b>	<b>32.49</b>	<b>391,557.52</b>
<b>KY-MULDRAUGH</b>					
<i>Interim Survivor Curve: Iowa 120 L0.5</i>					
<i>Probable Retirement Year: 2036</i>					
1942	13,361.04	78.20	170.86	29.43	5,029.22

**Louisville Gas & Electric - Gas Div.****All Divisions****351.20 COMPRESSOR STATION STRUCTURES****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1944	3,714.69	77.00	48.24	29.50	1,423.08
1947	1,879.60	75.17	25.00	29.60	740.22
1949	14,788.28	73.93	200.04	29.68	5,936.68
1951	530.00	72.66	7.29	29.75	217.05
1952	13,266.30	72.01	184.23	29.79	5,488.62
1953	13,236.04	71.36	185.48	29.83	5,533.36
1956	1,382.20	69.38	19.92	29.96	596.80
1958	3,446.47	68.03	50.66	30.04	1,522.03
1960	695.25	66.66	10.43	30.13	314.29
1963	1,519.24	64.56	23.53	30.27	712.37
1964	13,959.05	63.85	218.64	30.32	6,628.79
1975	29,064.48	55.64	522.35	30.86	16,121.94
1976	260.85	54.86	4.75	30.92	146.99
1982	76,072.77	50.07	1,519.33	31.22	47,439.33
1983	6,076.40	49.25	123.37	31.28	3,858.54
1988	48,050.90	45.09	1,065.76	31.53	33,605.68
1989	9,989.17	44.24	225.81	31.58	7,131.84
1990	2,119.69	43.38	48.86	31.64	1,545.66
1996	187,196.35	38.16	4,905.29	31.95	156,710.91
2001	37,673.46	33.69	1,118.39	32.23	36,041.52
<b>Total</b>	<b>478,282.23</b>	<b>44.79</b>	<b>10,678.24</b>	<b>31.54</b>	<b>336,744.93</b>

**KY-MULDRAUGH STATION-MICROWAVE****Interim Survivor Curve: Iowa 120 L0.5****Probable Retirement Year: 2041**

2001	874.17	38.16	22.91	36.71	840.87
<b>Total</b>	<b>874.17</b>	<b>38.16</b>	<b>22.91</b>	<b>36.71</b>	<b>840.87</b>

***Louisville Gas & Electric - Gas Div.******All Divisions******351.20 COMPRESSOR STATION STRUCTURES******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique***

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<i>Account</i>					
<i>Total</i>	1,011,754.95	44.43	22,770.22	32.05	729,781.48

***Composite Average Remaining Life ... 32.05 Years***

**Louisville Gas & Electric - Gas Div.****All Divisions****351.30 MEASURING & REG. STATION STRUCT.****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-MAGNOLIA****Interim Survivor Curve: Iowa 150 L0.5****Probable Retirement Year: 2037**

1960	4,697.83	70.13	66.98	32.04	2,146.12
1968	365.37	63.81	5.73	32.32	185.09
<b>Total</b>	<b>5,063.20</b>	<b>69.64</b>	<b>72.71</b>	<b>32.06</b>	<b>2,331.21</b>

**KY-MULDRAUGH****Interim Survivor Curve: Iowa 150 L0.5****Probable Retirement Year: 2036**

1966	5,816.41	64.61	90.02	31.39	2,825.60
<b>Total</b>	<b>5,816.41</b>	<b>64.61</b>	<b>90.02</b>	<b>31.39</b>	<b>2,825.60</b>

**Account**

<b>Total</b>	<b>10,879.61</b>	<b>66.86</b>	<b>162.73</b>	<b>31.69</b>	<b>5,156.81</b>
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**Composite Average Remaining Life ... 31.69 Years**

**Louisville Gas & Electric - Gas Div.****All Divisions****351.40 OTHER STRUCTURES****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
IN-DOE RUN					
<i>Interim Survivor Curve: Iowa 130 L0.5</i>					
<i>Probable Retirement Year: 2018</i>					
1993	52,743.24	24.49	2,153.50	15.23	32,798.73
1994	4,264.82	23.54	181.17	15.24	2,760.97
2000	253,624.72	17.77	14,271.69	15.31	218,433.25
<b>Total</b>	<b>310,632.78</b>	<b>18.71</b>	<b>16,606.37</b>	<b>15.29</b>	<b>253,992.95</b>
KY-CENTER					
<i>Interim Survivor Curve: Iowa 130 L0.5</i>					
<i>Probable Retirement Year: 2012</i>					
1968	961.75	41.93	22.94	9.31	213.57
1969	12,837.74	41.05	312.75	9.32	2,913.50
1970	111.84	40.16	2.78	9.32	25.95
1972	75.94	38.37	1.98	9.33	18.46
1984	2,107.84	27.33	77.13	9.37	722.88
1986	7,206.84	25.44	283.28	9.38	2,656.99
2002	3,354.03	9.94	337.31	9.45	3,186.53
<b>Total</b>	<b>26,655.98</b>	<b>25.68</b>	<b>1,038.17</b>	<b>9.38</b>	<b>9,737.89</b>
KY-MAGNOLIA					
<i>Interim Survivor Curve: Iowa 130 L0.5</i>					
<i>Probable Retirement Year: 2037</i>					
1959	553.78	69.17	8.01	31.32	250.78
1960	177,325.14	68.45	2,590.64	31.36	81,251.17
1962	6,888.32	67.00	102.81	31.45	3,233.66
1964	10,815.56	65.53	165.05	31.54	5,205.72

**Louisville Gas & Electric - Gas Div.****All Divisions****351.40 OTHER STRUCTURES****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1965	5,755.77	64.78	88.85	31.59	2,806.20
1967	5,777.39	63.28	91.30	31.68	2,891.97
1968	2,424.15	62.52	38.77	31.72	1,229.89
1969	726.53	61.76	11.76	31.77	373.71
1970	38,633.70	60.99	633.46	31.81	20,152.80
1971	1,447.72	60.21	24.04	31.86	766.02
1972	14,691.92	59.43	247.20	31.91	7,887.32
1978	2,308.40	54.65	42.24	32.19	1,359.56
1982	578.63	51.36	11.27	32.37	364.72
1985	4,586.55	48.84	93.90	32.51	3,053.19
1986	2,550.61	48.00	53.14	32.56	1,730.31
1987	1,161.52	47.14	24.64	32.61	803.39
1992	7,450.08	42.81	174.02	32.84	5,715.11
1996	15,634.20	39.27	398.14	33.03	13,151.09
2000	48,168.29	35.66	1,350.75	33.23	44,887.83
2002	76,452.74	33.83	2,259.65	33.35	75,349.79
<b>Total</b>	<b>423,931.00</b>	<b>50.41</b>	<b>8,409.65</b>	<b>32.40</b>	<b>272,464.22</b>

**KY-MULDRAUGH****Interim Survivor Curve: Iowa 130 L0.5****Probable Retirement Year: 2036**

1942	7,761.69	79.93	97.11	29.89	2,902.99
1947	46.11	76.71	0.60	30.06	18.07
1952	764.78	73.36	10.43	30.24	315.22
1953	4,945.37	72.67	68.05	30.27	2,060.12
1954	10,051.28	71.98	139.64	30.31	4,232.64
1959	1,352.44	68.45	19.76	30.51	602.83
1961	10,392.61	67.00	155.12	30.59	4,745.28
1962	2,565.29	66.27	38.71	30.63	1,185.90



**Louisville Gas & Electric - Gas Div.****All Divisions****351.40 OTHER STRUCTURES****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1963	1,439.55	65.53	21.97	30.68	673.91
1964	47,491.61	64.78	733.08	30.72	22,517.90
1965	2,517.36	64.04	39.31	30.76	1,209.25
1966	6,016.09	63.28	95.07	30.80	2,928.47
1967	2,134.14	62.52	34.13	30.85	1,052.94
1968	24,477.94	61.76	396.35	30.89	12,242.86
1969	3,343.34	60.99	54.82	30.93	1,695.73
1970	5,415.93	60.21	89.94	30.98	2,786.26
1972	1,348.13	58.65	22.99	31.07	714.08
1975	22,442.28	56.26	398.87	31.20	12,443.97
1976	4,878.94	55.46	87.97	31.24	2,748.49
1977	1,823.01	54.65	33.36	31.29	1,043.62
1981	32,850.00	51.36	639.60	31.46	20,122.89
1982	7,273.06	50.53	143.95	31.51	4,535.29
1987	6,919.71	46.28	149.50	31.73	4,743.38
1988	78,244.63	45.42	1,722.59	31.77	54,730.20
1989	974.40	44.56	21.87	31.82	695.79
1990	27,165.51	43.69	621.84	31.86	19,811.17
1992	6,525.06	41.93	155.61	31.95	4,971.67
1996	24,279.38	38.37	632.74	32.13	20,328.96
1998	42,054.30	36.57	1,150.03	32.22	37,056.43
<b>Total</b>	<b>387,493.94</b>	<b>49.84</b>	<b>7,775.00</b>	<b>31.53</b>	<b>245,116.29</b>
<i>Account</i>					
<b>Total</b>	<b>1,148,713.70</b>	<b>33.96</b>	<b>33,829.19</b>	<b>23.10</b>	<b>781,311.35</b>

**Composite Average Remaining Life ... 23.10 Years**

**Louisville Gas & Electric - Gas Div.****All Divisions****352.20 RESERVOIRS**

**Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2002  
Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 40**Survivor Curve: SQ*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1968	84,535.13	40.00	2,113.38	5.50	11,623.58
1969	112,400.82	40.00	2,810.02	6.50	18,265.13
1970	29,156.24	40.00	728.91	7.50	5,466.80
1971	110,767.57	40.00	2,769.19	8.50	23,538.11
1972	38,151.80	40.00	953.80	9.50	9,061.05
1975	25,499.84	40.00	637.50	12.50	7,968.70
<b>Total</b>	<b>400,511.40</b>	<b>40.00</b>	<b>10,012.79</b>	<b>7.58</b>	<b>75,923.37</b>

*Composite Average Remaining Life ... 7.58 Years*

**Louisville Gas & Electric - Gas Div.****All Divisions****352.30 NONRECOVERABLE NATURAL GAS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 45**Survivor Curve: SQ*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1971	1,067,813.00	45.00	23,729.18	13.50	320,343.90
1977	1,179,520.00	45.00	26,211.56	19.50	511,125.33
1985	7,401,522.00	45.00	164,478.27	27.50	4,523,152.33
<b>Total</b>	<b>9,648,855.00</b>	<b>45.00</b>	<b>214,419.00</b>	<b>24.97</b>	<b>5,354,621.57</b>

**Composite Average Remaining Life ... 24.97 Years**

*Louisville Gas & Electric - Gas Div.**All Divisions**352.40 WELL DRILLING**Original Cost Of Utility Plant In Service**And Development Of Composite Remaining Life as of December 31, 2002**Based Upon Broad Group/Remaining Life Procedure and Technique**Average Service Life: 55**Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	4,563.30	55.00	82.97	6.19	513.19
1942	4,168.30	55.00	75.79	8.77	664.88
1944	4,875.99	55.00	88.65	9.56	847.56
1947	3,247.40	55.00	59.04	10.87	641.54
1948	19,758.24	55.00	359.24	11.34	4,072.17
1949	10,984.14	55.00	199.71	11.82	2,361.13
1950	5,780.52	55.00	105.10	12.33	1,295.58
1951	19,887.45	55.00	361.59	12.85	4,645.18
1952	27,903.77	55.00	507.34	13.39	6,791.25
1953	15,868.56	55.00	288.52	13.94	4,022.53
1954	12,855.52	55.00	233.74	14.51	3,392.51
1955	20,551.01	55.00	373.65	15.10	5,643.07
1956	23,438.66	55.00	426.16	15.70	6,692.04
1957	22,652.20	55.00	411.86	16.32	6,722.83
1958	6,983.36	55.00	126.97	16.96	2,153.11
1959	192,128.76	55.00	3,493.25	17.61	61,502.66
1960	35,518.86	55.00	645.80	18.27	11,797.58
1961	45,814.13	55.00	832.98	18.94	15,779.62
1962	54,988.68	55.00	999.79	19.63	19,625.39
1963	55,054.98	55.00	1,001.00	20.33	20,351.14
1964	44,148.93	55.00	802.71	21.04	16,892.17
1965	41,738.57	55.00	758.88	21.77	16,519.81
1966	50,139.66	55.00	911.63	22.50	20,515.58
1967	32,049.07	55.00	582.71	23.25	13,547.19
1968	54,639.64	55.00	993.45	24.01	23,849.30
1969	522,049.92	55.00	9,491.81	24.77	235,157.58
1970	45,424.63	55.00	825.90	25.55	21,104.19

**Louisville Gas & Electric - Gas Div.****All Divisions****352.40 WELL DRILLING****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 55****Survivor Curve: R3**

<b>Year</b>	<b>Original Cost</b>	<b>Avg. Service Life</b>	<b>Avg. Annual Accrual</b>	<b>Avg. Remaining Life</b>	<b>Future Annual Accruals</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1971	112,172.48	55.00	2,039.50	26.34	53,721.91
1972	56,647.13	55.00	1,029.95	27.14	27,950.85
1973	38,403.24	55.00	698.24	27.94	19,511.22
1974	86,659.32	55.00	1,575.62	28.76	45,315.20
1975	8,004.68	55.00	145.54	29.59	4,305.92
1976	40,902.44	55.00	743.68	30.42	22,623.05
1977	28,960.79	55.00	526.56	31.26	16,462.11
1978	12,115.00	55.00	220.27	32.11	7,073.73
1979	115,085.51	55.00	2,092.46	32.97	68,997.13
1982	126,096.79	55.00	2,292.67	35.60	81,626.65
1983	6,401.30	55.00	116.39	36.49	4,247.54
1984	14,135.01	55.00	257.00	37.39	9,609.91
1985	89,710.48	55.00	1,631.10	38.30	62,469.31
1986	27,175.31	55.00	494.10	39.21	19,374.43
1987	29,530.97	55.00	536.93	40.13	21,547.50
1988	50,622.89	55.00	920.42	41.06	37,789.23
1996	14,588.42	55.00	265.24	48.65	12,904.13
1997	73,331.25	55.00	1,333.30	49.62	66,156.58
2000	165,003.75	55.00	3,000.07	52.54	157,634.79
2001	76,893.95	55.00	1,398.07	53.52	74,831.13
<b>Total</b>	<b>2,549,654.96</b>	<b>55.00</b>	<b>46,357.35</b>	<b>28.93</b>	<b>1,341,253.12</b>

**Composite Average Remaining Life ... 28.93 Years**

***Louisville Gas & Electric - Gas Div.******All Divisions******352.50 WELL EQUIPMENT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 50**Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	1,736.43	50.00	34.73	3.97	138.03
1942	618.97	50.00	12.38	6.13	75.94
1944	1,692.34	50.00	33.85	6.75	228.63
1947	954.62	50.00	19.09	7.79	148.74
1948	11,283.11	50.00	225.66	8.17	1,843.26
1949	5,677.76	50.00	113.56	8.56	972.40
1950	7,574.41	50.00	151.49	8.98	1,359.80
1951	11,677.87	50.00	233.56	9.41	2,197.28
1952	13,500.03	50.00	270.00	9.86	2,661.75
1953	8,882.78	50.00	177.66	10.33	1,834.79
1954	9,728.77	50.00	194.58	10.82	2,104.60
1955	15,927.49	50.00	318.55	11.32	3,607.27
1956	15,487.78	50.00	309.76	11.85	3,670.79
1957	19,447.69	50.00	388.95	12.40	4,821.41
1958	5,355.36	50.00	107.11	12.96	1,388.05
1959	127,704.16	50.00	2,554.08	13.54	34,584.53
1960	26,161.02	50.00	523.22	14.14	7,398.22
1961	32,599.00	50.00	651.98	14.76	9,620.34
1962	45,936.23	50.00	918.72	15.39	14,137.07
1963	54,405.60	50.00	1,088.11	16.04	17,448.57
1964	51,350.81	50.00	1,027.02	16.70	17,149.88
1965	34,909.70	50.00	698.19	17.38	12,132.15
1966	52,981.47	50.00	1,059.63	18.07	19,145.69
1967	33,943.18	50.00	678.86	18.77	12,744.74
1968	51,915.00	50.00	1,038.30	19.49	20,238.61
1969	453,601.34	50.00	9,072.02	20.22	183,464.34
1970	41,907.05	50.00	838.14	20.97	17,572.71

***Louisville Gas & Electric - Gas Div.******All Divisions******352.50 WELL EQUIPMENT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique******Average Service Life: 50******Survivor Curve: R3***

<b><i>Year</i></b>	<b><i>Original Cost</i></b>	<b><i>Avg. Service Life</i></b>	<b><i>Avg. Annual Accrual</i></b>	<b><i>Avg. Remaining Life</i></b>	<b><i>Future Annual Accruals</i></b>
<b><i>(1)</i></b>	<b><i>(2)</i></b>	<b><i>(3)</i></b>	<b><i>(4)</i></b>	<b><i>(5)</i></b>	<b><i>(6)</i></b>
1971	90,757.03	50.00	1,815.14	21.72	39,427.27
1972	44,066.93	50.00	881.34	22.49	19,819.40
1973	50,884.25	50.00	1,017.68	23.27	23,676.97
1974	73,211.68	50.00	1,464.23	24.05	35,220.82
1975	16,085.48	50.00	321.71	24.85	7,995.55
1976	51,117.96	50.00	1,022.36	25.66	26,236.75
1977	13,284.81	50.00	265.70	26.48	7,036.37
1978	8,039.27	50.00	160.79	27.31	4,391.45
1979	87,950.33	50.00	1,759.01	28.15	49,519.59
1982	91,945.82	50.00	1,838.92	30.73	56,503.88
1983	7,556.65	50.00	151.13	31.60	4,776.24
1984	18,703.98	50.00	374.08	32.49	12,152.95
1985	190,189.93	50.00	3,803.80	33.38	126,972.98
1986	55,374.22	50.00	1,107.48	34.28	37,966.23
1987	132,479.55	50.00	2,649.59	35.19	93,239.37
1988	110,609.65	50.00	2,212.19	36.11	79,873.53
1989	14,839.82	50.00	296.80	37.03	10,990.07
1991	145,953.15	50.00	2,919.06	38.89	113,535.67
1992	472,247.20	50.00	9,444.94	39.84	376,253.37
1993	62,978.09	50.00	1,259.56	40.78	51,370.00
1994	317,938.37	50.00	6,358.76	41.74	265,394.82
1995	112,157.63	50.00	2,243.15	42.69	95,770.39
1996	158,214.01	50.00	3,164.28	43.66	138,142.45
1997	244,797.98	50.00	4,895.96	44.62	218,474.00
1998	12,926.39	50.00	258.53	45.59	11,787.24
1999	117,052.48	50.00	2,341.05	46.57	109,017.15
2000	529,456.43	50.00	10,589.12	47.54	503,458.17

***Louisville Gas & Electric - Gas Div.******All Divisions******352.50 WELL EQUIPMENT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique******Average Service Life: 50******Survivor Curve: R3***

<b><i>Year</i></b>	<b><i>Original Cost</i></b>	<b><i>Avg. Service Life</i></b>	<b><i>Avg. Annual Accrual</i></b>	<b><i>Avg. Remaining Life</i></b>	<b><i>Future Annual Accruals</i></b>
<b><i>(1)</i></b>	<b><i>(2)</i></b>	<b><i>(3)</i></b>	<b><i>(4)</i></b>	<b><i>(5)</i></b>	<b><i>(6)</i></b>
2001	410,760.84	50.00	8,215.21	48.52	398,642.81
2002	259,450.58	50.00	5,189.01	49.51	256,896.04
<b><i>Total</i></b>	<b><i>5,037,990.48</i></b>	<b><i>50.00</i></b>	<b><i>100,759.77</i></b>	<b><i>35.40</i></b>	<b><i>3,567,231.14</i></b>

***Composite Average Remaining Life ... 35.40 Years***



**Louisville Gas & Electric - Gas Div.****All Divisions**

353.00 LINES

**Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 40

Survivor Curve: L2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	179.77	40.00	4.49	8.64	38.82
1947	2,355.84	40.00	58.90	11.75	692.01
1948	497.87	40.00	12.45	12.00	149.36
1949	1,700.80	40.00	42.52	12.25	521.01
1950	3,485.93	40.00	87.15	12.50	1,089.72
1951	1,080.68	40.00	27.02	12.76	344.67
1952	93,849.08	40.00	2,346.23	13.01	30,518.72
1953	5,230.74	40.00	130.77	13.26	1,733.89
1954	18,942.37	40.00	473.56	13.51	6,396.54
1955	20,335.17	40.00	508.38	13.76	6,993.47
1956	3,546.20	40.00	88.66	14.00	1,241.30
1957	76,927.58	40.00	1,923.19	14.25	27,400.18
1958	99.27	40.00	2.48	14.49	35.96
1959	72,119.93	40.00	1,803.00	14.73	26,561.07
1960	1,748.22	40.00	43.71	14.97	654.30
1961	3,459.74	40.00	86.49	15.21	1,315.67
1962	21,787.73	40.00	544.69	15.45	8,415.22
1963	63,606.42	40.00	1,590.16	15.69	24,950.06
1964	14,575.15	40.00	364.38	15.93	5,804.81
1965	98,437.75	40.00	2,460.94	16.18	39,807.00
1966	40,422.03	40.00	1,010.55	16.42	16,595.87
1967	93,924.21	40.00	2,348.11	16.68	39,158.08
1968	22,043.56	40.00	551.09	16.94	9,333.27
1969	350,753.71	40.00	8,768.84	17.21	150,870.75
1970	55,631.56	40.00	1,390.79	17.48	24,317.21
1971	209,207.95	40.00	5,230.20	17.78	92,975.53
1972	20,318.60	40.00	507.97	18.08	9,185.79

