

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

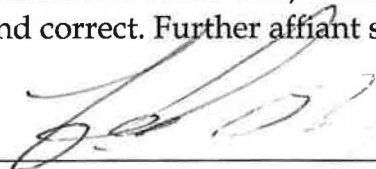
In the Matter of:

IN THE MATTER OF: THE APPLICATION )  
OF KENTUCKY UTILITIES COMPANY ) Case No.  
FOR AN ADJUSTMENT OF ITS ) 2014-00371  
ELECTRIC RATES )

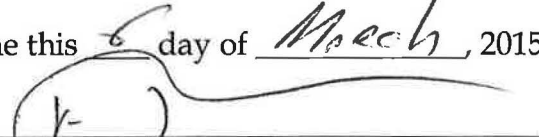
**AFFIDAVIT OF Mr. Frank W. Radigan**

State of New York )  
)  
)

Mr. Frank W. Radigan, being first duly sworn, states the following: The prepared Pre-Filed Direct Testimony and the Schedules attached thereto constitute the direct testimony of Affiant in the above-styled case. Affiant states that he would give the answers set forth in the Pre-Filed Direct Testimony if asked the questions propounded therein. Affiant further states that, to the best of his knowledge, his statements made are true and correct. Further affiant saith not.

  
\_\_\_\_\_  
Mr. Frank W. Radigan

SUBSCRIBED AND SWORN to before me this 6 day of March, 2015.

  
\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires: 11/8/18

KONSTANTIN PODOLNY  
Notary Public, State of New York  
Qualified in Albany County  
No. 02PO6230727  
Commission Expires Nov. 08, 2018

\*

COMMONWEALTH OF KENTUCKY  
PUBLIC SERVICE COMMISSION

TESTIMONY OF FRANK W. RADIGAN

APPLICATION OF KENTUCKY UTILITIES COMPANY FOR AN ADJUSTMENT  
OF ITS ELECTRIC RATES

Docket No. 2014-00371

SUBMITTED ON BEHALF OF  
KENTUCKY OFFICE OF THE ATTORNEY GENERAL

March 6, 2015

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**EXHIBITS**

Exhibit\_\_AG-1.....Resume of Frank W. Radigan

Exhibit\_\_AG-2.....Tangible – Electric Company Depreciation Statistics

Exhibit\_\_ AG-3.....AG Revenue Requirement Schedules

**INTRODUCTION**

1 **Q. PLEASE STATE YOUR FULL NAME, ADDRESS, AND OCCUPATION.**

2 A. My name is Frank W. Radigan. I am a principal in the Hudson River Energy  
3 Group, a consulting firm providing services in electric, gas and water utility  
4 industry matters, and specializing in the fields of rates, planning and utility  
5 economics. My office address is 237 Schoolhouse Road, Albany, New York  
6 12203.

7  
8 **Q. PLEASE DESCRIBE THE HUDSON RIVER ENERGY GROUP.**

9 A. The Hudson River Energy Group (“HREG”) is an engineering consulting firm  
10 specializing in the fields of rates, planning, economics and utility operations for  
11 the electric, natural gas, steam and water utility industries. HREG was founded in  
12 1998 and has served a wide variety of clients including municipal utilities,  
13 government agencies, state commissions, consumer advocates, law firms,  
14 industrial companies, power companies, and environmental organizations. HREG  
15 conducts rate design and cost of service studies, and designs performance based  
16 rate plans. HREG also assists clients in handling the complexities of deregulation  
17 and restructuring, including Open Access Transmission Tariff pricing, unbundling  
18 of rates, resource adequacy, transmission planning policies and power supply.  
19 During HREG’s existence, we have proffered our expertise before the Federal  
20 Energy Regulatory Commission (“FERC”) and a large number of utility  
21 commissions across the country.

22

1 Q. PLEASE SUMMARIZE YOUR EDUCATION AND BUSINESS  
2 EXPERIENCE?

3 A. I received a Bachelor of Science degree in Chemical Engineering from Clarkson  
4 College of Technology in Potsdam, New York (now known as “Clarkson  
5 University”) in 1981. I received a Certificate in Regulatory Economics from the  
6 State University of New York at Albany in 1990. From 1981 through February  
7 1997, I served on the Staff of the New York State Public Service Commission  
8 (“NYPSC”) in the Rates and System Planning sections of the Power Division.  
9 My responsibilities included, resource planning and the analysis of rates,  
10 depreciation rates and tariffs of electric, gas, water and steam utilities in the state.  
11 These duties also encompassed rate design, performing embedded and marginal  
12 cost of service studies, as well as depreciation studies.

13  
14 Before leaving NYPSC, I was responsible for directing all engineering staff  
15 during major proceedings, including those relating to rates, integrated resource  
16 planning and environmental impact studies. In February 1997, I left NYPSC and  
17 joined the firm of Louis Berger & Associates as a Senior Energy Consultant. In  
18 December 1998, I formed my own company.

19  
20 In my 33 years of experience, I have testified as an expert witness in utility rate  
21 proceedings on more than 100 occasions before various utility regulatory bodies,  
22 including: the Arizona Corporation Commission, the Connecticut Department of  
23 Public Utility Control, the Delaware Public Service Commission, the Illinois

1 Commerce Commission, the Maryland Public Service Commission, the  
2 Massachusetts Department of Telecommunications and Energy, the Michigan  
3 Public Service Commission, the Mississippi Public Service Commission, NYPSC,  
4 the New York State Department of Taxation and Finance, the Nevada Public  
5 Utilities Commission, the North Carolina Utilities Commission, the Pennsylvania  
6 Public Utility Commission, the Public Service Commission of the District of  
7 Columbia, the Public Utilities Commission of Ohio, the Rhode Island Public  
8 Utilities Commission, the Vermont Public Service Board, and the FERC.  
9 Currently, I advise a variety of regulatory commissions, consumer advocates,  
10 municipal utilities, and industrial customers concerning rate matters, including  
11 wholesale electricity rates and electric transmission rates. A copy of my resume  
12 is attached as Exhibit AG-1.

13

14 **Q. FOR WHOM ARE YOU APPEARING?**

15 A. I am testifying on behalf of the Attorney General of the Commonwealth of  
16 Kentucky.

17

18 **Q. WERE YOUR TESTIMONY AND EXHIBITS PREPARED BY YOU OR**  
19 **UNDER YOUR DIRECT SUPERVISION AND CONTROL?**

20 A. Yes, they were.

21

22

23

24

1 **SCOPE OF TESTIMONY**

2  
3 **Q. WHAT IS THE SCOPE OF YOUR TESTIMONY IN THIS**  
4 **PROCEEDING?**

5  
6 A. I have been asked to review the reasonableness of the rate request for Kentucky  
7 Utilities (“KU” or “the Company”).