*Louisville Gas & Electric - Gas Div.**All Divisions**353.00 LINES**Original Cost Of Utility Plant In Service**And Development Of Composite Remaining Life as of December 31, 2002**Based Upon Broad Group/Remaining Life Procedure and Technique**Average Service Life: 40**Survivor Curve: L2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1973	15,542.37	40.00	388.56	18.41	7,152.27
1974	138,276.57	40.00	3,456.91	18.75	64,819.30
1975	812.09	40.00	20.30	19.11	388.08
1976	58,732.52	40.00	1,468.31	19.50	28,638.81
1977	15,947.54	40.00	398.69	19.92	7,941.53
1978	43,723.09	40.00	1,093.08	20.36	22,259.96
1979	111,558.82	40.00	2,788.97	20.84	58,118.52
1980	750,936.68	40.00	18,773.42	21.35	400,787.27
1981	285,100.54	40.00	7,127.51	21.89	156,026.58
1982	1,056,435.61	40.00	26,410.89	22.47	593,512.30
1983	92,283.75	40.00	2,307.09	23.09	53,265.62
1984	14,982.90	40.00	374.57	23.74	8,893.82
1985	240,187.59	40.00	6,004.69	24.43	146,715.17
1986	512,742.26	40.00	12,818.56	25.16	322,528.09
1987	943,915.56	40.00	23,597.89	25.92	611,602.23
1988	486,933.07	40.00	12,173.33	26.71	325,089.20
1989	51,338.42	40.00	1,283.46	27.51	35,312.46
1990	300,836.71	40.00	7,520.92	28.34	213,161.97
1991	239,524.06	40.00	5,988.10	29.19	174,769.20
1992	755,085.30	40.00	18,877.13	30.05	567,209.40
1993	200,118.79	40.00	5,002.97	30.92	154,710.85
1994	57,620.28	40.00	1,440.51	31.82	45,834.83
1995	180,238.04	40.00	4,505.95	32.73	147,472.84
1996	873,193.51	40.00	21,829.84	33.66	734,711.95
1997	11,633.76	40.00	290.84	34.60	10,062.79
1998	191,101.85	40.00	4,777.55	35.56	169,875.11
1999	403,352.02	40.00	10,083.80	36.53	368,337.34

***Louisville Gas & Electric - Gas Div.******All Divisions******353.00 LINES******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique******Average Service Life: 40******Survivor Curve: L2***

<b><i>Year</i></b>	<b><i>Original Cost</i></b>	<b><i>Avg. Service Life</i></b>	<b><i>Avg. Annual Accrual</i></b>	<b><i>Avg. Remaining Life</i></b>	<b><i>Future Annual Accruals</i></b>
<b><i>(1)</i></b>	<b><i>(2)</i></b>	<b><i>(3)</i></b>	<b><i>(4)</i></b>	<b><i>(5)</i></b>	<b><i>(6)</i></b>
2000	381,807.24	40.00	9,545.18	37.51	358,047.37
2001	517,903.65	40.00	12,947.59	38.50	498,511.20
2002	152,983.87	40.00	3,824.60	39.50	151,072.07
<b><i>Total</i></b>	<b>10,381,116.32</b>	<b>40.00</b>	<b>259,527.93</b>	<b>26.83</b>	<b>6,963,928.40</b>

***Composite Average Remaining Life ... 26.83 Years***

***Louisville Gas & Electric - Gas Div.******All Divisions******354.00 COMPRESSOR STATION EQUIPMENT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique******Average Service Life: 45******Survivor Curve: R4***

<b><i>Year</i></b>	<b><i>Original Cost</i></b>	<b><i>Avg. Service Life</i></b>	<b><i>Avg. Annual Accrual</i></b>	<b><i>Avg. Remaining Life</i></b>	<b><i>Future Annual Accruals</i></b>
<b><i>(1)</i></b>	<b><i>(2)</i></b>	<b><i>(3)</i></b>	<b><i>(4)</i></b>	<b><i>(5)</i></b>	<b><i>(6)</i></b>
1942	482.62	45.00	10.72	1.78	19.13
1944	513.26	45.00	11.41	2.28	26.04
1947	33,994.05	45.00	755.42	3.06	2,308.09
1948	2,282.84	45.00	50.73	3.33	168.77
1949	75,139.77	45.00	1,669.76	3.60	6,018.96
1951	5,436.58	45.00	120.81	4.18	505.05
1952	114,818.92	45.00	2,551.52	4.49	11,456.02
1953	109,219.61	45.00	2,427.09	4.82	11,689.69
1954	223.47	45.00	4.97	5.16	25.64
1956	67,574.88	45.00	1,501.66	5.93	8,909.43
1957	16,163.52	45.00	359.19	6.36	2,285.67
1959	170,977.74	45.00	3,799.49	7.33	27,838.60
1960	607,543.21	45.00	13,500.90	7.87	106,211.23
1961	18,020.06	45.00	400.44	8.44	3,379.49
1962	582,233.17	45.00	12,938.45	9.04	117,017.86
1963	42,712.87	45.00	949.17	9.68	9,185.36
1964	474,541.52	45.00	10,545.32	10.33	108,968.95
1965	40,918.34	45.00	909.29	11.01	10,012.35
1966	72,400.73	45.00	1,608.90	11.70	18,826.07
1967	59,258.27	45.00	1,316.84	12.41	16,337.06
1968	30,139.37	45.00	669.76	13.13	8,791.85
1969	111,305.23	45.00	2,473.44	13.87	34,297.92
1971	14,056.66	45.00	312.37	15.39	4,807.89
1972	406,302.86	45.00	9,028.91	16.18	146,081.22
1974	49,280.19	45.00	1,095.11	17.81	19,500.01
1975	503,065.61	45.00	11,179.18	18.64	208,413.63
1977	267,178.37	45.00	5,937.27	20.36	120,887.30

**Louisville Gas & Electric - Gas Div.****All Divisions****354.00 COMPRESSOR STATION EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 45

Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1978	58,556.18	45.00	1,301.24	21.24	27,641.69
1979	188,720.38	45.00	4,193.77	22.14	92,832.65
1980	86,562.12	45.00	1,923.59	23.04	44,321.97
1981	4,270.38	45.00	94.90	23.96	2,273.52
1982	3,154.28	45.00	70.09	24.88	1,744.29
1983	22,611.34	45.00	502.47	25.82	12,975.11
1984	29,735.79	45.00	660.79	26.77	17,687.97
1985	42,592.30	45.00	946.49	27.72	26,237.47
1986	29,625.55	45.00	658.34	28.68	18,881.67
1987	10,702.17	45.00	237.82	29.65	7,050.88
1988	39,399.21	45.00	875.53	30.62	26,807.86
1991	13,012.14	45.00	289.16	33.56	9,703.86
1992	93,969.89	45.00	2,088.21	34.55	72,139.84
1993	978,588.72	45.00	21,746.31	35.54	772,767.81
1994	131,686.81	45.00	2,926.36	36.53	106,891.12
1995	107,507.41	45.00	2,389.04	37.52	89,637.25
1996	625,413.55	45.00	13,898.01	38.51	535,280.75
1997	55,125.75	45.00	1,225.01	39.51	48,401.06
1998	905,765.28	45.00	20,128.02	40.51	815,335.02
1999	2,792,546.85	45.00	62,056.31	41.50	2,575,644.39
2000	1,143,312.22	45.00	25,406.82	42.50	1,079,867.53
2001	1,776,557.44	45.00	39,478.87	43.50	1,717,397.46
2002	388,879.34	45.00	8,641.72	44.50	384,562.10
<b>Total</b>	<b>13,404,078.82</b>	<b>45.00</b>	<b>297,867.03</b>	<b>31.86</b>	<b>9,490,052.52</b>

**Composite Average Remaining Life ... 31.86 Years**

**Louisville Gas & Electric - Gas Div.****All Divisions****355.00 MEASURING AND REG. EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 44****Survivor Curve: R0.5**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1951	1,151.71	44.00	26.17	15.55	406.91
1954	2,205.18	44.00	50.12	16.89	846.66
1957	3,766.62	44.00	85.60	18.29	1,565.34
1958	428.07	44.00	9.73	18.76	182.51
1960	34,788.71	44.00	790.63	19.72	15,594.74
1962	1,082.23	44.00	24.60	20.71	509.37
1964	369.92	44.00	8.41	21.72	182.57
1966	59,116.58	44.00	1,343.52	22.74	30,557.14
1967	2,291.72	44.00	52.08	23.27	1,211.73
1968	5,776.56	44.00	131.28	23.79	3,123.51
1969	1,194.93	44.00	27.16	24.32	660.56
1970	18,308.16	44.00	416.08	24.86	10,343.96
1972	1,085.10	44.00	24.66	25.95	639.89
1973	261.26	44.00	5.94	26.50	157.34
1980	2,848.81	44.00	64.74	30.47	1,972.50
1983	10,849.53	44.00	246.57	32.22	7,943.75
1986	5,089.85	44.00	115.68	33.99	3,931.61
1987	11,571.60	44.00	262.98	34.58	9,094.68
1990	88,928.75	44.00	2,021.05	36.38	73,516.24
1991	40,157.06	44.00	912.63	36.98	33,745.19
2001	42,158.70	44.00	958.12	43.07	41,267.26
2002	36,889.85	44.00	838.38	43.69	36,629.43
<b>Total</b>	<b>370,320.90</b>	<b>44.00</b>	<b>8,416.14</b>	<b>32.57</b>	<b>274,082.90</b>

**Composite Average Remaining Life ... 32.57 Years**

***Louisville Gas & Electric - Gas Div.******All Divisions******356.00 PURIFICATION EQUIPMENT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 40**Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1953	3,269.32	40.00	81.73	4.59	375.39
1960	143,034.75	40.00	3,575.87	6.98	24,941.73
1961	147,775.31	40.00	3,694.38	7.40	27,326.19
1963	38,268.34	40.00	956.71	8.31	7,951.48
1964	77,231.43	40.00	1,930.78	8.81	17,001.29
1965	82,645.89	40.00	2,066.15	9.32	19,259.29
1966	6,353.34	40.00	158.83	9.86	1,566.56
1967	818.24	40.00	20.46	10.43	213.26
1968	256,166.04	40.00	6,404.15	11.01	70,523.12
1970	203,105.09	40.00	5,077.62	12.25	62,187.79
1971	984.93	40.00	24.62	12.89	317.50
1972	50,489.75	40.00	1,262.24	13.56	17,118.50
1975	115,495.81	40.00	2,887.39	15.67	45,234.04
1976	13,853.81	40.00	346.35	16.40	5,680.42
1977	7,184.14	40.00	179.60	17.15	3,080.07
1984	10,773.43	40.00	269.34	22.78	6,134.35
1985	8,645.70	40.00	216.14	23.63	5,107.20
1986	42,403.20	40.00	1,060.08	24.49	25,966.24
1987	81,551.53	40.00	2,038.79	25.37	51,724.40
1988	10,211.10	40.00	255.28	26.26	6,702.95
1989	4,138.36	40.00	103.46	27.15	2,809.32
1990	58,033.84	40.00	1,450.85	28.06	40,712.40
1991	3,322.86	40.00	83.07	28.98	2,407.13
1992	39,063.79	40.00	976.59	29.90	29,201.82
1993	106,234.14	40.00	2,655.85	30.83	81,890.82
1994	156,994.54	40.00	3,924.86	31.77	124,712.18
1995	66,415.22	40.00	1,660.38	32.72	54,331.14

***Louisville Gas & Electric - Gas Div.******All Divisions******356.00 PURIFICATION EQUIPMENT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 40**Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1996	867,552.11	40.00	21,688.79	33.68	730,402.26
1997	2,751,295.16	40.00	68,782.33	34.64	2,382,361.67
1999	77,974.24	40.00	1,949.35	36.57	71,292.01
2000	1,715,596.11	40.00	42,889.87	37.55	1,610,389.15
2001	1,480,326.38	40.00	37,008.13	38.53	1,425,759.54
2002	687,367.68	40.00	17,184.18	39.51	678,910.11
<b>Total</b>	<b>9,314,575.58</b>	<b>40.00</b>	<b>232,864.23</b>	<b>32.78</b>	<b>7,633,591.31</b>

***Composite Average Remaining Life ... 32.78 Years***



**Louisville Gas & Electric - Gas Div.****All Divisions****357.00 OTHER EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 35**Survivor Curve: R2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1947	624.18	35.00	17.83	2.60	46.36
1948	925.11	35.00	26.43	2.88	76.22
1949	1,705.70	35.00	48.73	3.17	154.50
1950	2,570.92	35.00	73.45	3.46	254.04
1951	609.40	35.00	17.41	3.75	65.27
1952	132.01	35.00	3.77	4.04	15.24
1954	1,808.84	35.00	51.68	4.64	239.58
1955	2,153.09	35.00	61.52	4.94	303.75
1956	328.25	35.00	9.38	5.25	49.21
1958	1,403.84	35.00	40.11	5.89	236.32
1959	1,363.25	35.00	38.95	6.23	242.67
1960	13,650.51	35.00	390.01	6.58	2,566.76
1961	432.60	35.00	12.36	6.95	85.85
1962	3,123.02	35.00	89.23	7.32	653.49
1963	4,744.76	35.00	135.56	7.72	1,046.12
1964	2,956.56	35.00	84.47	8.13	686.39
1966	2,999.71	35.00	85.71	8.99	770.69
1967	6,803.71	35.00	194.39	9.45	1,837.12
1968	397.29	35.00	11.35	9.93	112.66
1969	5,910.78	35.00	168.88	10.42	1,759.35
1970	1,161.88	35.00	33.20	10.93	362.76
1974	3,254.13	35.00	92.97	13.13	1,221.13
1978	3,091.97	35.00	88.34	15.60	1,377.85
1979	1,534.82	35.00	43.85	16.25	712.61
1981	19,093.57	35.00	545.53	17.60	9,601.32
1982	869.43	35.00	24.84	18.29	454.45
1983	5,250.00	35.00	150.00	19.00	2,850.47

**Louisville Gas & Electric - Gas Div.****All Divisions****357.00 OTHER EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 35**Survivor Curve: R2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1984	2,705.00	35.00	77.29	19.72	1,524.45
1986	866.25	35.00	24.75	21.21	524.83
1987	18,300.08	35.00	522.86	21.96	11,483.65
1989	1,102.50	35.00	31.50	23.51	740.64
1990	1,488.72	35.00	42.53	24.30	1,033.78
1992	115,600.94	35.00	3,302.86	25.92	85,608.39
1993	1,231.75	35.00	35.19	26.74	941.12
1995	51,149.34	35.00	1,461.40	28.42	41,527.20
1997	11,006.88	35.00	314.48	30.13	9,474.07
1999	19,846.78	35.00	567.05	31.87	18,072.51
2000	76,982.77	35.00	2,199.49	32.76	72,046.38
2001	222,939.90	35.00	6,369.67	33.65	214,327.92
2002	349,159.52	35.00	9,975.92	34.55	344,646.76
<b>Total</b>	<b>961,279.76</b>	<b>35.00</b>	<b>27,464.96</b>	<b>30.21</b>	<b>829,733.88</b>

**Composite Average Remaining Life ... 30.21 Years**

**Louisville Gas & Electric - Gas Div.****All Divisions****365.20 TRANSMISSION RIGHTS OF WAYS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 50****Survivor Curve: R2.5**

<b>Year</b>	<b>Original Cost</b>	<b>Avg. Service Life</b>	<b>Avg. Annual Accrual</b>	<b>Avg. Remaining Life</b>	<b>Future Annual Accruals</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1941	190.15	50.00	3.80	7.76	29.51
1942	10,446.81	50.00	208.94	8.05	1,681.61
1946	632.50	50.00	12.65	9.33	118.05
1947	391.73	50.00	7.83	9.69	75.91
1948	13,137.32	50.00	262.75	10.06	2,643.81
1949	11,311.93	50.00	226.24	10.45	2,364.60
1952	6,225.01	50.00	124.50	11.72	1,459.55
1953	22,843.90	50.00	456.88	12.18	5,565.71
1960	58,857.92	50.00	1,177.16	15.87	18,682.58
1962	8,796.11	50.00	175.92	17.07	3,002.68
1970	26,318.99	50.00	526.38	22.39	11,786.32
1971	3,075.02	50.00	61.50	23.11	1,421.26
1972	25.84	50.00	0.52	23.84	12.32
1979	57,934.38	50.00	1,158.68	29.22	33,856.14
1981	471.44	50.00	9.43	30.84	290.78
<b>Total</b>	<b>220,659.05</b>	<b>50.00</b>	<b>4,413.17</b>	<b>18.81</b>	<b>82,990.84</b>

**Composite Average Remaining Life ... 18.81 Years**

**Louisville Gas & Electric - Gas Div.****All Divisions**

367.00 MAINS

**Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 55

Survivor Curve: R3

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1934	239.01	55.00	4.35	6.19	26.88
1947	235,012.32	55.00	4,272.95	10.87	46,427.96
1953	550,335.02	55.00	10,006.09	13.94	139,504.64
1957	333,478.74	55.00	6,063.25	16.32	98,971.42
1959	2,716,633.83	55.00	49,393.33	17.61	869,626.16
1961	250,720.40	55.00	4,558.55	18.94	86,354.87
1963	224,093.77	55.00	4,074.43	20.33	82,836.52
1965	80,401.65	55.00	1,461.85	21.77	31,822.36
1966	37,622.98	55.00	684.05	22.50	15,394.14
1968	209,873.68	55.00	3,815.88	24.01	91,606.41
1969	1,436,479.26	55.00	26,117.80	24.77	647,062.61
1970	32,238.98	55.00	586.16	25.55	14,978.16
1971	112,920.84	55.00	2,053.11	26.34	54,080.32
1972	1,063,101.13	55.00	19,329.11	27.14	524,555.81
1973	75,135.85	55.00	1,366.11	27.94	38,173.66
1974	3,157.10	55.00	57.40	28.76	1,650.89
1975	1,088,152.59	55.00	19,784.59	29.59	585,344.55
1977	90,573.34	55.00	1,646.79	31.26	51,484.38
1978	179,377.37	55.00	3,261.41	32.11	104,735.23
1979	758,687.10	55.00	13,794.31	32.97	454,855.13
1980	11,289.49	55.00	205.26	33.84	6,946.68
1981	149,375.11	55.00	2,715.91	34.72	94,294.31
1982	102,017.07	55.00	1,854.86	35.60	66,039.04
1983	142,777.02	55.00	2,595.95	36.49	94,738.72
1984	4,487.50	55.00	81.59	37.39	3,050.90
1985	114,779.85	55.00	2,086.91	38.30	79,926.20
1986	127,556.79	55.00	2,319.21	39.21	90,940.65

**Louisville Gas & Electric - Gas Div.****All Divisions**

367.00 MAINS

**Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 55

Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1988	7,052.91	55.00	128.23	41.06	5,264.89
1989	17,578.17	55.00	319.60	41.99	13,419.20
1990	83,000.82	55.00	1,509.11	42.92	64,777.67
1991	150,264.18	55.00	2,732.08	43.87	119,848.69
1992	889,088.67	55.00	16,165.24	44.81	724,445.18
1993	251,755.13	55.00	4,577.36	45.77	209,494.19
1996	218,430.17	55.00	3,971.46	48.65	193,211.59
1998	442,878.58	55.00	8,052.34	50.59	407,375.51
1999	3,408.44	55.00	61.97	51.57	3,195.64
<b>Total</b>	<b>12,193,974.86</b>	<b>55.00</b>	<b>221,708.56</b>	<b>27.59</b>	<b>6,116,461.16</b>

**Composite Average Remaining Life ... 27.59 Years**

**Louisville Gas & Electric - Gas Div.****All Divisions****374.22 OTHER DISTRIBUTION LAND RIGHTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 50****Survivor Curve: R2.5**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1957	5,219.36	50.00	104.39	14.19	1,481.29
1958	19,774.35	50.00	395.49	14.73	5,827.32
1963	20,099.32	50.00	401.99	17.69	7,110.55
1964	20,823.97	50.00	416.48	18.32	7,630.99
1979	4,600.00	50.00	92.00	29.22	2,688.18
1990	3,501.23	50.00	70.02	38.52	2,697.24
<b>Total</b>	<b>74,018.23</b>	<b>50.00</b>	<b>1,480.36</b>	<b>18.53</b>	<b>27,435.56</b>

**Composite Average Remaining Life ... 18.53 Years**

**Louisville Gas & Electric - Gas Div.****All Divisions****375.10 CITY GATE STATION STRUCT. & IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>KY-BARDSTOWN ROAD</b>					
<i>Interim Survivor Curve: Iowa 150 L1</i>					
<i>Probable Retirement Year: 2012</i>					
1972	35,177.25	39.26	896.12	9.40	8,425.60
<b>Total</b>	<b>35,177.25</b>	<b>39.26</b>	<b>896.12</b>	<b>9.40</b>	<b>8,425.60</b>
<b>KY-CRESTWOOD</b>					
<i>Interim Survivor Curve: Iowa 150 L1</i>					
<i>Probable Retirement Year: 2012</i>					
1963	167.36	47.67	3.51	9.37	32.89
<b>Total</b>	<b>167.36</b>	<b>47.67</b>	<b>3.51</b>	<b>9.37</b>	<b>32.89</b>
<b>KY-DOE RUN KY.</b>					
<i>Interim Survivor Curve: Iowa 150 L1</i>					
<i>Probable Retirement Year: 2012</i>					
1965	5,077.15	45.82	110.80	9.38	1,038.93
1972	775.41	39.26	19.75	9.40	185.73
<b>Total</b>	<b>5,852.56</b>	<b>44.83</b>	<b>130.55</b>	<b>9.38</b>	<b>1,224.65</b>
<b>KY-ELDER PARK ROAD</b>					
<i>Interim Survivor Curve: Iowa 150 L1</i>					
<i>Probable Retirement Year: 2012</i>					
1966	10,779.35	44.89	240.11	9.38	2,252.38
1971	1,873.12	40.20	46.59	9.40	437.91
1972	100.61	39.26	2.56	9.40	24.10
1985	524.73	26.74	19.62	9.44	185.27

**Louisville Gas & Electric - Gas Div.****All Divisions****375.10 CITY GATE STATION STRUCT. & IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>Total</b>	13,277.81	42.99	308.88	9.39	2,899.66

**KY-ELLINGSWORTH LANE****Interim Survivor Curve: Iowa 150 L1****Probable Retirement Year: 2012**

1963	10,318.74	47.67	216.44	9.37	2,027.96
1969	855.88	42.09	20.34	9.39	190.99
1972	100.61	39.26	2.56	9.40	24.10
2001	8,781.02	10.97	800.40	9.48	7,585.17
<b>Total</b>	20,056.25	19.29	1,039.74	9.45	9,828.21

**KY-PENILE ROAD CITY GATE STATION****Interim Survivor Curve: Iowa 150 L1****Probable Retirement Year: 2041**

1958	9,523.24	76.75	124.08	35.54	4,410.04
1965	583.60	71.18	8.20	35.96	294.79
1969	982.86	67.90	14.48	36.19	523.92
1972	100.61	65.38	1.54	36.37	55.96
2001	21,588.11	39.26	549.94	37.78	20,775.48
<b>Total</b>	32,778.42	46.94	698.23	37.32	26,060.18

**KY-PRESTON CITY GATE****Interim Survivor Curve: Iowa 150 L1****Probable Retirement Year: 2041**

2001	8,781.03	39.26	223.69	37.78	8,450.49
<b>Total</b>	8,781.03	39.26	223.69	37.78	8,450.49



**Louisville Gas & Electric - Gas Div.****All Divisions****375.10 CITY GATE STATION STRUCT. & IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-PRESTON STREET CITY GATE STATION****Interim Survivor Curve: Iowa 150 L1****Probable Retirement Year: 2012**

1953	10,419.92	56.72	183.70	9.33	1,713.95
1957	597.48	53.15	11.24	9.35	105.07
1969	905.77	42.09	21.52	9.39	202.12
1971	5,524.99	40.20	137.43	9.40	1,291.67
1972	100.61	39.26	2.56	9.40	24.10
<b>Total</b>	<b>17,548.77</b>	<b>49.23</b>	<b>356.46</b>	<b>9.36</b>	<b>3,336.91</b>
<b>Account</b>					
<b>Total</b>	<b>133,639.45</b>	<b>36.54</b>	<b>3,657.19</b>	<b>16.48</b>	<b>60,258.61</b>

**Composite Average Remaining Life ... 16.48 Years**

***Louisville Gas & Electric - Gas Div.******All Divisions******375.20 OTHER DISTR. STRUCT. & IMPROVEMENTS******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 27**Survivor Curve: L2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1926	1,254.29	0.00	0.00	0.00	0.00
1934	24,930.95	27.00	923.37	1.55	1,428.84
1935	1,617.10	27.00	59.89	1.71	102.49
1941	2,149.34	27.00	79.61	2.77	220.65
1943	1,381.26	27.00	51.16	3.14	160.52
1949	1,547.34	27.00	57.31	4.30	246.33
1950	3,170.99	27.00	117.44	4.50	528.54
1951	4,768.08	27.00	176.60	4.71	831.31
1953	2,634.25	27.00	97.56	5.12	499.98
1954	10,678.09	27.00	395.48	5.34	2,112.28
1955	2,763.15	27.00	102.34	5.56	568.72
1957	1,549.04	27.00	57.37	6.00	344.49
1960	3,796.91	27.00	140.63	6.70	941.99
1961	6,415.08	27.00	237.60	6.94	1,648.71
1963	833.77	27.00	30.88	7.43	229.33
1965	21,546.51	27.00	798.02	7.93	6,324.67
1967	6,977.55	27.00	258.43	8.43	2,178.15
1968	3,282.56	27.00	121.58	8.68	1,055.41
1969	4,082.50	27.00	151.20	8.93	1,350.44
1970	12,661.85	27.00	468.96	9.18	4,305.07
1971	15,842.83	27.00	586.77	9.43	5,532.08
1972	1,632.95	27.00	60.48	9.67	584.94
1973	547.67	27.00	20.28	9.91	201.08
1974	5,214.01	27.00	193.11	10.15	1,961.00
1975	8,559.42	27.00	317.02	10.39	3,294.81
1977	1,317.10	27.00	48.78	10.87	530.50
1981	10,645.79	27.00	394.29	11.93	4,704.47

***Louisville Gas & Electric - Gas Div.******All Divisions******375.20 OTHER DISTR. STRUCT. & IMPROVEMENTS******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 27**Survivor Curve: L2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1983	4,641.61	27.00	171.91	12.57	2,160.45
1985	25,730.22	27.00	952.97	13.33	12,699.11
1986	1,233.14	27.00	45.67	13.76	628.67
1991	11,245.35	27.00	416.49	16.72	6,962.46
1993	16,709.64	27.00	618.88	18.26	11,299.00
1994	216,564.18	27.00	8,020.89	19.08	153,034.28
1996	58,024.14	27.00	2,149.04	20.80	44,693.28
1997	281,878.24	27.00	10,439.93	21.69	226,470.83
1999	2,833.97	27.00	104.96	23.56	2,472.57
2002	7,826.61	27.00	289.87	26.50	7,681.72
<b>Total</b>	<b>788,487.48</b>	<b>26.27</b>	<b>29,156.78</b>	<b>17.49</b>	<b>509,989.18</b>

***Composite Average Remaining Life ... 17.49 Years***

*Louisville Gas & Electric - Gas Div.**All Divisions**376.00 MAINS**Original Cost Of Utility Plant In Service**And Development Of Composite Remaining Life as of December 31, 2002**Based Upon Broad Group/Remaining Life Procedure and Technique**Average Service Life: 55**Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	1,234,789.71	55.00	22,450.71	6.19	138,865.83
1935	194,263.38	55.00	3,532.06	6.47	22,844.20
1942	134,015.07	55.00	2,436.64	8.77	21,376.45
1947	1,042,928.79	55.00	18,962.34	10.87	206,036.23
1953	4,112,832.61	55.00	74,778.75	13.94	1,042,563.56
1957	3,246,324.30	55.00	59,024.06	16.32	963,459.74
1959	5,385,656.13	55.00	97,920.99	17.61	1,724,011.32
1963	3,935,786.68	55.00	71,559.74	20.33	1,454,868.15
1965	1,564,999.28	55.00	28,454.52	21.77	619,414.76
1966	2,422,570.01	55.00	44,046.71	22.50	991,239.69
1967	2,644,761.67	55.00	48,086.56	23.25	1,117,944.58
1968	2,342,303.10	55.00	42,587.32	24.01	1,022,376.79
1969	1,764,283.86	55.00	32,077.88	24.77	794,722.31
1970	1,864,077.15	55.00	33,892.30	25.55	866,046.35
1971	2,161,250.14	55.00	39,295.44	26.34	1,035,071.06
1972	4,778,836.78	55.00	86,887.91	27.14	2,357,975.68
1973	2,275,535.62	55.00	41,373.36	27.94	1,156,112.92
1974	1,134,396.95	55.00	20,625.39	28.76	593,189.85
1975	1,007,540.44	55.00	18,318.91	29.59	541,981.25
1976	600,019.00	55.00	10,909.43	30.42	331,869.22
1977	963,106.02	55.00	17,511.01	31.26	547,455.96
1978	567,523.04	55.00	10,318.60	32.11	331,366.52
1979	1,309,684.20	55.00	23,812.43	32.97	785,194.03
1980	1,345,162.43	55.00	24,457.49	33.84	827,708.85
1981	2,771,894.89	55.00	50,398.07	34.72	1,749,782.24
1982	2,614,942.42	55.00	47,544.39	35.60	1,692,739.25
1983	2,198,294.41	55.00	39,968.98	36.49	1,458,663.24

***Louisville Gas & Electric - Gas Div.******All Divisions******376.00 MAINS******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique******Average Service Life: 55******Survivor Curve: R3***

<b><i>Year</i></b>	<b><i>Original Cost</i></b>	<b><i>Avg. Service Life</i></b>	<b><i>Avg. Annual Accrual</i></b>	<b><i>Avg. Remaining Life</i></b>	<b><i>Future Annual Accruals</i></b>
<b><i>(1)</i></b>	<b><i>(2)</i></b>	<b><i>(3)</i></b>	<b><i>(4)</i></b>	<b><i>(5)</i></b>	<b><i>(6)</i></b>
1984	2,422,050.94	55.00	44,037.28	37.39	1,646,669.36
1985	1,859,425.04	55.00	33,807.72	38.30	1,294,798.53
1986	5,831,266.25	55.00	106,022.99	39.21	4,157,357.25
1987	7,109,403.01	55.00	129,261.83	40.13	5,187,431.81
1988	2,174,619.70	55.00	39,538.53	41.06	1,623,321.28
1989	4,512,828.20	55.00	82,051.40	41.99	3,445,100.35
1990	4,864,503.15	55.00	88,445.48	42.92	3,796,482.69
1991	7,286,767.99	55.00	132,486.65	43.87	5,811,827.96
1992	6,595,910.18	55.00	119,925.60	44.81	5,374,464.31
1993	9,379,617.16	55.00	170,538.44	45.77	7,805,105.13
1994	8,862,526.92	55.00	161,136.80	46.72	7,529,004.37
1995	12,932,817.39	55.00	235,142.06	47.68	11,212,708.08
1996	9,692,484.39	55.00	176,226.93	48.65	8,573,450.83
1997	7,873,870.52	55.00	143,161.24	49.62	7,103,497.25
1998	10,852,923.34	55.00	197,325.82	50.59	9,982,905.95
1999	12,908,078.40	55.00	234,692.26	51.57	12,102,179.28
2000	13,408,172.16	55.00	243,784.87	52.54	12,809,371.98
2001	10,434,223.96	55.00	189,713.10	53.52	10,154,306.48
2002	18,383,442.46	55.00	334,244.30	54.51	18,218,873.24
<b><i>Total</i></b>	<b><i>213,002,709.24</i></b>	<b><i>55.00</i></b>	<b><i>3,872,775.32</i></b>	<b><i>41.89</i></b>	<b><i>162,223,736.16</i></b>

***Composite Average Remaining Life ... 41.89 Years***

***Louisville Gas & Electric - Gas Div.******All Divisions******378.00 MEAS. & REG. STATION EQUIP. - GENERAL******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 45**Survivor Curve: S0.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1933	27,549.85	45.00	612.22	7.00	4,284.64
1934	10,030.82	45.00	222.91	7.34	1,636.15
1941	229.37	45.00	5.10	9.79	49.88
1943	33.87	45.00	0.75	10.51	7.91
1946	1,544.52	45.00	34.32	11.61	398.51
1947	34.22	45.00	0.76	11.98	9.11
1948	2,814.84	45.00	62.55	12.36	773.36
1949	9,717.78	45.00	215.95	12.75	2,752.50
1950	3,885.17	45.00	86.34	13.13	1,133.82
1951	8,751.51	45.00	194.48	13.52	2,629.81
1952	5,747.67	45.00	127.73	13.92	1,777.57
1953	8,839.02	45.00	196.42	14.32	2,812.03
1954	34,461.40	45.00	765.81	14.72	11,272.70
1955	27,815.72	45.00	618.13	15.13	9,351.33
1956	44,239.81	45.00	983.11	15.54	15,279.16
1957	41,715.52	45.00	927.01	15.96	14,795.35
1958	28,730.66	45.00	638.46	16.38	10,460.60
1959	9,268.54	45.00	205.97	16.81	3,463.03
1960	37,251.03	45.00	827.80	17.25	14,278.46
1961	35,929.99	45.00	798.44	17.69	14,124.23
1962	20,377.55	45.00	452.83	18.14	8,212.97
1963	39,060.49	45.00	868.01	18.59	16,136.52
1964	7,630.19	45.00	169.56	19.05	3,230.14
1965	21,433.22	45.00	476.29	19.52	9,296.07
1966	63,295.00	45.00	1,406.56	19.99	28,119.05
1967	41,454.50	45.00	921.21	20.47	18,859.56
1968	67,361.70	45.00	1,496.93	20.96	31,377.37

**Louisville Gas & Electric - Gas Div.****All Divisions****378.00 MEAS. & REG. STATION EQUIP. - GENERAL****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 45****Survivor Curve: S0.5**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1969	84,851.69	45.00	1,885.59	21.46	40,461.83
1970	73,109.35	45.00	1,624.65	21.96	35,682.46
1971	59,671.61	45.00	1,326.04	22.48	29,804.17
1972	43,699.55	45.00	971.10	23.00	22,333.10
1973	35,073.52	45.00	779.41	23.53	18,338.10
1974	22,413.59	45.00	498.08	24.07	11,988.37
1975	86,863.02	45.00	1,930.29	24.62	47,521.27
1976	18,796.32	45.00	417.70	25.18	10,516.78
1977	35,262.81	45.00	783.62	25.75	20,176.25
1978	257.78	45.00	5.73	26.33	150.82
1979	27,231.66	45.00	605.15	26.92	16,290.80
1980	48,001.44	45.00	1,066.70	27.52	29,358.66
1981	30,429.23	45.00	676.20	28.14	19,026.41
1982	13,111.71	45.00	291.37	28.76	8,380.74
1983	61,555.12	45.00	1,367.89	29.40	40,220.96
1984	70,389.62	45.00	1,564.21	30.06	47,013.11
1985	37,922.56	45.00	842.72	30.72	25,888.79
1986	109,969.43	45.00	2,443.76	31.40	76,731.47
1987	118,834.32	45.00	2,640.76	32.09	84,750.94
1988	56,066.69	45.00	1,245.93	32.80	40,867.65
1989	10,104.29	45.00	224.54	33.52	7,527.36
1990	128,665.44	45.00	2,859.23	34.26	97,960.96
1991	85,648.64	45.00	1,903.30	35.01	66,643.72
1992	945,668.50	45.00	21,014.85	35.79	752,060.99
1993	80,062.09	45.00	1,779.16	36.57	65,071.36
1994	67,318.33	45.00	1,495.96	37.38	55,916.81
1995	90,235.18	45.00	2,005.23	38.20	76,600.13

**Louisville Gas & Electric - Gas Div.****All Divisions****378.00 MEAS. & REG. STATION EQUIP. - GENERAL****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 45****Survivor Curve: S0.5**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1996	123,217.97	45.00	2,738.18	39.04	106,905.06
1997	114,038.89	45.00	2,534.20	39.90	101,118.74
1998	342,674.52	45.00	7,614.99	40.78	310,539.57
1999	23,037.28	45.00	511.94	41.68	21,336.68
2000	678,068.21	45.00	15,068.18	42.60	641,855.78
2001	146,716.63	45.00	3,260.37	43.54	141,957.68
2002	122,548.15	45.00	2,723.29	44.51	121,202.89
<b>Total</b>	<b>4,590,719.10</b>	<b>45.00</b>	<b>102,015.95</b>	<b>33.51</b>	<b>3,418,722.25</b>

**Composite Average Remaining Life ... 33.51 Years**



**Louisville Gas & Electric - Gas Div.****All Divisions****379.00 MEAS. & REG. STATION EQUIP. - CITY GATE****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 44**Survivor Curve: R0.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1951	4,906.53	44.00	111.51	15.55	1,733.50
1952	13,451.63	44.00	305.71	15.99	4,888.43
1953	15,499.42	44.00	352.25	16.44	5,790.83
1954	4,206.38	44.00	95.60	16.89	1,615.00
1956	9,543.23	44.00	216.89	17.82	3,864.20
1957	2,573.43	44.00	58.49	18.29	1,069.47
1958	47,374.67	44.00	1,076.67	18.76	20,198.73
1960	19,391.62	44.00	440.71	19.72	8,692.68
1961	2,901.78	44.00	65.95	20.21	1,333.12
1962	5,352.87	44.00	121.65	20.71	2,519.44
1963	55,573.50	44.00	1,263.00	21.21	26,788.91
1965	23,025.64	44.00	523.30	22.23	11,631.73
1966	75,447.96	44.00	1,714.68	22.74	38,998.77
1967	4,155.75	44.00	94.45	23.27	2,197.33
1968	17,170.34	44.00	390.22	23.79	9,284.36
1969	50,040.38	44.00	1,137.25	24.32	27,662.39
1970	19,682.14	44.00	447.31	24.86	11,120.25
1971	51,796.89	44.00	1,177.17	25.40	29,901.80
1972	163,248.28	44.00	3,710.08	25.95	96,269.23
1973	8,231.25	44.00	187.07	26.50	4,957.04
1975	21,564.67	44.00	490.09	27.61	13,532.59
1977	21,229.11	44.00	482.47	28.74	13,867.66
1980	4,719.06	44.00	107.25	30.47	3,267.46
1982	142,703.15	44.00	3,243.16	31.63	102,581.57
1983	14,151.68	44.00	321.62	32.22	10,361.50
1984	32,182.34	44.00	731.40	32.80	23,993.44
1985	40,882.56	44.00	929.12	33.40	31,028.53

**Louisville Gas & Electric - Gas Div.****All Divisions****379.00 MEAS. & REG. STATION EQUIP. - CITY GATE**

**Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2002  
Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 44**Survivor Curve: R0.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1986	695.48	44.00	15.81	33.99	537.22
1987	12,845.17	44.00	291.93	34.58	10,095.64
1990	123,157.42	44.00	2,798.95	36.38	101,812.63
1991	145,642.77	44.00	3,309.97	36.98	122,388.03
1992	279,558.06	44.00	6,353.41	37.58	238,744.24
1994	67,032.32	44.00	1,523.42	38.79	59,087.10
1995	20,799.73	44.00	472.71	39.39	18,621.12
1996	407,608.86	44.00	9,263.57	40.00	370,550.11
1997	7,539.26	44.00	171.34	40.61	6,958.33
1998	186,559.97	44.00	4,239.88	41.22	174,781.39
1999	43,596.61	44.00	990.80	41.84	41,452.30
2000	443,928.23	44.00	10,088.99	42.45	428,305.53
2001	329,017.06	44.00	7,477.45	43.07	322,060.06
2002	8,900.93	44.00	202.29	43.69	8,838.09
<b>Total</b>	<b>2,947,888.13</b>	<b>44.00</b>	<b>66,995.54</b>	<b>36.02</b>	<b>2,413,381.77</b>

**Composite Average Remaining Life ... 36.02 Years**

**Louisville Gas & Electric - Gas Div.****All Divisions****380.00 SERVICES****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 35****Survivor Curve: R2.5**

<b>Year</b>	<b>Original Cost</b>	<b>Avg. Service Life</b>	<b>Avg. Annual Accrual</b>	<b>Avg. Remaining Life</b>	<b>Future Annual Accruals</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1934	218,386.66	0.00	0.00	0.00	0.00
1935	10,025.07	0.00	0.00	0.00	0.00
1942	4,498.32	35.00	128.52	1.21	156.15
1947	486,951.74	35.00	13,912.85	2.51	34,871.24
1953	308,776.23	35.00	8,822.14	3.82	33,704.04
1957	438,999.17	35.00	12,542.79	4.78	59,953.42
1959	2,133,906.48	35.00	60,968.52	5.31	323,711.72
1963	1,405,832.68	35.00	40,166.49	6.55	263,241.93
1965	672,307.09	35.00	19,208.70	7.30	140,214.44
1966	541,862.79	35.00	15,481.73	7.71	119,338.14
1967	498,283.90	35.00	14,236.63	8.14	115,912.65
1968	747,622.40	35.00	21,360.56	8.60	183,686.67
1969	732,804.29	35.00	20,937.19	9.08	190,174.77
1970	795,230.45	35.00	22,720.78	9.59	217,927.22
1971	1,090,731.04	35.00	31,163.62	10.12	315,501.10
1972	1,306,966.33	35.00	37,341.75	10.68	398,801.97
1973	1,496,419.31	35.00	42,754.67	11.26	481,330.74
1974	630,004.62	35.00	18,000.06	11.86	213,437.65
1975	434,552.79	35.00	12,415.75	12.48	154,903.00
1976	457,640.09	35.00	13,075.38	13.12	171,503.59
1977	605,992.60	35.00	17,314.01	13.78	238,503.89
1978	446,400.72	35.00	12,754.26	14.45	184,317.74
1979	660,107.65	35.00	18,860.15	15.14	285,627.88
1980	1,187,369.27	35.00	33,924.71	15.85	537,829.82
1981	1,329,933.61	35.00	37,997.96	16.58	629,936.17
1982	1,057,734.16	35.00	30,220.86	17.32	523,316.88
1983	1,146,239.20	35.00	32,749.57	18.07	591,802.98