8  
9 **Q. HAVE YOU PREPARED ANY EXHIBITS IN SUPPORT OF YOUR**  
10 **RECOMMENDATIONS?**

11 A. Yes, I have prepared three exhibits:

12  
13 Exhibit\_\_AG-1.....Resume of Frank W. Radigan

14 Exhibit\_\_AG-2.....Tangible – Electric Company Depreciation Statistics

15 Exhibit\_\_ AG-3....AG Revenue Requirement Schedules

16  
17  
18 **SUMMARY**

19 **Q. PLEASE SUMMARIZE YOUR TESTIMONY.**

20 A. My testimony presents several adjustments to KU’s case. First, I propose three  
21 adjustments to the expense forecast. The largest adjustment is keeping the  
22 pension forecast at the known and measureable 2014 booked amount. Next, I  
23 adjusted operation costs associated with Green River, since it is likely to retire  
24 before KU files their next rate case, but KU has proposed to build operating costs  
25 into base rates with no true up for early retirement. I also made an adjustment to  
26 forecasted headcount due to a lack of documentation and support. On  
27 depreciation, I made an adjustment to account for a 50 year life span at Cane Run

1           7. My last expense adjustment is to include a slippage factor. I also included a  
2           recommendation to incentivize off system sales. Finally, I present the revenue  
3           impact of changing the allowed return on equity down to a more reasonable  
4           8.75% instead of the requested 10.5%. The table below summarizes the revenue  
5           requirement impact of my adjustments.

6

7           **RATE IMPACT OF CHANGE CAPITAL STRUCTURE AND RETURN ON**  
8           **EQUITY**

9           **Q.    COULD YOU PLEASE STATE WHAT THE RATE IMPACT OF DR.**  
10           **WOOLRIDGE’S RECOMMENDATION ON THE REQUESTED RATES**  
11           **IS IN THIS CASE.**

12          A.    Yes.    Attorney General Witness Dr. Randall Woolridge has made  
13           recommendations on the appropriate capital structure and return on equity to use  
14           for KU. He recommends a debt equity ratio of 50%/50% and a return on equity  
15           of 8.75%. The impact of these changes to is to reduce the necessary revenue  
16           requirement by approximately \$61 million. Put another way, if no other change  
17           were made to the Company’s presentation, Dr. Woolridge’s recommendations  
18           would reduce the Company’s proposed rate increase from \$153.4 million to \$92.6  
19           million (This adjustment is shown on AG-3, Schedule 2).

20

21           **RETIRMENT OF GREEN RIVER**

22           **Q.    COULD YOU PLEASE DISCUSS THE ISSUE OF THE RETIRMENT OF**  
23           **GREEN RIVER?**



1 A. Currently the assumption built into the rate case is that the Green River Coal  
2 Station will retire on April 16, 2016 (See response to KIUC 1-7). O&M costs  
3 remaining in the plants past the retirement date are related to five employees  
4 remaining at the plant to provide supervisory oversight over maintenance and to  
5 monitor environmental needs (Ibid). Total O&M costs for the forecast test period  
6 are approximately \$13.755 million with \$7.6 million of this relating to labor costs  
7 (See Response to KIUC 1-8). The Company is going to retire the unit, as its small  
8 size and cost of compliance with current regulations make it uneconomic on a  
9 going forward basis (See Response to Staff 2-78). For reliability purposes the  
10 Company has petitioned and received a short delay in the retirement but the plant  
11 will eventually retire (See Response to Sierra Club 1-26).

12

13 **Q. HOW SHOULD THE COST OF THIS PLANT BE TREATED FOR**  
14 **RATEMAKING PURPOSES?**

15 A. As the plant will definitely retire but the exact date of the retirement is unknown,  
16 it makes no sense to set rates as if the plant were going to continue providing safe  
17 and reliable service far into the future. The Company estimates that the forecast  
18 test year cost to operate the plant is \$13.8 million. If the Company's estimate  
19 were accepted this amount of expense would be built into rates. If at the end of  
20 the test year the Company retires the plant, it will not incur these costs and rates  
21 would then be artificially high the day the plant retires.

22

1           Alternatively, the Company may operate the plant for a short period of time after  
2           the rate year and forecasting a retirement date of May 2016 could shortfall the  
3           Company if this happens. Also, the Company forecast that it will retain five  
4           employees at the station after retirement. The continuation of the five employees  
5           is just the Company's *assumption*. As I note, quite significantly, I can find no  
6           evidence of continued monitoring *at the other* retired generating stations owned  
7           by the LG&E and KU. Given the short term nature of the operation of the plant  
8           and all of these unknowns, I recommend that all costs associated with the plant be  
9           removed from rates in this case and the Company be allowed to establish a  
10          regulatory asset to track the costs after the date that new rates go into effect. In the  
11          next rate case the appropriate amortization expense can be established to recover  
12          any costs that the Company incurs to operate the plant until its pending retirement.  
13          This reduces operations and maintenance expense by \$13.8 million (See Exhibit  
14          AG-3, Schedule 4, page 2). At the time of the next rate case, the Commission  
15          should review the regulatory asset to determine whether costs are justified, and if  
16          not, whether a true-up is necessary and if so what would be the appropriate  
17          amortization period to recover the costs.

18

19        **PENSION**

20        **Q.     PLEASE DISCUSS THE ISSUE OF PENSION EXPENSE**

21        A.     In this case the Company is proposing a large increase in its pension obligation.  
22           For KU, the Company's actual 2014 pension expense was \$10,686,969 and for  
23           the forecast test year the Company is forecasting a pension expense of

1           \$26,003,091 (See response to KIUC 1-20). This equates to a forecasted 143%  
2           increase in pension expense. This amount of an increase is quite frankly, rather  
3           stark.

4  
5           The Company's estimates for pension expense and required funding are based on  
6           an actuarial study, using the RP-2014 Mortality Improvement Scale MP-2014  
7           (See Blake Direct at page 28). The cost of the Company's pension programs had  
8           previously been calculated using Interim Mortality Scale AA, which the Society  
9           of Actuaries ("SOA") issued in 1994 (Ibid). The Society of Actuaries recently  
10          issued RP-2014 Mortality Improvement Scale MP- 2014, which is intended to  
11          replace prior scales (Ibid). Based on the Company's actuarial report submitted in  
12          response to KIUC 1-16, the Company notes that the primary driver for the  
13          increase in expense is the change in the mortality assumption (See response to  
14          Staff 2-79).

15

16   **Q. DO YOU HAVE ANY CONCERNS WITH THE COMPANY'S**  
17   **PRESENTATION ON THIS ISSUE?**

18   A. Yes, several. First, the Company admits that its rate case presentation is an  
19   estimate at this time and acknowledges that its actuary has not calculated the  
20   pension actuarial projects for 2015, 2016, or 2017 (See response to KIUC 1-16).  
21   Second, Company witness Thompson testified that the additional pension expense  
22   is due to updated actuarial standards the IRS is anticipated to adopt (See  
23   Thompson direct at page 9). Thus the forecast is based in assumptions about what

1 the IRS *might* do. Furthermore, the Company acknowledges that the exact date  
2 the IRS will adopt the updated actuarial standards is uncertain, but they are not  
3 expected until sometime in 2016 or 2017 (See response to AG 1-15). Thus, the  
4 Company is asking the Commission to adopt a forecast that is speculative and  
5 based upon facts which cannot be verified or replicated.