**Louisville Gas & Electric - Gas Div.****All Divisions****380.00 SERVICES****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 35****Survivor Curve: R2.5**

<b>Year</b>	<b>Original Cost</b>	<b>Avg. Service Life</b>	<b>Avg. Annual Accrual</b>	<b>Avg. Remaining Life</b>	<b>Future Annual Accruals</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1984	1,409,304.18	35.00	40,265.68	18.84	758,545.15
1985	1,553,876.88	35.00	44,396.31	19.62	871,047.46
1986	2,100,440.99	35.00	60,012.37	20.41	1,225,097.48
1987	2,786,807.35	35.00	79,622.76	21.22	1,689,666.39
1988	2,722,986.35	35.00	77,799.31	22.04	1,714,685.17
1989	2,741,355.11	35.00	78,324.13	22.87	1,791,248.79
1990	2,882,814.73	35.00	82,365.82	23.71	1,953,060.19
1991	4,199,248.51	35.00	119,978.07	24.57	2,947,280.51
1992	5,411,206.35	35.00	154,605.30	25.43	3,931,404.91
1993	5,803,101.02	35.00	165,802.25	26.30	4,360,937.10
1994	5,002,954.60	35.00	142,941.01	27.18	3,885,827.38
1995	5,134,109.29	35.00	146,688.28	28.08	4,118,499.55
1996	5,577,919.67	35.00	159,368.52	28.98	4,617,882.48
1997	4,810,397.55	35.00	137,439.40	29.88	4,107,299.88
1998	3,703,460.94	35.00	105,812.76	30.80	3,259,050.85
1999	9,348,523.38	35.00	267,099.65	31.72	8,473,157.87
2000	9,520,130.90	35.00	272,002.70	32.65	8,881,424.72
2001	2,891,304.29	35.00	82,608.38	33.59	2,774,578.57
2002	5,234,617.97	35.00	149,559.94	34.53	5,163,988.72
<b>Total</b>	<b>103,680,138.72</b>	<b>33.48</b>	<b>2,955,752.31</b>	<b>24.68</b>	<b>72,934,388.97</b>

**Composite Average Remaining Life ... 24.68 Years**

***Louisville Gas & Electric - Gas Div.******All Divisions******381.00 METERS******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique******Average Service Life: 31******Survivor Curve: S6***

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1971	52,847.84	31.00	1,704.83	1.73	2,949.12
1972	308,692.93	31.00	9,958.20	2.09	20,780.81
1973	269,326.72	31.00	8,688.28	2.55	22,130.28
1974	107,891.96	31.00	3,480.51	3.12	10,875.25
1975	123,270.49	31.00	3,976.61	3.83	15,217.97
1976	141,043.51	31.00	4,549.96	4.65	21,157.76
1977	216,196.48	31.00	6,974.34	5.56	38,749.24
1978	325,748.24	31.00	10,508.39	6.52	68,474.61
1979	218,365.49	31.00	7,044.31	7.50	52,852.77
1980	708,378.36	31.00	22,851.76	8.50	194,229.43
1981	691,490.51	31.00	22,306.97	9.50	211,893.32
1982	420,995.59	31.00	13,581.00	10.50	142,585.21
1983	249,218.89	31.00	8,039.61	11.50	92,446.41
1984	260,883.19	31.00	8,415.90	12.50	105,189.10
1985	292,952.45	31.00	9,450.43	13.50	127,569.98
1986	471,205.31	31.00	15,200.73	14.50	220,393.25
1987	421,383.74	31.00	13,593.52	15.50	210,684.12
1988	420,169.73	31.00	13,554.36	16.50	223,631.50
1989	469,167.20	31.00	15,134.98	17.50	264,844.93
1990	268,908.85	31.00	8,674.80	18.50	160,473.87
1991	399,138.28	31.00	12,875.90	19.50	251,065.40
1992	685,281.15	31.00	22,106.66	20.50	453,161.25
1993	891,988.91	31.00	28,774.89	21.50	618,627.41
1994	973,714.57	31.00	31,411.30	22.50	706,718.49
1995	567,677.58	31.00	18,312.85	23.50	430,331.18
1996	1,512,170.55	31.00	48,781.49	24.50	1,195,090.86
1997	1,554,751.46	31.00	50,155.12	25.50	1,278,898.31

***Louisville Gas & Electric - Gas Div.******All Divisions******381.00 METERS******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique******Average Service Life: 31******Survivor Curve: S6***

<b><i>Year</i></b>	<b><i>Original Cost</i></b>	<b><i>Avg. Service Life</i></b>	<b><i>Avg. Annual Accrual</i></b>	<b><i>Avg. Remaining Life</i></b>	<b><i>Future Annual Accruals</i></b>
<b><i>(1)</i></b>	<b><i>(2)</i></b>	<b><i>(3)</i></b>	<b><i>(4)</i></b>	<b><i>(5)</i></b>	<b><i>(6)</i></b>
1998	1,029,239.91	31.00	33,202.51	26.50	879,828.62
1999	1,163,586.67	31.00	37,536.44	27.50	1,032,209.15
2000	2,373,481.80	31.00	76,566.75	28.50	2,182,064.93
2001	734,548.02	31.00	23,695.97	29.50	699,004.07
2002	249,918.74	31.00	8,062.19	30.50	245,887.64
<b><i>Total</i></b>	<b>18,573,635.12</b>	<b>31.00</b>	<b>599,171.57</b>	<b>20.33</b>	<b>12,180,016.25</b>

***Composite Average Remaining Life ... 20.33 Years***

**Louisville Gas & Electric - Gas Div.****All Divisions****382.00 METER INSTALLATIONS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 31**Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1980	52,099.42	31.00	1,680.63	9.99	16,784.37
1981	23,483.60	31.00	757.54	10.76	8,151.67
1982	21,788.75	31.00	702.86	11.56	8,123.12
1983	23,070.57	31.00	744.21	12.38	9,211.31
1984	74,638.85	31.00	2,407.71	13.22	31,829.98
1985	99,192.65	31.00	3,199.77	14.09	45,070.91
1986	135,313.40	31.00	4,364.96	14.97	65,344.28
1987	100,892.80	31.00	3,254.61	15.87	51,660.05
1988	123,887.25	31.00	3,996.37	16.79	67,106.60
1989	152,751.49	31.00	4,927.48	17.73	87,341.51
1990	206,816.59	31.00	6,671.52	18.67	124,573.55
1991	135,479.95	31.00	4,370.33	19.63	85,787.65
1992	394,495.22	31.00	12,725.68	20.60	262,095.41
1993	613,318.50	31.00	19,784.51	21.57	426,743.94
1994	751,669.82	31.00	24,247.46	22.55	546,778.71
1995	630,022.50	31.00	20,323.35	23.53	478,309.02
1996	578,727.82	31.00	18,668.68	24.52	457,828.20
1997	286,424.16	31.00	9,239.51	25.52	235,753.64
2000	2,547,982.68	31.00	82,193.16	28.50	2,342,786.11
2001	244,849.89	31.00	7,898.40	29.50	233,015.21
2002	21,764.45	31.00	702.08	30.50	21,413.71
<b>Total</b>	<b>7,218,670.36</b>	<b>31.00</b>	<b>232,860.82</b>	<b>24.07</b>	<b>5,605,708.95</b>

**Composite Average Remaining Life... 24.07 Years**

**Louisville Gas & Electric - Gas Div.****All Divisions****383.00 HOUSE REGULATORS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 45**Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1956	10,415.27	45.00	231.45	5.93	1,373.20
1957	57,521.44	45.00	1,278.25	6.36	8,134.05
1958	40,356.41	45.00	896.80	6.83	6,122.89
1959	71,984.46	45.00	1,599.65	7.33	11,720.51
1960	49,913.22	45.00	1,109.18	7.87	8,725.87
1961	27,126.89	45.00	602.82	8.44	5,087.39
1962	46,554.26	45.00	1,034.53	9.04	9,356.53
1963	42,140.60	45.00	936.45	9.68	9,062.29
1964	46,226.35	45.00	1,027.25	10.33	10,614.95
1965	64,608.88	45.00	1,435.75	11.01	15,809.21
1966	55,651.47	45.00	1,236.69	11.70	14,470.83
1967	43,718.26	45.00	971.51	12.41	12,052.79
1968	53,853.58	45.00	1,196.74	13.13	15,709.43
1969	67,161.65	45.00	1,492.47	13.87	20,695.39
1970	55,686.60	45.00	1,237.47	14.62	18,092.86
1971	88,207.84	45.00	1,960.17	15.39	30,170.32
1972	67,670.46	45.00	1,503.78	16.18	24,330.09
1973	49,782.84	45.00	1,106.28	16.98	18,788.27
1974	5,698.98	45.00	126.64	17.81	2,255.07
1975	4,823.72	45.00	107.19	18.64	1,998.41
1976	4,136.02	45.00	91.91	19.49	1,791.78
1977	15,748.67	45.00	349.97	20.36	7,125.63
1978	13,575.33	45.00	301.67	21.24	6,408.29
1979	20,560.12	45.00	456.89	22.14	10,113.64
1980	125,746.68	45.00	2,794.36	23.04	64,385.44
1981	141,018.92	45.00	3,133.74	23.96	75,077.49
1982	2,763.21	45.00	61.40	24.88	1,528.03



**Louisville Gas & Electric - Gas Div.****All Divisions****383.00 HOUSE REGULATORS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 45**Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1985	5,019.08	45.00	111.53	27.72	3,091.83
1986	65,961.81	45.00	1,465.81	28.68	42,040.38
1987	77,556.85	45.00	1,723.48	29.65	51,096.53
1988	71,067.42	45.00	1,579.27	30.62	48,355.43
1989	102,814.80	45.00	2,284.76	31.60	72,187.27
1990	154,201.53	45.00	3,426.68	32.58	111,625.44
1991	97,981.32	45.00	2,177.35	33.56	73,070.01
1992	106,224.54	45.00	2,360.53	34.55	81,547.62
1993	114,088.72	45.00	2,535.29	35.54	90,093.10
1994	168,906.36	45.00	3,753.46	36.53	137,102.50
1995	158,702.47	45.00	3,526.71	37.52	132,322.53
1996	229,210.61	45.00	5,093.55	38.51	196,177.44
1997	231,728.66	45.00	5,149.50	39.51	203,460.49
1998	249,938.55	45.00	5,554.16	40.51	224,985.06
<b>Total</b>	<b>3,106,054.85</b>	<b>45.00</b>	<b>69,023.12</b>	<b>27.21</b>	<b>1,878,156.26</b>

**Composite Average Remaining Life ... 27.21 Years**

**Louisville Gas & Electric - Gas Div.****All Divisions****384.00 HOUSE REGULATOR INSTALLATIONS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 45****Survivor Curve: S6**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1955	157.20	45.00	3.49	2.00	7.00
1956	2,243.87	45.00	49.86	2.25	112.08
1957	21,378.50	45.00	475.08	2.56	1,214.49
1958	20,075.85	45.00	446.13	2.92	1,302.80
1959	20,688.68	45.00	459.75	3.35	1,539.65
1960	12,598.46	45.00	279.97	3.86	1,080.87
1961	18,540.60	45.00	412.02	4.45	1,833.39
1962	4,715.79	45.00	104.80	5.12	536.98
1963	9,578.58	45.00	212.86	5.88	1,251.89
1964	11,838.96	45.00	263.09	6.71	1,766.32
1965	9,875.19	45.00	219.45	7.62	1,671.32
1966	9,269.64	45.00	205.99	8.55	1,762.21
1967	9,004.18	45.00	200.09	9.52	1,905.46
1968	9,576.01	45.00	212.80	10.51	2,236.14
1969	10,023.33	45.00	222.74	11.50	2,562.15
1970	6,082.78	45.00	135.17	12.50	1,689.75
1971	8,044.13	45.00	178.76	13.50	2,413.23
1972	14,467.24	45.00	321.50	14.50	4,661.59
1973	14,228.77	45.00	316.20	15.50	4,900.93
1974	2,479.00	45.00	55.09	16.50	908.95
1975	1,322.50	45.00	29.39	17.50	514.30
1976	1,690.00	45.00	37.56	18.50	694.77
1977	2,044.00	45.00	45.42	19.50	885.72
1978	2,461.00	45.00	54.69	20.50	1,121.11
1979	2,766.15	45.00	61.47	21.50	1,321.59
1980	1,471.00	45.00	32.69	22.50	735.49
1981	6,351.90	45.00	141.15	23.50	3,317.07

**Louisville Gas & Electric - Gas Div.****All Divisions****384.00 HOUSE REGULATOR INSTALLATIONS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 45**Survivor Curve: S6*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1982	320.25	45.00	7.12	24.50	174.36
1983	8,327.60	45.00	185.06	25.50	4,718.94
1984	11,499.90	45.00	255.56	26.50	6,772.12
1985	9,063.40	45.00	201.41	27.50	5,538.71
1986	20,327.45	45.00	451.73	28.50	12,873.98
1987	13,246.85	45.00	294.38	29.50	8,684.00
1988	41,983.40	45.00	932.97	30.50	28,455.29
1989	42,159.15	45.00	936.88	31.50	29,511.28
1990	31,503.15	45.00	700.08	32.50	22,752.19
1991	65,796.80	45.00	1,462.17	33.50	48,981.90
1992	34,481.00	45.00	766.25	34.50	26,435.36
1993	56,235.60	45.00	1,249.69	35.50	44,363.53
1994	75,940.20	45.00	1,687.58	36.50	61,595.80
1995	71,668.00	45.00	1,592.64	37.50	59,723.22
1996	188,690.20	45.00	4,193.16	38.50	161,434.69
1997	66,633.20	45.00	1,480.75	39.50	58,489.06
<b>Total</b>	<b>970,849.46</b>	<b>45.00</b>	<b>21,574.64</b>	<b>28.94</b>	<b>624,451.69</b>

**Composite Average Remaining Life ... 28.94 Years**

**Louisville Gas & Electric - Gas Div.****All Divisions****385.00 INDUSTRIAL MEAS. & REG. STATION EQ.****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 45****Survivor Curve: R2**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1957	10,036.15	45.00	223.02	12.22	2,724.30
1961	23,309.56	45.00	517.99	14.20	7,353.81
1965	7,102.05	45.00	157.82	16.39	2,586.54
1970	30,882.18	45.00	686.27	19.41	13,321.76
1971	2,670.25	45.00	59.34	20.05	1,189.86
1972	520.55	45.00	11.57	20.70	239.49
1974	23,074.71	45.00	512.77	22.04	11,302.25
1983	4,519.22	45.00	100.43	28.57	2,868.82
1990	17,551.28	45.00	390.03	34.15	13,317.78
2000	23,135.70	45.00	514.12	42.75	21,978.88
<b>Total</b>	<b>142,801.65</b>	<b>45.00</b>	<b>3,173.36</b>	<b>24.23</b>	<b>76,883.50</b>

**Composite Average Remaining Life ... 24.23 Years**

**Louisville Gas & Electric - Gas Div.****All Divisions****387.00 OTHER EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 40****Survivor Curve: L2**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1953	8,948.45	40.00	223.71	13.26	2,966.24
1988	18,372.96	40.00	459.32	26.71	12,266.27
1999	630.65	40.00	15.77	36.53	575.90
2000	33,691.23	40.00	842.28	37.51	31,594.62
2002	3,408.30	40.00	85.21	39.50	3,365.71
<b>Total</b>	<b>65,051.59</b>	<b>40.00</b>	<b>1,626.29</b>	<b>31.22</b>	<b>50,768.74</b>

**Composite Average Remaining Life ... 31.22 Years**

**Louisville Gas & Electric - Gas Div.****All Divisions****392.20 TRANSPORTATION EQUIP. - TRAILERS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 20**Survivor Curve: L0.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1960	361.00	20.00	18.05	5.49	99.14
1972	1,330.75	20.00	66.53	7.70	512.18
1977	7,140.61	20.00	357.02	8.89	3,175.60
1982	4,013.69	20.00	200.68	10.27	2,061.54
1991	34,304.37	20.00	1,715.14	13.29	22,794.53
1992	19,085.34	20.00	954.23	13.68	13,052.66
1993	8,116.45	20.00	405.80	14.09	5,717.73
1994	27,470.08	20.00	1,373.44	14.53	19,954.07
1995	22,975.80	20.00	1,148.74	15.00	17,234.17
1996	68,272.12	20.00	3,413.46	15.51	52,956.91
1997	29,294.63	20.00	1,464.67	16.07	23,534.90
1998	21,798.43	20.00	1,089.87	16.67	18,164.85
1999	52,756.20	20.00	2,637.70	17.31	45,665.04
2000	57,341.89	20.00	2,866.97	18.00	51,616.82
<b>Total</b>	<b>354,261.36</b>	<b>20.00</b>	<b>17,712.30</b>	<b>15.61</b>	<b>276,540.13</b>

**Composite Average Remaining Life ... 15.61 Years**

**Louisville Gas & Electric - Gas Div.****All Divisions****394.00 TOOLS, SHOP AND GARAGE EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 32****Survivor Curve: L4**

<b>Year</b>	<b>Original Cost</b>	<b>Avg. Service Life</b>	<b>Avg. Annual Accrual</b>	<b>Avg. Remaining Life</b>	<b>Future Annual Accruals</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1970	6,675.65	32.00	208.61	6.23	1,300.18
1971	7,369.16	32.00	230.29	6.40	1,472.97
1972	7,493.72	32.00	234.18	6.60	1,546.37
1973	2,133.98	32.00	66.69	6.86	457.74
1974	5,610.30	32.00	175.32	7.19	1,261.12
1975	794.19	32.00	24.82	7.60	188.67
1976	4,899.74	32.00	153.12	8.09	1,239.31
1977	2,749.11	32.00	85.91	8.66	744.29
1978	6,263.86	32.00	195.75	9.30	1,820.74
1979	2,126.49	32.00	66.45	10.00	664.42
1980	8,788.69	32.00	274.65	10.74	2,948.40
1981	8,641.61	32.00	270.05	11.51	3,107.27
1982	11,383.24	32.00	355.73	12.31	4,377.35
1983	8,130.66	32.00	254.08	13.13	3,336.01
1984	24,224.71	32.00	757.02	13.98	10,581.54
1985	26,233.19	32.00	819.79	14.85	12,173.64
1986	11,960.22	32.00	373.76	15.74	5,884.78
1987	29,691.45	32.00	927.86	16.66	15,461.67
1988	67,432.89	32.00	2,107.28	17.60	37,092.26
1989	101,299.05	32.00	3,165.59	18.56	58,747.88
1990	194,157.51	32.00	6,067.42	19.53	118,494.58
1991	245,638.37	32.00	7,676.19	20.51	157,460.47
1992	335,120.42	32.00	10,472.50	21.50	225,204.26
1993	201,687.03	32.00	6,302.71	22.50	141,817.13
1994	107,642.84	32.00	3,363.84	23.50	79,050.46
1995	22,071.60	32.00	689.74	24.50	16,898.58
1996	428,334.65	32.00	13,385.44	25.50	341,329.27

***Louisville Gas & Electric - Gas Div.******All Divisions******394.00 TOOLS, SHOP AND GARAGE EQUIPMENT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique******Average Service Life: 32******Survivor Curve: L4***

<b><i>Year</i></b>	<b><i>Original Cost</i></b>	<b><i>Avg. Service Life</i></b>	<b><i>Avg. Annual Accrual</i></b>	<b><i>Avg. Remaining Life</i></b>	<b><i>Future Annual Accruals</i></b>
<b><i>(1)</i></b>	<b><i>(2)</i></b>	<b><i>(3)</i></b>	<b><i>(4)</i></b>	<b><i>(5)</i></b>	<b><i>(6)</i></b>
1997	61,102.73	32.00	1,909.46	26.50	50,600.71
1999	341,633.48	32.00	10,676.03	28.50	304,267.36
2000	489,737.70	32.00	15,304.29	29.50	451,476.98
2001	125,333.72	32.00	3,916.67	30.50	119,458.71
<b><i>Total</i></b>	<b><i>2,896,361.96</i></b>	<b><i>32.00</i></b>	<b><i>90,511.21</i></b>	<b><i>23.98</i></b>	<b><i>2,170,465.11</i></b>