6

7

8 **Q. ARE THERE ANY OTHER ISSUES RELATING TO PENSION EXPENSE**  
9 **THAT SHOULD BE CONSIDERED IN EVALUATING THIS ISSUE?**

10 A. Yes. Given that the pension obligation is a funding trust, there are many variables  
11 that go into the calculation. These include: (1) the Discount Rate or the interest  
12 rate used to adjust for the time value of money; (2) the Expected Return on Assets,  
13 which is the expected long-term rate of return on plan assets and the market value  
14 of the plan assets; (3) the Fair Value of assets, which is the price that the holder  
15 might expect to receive at the time the pension obligation is measured; (4) Health  
16 Care Cost Trend Rates, which is the anticipated rate of increase in the healthcare  
17 obligation of the funding trust; and (5) the issue of Gain or Loss, which is the  
18 change in the value of either the projected benefit or the plan assets resulting from  
19 actual experience from that assumed. A full explanation of the utility's  
20 accounting policy and procedures on pension was provided in response to Staff 1-  
21 8 and contains a detailed definition of each of the factors discussed above.

22

23

1 Q. ARE THESE FACTORS MATERIALLY IMPORTANT?

2 A. Yes. The Company notes that in its latest actuarial estimate, there was a 30-40  
3 basis point decrease in the discount rate and that assumption resulted in a \$4.2  
4 million increase in pension expense for LG&E and KU (See response to Staff 2-  
5 79). Anyone that has followed the value of their own retirement portfolio since  
6 the beginning of the financial crisis knows that their assets have experienced a  
7 roller coaster of value and expected returns from the stock market have followed  
8 that rollercoaster ride as well. I would suggest that it is too soon to tell what  
9 impact the Affordable Care Act will have on long-term health care costs, but  
10 proponents claim it will act to reduce costs. The market's wide swings since 2008  
11 have impacted the Discount Rate, the Expected Return, the Fair Value and the  
12 Gain or Loss. For example, if one liquidated assets at the market's trough, the  
13 Fair Value and the Loss would be significant. However, if one liquated their  
14 assets in the summer of 2008, the Fair Value and Gain would be large.

15

16 One other issue that plays into this is the Company's accounting policy No. 456,  
17 in which the Company notes that it changed the amortization period for unrealized  
18 gain and losses after PPL acquired KU and LG&E in 2010. In its response to  
19 KIUC 1-19, the Company states that it was not obligated to inform the  
20 Commission of this change. I note that there was a significant change in  
21 Gain/(Loss) entry for pension between 2013-2014 with a drop in total pension  
22 expense from \$24.5 million to \$10.7 million, with almost all the change coming  
23 from the change in Gain/(Loss).

1

2 **Q. WHAT DO YOU RECOMMEND FOR RATE SETTING PURPOSES IN**  
3 **THIS CASE?**

4 A. I recommend that the Commission look at this issue in the long term. As  
5 discussed above there are a number of significant variables impacting the  
6 calculation of this long-term funding trust. Given that some of the important  
7 variables will not be decided until after the rates are set in this case, I would  
8 suggest that this emphasizes the need for caution. Whereas the Company urges  
9 the Commission to adopt these significant changes based solely upon best  
10 estimates known at this time, it would be far wiser to wait to determine what the  
11 actual obligations will be when the IRS and the utility's actuarial consultant issue  
12 their final reports on the matter. The Company's position thus would lead to rates  
13 that are not fair, just and reasonable in this regard.

14

15 I would also note that in 2014 the utility took advantage of one funding option  
16 available to it which allowed it to substantially reduce its pension obligation in  
17 that year. The reduced pension expense increased the net income for the utility.  
18 Based on a response to a discovery question in this case, the Company made this  
19 change without informing the Commission (see response to KIUS 1-19). I think  
20 this change is illustrative of the fact that the pension issue is impacted by many  
21 variables and that building the wrong assumptions in rates could cost ratepayers  
22 dearly. Hence, the Commission should approach this issue with caution and work  
23 with what is known and measurable and not forecast. Based on the foregoing, I

1 recommend the Commission approve the known and measureable 2014 booked  
2 expense of \$10,686,969, which results in a decrease in revenue requirement of  
3 \$15,316,122 (See Exhibit AG-3, Schedule 4, page 4).

4

5

6 **SLIPPAGE FACTOR**

7 **Q. COULD YOU PLEASE DISCUSS THE ISSUE OF SLIPPAGE FACTOR?**

8 A. Yes. A slippage factor refers to the measurement of the accuracy of a budgeting  
9 process. Construction projects are budgeted for completion and may be delayed  
10 for permitting or weather. Likewise, construction projects can come in at a higher  
11 cost than projected or at a lower cost. All together when the budget is compared  
12 to the actual and the difference, be it positive or negative, is known as the  
13 slippage factor. Application of a slippage factor to construction budgets is  
14 important when dealing with pro-forma adjustments to both historic fully  
15 forecasted test years. For example, if a utility has had a history of over  
16 forecasting the cost of construction projects, say 10%, and rates were set on this  
17 basis with no adjustment, then the rates set would be higher than necessary and it  
18 would be unfair to ratepayers.

19

20 In this case, KU did not make any adjustment to the predicted cost of its plant  
21 additions as it believes there is no need to apply a slippage factor (See Response  
22 to Staff 2-75). The Company provided calculations on its past budgeting  
23 accuracy which show that the Company budgets have been 97.803% accurate

1 (2.197% over forecast) which the Company states shows the reasonableness of its  
2 forecast (See response to Staff 1-13, part c).

3

4 **Q. WHAT DO YOU PROPOSE?**

5 A. I believe a slippage factor should be used and applied in this case. The slippage  
6 factor of 2.197% was developed on a 10-year average of budgeting work by the  
7 Company and totaled over \$2.5 billion of projects. Given the amount of money in  
8 the budgets and the long term period for calculation, I believe this slippage factor  
9 represents an accurate assessment of the Company's budgeting accuracy and that  
10 it should be applied in this case. KU calculates the application of this slippage  
11 factor reduces revenue requirement by \$899,576 (See Exhibit AG-3, Schedule 4,  
12 page 6).

13

14 **LABOR**

15 **Q. PLEASE DISCUSS THE ISSUE OF INCREASED HEADCOUNT?**

16 A. Mr. Paul Thompson has testified that there is a need for increased employee  
17 headcount in each of the Company's operating divisions (generation, electric  
18 distribution, customer service, etc.). The number of new positions as measured  
19 from April 1, 2012 (this is the effective date of rates set in place resulting from  
20 the last rate case). In total, the Company forecasts that it will add 327 positions  
21 with division increases ranging from 5% to 19%. Most new positions are claimed  
22 to result from the Companies' need to retain core skills and knowledge as certain  
23 positions that have previously been contracted out are now being brought in-



1 house. The Company also argues that changes in technology, and increased  
2 compliance and regulatory requirements, such as Critical Infrastructure Protection  
3 and reliability standards, are driving the claimed need for additional headcount  
4 (See Blake Direct at Page 11).