***Composite Average Remaining Life ... 23.98 Years***



**Louisville Gas & Electric - Gas Div.****All Divisions****395.00 LABORATORY EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 30**Survivor Curve: L3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1974	1,136.27	30.00	37.88	9.27	351.28
1975	2,793.92	30.00	93.13	9.47	881.82
1976	596.82	30.00	19.89	9.69	192.72
1977	4,232.35	30.00	141.08	9.94	1,402.43
1978	2,729.83	30.00	91.00	10.24	931.37
1979	2,142.78	30.00	71.43	10.58	755.67
1980	4,614.05	30.00	153.80	10.98	1,688.28
1981	9,740.70	30.00	324.70	11.43	3,711.74
1982	11,197.40	30.00	373.25	11.95	4,460.17
1983	6,980.17	30.00	232.68	12.53	2,914.47
1984	4,164.60	30.00	138.82	13.16	1,827.01
1985	18,259.21	30.00	608.65	13.85	8,432.37
1986	31,324.34	30.00	1,044.16	14.59	15,239.34
1987	25,316.74	30.00	843.90	15.38	12,977.64
1988	312.01	30.00	10.40	16.20	168.48
1989	129,758.90	30.00	4,325.36	17.05	73,739.82
1990	136,760.86	30.00	4,558.77	17.92	81,697.54
1991	1,996.41	30.00	66.55	18.82	1,252.12
1992	35,314.42	30.00	1,177.17	19.73	23,221.45
1993	4,618.93	30.00	153.97	20.65	3,180.10
1996	1,077.56	30.00	35.92	23.53	845.14
<b>Total</b>	<b>435,068.27</b>	<b>30.00</b>	<b>14,502.50</b>	<b>16.54</b>	<b>239,870.99</b>

**Composite Average Remaining Life ... 16.54 Years**

***Louisville Gas & Electric - Gas Div.******All Divisions******396.20 POWER OPERATED EQUIPMENT - OTHER******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 25**Survivor Curve: R1.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1970	3,569.93	25.00	142.79	5.08	725.29
1972	777.00	25.00	31.08	5.77	179.31
1974	3,465.00	25.00	138.60	6.53	904.63
1976	507.42	25.00	20.30	7.36	149.42
1978	1,844.24	25.00	73.77	8.28	610.71
1985	3,174.15	25.00	126.96	12.14	1,540.84
1987	24,017.44	25.00	960.67	13.41	12,880.45
1988	3,704.44	25.00	148.17	14.07	2,084.54
1992	12,695.67	25.00	507.81	16.86	8,559.22
1996	4,363.43	25.00	174.53	19.83	3,461.44
<b><i>Total</i></b>	<b>58,118.72</b>	<b>25.00</b>	<b>2,324.67</b>	<b>13.38</b>	<b>31,095.86</b>

***Composite Average Remaining Life ... 13.38 Years***

**Louisville Gas and Electric**  
**Gas Division**

Analysis of Experienced Salvage  
1972 through 2002

Account 351.20 - Storage Compressor Station Structures

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	13,657.00	0.00	0.00%	4,225.00	30.94%	(4,225.00)	-30.94%
1973-1975	13,657.00	0.00	0.00%	4,225.00	30.94%	(4,225.00)	-30.94%
1974-1976	13,657.00	0.00	0.00%	4,225.00	30.94%	(4,225.00)	-30.94%
1975-1977	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1976-1978	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1977-1979	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1978-1980	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1979-1981	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1980-1982	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1981-1983	926.00	169.00	18.25%	52.00	5.62%	117.00	12.63%
1982-1984	6,586.00	169.00	2.57%	177.00	2.69%	(8.00)	-0.12%
1983-1985	117,138.00	169.00	0.14%	177.00	0.15%	(8.00)	-0.01%
1984-1986	116,212.00	0.00	0.00%	125.00	0.11%	(125.00)	-0.11%
1985-1987	110,552.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1986-1988	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1987-1989	200.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1988-1990	200.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989-1991	200.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1990-1992	2,102.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1991-1993	2,102.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1992-1994	2,102.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1993-1995	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1994-1996	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1995-1997	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1996-1998	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1997-1999	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998-2000	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999-2001	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2000-2002	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1972-2002	133,097.00	169.00	0.13%	4,402.00	3.31%	-4,233.00	-3.18%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	48.9
Avg Ret Age	16.1
Years to ASL	32.8

Inflation Factor At 2.75% to ASL 2.43

<b>Gross Salv. Trend Analysis*</b>		
1983-2002	20-Year Trend	-2.05%
1988-2002	15-Year Trend	0.00%
1993-2002	10-Year Trend	0.00%
1998-2002	5-Year Trend	0.00%

Adjusted Salvage & C/O/R 0.00% 8.05% -8.05%

Analysis of Experienced Salvage  
 1972 through 2002

Account 351.40 - Storage Plant Other Structures

Year	Original Cost of Retirements	Gross Salvage	%	Cost of Removal	%	Net Salvage	%
1972	-		0.00%	-	0.00%	0.00	0.00%
1973	-		0.00%	-	0.00%	0.00	0.00%
1974	4,885.00		0.00%	958.00	19.61%	(958.00)	-19.61%
1975	-		0.00%	-	0.00%	0.00	0.00%
1976	-		0.00%	-	0.00%	0.00	0.00%
1977	-		0.00%	-	0.00%	0.00	0.00%
1978	-		0.00%	-	0.00%	0.00	0.00%
1979	-		0.00%	-	0.00%	0.00	0.00%
1980	-		0.00%	-	0.00%	0.00	0.00%
1981	-		0.00%	-	0.00%	0.00	0.00%
1982	1,070.00		0.00%	68.00	6.36%	(68.00)	-6.36%
1983	3,415.00	556.00	16.28%	298.00	8.73%	258.00	7.55%
1984	12,463.00	38.00	0.30%	279.00	2.24%	(241.00)	-1.93%
1985	128,728.00	100.00	0.08%	157.00	0.12%	(57.00)	-0.04%
1986	1,718.00		0.00%		0.00%	0.00	0.00%
1987	-		0.00%		0.00%	0.00	0.00%
1988	1,262.00		0.00%	40.00	3.17%	(40.00)	-3.17%
1989	2,594.00	1,472.00	56.75%	3,698.00	142.56%	(2,226.00)	-85.81%
1990	-		0.00%		0.00%	0.00	0.00%
1991	-		0.00%		0.00%	0.00	0.00%
1992	2,000.00		0.00%		0.00%	0.00	0.00%
1993	-	-	0.00%	-	0.00%	0.00	0.00%
1994	-	-	0.00%	-	0.00%	0.00	0.00%
1995	-	-	0.00%	-	0.00%	0.00	0.00%
1996	-	-	0.00%	-	0.00%	0.00	0.00%
1997	-	-	0.00%	-	0.00%	0.00	0.00%
1998	-	-	0.00%	-	0.00%	0.00	0.00%
1999	-	-	0.00%	-	0.00%	0.00	0.00%
2000	1,765.00	-	0.00%	-	0.00%	0.00	0.00%
2001	-	-	0.00%	-	0.00%	0.00	0.00%
2002	-	-	0.00%	-	0.00%	0.00	0.00%

Analysis of Experienced Salvage  
 1972 through 2002

Account 351.40 - Storage Plant Other Structures

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	4,885.00	0.00	0.00%	958.00	19.61%	(958.00)	-19.61%
1973-1975	4,885.00	0.00	0.00%	958.00	19.61%	(958.00)	-19.61%
1974-1976	4,885.00	0.00	0.00%	958.00	19.61%	(958.00)	-19.61%
1975-1977	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1976-1978	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1977-1979	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1978-1980	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1979-1981	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1980-1982	1,070.00	0.00	0.00%	68.00	6.36%	(68.00)	-6.36%
1981-1983	4,485.00	556.00	12.40%	366.00	8.16%	190.00	4.24%
1982-1984	16,948.00	594.00	3.50%	645.00	3.81%	(51.00)	-0.30%
1983-1985	144,606.00	694.00	0.48%	734.00	0.51%	(40.00)	-0.03%
1984-1986	142,909.00	138.00	0.10%	436.00	0.31%	(298.00)	-0.21%
1985-1987	130,446.00	100.00	0.08%	157.00	0.12%	(57.00)	-0.04%
1986-1988	2,980.00	0.00	0.00%	40.00	1.34%	(40.00)	-1.34%
1987-1989	3,856.00	1,472.00	38.17%	3,738.00	96.94%	(2,266.00)	-58.77%
1988-1990	3,856.00	1,472.00	38.17%	3,738.00	96.94%	(2,266.00)	-58.77%
1989-1991	2,594.00	1,472.00	56.75%	3,698.00	142.56%	(2,226.00)	-85.81%
1990-1992	2,000.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1991-1993	2,000.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1992-1994	2,000.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1993-1995	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1994-1996	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1995-1997	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1996-1998	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1997-1999	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998-2000	1,765.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999-2001	1,765.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2000-2002	1,765.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1972-2002	159,900.00	2,166.00	1.35%	5,498.00	3.44%	-3,332.00	-2.08%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	48.5
Avg Ret Age	19.6
Years to ASL	28.9

Inflation Factor At 2.75% to ASL 2.19

<b>Gross Salv. Trend Analysis*</b>		
1983-2002	20-Year Trend	0.12%
1988-2002	15-Year Trend	-9.61%
1993-2002	10-Year Trend	0.00%
1998-2002	5-Year Trend	0.00%

Adjusted Salvage & C/O/R 0.00% 7.53% -7.53%

Analysis of Experienced Salvage  
 1972 through 2002

Account 352.20 - Storage Reservoirs

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
1972	-	-	0.00%	-	0.00%	0.00	0.00%
1973	-	-	0.00%	-	0.00%	0.00	0.00%
1974	-	-	0.00%	-	0.00%	0.00	0.00%
1975	-	-	0.00%	-	0.00%	0.00	0.00%
1976	-	-	0.00%	-	0.00%	0.00	0.00%
1977	-	-	0.00%	-	0.00%	0.00	0.00%
1978	-	-	0.00%	-	0.00%	0.00	0.00%
1979	-	-	0.00%	-	0.00%	0.00	0.00%
1980	-	-	0.00%	-	0.00%	0.00	0.00%
1981	-	-	0.00%	-	0.00%	0.00	0.00%
1982	-	-	0.00%	-	0.00%	0.00	0.00%
1983	-	-	0.00%	-	0.00%	0.00	0.00%
1984	-	-	0.00%	-	0.00%	0.00	0.00%
1985	241,330.00	-	0.00%	-	0.00%	0.00	0.00%
1986	-	-	0.00%	-	0.00%	0.00	0.00%
1987	-	-	0.00%	-	0.00%	0.00	0.00%
1988	-	-	0.00%	-	0.00%	0.00	0.00%
1989	-	-	0.00%	-	0.00%	0.00	0.00%
1990	-	-	0.00%	-	0.00%	0.00	0.00%
1991	-	-	0.00%	-	0.00%	0.00	0.00%
1992	-	-	0.00%	-	0.00%	0.00	0.00%
1993	-	-	0.00%	-	0.00%	0.00	0.00%
1994	-	-	0.00%	-	0.00%	0.00	0.00%
1995	-	-	0.00%	-	0.00%	0.00	0.00%
1996	-	-	0.00%	-	0.00%	0.00	0.00%
1997	-	-	0.00%	-	0.00%	0.00	0.00%
1998	-	-	0.00%	-	0.00%	0.00	0.00%
1999	-	-	0.00%	-	0.00%	0.00	0.00%
2000	-	-	0.00%	-	0.00%	0.00	0.00%
2001	-	-	0.00%	-	0.00%	0.00	0.00%
2002	-	-	0.00%	-	0.00%	0.00	0.00%

Analysis of Experienced Salvage  
 1972 through 2002

Account 352.20 - Storage Reservoirs

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1973-1975	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1974-1976	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1975-1977	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1976-1978	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1977-1979	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1978-1980	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1979-1981	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1980-1982	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1981-1983	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1982-1984	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1983-1985	241,330.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1984-1986	241,330.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1985-1987	241,330.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1986-1988	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1987-1989	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1988-1990	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989-1991	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1990-1992	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1991-1993	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1992-1994	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1993-1995	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1994-1996	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1995-1997	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1996-1998	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1997-1999	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998-2000	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999-2001	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2000-2002	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1972-2002	241,330.00	0.00	0.00%	0.00	0.00%	0.00	0.00%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	40
Avg Ret Age	0
Years to ASL	40

Inflation Factor At 2.75% to ASL 2.96

<b>Gross Salv. Trend Analysis*</b>		
1983-2002	20-Year Trend	0.00%
1988-2002	15-Year Trend	0.00%
1993-2002	10-Year Trend	0.00%
1998-2002	5-Year Trend	0.00%

**Adjusted Salvage & C/O/R** 0.00% 0.00% 0.00%

Analysis of Experienced Salvage  
 1972 through 2002

Account 352.30 - Storage Non-Recoverable Natural Gas

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
1972	-	-	0.00%	-	0.00%	0.00	0.00%
1973	-	-	0.00%	-	0.00%	0.00	0.00%
1974	-	-	0.00%	-	0.00%	0.00	0.00%
1975	-	-	0.00%	-	0.00%	0.00	0.00%
1976	-	-	0.00%	-	0.00%	0.00	0.00%
1977	-	-	0.00%	-	0.00%	0.00	0.00%
1978	-	-	0.00%	-	0.00%	0.00	0.00%
1979	-	-	0.00%	-	0.00%	0.00	0.00%
1980	-	-	0.00%	-	0.00%	0.00	0.00%
1981	-	-	0.00%	-	0.00%	0.00	0.00%
1982	-	-	0.00%	-	0.00%	0.00	0.00%
1983	-	-	0.00%	-	0.00%	0.00	0.00%
1984	-	-	0.00%	-	0.00%	0.00	0.00%
1985	-	-	0.00%	-	0.00%	0.00	0.00%
1986	-	-	0.00%	-	0.00%	0.00	0.00%
1987	-	-	0.00%	-	0.00%	0.00	0.00%
1988	-	-	0.00%	-	0.00%	0.00	0.00%
1989	-	-	0.00%	-	0.00%	0.00	0.00%
1990	-	-	0.00%	-	0.00%	0.00	0.00%
1991	-	-	0.00%	-	0.00%	0.00	0.00%
1992	-	-	0.00%	-	0.00%	0.00	0.00%
1993	-	-	0.00%	-	0.00%	0.00	0.00%
1994	-	-	0.00%	-	0.00%	0.00	0.00%
1995	-	-	0.00%	-	0.00%	0.00	0.00%
1996	-	-	0.00%	-	0.00%	0.00	0.00%
1997	-	-	0.00%	-	0.00%	0.00	0.00%
1998	-	-	0.00%	-	0.00%	0.00	0.00%
1999	-	-	0.00%	-	0.00%	0.00	0.00%
2000	-	-	0.00%	-	0.00%	0.00	0.00%
2001	-	-	0.00%	-	0.00%	0.00	0.00%
2002	-	-	0.00%	-	0.00%	0.00	0.00%



Analysis of Experienced Salvage  
 1972 through 2002

Account 352.30 - Storage Non-Recoverable Natural Gas

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1973-1975	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1974-1976	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1975-1977	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1976-1978	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1977-1979	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1978-1980	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1979-1981	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1980-1982	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1981-1983	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1982-1984	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1983-1985	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1984-1986	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1985-1987	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1986-1988	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1987-1989	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1988-1990	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989-1991	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1990-1992	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1991-1993	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1992-1994	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1993-1995	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1994-1996	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1995-1997	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1996-1998	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1997-1999	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998-2000	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999-2001	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2000-2002	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1972-2002	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	45
Avg Ret Age	0
Years to ASL	45

Inflation Factor At 2.75% to ASL 3.39

<b>Gross Salv. Trend Analysis*</b>		
1983-2002	20-Year Trend	0.00%
1988-2002	15-Year Trend	0.00%
1993-2002	10-Year Trend	0.00%
1998-2002	5-Year Trend	0.00%

**Adjusted Salvage & C/O/R** 0.00% 0.00% 0.00%

Analysis of Experienced Salvage  
 1972 through 2002

Account 352.40 - Well Drilling

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
1972	9,586.00	696.00	7.26%	3,603.00	37.59%	(2,907.00)	-30.33%
1973	7,754.00	125.00	1.61%	3,416.00	44.05%	(3,291.00)	-42.44%
1974	-	-	0.00%	-	0.00%	0.00	0.00%
1975	7,878.00	65.00	0.83%	1,231.00	15.63%	(1,166.00)	-14.80%
1976	-	-	0.00%	-	0.00%	0.00	0.00%
1977	2,611.00	-	0.00%	2,994.00	114.67%	(2,994.00)	-114.67%
1978	18,762.00	-	0.00%	3,801.00	20.26%	(3,801.00)	-20.26%
1979	37,681.00	-	0.00%	4,452.00	11.81%	(4,452.00)	-11.81%
1980	-	-	0.00%	-	0.00%	0.00	0.00%
1981	-	-	0.00%	-	0.00%	0.00	0.00%
1982	8,329.00	233.00	2.80%	4,903.00	58.87%	(4,670.00)	-56.07%
1983	13,201.00	-	0.00%	13,819.00	104.68%	(13,819.00)	-104.68%
1984	14,880.00	1,641.00	11.03%	8,452.00	56.80%	(6,811.00)	-45.77%
1985	1,378,120.00	28,820.00	2.09%	291,281.00	21.14%	(262,461.00)	-19.04%
1986	13,574.00	-	0.00%	11,464.00	84.46%	(11,464.00)	-84.46%
1987	-	-	0.00%	-	0.00%	0.00	0.00%
1988	247,022.00	(1,921.00)	-0.78%	5,824.00	2.36%	(7,745.00)	-3.14%
1989	13,281.00	-	0.00%	-	0.00%	0.00	0.00%
1990	5,294.00	-	0.00%	-	0.00%	0.00	0.00%
1991	17,326.00	-	0.00%	3,313.00	19.12%	(3,313.00)	-19.12%
1992	23,812.00	-	0.00%	-	0.00%	0.00	0.00%
1993	-	-	0.00%	-	0.00%	0.00	0.00%
1994	-	-	0.00%	-	0.00%	0.00	0.00%
1995	2,911.00	-	0.00%	1,694.00	58.19%	(1,694.00)	-58.19%
1996	21,155.00	-	0.00%	2,095.00	9.90%	(2,095.00)	-9.90%
1997	-	-	0.00%	-	0.00%	0.00	0.00%
1998	-	-	0.00%	-	0.00%	0.00	0.00%
1999	-	-	0.00%	-	0.00%	0.00	0.00%
2000	-	-	0.00%	-	0.00%	0.00	0.00%
2001	-	-	0.00%	-	0.00%	0.00	0.00%
2002	-	-	0.00%	-	0.00%	0.00	0.00%

Analysis of Experienced Salvage  
 1972 through 2002

Account 352.40 - Well Drilling

Year	Original Cost of Retirements	Gross Salvage	%	Cost of Removal	%	Net Salvage	%
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	17,340.00	821.00	4.73%	7,019.00	40.48%	(6,198.00)	-35.74%
1973-1975	15,632.00	190.00	1.22%	4,647.00	29.73%	(4,457.00)	-28.51%
1974-1976	7,878.00	65.00	0.83%	1,231.00	15.63%	(1,166.00)	-14.80%
1975-1977	10,489.00	65.00	0.62%	4,225.00	40.28%	(4,160.00)	-39.66%
1976-1978	21,373.00	0.00	0.00%	6,795.00	31.79%	(6,795.00)	-31.79%
1977-1979	59,054.00	0.00	0.00%	11,247.00	19.05%	(11,247.00)	-19.05%
1978-1980	56,443.00	0.00	0.00%	8,253.00	14.62%	(8,253.00)	-14.62%
1979-1981	37,681.00	0.00	0.00%	4,452.00	11.81%	(4,452.00)	-11.81%
1980-1982	8,329.00	233.00	2.80%	4,903.00	58.87%	(4,670.00)	-56.07%
1981-1983	21,530.00	233.00	1.08%	18,722.00	86.96%	(18,489.00)	-85.88%
1982-1984	36,410.00	1,874.00	5.15%	27,174.00	74.63%	(25,300.00)	-69.49%
1983-1985	1,406,201.00	30,461.00	2.17%	313,552.00	22.30%	(283,091.00)	-20.13%
1984-1986	1,406,574.00	30,461.00	2.17%	311,197.00	22.12%	(280,736.00)	-19.96%
1985-1987	1,391,694.00	28,820.00	2.07%	302,745.00	21.75%	(273,925.00)	-19.68%
1986-1988	260,596.00	-1,921.00	-0.74%	17,288.00	6.63%	(19,209.00)	-7.37%
1987-1989	260,303.00	-1,921.00	-0.74%	5,824.00	2.24%	(7,745.00)	-2.98%
1988-1990	265,597.00	-1,921.00	-0.72%	5,824.00	2.19%	(7,745.00)	-2.92%
1989-1991	35,901.00	0.00	0.00%	3,313.00	9.23%	(3,313.00)	-9.23%
1990-1992	46,432.00	0.00	0.00%	3,313.00	7.14%	(3,313.00)	-7.14%
1991-1993	41,138.00	0.00	0.00%	3,313.00	8.05%	(3,313.00)	-8.05%
1992-1994	23,812.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1993-1995	2,911.00	0.00	0.00%	1,694.00	58.19%	(1,694.00)	-58.19%
1994-1996	24,066.00	0.00	0.00%	3,789.00	15.74%	(3,789.00)	-15.74%
1995-1997	24,066.00	0.00	0.00%	3,789.00	15.74%	(3,789.00)	-15.74%
1996-1998	21,155.00	0.00	0.00%	2,095.00	9.90%	(2,095.00)	-9.90%
1997-1999	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998-2000	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999-2001	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2000-2002	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1972-2002	1,843,177.00	29,659.00	1.61%	362,342.00	19.66%	-332,683.00	-18.05%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	55
Avg Ret Age	22.4
Years to ASL	32.6