5

6 **Q. HAVE YOU REVIEWED THE COMPANY'S CLAIMED NEED FOR**  
7 **THE NEW POSITIONS AND HOW FAR THEY HAVE PROGRESSED IN**  
8 **FULFILLING THE CLAIMED NEEDS FOR ADDITIONAL HEAD**  
9 **COUNT?**

10 **A.** Yes, based on responses to a number of data requests, the Company has already  
11 hired a significant number of new employees in several areas since the last rate  
12 case. For example, Generation has increased the number of employees by 50.  
13 Since the end of 2012 to the end of 2014, the Trimble plant has increased  
14 personnel from 146 to 158. The Ghent plant for the same time period increased  
15 personnel from 190 to 217. In Transmission by the end of 2014, 12 of the 19  
16 positions have been filled. Many of these new positions relate to increased  
17 regulatory requirements coming from the North American Reliability Council.  
18 Many of the other positions seem to relate to the Company's claimed need to  
19 retain core skills. The Company provided a workforce planning document to  
20 support its claim (See response to Staff 2-17). A review of that document,  
21 however, shows no real analysis of headcount need. Rather it contains much  
22 discussion of how the Company has an aging workforce and needs to acquire,  
23 train and retain younger workers. While this is certainly interesting reading and

1 very useful for human resource training efforts, it does nothing to show why there  
2 is a *need* for headcount. The Company did provide one table (page 70 of 80 of  
3 the Attachment to the response of PSC 2-17) that purports to support the claimed  
4 need for increased headcount. However, a reading of the whole document  
5 presents no analysis to support what the table purports to indicate. Indeed, the  
6 report's conclusion is telling in that there is no mention of any need for increased  
7 headcount that is necessary to meet the challenges the Company faces. Rather, it  
8 seems there is simply a need for increased training;

9 The Operations Organization will see a tremendous amount  
10 of change over the next five years. The aging workforce as  
11 well as changes within the regulatory framework and new  
12 technology and infrastructure change will drive efforts to  
13 prepare the future workforce to take on highly skilled roles  
14 in the absence of the experienced employees who are  
15 exiting the organization. Continuous monitoring of  
16 overtime rates, training hours and requirements, pending  
17 regulatory and legal changes will be necessary to ensure  
18 staffing levels are appropriate. Additionally succession  
19 planning, mentoring, leadership development, and timely  
20 staffing of positions will be key to transferring both  
21 technical knowledge and the safety culture that is at the  
22 heart of the operations culture. (See response to PSC 2-17,  
23 Attachment at page 68).

24

25 **Q. WHAT DO YOU PROPOSE?**

26 A. This issue points to a potential danger in future test years in that it relies on  
27 forecasts. Here there has been no presentation of past forecasts and budget  
28 accuracy, so we have no way to gauge how well the Company is truly performing  
29 with regard to headcount. While some of the reasoning makes sense and can be  
30 verified (existing headcount in Generation) and the cost benefit of filling needs in-  
31 house rather than using contractor, others cannot. For example, for Distribution

1 the Company can show the cost benefit of filling needs in-house for seven  
2 employees while I can find no basis for the need to fill 19 line technician  
3 positions at LG&E Electric. Additionally, the Commission should be aware the  
4 Company could forecast increased headcount and receive rate increments for that  
5 level, but then not hire them. If they do not hire them, the utility will retain the  
6 money. As such, one needs to be reasonably sure the Company needs these  
7 increased personnel. Without a factual showing of need by the Company I  
8 conclude that the Company has not shown that its future test year headcount is  
9 truly a known and measurable change (or even reasonably forecasted). As such, I  
10 propose that the headcount be limited to the level that existed at December 2014.  
11 This adjustment results in a decrease in operations and maintenance expense of  
12 \$3,112,915 (See Exhibit AG-3, Schedule 4, page 3).

13

14 **DEPRECIATION FOR CANE RUN 7**

15 **Q. PLEASE PROVIDE SOME BACKGROUND ON WHAT**  
16 **DEPRECIATION IS.**

17 **A.** According to the Supreme Court of the United States:

18 Broadly speaking, depreciation is the loss; not restored by current  
19 maintenance which is due to all the factors causing the ultimate retirement  
20 of the property. These factors embrace wear and tear, decay, inadequacy  
21 and obsolescence. Annual depreciation is the loss which takes place in a  
22 year.<sup>1</sup>

23

24 Another commonly cited definition comes from the American Institute of  
25 Certified Public Accountants which defines depreciation as follows:

---

<sup>1</sup> *Lindheimer v. Illinois Bell Telephone Company*, 292 U.S. 151, 167 (1934).

1 Depreciation accounting is a system of accounting which aims to  
2 distribute the cost or other basic value of tangible capital assets, less  
3 salvage (if any) over the estimated useful life of the unit (which may be a  
4 group of assets) in a systematic and rational manner. It is a process of  
5 allocation, not of valuation. Depreciation for the year is a portion of the  
6 total charge under such a system that is allocated to the year. Although the  
7 allocation may properly take into account occurrences during the year, it is  
8 not intended to be a measurement of the effect of all such occurrences.  
9

10 **Q. WHAT IS AN AVERAGE SERVICE LIFE?**

11 A. The service life of any one unit of property is the number of years of service that  
12 the property lasts. For example, while there may be many thousands of utility  
13 poles on a utility's system, each pole's service life is going to be impacted by its  
14 location, environment and outside forces impacting it. Thus, while two poles may  
15 have been placed into service on the same day, one pole might be close to a main  
16 street while the other might be placed in a rural area with sandy, well-drained soil  
17 away from any nearby trees. The first pole might only survive for two or three  
18 years while the second might be in service for sixty or seventy years. The use of  
19 an average service life for a property group implies that the various units in the  
20 group have different lives. Thus, the average life may be obtained by determining  
21 the separate lives of each of the units, or by constructing a survivor curve by  
22 plotting the number of units which survive at successive ages.

23

24 **Q. WHAT IS THE LIFE SPAN METHOD?**

25 A. The Life Span Method is a method utilized to study the expected retirement dates  
26 of specific property or locations. In the Life Span Method, an estimated probable  
27 retirement year is determined for each specific property or location of the property

1 group. The probable retirement date may be based on analytic analysis of the  
2 economics to continue to run the unit, an estimate of changing technology (e.g.  
3 new environmental parameters will require all coal units less than 150 MW to be  
4 retired by 2025), age of the unit within the asset group and management's future  
5 plans (e.g. all McDonald's franchises will have the new workflow design and  
6 façade by 2020).

7

8 **Q. WHAT IS AN IOWA CURVE?**

9 A. The range of survivor characteristics usually experienced by utility and industrial  
10 properties is encompassed by a system of generalized survivor curves known as  
11 the Iowa type curves. The Iowa curves were developed at the Iowa State College  
12 Engineering Experiment Station through an extensive process of observation and  
13 classification of the ages at which industrial property had been retired. There are  
14 four families in the Iowa system, labeled in accordance with the location of the  
15 modes of the retirements in relationship to the average life and the relative height  
16 of the modes. The left moded curves or L-Curves are those in which the greatest  
17 frequency of retirement occurs to the left of, or prior to, average service life.  
18 Think of a type of property where some might not last very long, but then others  
19 might last a very long time. One might imagine that this could occur with  
20 Chevrolet Corvettes, where some are driven at high speed and crashed while other  
21 are cherished and pampered in the garage. If a substantial proportion is retired  
22 early compared to the average, the curve is moded to the left. The symmetrical  
23 moded curves, or S Curves, are those in which the greatest frequency of

1 retirement occurs at average service life. The right moded curves, or R Curves,  
2 are those in which the greatest frequency occurs to the right of, or after, average  
3 service life. The origin moded curves, or O Curves, are those in which the greatest  
4 frequency of retirement occurs at the origin, or immediately after age zero. The  
5 letter designation of each family of curves (L, S, R or O) represents the location  
6 of the mode of the associated frequency curve with respect to the average service  
7 life. The numbers represent the relative heights of the modes of the frequency  
8 curves within each family.