Inflation Factor At 2.75% to ASL 2.42

Gross Salv. Trend Analysis*		
1983-2002	20-Year Trend	-0.87%
1988-2002	15-Year Trend	0.23%
1993-2002	10-Year Trend	0.00%
1998-2002	5-Year Trend	0.00%

Adjusted Salvage & C/O/R	0.00%	47.60%	-47.60%
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Analysis of Experienced Salvage  
 1972 through 2002

Account 352.50 - Well equipment

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
1972	8,001.00	492.00	6.15%	2,792.00	34.90%	(2,300.00)	-28.75%
1973	5,665.00	162.00	2.86%	2,689.00	47.47%	(2,527.00)	-44.61%
1974	-	-	0.00%	-	0.00%	0.00	0.00%
1975	10,623.00	60.00	0.56%	3,354.00	31.57%	(3,294.00)	-31.01%
1976	-	-	0.00%	-	0.00%	0.00	0.00%
1977	2,737.00	-	0.00%	2,848.00	104.06%	(2,848.00)	-104.06%
1978	6,086.00	-	0.00%	1,246.00	20.47%	(1,246.00)	-20.47%
1979	21,317.00	-	0.00%	16,727.00	78.47%	(16,727.00)	-78.47%
1980	-	-	0.00%	-	0.00%	0.00	0.00%
1981	4,107.00	883.00	21.50%	-	0.00%	883.00	21.50%
1982	5,139.00	328.00	6.38%	12,077.00	235.01%	(11,749.00)	-228.62%
1983	5,125.00	-	0.00%	5,213.00	101.72%	(5,213.00)	-101.72%
1984	13,921.00	1,119.00	8.04%	5,323.00	38.24%	(4,204.00)	-30.20%
1985	1,197,451.00	27,626.00	2.31%	227,089.00	18.96%	(199,463.00)	-16.66%
1986	23,771.00	-	0.00%	15,118.00	63.60%	(15,118.00)	-63.60%
1987	(25.00)	-	0.00%	-	0.00%	0.00	0.00%
1988	314,880.00	(1,187.00)	-0.38%	6,804.00	2.16%	(7,991.00)	-2.54%
1989	7,178.00	-	0.00%	-	0.00%	0.00	0.00%
1990	4,000.00	-	0.00%	-	0.00%	0.00	0.00%
1991	26,100.00	-	0.00%	5,194.00	19.90%	(5,194.00)	-19.90%
1992	58,108.00	-	0.00%	-	0.00%	0.00	0.00%
1993	15,155.00	-	0.00%	-	0.00%	0.00	0.00%
1994	9,352.00	-	0.00%	-	0.00%	0.00	0.00%
1995	4,276.00	-	0.00%	2,488.00	58.19%	(2,488.00)	-58.19%
1996	23,940.00	-	0.00%	2,371.00	9.90%	(2,371.00)	-9.90%
1997	26,774.00	263.00	0.98%	5,163.00	19.28%	(4,900.00)	-18.30%
1998	850.00	-	0.00%	337.00	39.65%	(337.00)	-39.65%
1999	14,560.00	-	0.00%	827.00	5.68%	(827.00)	-5.68%
2000	10,993.00	-	0.00%	-	0.00%	0.00	0.00%
2001	-	-	0.00%	-	0.00%	0.00	0.00%
2002	-	-	0.00%	-	0.00%	0.00	0.00%

Analysis of Experienced Salvage  
 1972 through 2002

Account 352.50 - Well equipment

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	13,666.00	654.00	4.79%	5,481.00	40.11%	(4,827.00)	-35.32%
1973-1975	16,288.00	222.00	1.36%	6,043.00	37.10%	(5,821.00)	-35.74%
1974-1976	10,623.00	60.00	0.56%	3,354.00	31.57%	(3,294.00)	-31.01%
1975-1977	13,360.00	60.00	0.45%	6,202.00	46.42%	(6,142.00)	-45.97%
1976-1978	8,823.00	0.00	0.00%	4,094.00	46.40%	(4,094.00)	-46.40%
1977-1979	30,140.00	0.00	0.00%	20,821.00	69.08%	(20,821.00)	-69.08%
1978-1980	27,403.00	0.00	0.00%	17,973.00	65.59%	(17,973.00)	-65.59%
1979-1981	25,424.00	883.00	3.47%	16,727.00	65.79%	(15,844.00)	-62.32%
1980-1982	9,246.00	1,211.00	13.10%	12,077.00	130.62%	(10,866.00)	-117.52%
1981-1983	14,371.00	1,211.00	8.43%	17,290.00	120.31%	(16,079.00)	-111.89%
1982-1984	24,185.00	1,447.00	5.98%	22,613.00	93.50%	(21,166.00)	-87.52%
1983-1985	1,216,497.00	28,745.00	2.36%	237,625.00	19.53%	(208,880.00)	-17.17%
1984-1986	1,235,143.00	28,745.00	2.33%	247,530.00	20.04%	(218,785.00)	-17.71%
1985-1987	1,221,197.00	27,626.00	2.26%	242,207.00	19.83%	(214,581.00)	-17.57%
1986-1988	338,626.00	-1,187.00	-0.35%	21,922.00	6.47%	(23,109.00)	-6.82%
1987-1989	322,033.00	-1,187.00	-0.37%	6,804.00	2.11%	(7,991.00)	-2.48%
1988-1990	326,058.00	-1,187.00	-0.36%	6,804.00	2.09%	(7,991.00)	-2.45%
1989-1991	37,278.00	0.00	0.00%	5,194.00	13.93%	(5,194.00)	-13.93%
1990-1992	88,208.00	0.00	0.00%	5,194.00	5.89%	(5,194.00)	-5.89%
1991-1993	99,363.00	0.00	0.00%	5,194.00	5.23%	(5,194.00)	-5.23%
1992-1994	82,615.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1993-1995	28,783.00	0.00	0.00%	2,488.00	8.64%	(2,488.00)	-8.64%
1994-1996	37,568.00	0.00	0.00%	4,859.00	12.93%	(4,859.00)	-12.93%
1995-1997	54,990.00	263.00	0.48%	10,022.00	18.23%	(9,759.00)	-17.75%
1996-1998	51,564.00	263.00	0.51%	7,871.00	15.26%	(7,608.00)	-14.75%
1997-1999	42,184.00	263.00	0.62%	6,327.00	15.00%	(6,064.00)	-14.38%
1998-2000	26,403.00	0.00	0.00%	1,164.00	4.41%	(1,164.00)	-4.41%
1999-2001	25,553.00	0.00	0.00%	827.00	3.24%	(827.00)	-3.24%
2000-2002	10,993.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1972-2002	1,820,084.00	29,746.00	1.63%	317,660.00	17.45%	-287,914.00	-15.82%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	50
Avg Ret Age	24.4
Years to ASL	25.6

Inflation Factor At 2.75% to ASL 2.00

<b>Gross Salv. Trend Analysis*</b>		
1983-2002	20-Year Trend	-1.49%
1988-2002	15-Year Trend	0.36%
1993-2002	10-Year Trend	0.22%
1998-2002	5-Year Trend	-0.27%

Adjusted Salvage & C/O/R -0.27% 34.95% -35.22%

Analysis of Experienced Salvage  
 1972 through 2002

Account 353 - Lines

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
1972	12,171.00	200.00	1.64%	788.00	6.47%	(588.00)	-4.83%
1973	16,756.00	311.00	1.86%	1,268.00	7.57%	(957.00)	-5.71%
1974	7,253.00	1,132.00	15.61%	277.00	3.82%	855.00	11.79%
1975	28.00		0.00%		0.00%	0.00	0.00%
1976	20,412.00	198.00	0.97%	902.00	4.42%	(704.00)	-3.45%
1977	6,597.00		0.00%	93.00	1.41%	(93.00)	-1.41%
1978	11,815.00		0.00%	143.00	1.21%	(143.00)	-1.21%
1979	70,270.00	162.00	0.23%	2,301.00	3.27%	(2,139.00)	-3.04%
1980	138,024.00	102.00	0.07%	6,466.00	4.68%	(6,364.00)	-4.61%
1981	784.00		0.00%	102.00	13.01%	(102.00)	-13.01%
1982	193,835.00		0.00%	2,803.00	1.45%	(2,803.00)	-1.45%
1983	17,902.00	1,412.00	7.89%	1,221.00	6.82%	191.00	1.07%
1984	52,364.00	1,355.00	2.59%	1,613.00	3.08%	(258.00)	-0.49%
1985	1,115,981.00	149.00	0.01%	1,944.00	0.17%	(1,795.00)	-0.16%
1986	24,142.00	1,644.00	6.81%	4,723.00	19.56%	(3,079.00)	-12.75%
1987	94,114.00	2,329.00	2.47%	4,465.00	4.74%	(2,136.00)	-2.27%
1988	415,320.00		0.00%		0.00%	0.00	0.00%
1989	45,430.00		0.00%	1,128.00	2.48%	(1,128.00)	-2.48%
1990	16,428.00		0.00%		0.00%	0.00	0.00%
1991	61,296.00	614.00	1.00%	1,150.00	1.88%	(536.00)	-0.87%
1992	85,490.00	-	0.00%	308.00	0.36%	(308.00)	-0.36%
1993	26,349.00		0.00%		0.00%	0.00	0.00%
1994	-		0.00%		0.00%	0.00	0.00%
1995	18,779.00		0.00%	10,925.00	58.18%	(10,925.00)	-58.18%
1996	127,839.00		0.00%	12,661.00	9.90%	(12,661.00)	-9.90%
1997	5,472.00	54.00	0.99%	1,055.00	19.28%	(1,001.00)	-18.29%
1998	22,329.00	-	0.00%	8,855.00	39.66%	(8,855.00)	-39.66%
1999	49,669.00	-	0.00%	2,822.00	5.68%	(2,822.00)	-5.68%
2000	6,702.00	-	0.00%	-	0.00%	0.00	0.00%
2001	36,423.00	-	0.00%	-	0.00%	0.00	0.00%
2002	-	-	0.00%	-	0.00%	0.00	0.00%

Analysis of Experienced Salvage  
 1972 through 2002

Account 353 - Lines

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	36,180.00	1,643.00	4.54%	2,333.00	6.45%	(690.00)	-1.91%
1973-1975	24,037.00	1,443.00	6.00%	1,545.00	6.43%	(102.00)	-0.42%
1974-1976	27,693.00	1,330.00	4.80%	1,179.00	4.26%	151.00	0.55%
1975-1977	27,037.00	198.00	0.73%	995.00	3.68%	(797.00)	-2.95%
1976-1978	38,824.00	198.00	0.51%	1,138.00	2.93%	(940.00)	-2.42%
1977-1979	88,682.00	162.00	0.18%	2,537.00	2.86%	(2,375.00)	-2.68%
1978-1980	220,109.00	264.00	0.12%	8,910.00	4.05%	(8,646.00)	-3.93%
1979-1981	209,078.00	264.00	0.13%	8,869.00	4.24%	(8,605.00)	-4.12%
1980-1982	332,643.00	102.00	0.03%	9,371.00	2.82%	(9,269.00)	-2.79%
1981-1983	212,521.00	1,412.00	0.66%	4,126.00	1.94%	(2,714.00)	-1.28%
1982-1984	264,101.00	2,767.00	1.05%	5,637.00	2.13%	(2,870.00)	-1.09%
1983-1985	1,186,247.00	2,916.00	0.25%	4,778.00	0.40%	(1,862.00)	-0.16%
1984-1986	1,192,487.00	3,148.00	0.26%	8,280.00	0.69%	(5,132.00)	-0.43%
1985-1987	1,234,237.00	4,122.00	0.33%	11,132.00	0.90%	(7,010.00)	-0.57%
1986-1988	533,576.00	3,973.00	0.74%	9,188.00	1.72%	(5,215.00)	-0.98%
1987-1989	554,864.00	2,329.00	0.42%	5,593.00	1.01%	(3,264.00)	-0.59%
1988-1990	477,178.00	0.00	0.00%	1,128.00	0.24%	(1,128.00)	-0.24%
1989-1991	123,154.00	614.00	0.50%	2,278.00	1.85%	(1,664.00)	-1.35%
1990-1992	163,214.00	614.00	0.38%	1,458.00	0.89%	(844.00)	-0.52%
1991-1993	173,135.00	614.00	0.35%	1,458.00	0.84%	(844.00)	-0.49%
1992-1994	111,839.00	0.00	0.00%	308.00	0.28%	(308.00)	-0.28%
1993-1995	45,128.00	0.00	0.00%	10,925.00	24.21%	(10,925.00)	-24.21%
1994-1996	146,618.00	0.00	0.00%	23,586.00	16.09%	(23,586.00)	-16.09%
1995-1997	152,090.00	54.00	0.04%	24,641.00	16.20%	(24,587.00)	-16.17%
1996-1998	155,640.00	54.00	0.03%	22,571.00	14.50%	(22,517.00)	-14.47%
1997-1999	77,470.00	54.00	0.07%	12,732.00	16.43%	(12,678.00)	-16.37%
1998-2000	78,700.00	0.00	0.00%	11,677.00	14.84%	(11,677.00)	-14.84%
1999-2001	92,794.00	0.00	0.00%	2,822.00	3.04%	(2,822.00)	-3.04%
2000-2002	43,125.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1972-2002	2,699,974.00	9,662.00	0.36%	68,013.00	2.52%	-58,351.00	-2.16%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	40
Avg Ret Age	23.2
Years to ASL	16.8

Inflation Factor At 2.75% to ASL 1.58

<b>Gross Salv. Trend Analysis*</b>		
1983-2002	20-Year Trend	-0.15%
1988-2002	15-Year Trend	-0.15%
1993-2002	10-Year Trend	-0.05%
1998-2002	5-Year Trend	-0.02%

Adjusted Salvage & C/O/R -0.02% 3.97% -3.99%

Analysis of Experienced Salvage  
 1972 through 2002

Account 354 - Storage Plant Compressor Station Equipment

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
1972	7,409.00	5,077.00	68.52%		0.00%	5,077.00	68.52%
1973	-		0.00%	-	0.00%	0.00	0.00%
1974	2,533.00		0.00%		0.00%	0.00	0.00%
1975	1,300.00		0.00%		0.00%	0.00	0.00%
1976	-		0.00%	-	0.00%	0.00	0.00%
1977	-		0.00%	-	0.00%	0.00	0.00%
1978	1,769.00		0.00%	42.00	2.37%	(42.00)	-2.37%
1979	491.00		0.00%	34.00	6.92%	(34.00)	-6.92%
1980	-		0.00%	-	0.00%	0.00	0.00%
1981	2,553.00	1,645.00	64.43%		0.00%	1,645.00	64.43%
1982	-		0.00%	-	0.00%	0.00	0.00%
1983	7,520.00	2,185.00	29.06%	492.00	6.54%	1,693.00	22.51%
1984	223.00		0.00%	131.00	58.74%	(131.00)	-58.74%
1985	469,290.00	4,305.00	0.92%	221.00	0.05%	4,084.00	0.87%
1986	483.00		0.00%		0.00%	0.00	0.00%
1987	-		0.00%		0.00%	0.00	0.00%
1988	-		0.00%		0.00%	0.00	0.00%
1989	-		0.00%		0.00%	0.00	0.00%
1990	-		0.00%		0.00%	0.00	0.00%
1991	4,797.00		0.00%	363.00	7.57%	(363.00)	-7.57%
1992	21,418.00		0.00%	1,410.00	6.58%	(1,410.00)	-6.58%
1993	3,927.00		0.00%		0.00%	0.00	0.00%
1994	15,000.00		0.00%		0.00%	0.00	0.00%
1995	4,556.00		0.00%	2,651.00	58.19%	(2,651.00)	-58.19%
1996	5,047.00		0.00%	500.00	9.91%	(500.00)	-9.91%
1997	13,065.00	128.00	0.98%	2,520.00	19.29%	(2,392.00)	-18.31%
1998			0.00%		0.00%	0.00	0.00%
1999	8,000.00	-	0.00%	455.00	5.69%	(455.00)	-5.69%
2000			0.00%		0.00%	0.00	0.00%
2001	13,788.00	-	0.00%	-	0.00%	0.00	0.00%
2002	268,374.00	-	0.00%	1,229.00	0.46%	(1,229.00)	-0.46%



Analysis of Experienced Salvage  
 1972 through 2002

Account 354 - Storage Plant Compressor Station Equipment

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	9,942.00	5,077.00	51.07%	0.00	0.00%	5,077.00	51.07%
1973-1975	3,833.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1974-1976	3,833.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1975-1977	1,300.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1976-1978	1,769.00	0.00	0.00%	42.00	2.37%	(42.00)	-2.37%
1977-1979	2,260.00	0.00	0.00%	76.00	3.36%	(76.00)	-3.36%
1978-1980	2,260.00	0.00	0.00%	76.00	3.36%	(76.00)	-3.36%
1979-1981	3,044.00	1,645.00	54.04%	34.00	1.12%	1,611.00	52.92%
1980-1982	2,553.00	1,645.00	64.43%	0.00	0.00%	1,645.00	64.43%
1981-1983	10,073.00	3,830.00	38.02%	492.00	4.88%	3,338.00	33.14%
1982-1984	7,743.00	2,185.00	28.22%	623.00	8.05%	1,562.00	20.17%
1983-1985	477,033.00	6,490.00	1.36%	844.00	0.18%	5,646.00	1.18%
1984-1986	469,996.00	4,305.00	0.92%	352.00	0.07%	3,953.00	0.84%
1985-1987	469,773.00	4,305.00	0.92%	221.00	0.05%	4,084.00	0.87%
1986-1988	483.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1987-1989	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1988-1990	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989-1991	4,797.00	0.00	0.00%	363.00	7.57%	(363.00)	-7.57%
1990-1992	26,215.00	0.00	0.00%	1,773.00	6.76%	(1,773.00)	-6.76%
1991-1993	30,142.00	0.00	0.00%	1,773.00	5.88%	(1,773.00)	-5.88%
1992-1994	40,345.00	0.00	0.00%	1,410.00	3.49%	(1,410.00)	-3.49%
1993-1995	23,483.00	0.00	0.00%	2,651.00	11.29%	(2,651.00)	-11.29%
1994-1996	24,603.00	0.00	0.00%	3,151.00	12.81%	(3,151.00)	-12.81%
1995-1997	22,668.00	128.00	0.56%	5,671.00	25.02%	(5,543.00)	-24.45%
1996-1998	18,112.00	128.00	0.71%	3,020.00	16.67%	(2,892.00)	-15.97%
1997-1999	21,065.00	128.00	0.61%	2,975.00	14.12%	(2,847.00)	-13.52%
1998-2000	8,000.00	0.00	0.00%	455.00	5.69%	(455.00)	-5.69%
1999-2001	21,788.00	0.00	0.00%	455.00	2.09%	(455.00)	-2.09%
2000-2002	282,162.00	0.00	0.00%	1,229.00	0.44%	(1,229.00)	-0.44%
1972-2002	851,543.00	13,340.00	1.57%	10,048.00	1.18%	3,292.00	0.39%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	40
Avg Ret Age	25.3
Years to ASL	14.7

Inflation Factor At 2.75% to ASL 1.49

<b>Gross Salv. Trend Analysis*</b>		
1983-2002	20-Year Trend	-6.10%
1988-2002	15-Year Trend	0.29%
1993-2002	10-Year Trend	0.25%
1998-2002	5-Year Trend	-0.34%

Adjusted Salvage & C/O/R -0.34% 1.76% -2.10%

Analysis of Experienced Salvage  
 1972 through 2002

Account 355 - Storage Plant Measuring and Regulating Equipment

Year	Original Cost of Retirements	Gross Salvage	%	Cost of Removal	%	Net Salvage	%
1972	-	-	0.00%	-	0.00%	0.00	0.00%
1973	-	-	0.00%	-	0.00%	0.00	0.00%
1974	10,031.00	-	0.00%	312.00	3.11%	(312.00)	-3.11%
1975	1,736.00	539.00	31.05%	274.00	15.78%	265.00	15.26%
1976	968.00	645.00	66.63%	-	0.00%	645.00	66.63%
1977	-	-	0.00%	-	0.00%	0.00	0.00%
1978	-	-	0.00%	-	0.00%	0.00	0.00%
1979	-	-	0.00%	-	0.00%	0.00	0.00%
1980	3,497.00	1,775.00	50.76%	628.00	17.96%	1,147.00	32.80%
1981	326.00	244.00	74.85%	38.00	11.66%	206.00	63.19%
1982	-	-	0.00%	-	0.00%	0.00	0.00%
1983	-	-	0.00%	-	0.00%	0.00	0.00%
1984	-	-	0.00%	-	0.00%	0.00	0.00%
1985	69,599.00	1,229.00	1.77%	391.00	0.56%	838.00	1.20%
1986	393.00	-	0.00%	-	0.00%	0.00	0.00%
1987	3,950.00	-	0.00%	590.00	14.94%	(590.00)	-14.94%
1988	-	-	0.00%	-	0.00%	0.00	0.00%
1989	2,566.00	-	0.00%	-	0.00%	0.00	0.00%
1990	-	-	0.00%	-	0.00%	0.00	0.00%
1991	-	-	0.00%	-	0.00%	0.00	0.00%
1992	-	-	0.00%	-	0.00%	0.00	0.00%
1993	-	-	0.00%	-	0.00%	0.00	0.00%
1994	-	-	0.00%	-	0.00%	0.00	0.00%
1995	-	-	0.00%	-	0.00%	0.00	0.00%
1996	-	-	0.00%	-	0.00%	0.00	0.00%
1997	16,710.00	165.00	0.99%	3,223.00	19.29%	(3,058.00)	-18.30%
1998	-	-	0.00%	-	0.00%	0.00	0.00%
1999	-	-	0.00%	-	0.00%	0.00	0.00%
2000	-	-	0.00%	-	0.00%	0.00	0.00%
2001	2,509.00	-	0.00%	-	0.00%	0.00	0.00%
2002	-	-	0.00%	-	0.00%	0.00	0.00%