9

10 **Q. WHAT IS NET SALVAGE?**

11 **A.** Net salvage is the value obtained from retired property (the gross salvage) less the  
12 cost of removal. Net salvage can be either positive or negative. Net salvage can  
13 be positive in cases where the salvage value of the property exceeds the cost of  
14 removing the property. For example, when one sells a truck it costs little or  
15 nothing for the utility to consign a number of trucks to a dealer and the money  
16 received offsets the original cost of the truck. Net salvage can be negative as well  
17 in cases where cost of removal is greater than gross salvage. An old utility pole  
18 has little if any salvage value but a truck and crew must be still dispatched to  
19 remove it.

20

21

22

1 Q. HOW DOES NET SALVAGE IMPACT THE  
2 CALCULATION OF DEPRECIATION?

3 A. The intent of the depreciation process is to allow the Company to recover  
4 100% of proven investment less net salvage. Therefore, if net salvage is a  
5 positive 10%, then the utility should only recover 90% of its investment through  
6 annual depreciation charges under the theory that it will recover the remaining  
7 10% through net salvage at the time the asset retires ( $90\% + 10\% = 100\%$ ).  
8 Alternatively, if net salvage is a negative 10%, then the utility should be allowed  
9 to recover 110% of its investment through annual depreciation charges so that the  
10 negative 10% net salvage that is expected to occur at the end of the property's life  
11 will still leave the utility whole ( $110\% - 10\% = 100\%$ ).

12

13 Q. WHAT IS A DEPRECIATION RATE?

14 A. The depreciation rate is expressed as a percentage and is calculated by subtracting  
15 the net salvage percent from 100% and then dividing by the remaining average  
16 service life. For example, for an account with a net salvage of negative twenty  
17 percent and a forty year remaining service life, then the depreciation rate would  
18 be 100% less negative 20% to arrive at a figure of 120% divided by 40 to arrive at  
19 a depreciation rate of 3.0%.

20

21 Q. WHAT IS DEPRECIATION EXPENSE?

22 A. The depreciation expenses of a utility are determined by applying approved  
23 depreciation rates to the depreciable plant balances. The rates are developed

1 separately for particular classes of plant, such as production (e.g., gas-fired  
2 generation, coal-fired generation), transmission, distribution, etc., based on  
3 detailed studies.

4

5 **Q. WHAT IS THE DEPRECIATION RESERVE?**

6 A. While depreciation expense represents the annual recovery of the capital  
7 investment, there is another depreciation category that records all depreciation  
8 expense, retirements, cost of removal and gross salvage on a continuous basis.  
9 This account is the accumulated provision for depreciation, also known as the  
10 depreciation reserve. The depreciation reserve serves as a “running total” of the  
11 extent to which individual assets or groups of assets have been depreciated. In  
12 a depreciation study, the depreciation reserve is known by several other  
13 names as well, the most notable being the “book reserve,” the “recorded  
14 reserve” or the “actual reserve.”

15

16 **Q. WHAT IS A DEPRECIATION STUDY?**

17 A. A depreciation study is the process whereby each account is examined to  
18 determine the appropriate survivor curve, average service life, and net salvage  
19 rate to be used in the calculation of depreciation rates, thereby allowing  
20 calculation of depreciation expense which would allow the utility to properly  
21 recover its invested capital.

22



1 **Q. PLEASE DISCUSS THE COMPANY’S PROPOSED AVERAGE SERVICE**  
2 **LIVES FOR ITS CANE RUN 7 COMBINED CYCLE UNIT.**

3 A. Company Witness John J. Spanos states that the life span for Cane Run 7 was  
4 determined to be 40 years or April 2055 from the projected initial date in service  
5 (See Spanos Direct at page 10). Mr. Spanos testified that his basis for the  
6 probable retirement year was informed judgment which includes objective  
7 information, the outlook of Company management and incorporating  
8 consideration of the age, use, size, nature of construction, and typical life spans  
9 experienced and used by other electric utilities for similar facilities (See Spanos  
10 Direct at page 8, and response to Staff 2-39 part b).

11

12 **Q. DID YOU PROBE THE COMPANY FOR THE BASIS OF ITS**  
13 **JUDGMENT?**

14 A. Yes, I and others in the case asked a series of discovery questions asking for  
15 source materials that Mr. Spanos relied on. As to the typical range of life spans of  
16 other utilities, the Company provided a list of life spans of combined cycle power  
17 plants (see response to AG 1-116). This information alone seemed to support Mr.  
18 Spanos’ judgment in that the life spans provided in that response range between  
19 24-43 years old.

20

21 However, when further probed on this issue, Mr. Spanos also stated that all of the  
22 power plants on the list were less than 10 years old (See response to AG-165).

23 Staff followed up on this response and asked several pertinent questions. Staff

1 initially asked whether there are other combined cycle units in operation in the  
2 Country that were older than 10 years old, to which Mr. Spanos replied that while  
3 there are some, he was not aware of how they were operated, or whether the age  
4 is the original year of installation or the converted date (See response to Staff 3-  
5 23). Upon Staff's further inquiry, Mr. Spanos revealed that in determining Cane  
6 Run 7's life span, he relied upon life spans recommended by Mr. Spanos or other  
7 members of his firm (Ibid).

8

9 **Q. COULD YOU PLEASE COMMENT ON THESE DISCOVERY**  
10 **RESPONSES?**

11 A. Yes. Taken as a whole the Company has provided no evidence on what the  
12 expected lifespan of Cane Run 7 should be other than Mr. Spanos' judgment.  
13 While Mr. Spanos is an acknowledged expert in the depreciation field, the  
14 evidence has not been presented in an objective and impartial manner. Company  
15 responses to data requests from both the Attorney General and Staff show that  
16 combined-cycle units set forth on the list are of a very young vintage, and the life  
17 spans chosen were all developed by Mr. Spanos or one of his colleagues. This  
18 leaves the Commission and interveners with the task of obtaining truly fair and  
19 objective data to determine the reasonableness of Mr. Spanos' recommendation.

20

21 **Q. WHAT IS THE SIGNIFICANCE OF NOT INCLUDING ANY OLDER**  
22 **VINTAGE COMBINED CYCLE MODELS IN THE ANALYSIS?**

1 A. In response to another discovery question, Mr. Spanos provided the in-service  
2 dates of all the combined cycle units he reviewed. The units on that list have been  
3 in service since at least the 1990s. Additionally, I know of a few units that began  
4 operation in the 1970s. Thus, at best the nation has a few combined cycle plants  
5 as old as 45 years old, and this relative paucity of older plants results in a paucity  
6 of statistical data to predict retirement dates. What is available, however, is a  
7 wide body of information on steam production facilities, units that have been in  
8 operation since the beginning of the industry going back to the 1890s. Attached  
9 as Exhibit AG-3 is a non-confidential survey of Electric Company Depreciation  
10 Statistics across the country compiled by Tangibil, which is another firm that  
11 provides depreciation studies. This body of evidence indicates two things. First,  
12 not many utilities have a large amount of investment in combined cycle facilities.  
13 The technology on an industry-wide scale is still quite young. Second, interim  
14 survivor curves for power plants are in the 100-year range with typical life spans  
15 in the 50-60 year time frame (See Exhibit AG-3).

16  
17 Strong arguments can be made that combined cycle units much more closely  
18 resemble steam production facilities than they would a combustion turbine. For  
19 example, they run as intermediate or base load units because of their attractive  
20 heat rates. Thus their capacity factor is like a steam unit in the 40-85% range  
21 rather than a 3%-5% range typical of a combustion turbine. While both types of  
22 units have a combustion turbine to produce electricity, the difference is that the  
23 combined cycle unit has an entire steam production facility attached to it. It is

1 this steam production facility and its attendant *second* turbine which gives the unit  
2 it state-of-the-art efficiency in producing electricity. Based on these facts, and  
3 because we must rely on industry data to develop a life span for Cane Run 7, I  
4 recommend a 50-year life span with a 100-year interim average service life. This  
5 results in a decrease in operations and maintenance expense of \$3,138,524 (See  
6 ExhibitAG-3, Schedule4, page 5).

7  
8

9 **SALES FOR RESALE**

10 **Q. PLEASE COMMENT ON THE COMPANY'S FORECAST OF SALES**  
11 **FOR RESALE.**

12 A. The Company is forecasting little net revenue from off system sales. This is due  
13 to a combination of less activity from the retirement of their own units and fewer  
14 margins from sales themselves (See "2015 Business Plan Generation & OSS  
15 Forecast," Application tab 16, item G, page 15 of 71). In all the Company  
16 forecasts a decrease in off system sales revenues for KU and LG&E combined  
17 from \$118 million in the base year to \$85 million in the future test year (See Sch.  
18 D-1 in both Case 2014-00371 and Case 2014-00372). The net margin from these  
19 sales is only \$3.1 million combined (See Application Tab 16, section G of  
20 Application).

21

22 While volume and margins are down right now, one cannot assume that the  
23 market will stay depressed forever. Fuel prices may well increase, which in turn

1 would change the order of economic dispatch such that the newer and most  
2 efficient units on the system would experience more frequent dispatch and hence  
3 earn more off system sales at higher margins. Blindly selling into the market is  
4 also not the only option as the utilities have the opportunity to make bilateral  
5 transactions. The utility should be given every incentive to make the most  
6 efficient use of its resources and maximize net profits from them. Since the cost  
7 of the generating units is supported by ratepayers in base rates, it is only fair to  
8 include them in any profits derived from their use. As such, only a mechanism  
9 that allows both ratepayers and shareholders to profit from off system sales is fair.  
10 Accordingly, I propose that profits on off system sales be tracked and reported to  
11 the Commission and any profits derived from them be shared 80% to ratepayers  
12 20% to shareholders. The Commission established similar system sales sharing  
13 mechanisms with other utilities, such as with Kentucky Power Company.<sup>2</sup>

14

15 **CONCLUSION**

16 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

17 **A.** Yes, it does.

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<sup>2</sup> See, e.g., *In Re: Application of Kentucky Power Co. for a General Adjustment in Electric Rates*, Final Order, 28 June 2010, Case No. 2009-00459.

# AG Exhibit 1

# FRANK W. RADIGAN

## EDUCATION

B.S., Chemical Engineering -- Clarkson University, Potsdam, New York (1981)

Certificate in Regulatory Economics -- State University of New York at Albany (1990)

## SUMMARY OF PROFESSIONAL EXPERIENCE

*1998–Present*    **Principal, Hudson River Energy Group, Albany, NY** -- Provide research, technical evaluation, due diligence, reporting, and expert witness testimony on electric, steam, gas and water utilities. Provide expertise in electric supply planning, economics, regulation, wholesale supply and industry restructuring issues. Perform analysis of rate adequacy, rate unbundling, cost-of-service studies, rate design, rate structure and multi-year rate agreements. Perform depreciation studies, conservation studies and proposes feasible conservation programs.

*1997–1998*    **Manager Energy Planning, Louis Berger & Associates, Albany, NY** – Advised clients on rate setting, rate design, rate unbundling and performance based ratemaking. Served a wide variety of clients in dealing with complexities of deregulation and restructuring, including OATT pricing, resource adequacy, asset valuation in divestiture auctions, transmission planning policies and power supply.

*1981–1997*    **Senior Valuation Engineer, New York State Public Service Commission, Albany, NY** – Starting as a Junior Engineer and working progressively through the ranks, served on the Staff of the New York State Department of Public Service in the Rates and System Planning Sections of the Power Division and in the Rates Section of the Gas and Water Division. Responsibilities included the analysis of rates, rate design and tariffs of electric, gas, water and steam utilities in the State and performing embedded and marginal cost of service studies. Before leaving the Commission, was responsible for directing all engineering staff during major rate proceedings.

## FIELDS OF SPECIALIZATION

Electric power restructuring, wholesale and retail wheeling rates, analysis of load pockets and market power, divestiture, generation planning, power supply agreements and expert witness testimony, retail access, cost of service studies, rate unbundling, rate design and depreciation studies.

## PROJECT HIGHLIGHTS

### *Wholesale Commodity Markets*

**Transmission Expansion Planning** – Various Utilities -- Member of Transmission Expansion Advisory Committee in the New England Power Pool – the Committee is charged with the study of transmission expansion needs in the deregulated New England electric market. Ongoing

**Locational Based Pricing** – Reading Municipal Light Department -- Using GE multi-area production simulation model (MAPS), analyzed New England wholesale power market to cost differences between various generators and load centers. 2003

**Merchant Plant Analysis** – Confidential client – Using GE multi-area production simulation model (MAPS), analyzed New York City wholesale power market to determine economics of restructuring PURPA era contract to market priced contract. 2002

**Market Price Forecasting** – El Paso Merchant Energy – Analyzed New England power market using MAPS for purpose of pricing natural gas supply in order to ensure that plant was dispatched at 70% capacity factor as required under its gas supply contract. 2002

**Market Price Analysis** – Novo Windpower – Analyzed hourly market price data in New York for each load zone in State in order to optimize location of new wind power projects. 2002

**Gas Aggregation** – Village of Ilion – Advised client on costs/benefits of aggregating residential gas customers for purpose of gas purchasing. 2002

**Gas Procurement** – Albany County, New York – Assisted client in analysis of economics of existing gas purchase contract; negotiated termination of contract; designing request for proposal for new natural gas supply. 2000