Analysis of Experienced Salvage  
1972 through 2002

Account 355 - Storage Plant Measuring and Regulating Equipment

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	10,031.00	0.00	0.00%	312.00	3.11%	(312.00)	-3.11%
1973-1975	11,767.00	539.00	4.58%	586.00	4.98%	(47.00)	-0.40%
1974-1976	12,735.00	1,184.00	9.30%	586.00	4.60%	598.00	4.70%
1975-1977	2,704.00	1,184.00	43.79%	274.00	10.13%	910.00	33.65%
1976-1978	968.00	645.00	66.63%	0.00	0.00%	645.00	66.63%
1977-1979	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1978-1980	3,497.00	1,775.00	50.76%	628.00	17.96%	1,147.00	32.80%
1979-1981	3,823.00	2,019.00	52.81%	666.00	17.42%	1,353.00	35.39%
1980-1982	3,823.00	2,019.00	52.81%	666.00	17.42%	1,353.00	35.39%
1981-1983	326.00	244.00	74.85%	38.00	11.66%	206.00	63.19%
1982-1984	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1983-1985	69,599.00	1,229.00	1.77%	391.00	0.56%	838.00	1.20%
1984-1986	69,992.00	1,229.00	1.76%	391.00	0.56%	838.00	1.20%
1985-1987	73,942.00	1,229.00	1.66%	981.00	1.33%	248.00	0.34%
1986-1988	4,343.00	0.00	0.00%	590.00	13.59%	(590.00)	-13.59%
1987-1989	6,516.00	0.00	0.00%	590.00	9.05%	(590.00)	-9.05%
1988-1990	2,566.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989-1991	2,566.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1990-1992	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1991-1993	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1992-1994	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1993-1995	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1994-1996	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1995-1997	16,710.00	165.00	0.99%	3,223.00	19.29%	(3,058.00)	-18.30%
1996-1998	16,710.00	165.00	0.99%	3,223.00	19.29%	(3,058.00)	-18.30%
1997-1999	16,710.00	165.00	0.99%	3,223.00	19.29%	(3,058.00)	-18.30%
1998-2000	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999-2001	2,509.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2000-2002	2,509.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1972-2002	112,285.00	4,597.00	4.09%	5,456.00	4.86%	-859.00	-0.77%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	44
Avg Ret Age	14.1
Years to ASL	29.9

Inflation Factor At 2.75% to ASL 2.25

<b>Gross Salv. Trend Analysis*</b>		
1983-2002	20-Year Trend	-7.35%
1988-2002	15-Year Trend	0.45%
1993-2002	10-Year Trend	0.39%
1998-2002	5-Year Trend	-0.49%

Adjusted Salvage & C/O/R -0.49% 10.94% -11.43%

Analysis of Experienced Salvage  
 1972 through 2002

Account 356 - Storage Plant Purification Equipment

Year	Original Cost of Retirements	Gross Salvage	%	Cost of Removal	%	Net Salvage	%
1972	4,152.00		0.00%		0.00%	0.00	0.00%
1973	-		0.00%	-	0.00%	0.00	0.00%
1974	20,827.00	5,201.00	24.97%	5,454.00	26.19%	(253.00)	-1.21%
1975	-		0.00%	-	0.00%	0.00	0.00%
1976	5,294.00	1,321.00	24.95%	724.00	13.68%	597.00	11.28%
1977	-		0.00%	-	0.00%	0.00	0.00%
1978	6,173.00		0.00%	-	0.00%	0.00	0.00%
1979	-		0.00%	-	0.00%	0.00	0.00%
1980	-		0.00%	-	0.00%	0.00	0.00%
1981	-		0.00%	-	0.00%	0.00	0.00%
1982	-		0.00%	-	0.00%	0.00	0.00%
1983	-		0.00%	-	0.00%	0.00	0.00%
1984	-		0.00%	-	0.00%	0.00	0.00%
1985	52,643.00		0.00%	-	0.00%	0.00	0.00%
1986	759.00		0.00%	-	0.00%	0.00	0.00%
1987	13,241.00		0.00%	7,656.00	57.82%	(7,656.00)	-57.82%
1988	-		0.00%	-	0.00%	0.00	0.00%
1989	3,331.00		0.00%	-	0.00%	0.00	0.00%
1990	14,016.00		0.00%	-	0.00%	0.00	0.00%
1991	4,736.00		0.00%	-	0.00%	0.00	0.00%
1992	9,743.00		0.00%	8,133.00	83.48%	(8,133.00)	-83.48%
1993	14,757.00		0.00%	-	0.00%	0.00	0.00%
1994	-		0.00%	-	0.00%	0.00	0.00%
1995	149,973.00		0.00%	87,247.00	58.18%	(87,247.00)	-58.18%
1996	32,747.00		0.00%	3,243.00	9.90%	(3,243.00)	-9.90%
1997	-	-	0.00%	-	0.00%	0.00	0.00%
1998	-	-	0.00%	-	0.00%	0.00	0.00%
1999	-	-	0.00%	-	0.00%	0.00	0.00%
2000	78,203.00		0.00%	-	0.00%	0.00	0.00%
2001	-	-	0.00%	-	0.00%	0.00	0.00%
2002	59,534.00		0.00%	1,767.00	2.97%	(1,767.00)	-2.97%

Analysis of Experienced Salvage  
 1972 through 2002

Account 356 - Storage Plant Purification Equipment

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	24,979.00	5,201.00	20.82%	5,454.00	21.83%	(253.00)	-1.01%
1973-1975	20,827.00	5,201.00	24.97%	5,454.00	26.19%	(253.00)	-1.21%
1974-1976	26,121.00	6,522.00	24.97%	6,178.00	23.65%	344.00	1.32%
1975-1977	5,294.00	1,321.00	24.95%	724.00	13.68%	597.00	11.28%
1976-1978	11,467.00	1,321.00	11.52%	724.00	6.31%	597.00	5.21%
1977-1979	6,173.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1978-1980	6,173.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1979-1981	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1980-1982	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1981-1983	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1982-1984	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1983-1985	52,643.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1984-1986	53,402.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1985-1987	66,643.00	0.00	0.00%	7,656.00	11.49%	(7,656.00)	-11.49%
1986-1988	14,000.00	0.00	0.00%	7,656.00	54.69%	(7,656.00)	-54.69%
1987-1989	16,572.00	0.00	0.00%	7,656.00	46.20%	(7,656.00)	-46.20%
1988-1990	17,347.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989-1991	22,083.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1990-1992	28,495.00	0.00	0.00%	8,133.00	28.54%	(8,133.00)	-28.54%
1991-1993	29,236.00	0.00	0.00%	8,133.00	27.82%	(8,133.00)	-27.82%
1992-1994	24,500.00	0.00	0.00%	8,133.00	33.20%	(8,133.00)	-33.20%
1993-1995	164,730.00	0.00	0.00%	87,247.00	52.96%	(87,247.00)	-52.96%
1994-1996	182,720.00	0.00	0.00%	90,490.00	49.52%	(90,490.00)	-49.52%
1995-1997	182,720.00	0.00	0.00%	90,490.00	49.52%	(90,490.00)	-49.52%
1996-1998	32,747.00	0.00	0.00%	3,243.00	9.90%	(3,243.00)	-9.90%
1997-1999	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998-2000	78,203.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999-2001	78,203.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2000-2002	137,737.00	0.00	0.00%	1,767.00	1.28%	(1,767.00)	-1.28%
1972-2002	470,129.00	6,522.00	1.39%	114,224.00	24.30%	-107,702.00	-22.91%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	44
Avg Ret Age	23
Years to ASL	21

Inflation Factor At 2.75% to ASL 1.77

<b>Gross Salv. Trend Analysis*</b>		
1983-2002	20-Year Trend	0.00%
1988-2002	15-Year Trend	0.00%
1993-2002	10-Year Trend	0.00%
1998-2002	5-Year Trend	0.00%

Adjusted Salvage & C/O/R 0.00% 42.95% -42.95%

Analysis of Experienced Salvage  
 1972 through 2002

Account 357 - Storage Plant Other Equipment

Year	Original Cost of Retirements	Gross Salvage	%	Cost of Removal	%	Net Salvage	%
1972	-		0.00%	-	0.00%	0.00	0.00%
1973	-		0.00%	-	0.00%	0.00	0.00%
1974	128.00		0.00%	45.00	35.16%	(45.00)	-35.16%
1975	-		0.00%	-	0.00%	0.00	0.00%
1976	-		0.00%	-	0.00%	0.00	0.00%
1977	-		0.00%	-	0.00%	0.00	0.00%
1978	-		0.00%	-	0.00%	0.00	0.00%
1979	1,108.00		0.00%	27.00	2.44%	(27.00)	-2.44%
1980	-		0.00%	-	0.00%	0.00	0.00%
1981	1,736.00	714.00	41.13%	-	0.00%	714.00	41.13%
1982	1,772.00		0.00%	50.00	2.82%	(50.00)	-2.82%
1983	-		0.00%	-	0.00%	0.00	0.00%
1984	2,300.00		0.00%	-	0.00%	0.00	0.00%
1985	7,519.00		0.00%	-	0.00%	0.00	0.00%
1986	2,993.00		0.00%	148.00	4.94%	(148.00)	-4.94%
1987	-		0.00%	-	0.00%	0.00	0.00%
1988	1,283.00		0.00%	43.00	3.35%	(43.00)	-3.35%
1989	-		0.00%	-	0.00%	0.00	0.00%
1990	-		0.00%	-	0.00%	0.00	0.00%
1991	-		0.00%	-	0.00%	0.00	0.00%
1992	10,874.00		0.00%	-	0.00%	0.00	0.00%
1993	-	-	0.00%	-	0.00%	0.00	0.00%
1994	-	-	0.00%	-	0.00%	0.00	0.00%
1995	-	-	0.00%	-	0.00%	0.00	0.00%
1996	-	-	0.00%	-	0.00%	0.00	0.00%
1997	-	-	0.00%	-	0.00%	0.00	0.00%
1998	-	-	0.00%	-	0.00%	0.00	0.00%
1999	-	-	0.00%	-	0.00%	0.00	0.00%
2000	1,384.00		0.00%	-	0.00%	0.00	0.00%
2001	-		0.00%	-	0.00%	0.00	0.00%
2002	563.00		0.00%	-	0.00%	0.00	0.00%

Analysis of Experienced Salvage  
 1972 through 2002

Account 357 - Storage Plant Other Equipment

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	128.00	0.00	0.00%	45.00	35.16%	(45.00)	-35.16%
1973-1975	128.00	0.00	0.00%	45.00	35.16%	(45.00)	-35.16%
1974-1976	128.00	0.00	0.00%	45.00	35.16%	(45.00)	-35.16%
1975-1977	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1976-1978	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1977-1979	1,108.00	0.00	0.00%	27.00	2.44%	(27.00)	-2.44%
1978-1980	1,108.00	0.00	0.00%	27.00	2.44%	(27.00)	-2.44%
1979-1981	2,844.00	714.00	25.11%	27.00	0.95%	687.00	24.16%
1980-1982	3,508.00	714.00	20.35%	50.00	1.43%	664.00	18.93%
1981-1983	3,508.00	714.00	20.35%	50.00	1.43%	664.00	18.93%
1982-1984	4,072.00	0.00	0.00%	50.00	1.23%	(50.00)	-1.23%
1983-1985	9,819.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1984-1986	12,812.00	0.00	0.00%	148.00	1.16%	(148.00)	-1.16%
1985-1987	10,512.00	0.00	0.00%	148.00	1.41%	(148.00)	-1.41%
1986-1988	4,276.00	0.00	0.00%	191.00	4.47%	(191.00)	-4.47%
1987-1989	1,283.00	0.00	0.00%	43.00	3.35%	(43.00)	-3.35%
1988-1990	1,283.00	0.00	0.00%	43.00	3.35%	(43.00)	-3.35%
1989-1991	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1990-1992	10,874.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1991-1993	10,874.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1992-1994	10,874.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1993-1995	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1994-1996	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1995-1997	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1996-1998	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1997-1999	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998-2000	1,384.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999-2001	1,384.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2000-2002	1,947.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1972-2002	31,660.00	714.00	2.26%	313.00	0.99%	401.00	1.27%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	50
Avg Ret Age	14.6
Years to ASL	35.4

Inflation Factor At 2.75% to ASL 2.61

<b>Gross Salv. Trend Analysis*</b>		
1983-2002	20-Year Trend	-2.04%
1988-2002	15-Year Trend	0.00%
1993-2002	10-Year Trend	0.00%
1998-2002	5-Year Trend	0.00%

Adjusted Salvage & C/O/R 0.00% 2.58% -2.58%

Analysis of Experienced Salvage  
 1972 through 2002

Account 367 - Transmission Mains

Year	Original Cost of Retirements	Gross Salvage	%	Cost of Removal	%	Net Salvage	%
1972	70,393.00	63,712.00	90.51%	541.00	0.77%	63,171.00	89.74%
1973	5,796.00	62,600.00	1080.06%		0.00%	62,600.00	1080.06%
1974	6,099.00	5,270.00	86.41%	1,275.00	20.91%	3,995.00	65.50%
1975	-		0.00%	-	0.00%	0.00	0.00%
1976	2,564.00	914.00	35.65%	499.00	19.46%	415.00	16.19%
1977	16,167.00		0.00%	4,840.00	29.94%	(4,840.00)	-29.94%
1978	37,472.00	2,423.00	6.47%	3,063.00	8.17%	(640.00)	-1.71%
1979	28,412.00		0.00%	2,367.00	8.33%	(2,367.00)	-8.33%
1980	10,811.00	7,966.00	73.68%	780.00	7.21%	7,186.00	66.47%
1981	11,402.00	3,535.00	31.00%	2,010.00	17.63%	1,525.00	13.37%
1982	73,159.00	45,675.00	62.43%	1,295.00	1.77%	44,380.00	60.66%
1983	14,331.00	10,238.00	71.44%		0.00%	10,238.00	71.44%
1984	24,720.00	332.00	1.34%	1,397.00	5.65%	(1,065.00)	-4.31%
1985	25,785.00		0.00%	1,043.00	4.04%	(1,043.00)	-4.04%
1986	-		0.00%	-	0.00%	0.00	0.00%
1987	83,400.00	119,180.00	142.90%	379,068.00	454.52%	(259,888.00)	-311.62%
1988	-		0.00%		0.00%	0.00	0.00%
1989	17,304.00	-	0.00%	-	0.00%	0.00	0.00%
1990	11,135.00		0.00%		0.00%	0.00	0.00%
1991	9,540.00		0.00%	256.00	2.68%	(256.00)	-2.68%
1992	116,707.00		0.00%	-	0.00%	0.00	0.00%
1993	37,225.00		0.00%	-	0.00%	0.00	0.00%
1994	-	-	0.00%	-	0.00%	0.00	0.00%
1995	-	-	0.00%	-	0.00%	0.00	0.00%
1996	-	-	0.00%	-	0.00%	0.00	0.00%
1997	-	-	0.00%	-	0.00%	0.00	0.00%
1998	-	-	0.00%	-	0.00%	0.00	0.00%
1999	-	-	0.00%	-	0.00%	0.00	0.00%
2000	-	-	0.00%	-	0.00%	0.00	0.00%
2001	-	-	0.00%	-	0.00%	0.00	0.00%
2002	-	-	0.00%	-	0.00%	0.00	0.00%



Analysis of Experienced Salvage  
 1972 through 2002

Account 367 - Transmission Mains

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	82,288.00	131,582.00	159.90%	1,816.00	2.21%	129,766.00	157.70%
1973-1975	11,895.00	67,870.00	570.58%	1,275.00	10.72%	66,595.00	559.86%
1974-1976	8,663.00	6,184.00	71.38%	1,774.00	20.48%	4,410.00	50.91%
1975-1977	18,731.00	914.00	4.88%	5,339.00	28.50%	(4,425.00)	-23.62%
1976-1978	56,203.00	3,337.00	5.94%	8,402.00	14.95%	(5,065.00)	-9.01%
1977-1979	82,051.00	2,423.00	2.95%	10,270.00	12.52%	(7,847.00)	-9.56%
1978-1980	76,695.00	10,389.00	13.55%	6,210.00	8.10%	4,179.00	5.45%
1979-1981	50,625.00	11,501.00	22.72%	5,157.00	10.19%	6,344.00	12.53%
1980-1982	95,372.00	57,176.00	59.95%	4,085.00	4.28%	53,091.00	55.67%
1981-1983	98,892.00	59,448.00	60.11%	3,305.00	3.34%	56,143.00	56.77%
1982-1984	112,210.00	56,245.00	50.12%	2,692.00	2.40%	53,553.00	47.73%
1983-1985	64,836.00	10,570.00	16.30%	2,440.00	3.76%	8,130.00	12.54%
1984-1986	50,505.00	332.00	0.66%	2,440.00	4.83%	(2,108.00)	-4.17%
1985-1987	109,185.00	119,180.00	109.15%	380,111.00	348.13%	(260,931.00)	-238.98%
1986-1988	83,400.00	119,180.00	142.90%	379,068.00	454.52%	(259,888.00)	-311.62%
1987-1989	100,704.00	119,180.00	118.35%	379,068.00	376.42%	(259,888.00)	-258.07%
1988-1990	28,439.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989-1991	37,979.00	0.00	0.00%	256.00	0.67%	(256.00)	-0.67%
1990-1992	137,382.00	0.00	0.00%	256.00	0.19%	(256.00)	-0.19%
1991-1993	163,472.00	0.00	0.00%	256.00	0.16%	(256.00)	-0.16%
1992-1994	153,932.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1993-1995	37,225.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1994-1996	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1995-1997	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1996-1998	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1997-1999	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998-2000	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999-2001	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2000-2002	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1972-2002	602,422.00	321,845.00	53.43%	398,434.00	66.14%	-76,589.00	-12.71%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	50
Avg Ret Age	28.6
Years to ASL	21.4

Inflation Factor At 2.75% to ASL 1.79

<b>Gross Salv. Trend Analysis*</b>		
1983-2002	20-Year Trend	-19.04%
1988-2002	15-Year Trend	-31.45%
1993-2002	10-Year Trend	0.00%
1998-2002	5-Year Trend	0.00%

**Adjusted Salvage & C/O/R** 0.00% 118.19% -118.19%

Analysis of Experienced Salvage  
 1972 through 2002

Account 375.10 - City Gate Check Station Structures and Improvements

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
1972	-	-	0.00%	-	0.00%	0.00	0.00%
1973	-	-	0.00%	-	0.00%	0.00	0.00%
1974	-	-	0.00%	-	0.00%	0.00	0.00%
1975	-	-	0.00%	-	0.00%	0.00	0.00%
1976	-	-	0.00%	-	0.00%	0.00	0.00%
1977	-	-	0.00%	-	0.00%	0.00	0.00%
1978	-	-	0.00%	-	0.00%	0.00	0.00%
1979	-	-	0.00%	-	0.00%	0.00	0.00%
1980	-	-	0.00%	-	0.00%	0.00	0.00%
1981	-	-	0.00%	-	0.00%	0.00	0.00%
1982	-	-	0.00%	-	0.00%	0.00	0.00%
1983	-	-	0.00%	-	0.00%	0.00	0.00%
1984	-	-	0.00%	-	0.00%	0.00	0.00%
1985	278.00	-	0.00%	-	0.00%	0.00	0.00%
1986	-	-	0.00%	-	0.00%	0.00	0.00%
1987	-	-	0.00%	-	0.00%	0.00	0.00%
1988	-	-	0.00%	-	0.00%	0.00	0.00%
1989	-	-	0.00%	-	0.00%	0.00	0.00%
1990	-	-	0.00%	-	0.00%	0.00	0.00%
1991	-	-	0.00%	-	0.00%	0.00	0.00%
1992	-	-	0.00%	-	0.00%	0.00	0.00%
1993	-	-	0.00%	-	0.00%	0.00	0.00%
1994	1,762.00	-	0.00%	31.00	1.76%	(31.00)	-1.76%
1995	-	-	0.00%	-	0.00%	0.00	0.00%
1996	-	-	0.00%	-	0.00%	0.00	0.00%
1997	-	-	0.00%	-	0.00%	0.00	0.00%
1998	-	-	0.00%	-	0.00%	0.00	0.00%
1999	-	-	0.00%	-	0.00%	0.00	0.00%
2000	-	-	0.00%	-	0.00%	0.00	0.00%
2001	-	-	0.00%	-	0.00%	0.00	0.00%
2002	-	-	0.00%	-	0.00%	0.00	0.00%