**HQ Prudence Review** – Selected by Vermont Public Service Board to perform prudence review power supply contract between Hydro Quebec and Central Vermont Public Service Corporation. 1998

**Wholesale Power Supply** – Prepared comprehensive RFP to optimize power supply for Solvay municipal utility by complementing existing low cost power supplies in order to entice new industrial load to locate within Village. 1997

**Analysis of Load Pockets and Market Power** – Performed analysis of load pockets and market power in New York State; determined physical and financial measures that could mitigate market power. 1996

**Study of IPP Contracts and Impacts in New York** – Performed study to determine rate impacts of power purchase contracts entered into by investor owned utilities and independent power producers (IPPs); separately measured rate impacts resulting from statewide excess-capacity; determined level of non-optimal reserves for each utility. 1995

**Power Purchase Contract Policies and Procedures** – Directed NYSPSC Staff teams in formulation of short- and long-run avoided cost estimates (LRACs) using production simulation model (PROMOD); forecasted load and capacity requirements; developed utility buy-back rates; presented expert witness testimony on buy-back rate estimates and calculation methodologies, thereby implementing curtailment of IPPs as allowed under PURPA. 1990-1994

**Integrated Resource Planning** - Led NYSPSC Staff team's examination of each utility's IRP process and examination of impacts of processes and regulatory policies influencing the decision making process. 1994

**Intrastate Wheeling Commission Transmission Analysis and Assessment** – Chairman of NYSPSC Proceeding to examine plans for meeting future electricity needs in New York State. Addressed measures for estimating and allocating costs of wheeling, including embedded cost, short-run marginal cost and long run incremental cost methods. 1990

### *Rate Setting*

**Rate Setting** – Dover Plains Water Company – Case 14-W-0378 -- Prepared rate filing before the New York Public Service Commission for the Dover Plains Water Company to increase its annual water revenues. 2014

**Rate Setting** – Village of Castile – Case No. 14-E-0358 – Prepared rate filing before the New York Public Service Commission for the Village of Castile Electric Department to increase its annual electric revenues. 2014

**Depreciation Study** – Village of Swanton – On behalf of the Village of Swanton, Vt. Electric Department prepared a depreciation study for use in setting new depreciation rates to be submitted to the Vermont Public Service Board. 2014

**Rate Setting** – Village of Hamilton – Case 13-G-0584 – On behalf of the Village of Hamilton, NY designed initial rates for new municipal gas utility. 2013

**Rate Setting** – Fillmore Gas Company - Case No. 13-G-0039 - Prepared rate filing before the New York Public Service Commission for the Fillmore Gas Company to increase its annual gas revenues. 2013



**Rate Setting** – Alliance Energy - Case No. 12-G-0256 - Prepared rate filing before the New York Public Service Commission for the Alliance Energy Transmission, LLC to increase its annual gas transportation. 2012

**Rate Study** – Atmos Energy – Docket No. 11-UN-184 – On behalf of the Mississippi Public Service Commission, submitted report on reasonableness of Company’s depreciation study. 2012

**Rate Study** – Entergy Mississippi –Docket No. 11-UA-83 -- On behalf of the Mississippi Public Service Commission, prepared report on the reasonableness of Entergy Mississippi’s depreciation study. 2012

**Rate Case Cost of Service Study** – Mississippi Power Company – On behalf of the Mississippi Public Service Commission, prepared report on reasonableness of embedded cost of service study submitted by Mississippi Power Co. 2012

**Rate Case Cost of Service Study** – Boonville, NY – Prepared class load study and embedded cost of service study to justify change in rate design for the purpose of conserving energy. 2010-2012

**Rate Setting** – Alliance Energy Transmission - Case No. 12-G-0256 – Prepared rate filing before the New York Public Service Commission for Alliance Energy Transmission. 2012

**Rate Setting** – Hamilton, NY - Case No. 12-E-0286 - Prepared rate filing before the New York Public Service Commission for the Village of Hamilton, NY to increase its annual electric revenues. 2012

**Rate Setting** – Fairport, NY – Case No. 11-E-0357 - Prepared rate filing before the New York Public Service Commission for the Village of Fairport, NY to increase its annual electric revenues. 2011

**Jurisdictional Cost of Service** – Mississippi Power Company – On behalf of the Staff of the Mississippi Public Utilities Staff prepared a report on the reasonableness of the Company’s jurisdictional cost of service study. 2010

**Rate Analysis** – Southwestern Power Company – On behalf of a coalition of retail customers analyzed reasonableness of utility’s request to include the costs of Construction Work In Progress Expenditures in rates for a power plant known as the Turk Plant. 2010

**Rate Study** – Stowe Electric Department, VT – Docket No. 8169 – For small municipal electric utility, filed rate case before the Vermont Public Service Board. 2010

**Docket No. 10-10-03** – Assisted in the CT OCC’s review and development of recommendations for the Review of the 2011 Conservation and Load Management Plan. 2010

**Rate Setting** – Endicott, NY - Case No. 10-E-0588 – Prepared rate filing before the New York Public Service Commission for the Village of Endicott, NY to increase its annual electric revenues. 2010

**Rate Case Cost of Service Study** – Heritage Hills Water Works – For small water company, performing cost of service study for the preparation of a full cost of service study before the New York Public Service Commission. 2009

**Rate Case Cost of Service Study** – Stowe Electric Department, NY – For small municipal electric utility, assisted in the preparation full cost of service study before the Vermont Public Service Board. 2009

**Rate Setting Training** – MMWEC – Assisted in training MMWEC staff on rate setting process so that they could provide service to members. 2009

**Rate Setting** – Connecticut Natural Gas -- Docket No. 08-12-06 - Assisted the Connecticut Office of Consumer Counsel on the analysis of the reasonableness of the of the Company’s proposed revenue requirement. 2009

**Rate Filing** – Heritage Hills Water Works – Case No. 08-W-1201 – Prepared rate filing before the New York PSC for the Heritage Hills Water Works Corporation to increase its annual water revenues. 2008

**Rate Study** – Hudson River Black River Regulating District -- For regulating body performed detailed cost of service allocation in order to allocate costs among beneficiaries of water regulation. 2008

**Rate Case Cost of Service Study** – Village of Greene, NY – For small municipal electric utility, assisted in the preparation full cost of service study before the New York Public Service Commission. 2008

**Rate Case Cost of Service Study** – Village of Bath, NY – For small municipal electric utility, assisted in the preparation full cost of service study before the New York Public Service Commission. 2008

**Rate Case Cost of Service Study** – Village of Richmondville, NY – For small municipal electric utility, assisted in the preparation full cost of service study before the New York Public Service Commission. 2008

**Economic Development Rate** – Massena Electric Department – For municipal electric utility, developed tariffs for economic development rates for new or expanded load.