Analysis of Experienced Salvage  
 1972 through 2002

Account 375.10 - City Gate Check Station Structures and Improvements

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1973-1975	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1974-1976	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1975-1977	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1976-1978	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1977-1979	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1978-1980	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1979-1981	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1980-1982	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1981-1983	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1982-1984	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1983-1985	278.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1984-1986	278.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1985-1987	278.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1986-1988	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1987-1989	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1988-1990	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989-1991	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1990-1992	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1991-1993	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1992-1994	1,762.00	0.00	0.00%	31.00	1.76%	(31.00)	-1.76%
1993-1995	1,762.00	0.00	0.00%	31.00	1.76%	(31.00)	-1.76%
1994-1996	1,762.00	0.00	0.00%	31.00	1.76%	(31.00)	-1.76%
1995-1997	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1996-1998	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1997-1999	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998-2000	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1999-2001	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
2000-2002	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1972-2002	2,040.00	0.00	0.00%	31.00	1.52%	-31.00	-1.52%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	21.5
Avg Ret Age	17.1
Years to ASL	4.4
Inflation Factor At 2.75% to ASL	1.13

<b>Gross Salv. Trend Analysis*</b>		
1983-2002	20-Year Trend	0.00%
1988-2002	15-Year Trend	0.00%
1993-2002	10-Year Trend	0.00%
1998-2002	5-Year Trend	0.00%

Adjusted Salvage & C/O/R 0.00% 1.71% -1.71%

Analysis of Experienced Salvage  
 1972 through 2002

Account 375.2 - Other Distribution Structures & Improvements

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
1972	245.00		0.00%	239.00	97.55%	(239.00)	-97.55%
1973	558.00		0.00%	84.00	15.05%	(84.00)	-15.05%
1974	1,561.00	148.00	9.48%	724.00	46.38%	(576.00)	-36.90%
1975	46,819.00		0.00%	1,492.00	3.19%	(1,492.00)	-3.19%
1976	77,515.00	64.00	0.08%	1,627.00	2.10%	(1,563.00)	-2.02%
1977	-		0.00%	-	0.00%	0.00	0.00%
1978	-		0.00%	-	0.00%	0.00	0.00%
1979	-		0.00%	-	0.00%	0.00	0.00%
1980	3,262.00		0.00%	203.00	6.22%	(203.00)	-6.22%
1981	439.00		0.00%	2,927.00	666.74%	(2,927.00)	-666.74%
1982	244.00		0.00%	-	0.00%	0.00	0.00%
1983	-		0.00%	-	0.00%	0.00	0.00%
1984	1,013.00		0.00%	-	0.00%	0.00	0.00%
1985	-		0.00%	-	0.00%	0.00	0.00%
1986	-		0.00%	-	0.00%	0.00	0.00%
1987	5,414.00		0.00%	-	0.00%	0.00	0.00%
1988	-		0.00%	-	0.00%	0.00	0.00%
1989	-		0.00%	-	0.00%	0.00	0.00%
1990	990.00		0.00%	-	0.00%	0.00	0.00%
1991	607.00		0.00%	-	0.00%	0.00	0.00%
1992	15,943.00		0.00%	300.00	1.88%	(300.00)	-1.88%
1993	1,314.00		0.00%	92.00	7.00%	(92.00)	-7.00%
1994	7,197.00		0.00%	-	0.00%	0.00	0.00%
1995	-		0.00%	-	0.00%	0.00	0.00%
1996	230,334.00	1,703.00	0.74%	1,590.00	0.69%	113.00	0.05%
1997	-	-	0.00%	-	0.00%	0.00	0.00%
1998	-	-	0.00%	-	0.00%	0.00	0.00%
1999	-	-	0.00%	-	0.00%	0.00	0.00%
2000	20,000.00	-	0.00%	11.00	0.06%	(11.00)	-0.06%
2001	-	-	0.00%	-	0.00%	0.00	0.00%
2002	60.00	-	0.00%	-	0.00%	0.00	0.00%

Analysis of Experienced Salvage  
 1972 through 2002

Account 375.2 - Other Distribution Structures & Improvements

Year	Original Cost of Retirements	Gross Salvage	%	Cost of Removal	%	Net Salvage	%
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	2,364.00	148.00	6.26%	1,047.00	44.29%	(899.00)	-38.03%
1973-1975	48,938.00	148.00	0.30%	2,300.00	4.70%	(2,152.00)	-4.40%
1974-1976	125,895.00	212.00	0.17%	3,843.00	3.05%	(3,631.00)	-2.88%
1975-1977	124,334.00	64.00	0.05%	3,119.00	2.51%	(3,055.00)	-2.46%
1976-1978	77,515.00	64.00	0.08%	1,627.00	2.10%	(1,563.00)	-2.02%
1977-1979	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1978-1980	3,262.00	0.00	0.00%	203.00	6.22%	(203.00)	-6.22%
1979-1981	3,701.00	0.00	0.00%	3,130.00	84.57%	(3,130.00)	-84.57%
1980-1982	3,945.00	0.00	0.00%	3,130.00	79.34%	(3,130.00)	-79.34%
1981-1983	683.00	0.00	0.00%	2,927.00	428.55%	(2,927.00)	-428.55%
1982-1984	1,257.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1983-1985	1,013.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1984-1986	1,013.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1985-1987	5,414.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1986-1988	5,414.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1987-1989	5,414.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1988-1990	990.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989-1991	1,597.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1990-1992	17,540.00	0.00	0.00%	300.00	1.71%	(300.00)	-1.71%
1991-1993	17,864.00	0.00	0.00%	392.00	2.19%	(392.00)	-2.19%
1992-1994	24,454.00	0.00	0.00%	392.00	1.60%	(392.00)	-1.60%
1993-1995	8,511.00	0.00	0.00%	92.00	1.08%	(92.00)	-1.08%
1994-1996	237,531.00	1,703.00	0.72%	1,590.00	0.67%	113.00	0.05%
1995-1997	230,334.00	1,703.00	0.74%	1,590.00	0.69%	113.00	0.05%
1996-1998	230,334.00	1,703.00	0.74%	1,590.00	0.69%	113.00	0.05%
1997-1999	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1998-2000	20,000.00	0.00	0.00%	11.00	0.06%	(11.00)	-0.06%
1999-2001	20,000.00	0.00	0.00%	11.00	0.06%	(11.00)	-0.06%
2000-2002	20,060.00	0.00	0.00%	11.00	0.05%	(11.00)	-0.05%
1972-2002	413,515.00	1,915.00	0.46%	9,289.00	2.25%	-7,374.00	-1.78%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	27
Avg Ret Age	32.8
Years to ASL	-5.8

Inflation Factor At 2.75% to ASL 0.85

Gross Salv. Trend Analysis*		
1983-2002	20-Year Trend	0.27%
1988-2002	15-Year Trend	0.27%
1993-2002	10-Year Trend	0.15%
1998-2002	5-Year Trend	-0.30%

Adjusted Salvage & C/O/R                      -0.30%                      1.92%                      -2.22%

Analysis of Experienced Salvage  
 1972 through 2002

Account 376 - Distribution Mains

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
1972	223,283.00	39,933.00		25,044.00	11.22%	14,889.00	6.67%
1973	162,350.00	37,521.00		21,895.00	13.49%	15,626.00	9.62%
1974	144,028.00	12,136.00		26,994.00	18.74%	(14,858.00)	-10.32%
1975	138,953.00	2,318.00		22,909.00	16.49%	(20,591.00)	-14.82%
1976	91,341.00	12,810.00		18,218.00	19.95%	(5,408.00)	-5.92%
1977	105,087.00	10,534.00		32,446.00	30.88%	(21,912.00)	-20.85%
1978	65,545.00	5,938.00		20,241.00	30.88%	(14,303.00)	-21.82%
1979	172,699.00	9,716.00		23,406.00	13.55%	(13,690.00)	-7.93%
1980	135,991.00	10,367.00		43,385.00	31.90%	(33,018.00)	-24.28%
1981	159,297.00	16,200.00		27,886.00	17.51%	(11,686.00)	-7.34%
1982	217,806.00	3,569.00		49,541.00	22.75%	(45,972.00)	-21.11%
1983	160,778.00	11,137.00		58,192.00	36.19%	(47,055.00)	-29.27%
1984	200,202.00	4,368.00		53,539.00	26.74%	(49,171.00)	-24.56%
1985	303,208.00	3,285.00		67,392.00	22.23%	(64,107.00)	-21.14%
1986	462,023.00	34,141.00		92,961.00	20.12%	(58,820.00)	-12.73%
1987	293,096.00	8,652.00		99,943.00	34.10%	(91,291.00)	-31.15%
1988	165,500.00	31,584.00		60,202.00	36.38%	(28,618.00)	-17.29%
1989	189,730.00	3,844.00		45,084.00	23.76%	(41,240.00)	-21.74%
1990	150,123.00	17,522.00		26,229.00	17.47%	(8,707.00)	-5.80%
1991	263,641.00	1,203.00		72,307.00	27.43%	(71,104.00)	-26.97%
1992	209,976.00	4,931.00		32,063.00	15.27%	(27,132.00)	-12.92%
1993	268,410.00	193.00		18,996.00	7.08%	(18,803.00)	-7.01%
1994	144,869.00	5,395.00		7,268.00	5.02%	(1,873.00)	-1.29%
1995	195,058.00	2,158.00		109,917.00	56.35%	(107,759.00)	-55.24%
1996	389,237.00	7,611.00		111,637.00	28.68%	(104,026.00)	-26.73%
1997	124,701.00	2,071.00		17,221.00	13.81%	(15,150.00)	-12.15%
1998	520,442.00	475.00		74,074.00	14.23%	(73,599.00)	-14.14%
1999	3,685,503.00	-		778,706.00	21.13%	(778,706.00)	-21.13%
2000	448,171.00	46,252.00		520,718.00	116.19%	(474,466.00)	-105.87%
2001	206,172.00	13,136.00		51,153.00	24.81%	(38,017.00)	-18.44%
2002	749,343.00	4,095.00		268,857.00	35.88%	(264,762.00)	-35.33%

Analysis of Experienced Salvage  
 1972 through 2002

Account 376 - Distribution Mains

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	529,661.00	89,590.00	16.91%	73,933.00	13.96%	15,657.00	2.96%
1973-1975	445,331.00	51,975.00	11.67%	71,798.00	16.12%	(19,823.00)	-4.45%
1974-1976	374,322.00	27,264.00	7.28%	68,121.00	18.20%	(40,857.00)	-10.91%
1975-1977	335,381.00	25,662.00	7.65%	73,573.00	21.94%	(47,911.00)	-14.29%
1976-1978	261,973.00	29,282.00	11.18%	70,905.00	27.07%	(41,623.00)	-15.89%
1977-1979	343,331.00	26,188.00	7.63%	76,093.00	22.16%	(49,905.00)	-14.54%
1978-1980	374,235.00	26,021.00	6.95%	87,032.00	23.26%	(61,011.00)	-16.30%
1979-1981	467,987.00	36,283.00	7.75%	94,677.00	20.23%	(58,394.00)	-12.48%
1980-1982	513,094.00	30,136.00	5.87%	120,812.00	23.55%	(90,676.00)	-17.67%
1981-1983	537,881.00	30,906.00	5.75%	135,619.00	25.21%	(104,713.00)	-19.47%
1982-1984	578,786.00	19,074.00	3.30%	161,272.00	27.86%	(142,198.00)	-24.57%
1983-1985	664,188.00	18,790.00	2.83%	179,123.00	26.97%	(160,333.00)	-24.14%
1984-1986	965,433.00	41,794.00	4.33%	213,892.00	22.16%	(172,098.00)	-17.83%
1985-1987	1,058,327.00	46,078.00	4.35%	260,296.00	24.60%	(214,218.00)	-20.24%
1986-1988	920,619.00	74,377.00	8.08%	253,106.00	27.49%	(178,729.00)	-19.41%
1987-1989	648,326.00	44,080.00	6.80%	205,229.00	31.66%	(161,149.00)	-24.86%
1988-1990	505,353.00	52,950.00	10.48%	131,515.00	26.02%	(78,565.00)	-15.55%
1989-1991	603,494.00	22,569.00	3.74%	143,620.00	23.80%	(121,051.00)	-20.06%
1990-1992	623,740.00	23,656.00	3.79%	130,599.00	20.94%	(106,943.00)	-17.15%
1991-1993	742,027.00	6,327.00	0.85%	123,366.00	16.63%	(117,039.00)	-15.77%
1992-1994	623,255.00	10,519.00	1.69%	58,327.00	9.36%	(47,808.00)	-7.67%
1993-1995	608,337.00	7,746.00	1.27%	136,181.00	22.39%	(128,435.00)	-21.11%
1994-1996	729,164.00	15,164.00	2.08%	228,822.00	31.38%	(213,658.00)	-29.30%
1995-1997	708,996.00	11,840.00	1.67%	238,775.00	33.68%	(226,935.00)	-32.01%
1996-1998	1,034,380.00	10,157.00	0.98%	202,932.00	19.62%	(192,775.00)	-18.64%
1997-1999	4,330,646.00	2,546.00	0.06%	870,001.00	20.09%	(867,455.00)	-20.03%
1998-2000	4,654,116.00	46,727.00	1.00%	1,373,498.00	29.51%	(1,326,771.00)	-28.51%
1999-2001	4,339,846.00	59,388.00	1.37%	1,350,577.00	31.12%	(1,291,189.00)	-29.75%
2000-2002	1,403,686.00	63,483.00	4.52%	840,728.00	59.89%	(777,245.00)	-55.37%
1972-2002	10,746,563.00	363,095.00	3.38%	2,878,424.00	26.78%	-2,515,329.00	-23.41%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	55
Avg Ret Age	11.9
Years to ASL	43.1

Inflation Factor At 2.75% to ASL 3.22

Adjusted Salvage & C/O/R 4.10% 86.23% -82.13%

<b>Gross Salv. Trend Analysis*</b>		
1983-2002	20-Year Trend	0.91%
1988-2002	15-Year Trend	-0.37%
1993-2002	10-Year Trend	2.31%
1998-2002	5-Year Trend	4.10%

Analysis of Experienced Salvage  
 1972 through 2002

Account 378 - Distribution Measuring and Regulating Station Equip. - General

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
1972	36,875.00	4,126.00	11.19%	5,561.00	15.08%	(1,435.00)	-3.89%
1973	8,012.00	1,020.00	12.73%	1,669.00	20.83%	(649.00)	-8.10%
1974	41,552.00	3,865.00	9.30%	15,892.00	38.25%	(12,027.00)	-28.94%
1975	10,607.00	3,805.00	35.87%	2,740.00	25.83%	1,065.00	10.04%
1976	9,214.00	3,799.00	41.23%	1,634.00	17.73%	2,165.00	23.50%
1977	33,330.00	7,549.00	22.65%	7,823.00	23.47%	(274.00)	-0.82%
1978	5,376.00	907.00	16.87%	1,615.00	30.04%	(708.00)	-13.17%
1979	9,959.00	1,305.00	13.10%	2,994.00	30.06%	(1,689.00)	-16.96%
1980	7,907.00	6,115.00	77.34%	3,605.00	45.59%	2,510.00	31.74%
1981	10,293.00	6,679.00	64.89%	1,342.00	13.04%	5,337.00	51.85%
1982	13,359.00	7,519.00	56.28%	1,566.00	11.72%	5,953.00	44.56%
1983	14,163.00	2,945.00	20.79%	5,284.00	37.31%	(2,339.00)	-16.51%
1984	21,073.00	9,862.00	46.80%	2,210.00	10.49%	7,652.00	36.31%
1985	3,117.00	1,982.00	63.59%	1,355.00	43.47%	627.00	20.12%
1986	31,769.00	8,184.00	25.76%	7,144.00	22.49%	1,040.00	3.27%
1987	1,457.00	-	0.00%	1,214.00	83.32%	(1,214.00)	-83.32%
1988	11,121.00	1,142.00	10.27%	1,391.00	12.51%	(249.00)	-2.24%
1989	10,828.00	403.00	3.72%	1,829.00	16.89%	(1,426.00)	-13.17%
1990	12,149.00	2,276.00	18.73%	3,090.00	25.43%	(814.00)	-6.70%
1991	12,634.00	-	0.00%	843.00	6.67%	(843.00)	-6.67%
1992	130,889.00	-	0.00%	5,761.00	4.40%	(5,761.00)	-4.40%
1993	27,466.00	-	0.00%	3,182.00	11.59%	(3,182.00)	-11.59%
1994	4,488.00	-	0.00%	12,749.00	284.07%	(12,749.00)	-284.07%
1995	13,973.00	1,769.00	12.66%	7,039.00	50.38%	(5,270.00)	-37.72%
1996	12,427.00	92.00	0.74%	86.00	0.69%	6.00	0.05%
1997	22,261.00	370.00	1.66%	3,074.00	13.81%	(2,704.00)	-12.15%
1998	13,787.00	13.00	0.09%	1,962.00	14.23%	(1,949.00)	-14.14%
1999	-	-	0.00%	-	0.00%	0.00	0.00%
2000	73,203.00	-	0.00%	89.00	0.12%	(89.00)	-0.12%
2001	5,849.00	-	0.00%	-	0.00%	0.00	0.00%
2002	8,998.00	-	0.00%	-	0.00%	0.00	0.00%



Analysis of Experienced Salvage  
 1972 through 2002

Account 378 - Distribution Measuring and Regulating Station Equip. - General

Year	Original Cost of Retirements	Gross Salvage	%	Cost of Removal	%	Net Salvage	%
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	86,439.00	9,011.00	10.42%	23,122.00	26.75%	(14,111.00)	-16.32%
1973-1975	60,171.00	8,690.00	14.44%	20,301.00	33.74%	(11,611.00)	-19.30%
1974-1976	61,373.00	11,469.00	18.69%	20,266.00	33.02%	(8,797.00)	-14.33%
1975-1977	53,151.00	15,153.00	28.51%	12,197.00	22.95%	2,956.00	5.56%
1976-1978	47,920.00	12,255.00	25.57%	11,072.00	23.11%	1,183.00	2.47%
1977-1979	48,665.00	9,761.00	20.06%	12,432.00	25.55%	(2,671.00)	-5.49%
1978-1980	23,242.00	8,327.00	35.83%	8,214.00	35.34%	113.00	0.49%
1979-1981	28,159.00	14,099.00	50.07%	7,941.00	28.20%	6,158.00	21.87%
1980-1982	31,559.00	20,313.00	64.37%	6,513.00	20.64%	13,800.00	43.73%
1981-1983	37,815.00	17,143.00	45.33%	8,192.00	21.66%	8,951.00	23.67%
1982-1984	48,595.00	20,326.00	41.83%	9,060.00	18.64%	11,266.00	23.18%
1983-1985	38,353.00	14,789.00	38.56%	8,849.00	23.07%	5,940.00	15.49%
1984-1986	55,959.00	20,028.00	35.79%	10,709.00	19.14%	9,319.00	16.65%
1985-1987	36,343.00	10,166.00	27.97%	9,713.00	26.73%	453.00	1.25%
1986-1988	44,347.00	9,326.00	21.03%	9,749.00	21.98%	(423.00)	-0.95%
1987-1989	23,406.00	1,545.00	6.60%	4,434.00	18.94%	(2,889.00)	-12.34%
1988-1990	34,098.00	3,821.00	11.21%	6,310.00	18.51%	(2,489.00)	-7.30%
1989-1991	35,611.00	2,679.00	7.52%	5,762.00	16.18%	(3,083.00)	-8.66%
1990-1992	155,672.00	2,276.00	1.46%	9,694.00	6.23%	(7,418.00)	-4.77%
1991-1993	170,989.00	0.00	0.00%	9,786.00	5.72%	(9,786.00)	-5.72%
1992-1994	162,843.00	0.00	0.00%	21,692.00	13.32%	(21,692.00)	-13.32%
1993-1995	45,927.00	1,769.00	3.85%	22,970.00	50.01%	(21,201.00)	-46.16%
1994-1996	30,888.00	1,861.00	6.02%	19,874.00	64.34%	(18,013.00)	-58.32%
1995-1997	48,661.00	2,231.00	4.58%	10,199.00	20.96%	(7,968.00)	-16.37%
1996-1998	48,475.00	475.00	0.98%	5,122.00	10.57%	(4,647.00)	-9.59%
1997-1999	36,048.00	383.00	1.06%	5,036.00	13.97%	(4,653.00)	-12.91%
1998-2000	86,990.00	13.00	0.01%	2,051.00	2.36%	(2,038.00)	-2.34%
1999-2001	79,052.00	0.00	0.00%	89.00	0.11%	(89.00)	-0.11%
2000-2002	88,050.00	0.00	0.00%	89.00	0.10%	(89.00)	-0.10%
1972-2002	618,136.00	75,727.00	12.25%	104,743.00	16.94%	-29,016.00	-4.69%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	45
Avg Ret Age	22.4
Years to ASL	22.6

Inflation Factor At 2.75% to ASL 1.85

Gross Salv. Trend Analysis*		
1983-2002	20-Year Trend	-11.88%
1988-2002	15-Year Trend	-2.99%
1993-2002	10-Year Trend	0.40%
1998-2002	5-Year Trend	-0.50%

Adjusted Salvage & C/O/R -0.50% 31.28% -31.78%