**Rate Case Cost of Service Study** – Village of Hamilton, NY – For small municipal electric utility, prepared full cost of service study before the New York Public Service Commission. 2004

**Rate Study** – Pascoag Utility District – Reviewed the application of the Power Authority of the State of New York to increase rates to its wholesale power customers. 2003

**Rate Study** - Kennebunk Power and Light Department – Performed rate study of new multi-year wholesale power contract against existing rates to determine impact on overall revenue recovery and cash flows of utility. 2003

**Rate Case Cost of Service Study** – Village of Arcade, NY – For small municipal electric utility, assisted in the preparation full cost of service study before the New York Public Service Commission. 2003

**Rate Case Cost of Service Study** – Village of Philadelphia, NY – For small municipal electric utility, assisted in the preparation full cost of service study before the New York Public Service Commission. 2003

**Rate Case Cost of Service Study** – Village of Hamilton, NY – For small municipal electric utility, prepared full cost of service study before the New York Public Service Commission. 2004

**Rate Case Cost of Service Study** – Fillmore Gas Company – For small natural gas local distribution company, performing cost of service study for internal budget controls and formal rate case before the New York Public Service Commission. 2003

**Rate Case Cost of Service Study** – Rowlands Hollow Water Works – For small water company, performing cost of service study for internal budget controls and formal rate case before the New York Public Service Commission. 2003

**Standby Rates** – Independent Power Producers of New York – Analyzed reasonableness of proposed standby rates of Niagara Mohawk Power Corporation; proposed alternate rate designs; participated in settlement negotiations for new rates. 2002

**Economic Development Rates** – Pascoag Utility District – Designed new cost based economic development rates charged to large industrial customer contemplating locating within the municipality. 2002

**Municipalization Study** – Kennebunk Power and Light Department – Performed economic analysis of municipal utility serving remaining portions of Village not already served; performed valuation of the plant currently owned by Central Maine Power. 2001

**Water Rate Study** – Pascoag Utility District – Performed cost of service study for water utility; presented alternate methods of funding revenue requirement. 2001

**Pole Attachment Rates** – Middleborough Gas and Electric Department – Designed cost based pole attachment rates charged to CATV customers. 2000

**ISO Service Tariff** -- On behalf of three municipal utilities, analyzed cost basis and proposed rate design of ISO Service Tariffs. 2000

**Pole Attachment Rates** – City of Farmington, New Mexico municipal electric department – Designed cost based pole attachment rates for CATV customers. 1999

**OATT Rates** – On behalf of four municipal utilities in New England – Developed cost based annual revenue requirements for regional network transmission rates; represent utilities before ISO New England committees on transmission rate setting issues. 1998-2004

**Consolidated Edison Restructuring** – Member NYSPSC Staff team – Negotiated major restructuring settlement with Consolidated Edison, which decreased utility's rates by \$700 million over five years; implemented retail access program; performed rate unbundling; divestiture of utility generation and the allowance of the formation of a holding company; accelerated depreciation of generation; established customer education programs on restructuring; established service quality and service reliability incentive to ensure that provision of electric service will diminish as competitive market emerges. The agreement served as the template for restructuring in New York. 1997

**Cost-of-service Review and Rate Unbundling** – Performed rate unbundling of retail rates of Orange & Rockland Utilities, Inc. to facilitate delivery of New York Power Authority energy to customer located in Orange & Rockland's service territory. 1992

**Vintage Year Salvage and Study** - Managed joint study of staff from Rochester Gas and Electric Corporation and NYSPSC to determine feasibility of using vintage year salvage accounting for determining future salvage rates. 1985

### *Environmental Issues*

**Energy Conservation Study** – Pascoag Utility District – Designed energy conservation rebate program based on cost benefit study of various alternatives. Program funded through State mandated collection of energy conservation monies from ratepayers. 2002

**Clean Air Act Lawsuit** – New York State Attorney General – Investigated modifications made at coal fired generating units of New York utilities to determine whether major modifications were made with obtaining pre-construction permits as required by the prevention of Significant Deterioration (PSD) provisions of the Act. 1999-2002.

**Environmental Impact Study and Simulation Modeling Analysis** – Analyzed potential environmental impacts of restructuring electric industry in NY using production simulation model PROMOD. 1996

**Renewable Resources** – Project Leader in NYSPSC proceeding regarding development and implementation of utility plans to promote use of renewable resources. 1995

**Environmental and Economic Impacts Study** – Directed study of pool-wide power plant dispatch with environmental adders to determine environmental and economic effects of dispatching electric power plants with monetized environmental adders. 1994

**Clean Air Impact Study** – Directed study of effects of the Clean Air Act of 1990. Measured statewide cost savings if catalytic reduction control facilities were elected to comply with 1990 Clean Air Act Amendments; installed components on units in metropolitan NY region. 1994

**Environmental Externalities and Socioeconomic Impacts Study** – Managed NYSPSC proceeding to determine whether to incorporate environmental costs into Long-Run Avoided Costs for the State's electric utilities. Study

purposes: explore the socioeconomic impacts of electric production as compared with DSM; monetize environmental impacts of electricity. 1993

## **EXPERT WITNESS TESTIMONY**

Case 9344 – Green Ridge Utilities – On behalf of Maryland Office of People’s Counsel testified on the reasonableness of the water utility’s proposed revenue requirement. 2014

FC 1115 – Washington Gas Light -- On behalf of the People’s Counsel of the District of Columbia, testified on the reasonableness of the Company’s proposal for the recovery of costs and funding aspects of Washington Gas Light Company’s Revised Accelerated Pipe Replacement Plan. 2014

Case No. EC-123-0082-00 – Entergy Mississippi – On behalf of Mississippi Public Utilities Staff reviewed and testified on the reasonableness of Entergy Mississippi, Inc.’s proposed depreciation rates and cost of service study. 2014

Case 9345 – Maryland Water Services – On behalf of Maryland Office of People’s Counsel testified on the reasonableness of the water utility’s proposed revenue requirement. 2014

Case No. 2013-00167 – Columbia Gas of Kentucky – On behalf of the Office of Rate Intervention of the Attorney General for the Commonwealth of Kentucky testified on the reasonableness of the Company proposed rate increase. 2013

Docket 13-G-1301 – Consolidated Edison – On behalf of US Power Generating Company testified on the reasonableness of proposed modifications to natural gas balancing services. 2013

Docket No. 13-01-09 – United Illuminating – On behalf of the Connecticut Office of Consumer’s Counsel examined the reasonableness of the Company’s proposed construction budget. 2013

Case U-17169 - Semco Energy - On behalf of the Michigan Department of Attorney General testified on the reasonableness of the Company’s proposal to modify its accelerated main replacement form for gas distribution facilities. 2013

Docket No. 13-06003 – Sierra Power Company - On behalf of the Nevada Public Service Commission, testified on the reasonableness of Company’s proposed depreciation rates. 2013.

Docket No. E-01 933A-I 2-0291 – Tucson Electric Power -- On behalf of the on behalf of the Arizona Residential Utility Consumer Office examined the reasonableness of the Company’s rate increase. 2012

Case No. FC 1093 - Washington Gas and Light – On behalf of the People’s Counsel of the District of Columbia, testified on the reasonableness of the Company’s proposal to replace and/or remediate certain gas distribution facilities that are subject of this case, 2012.

Docket No. C-2011-2226096 — Pennsylvania American Water Co. - In a class-action lawsuit, testified before the PA PUC on behalf of C. Leslie Pettko on the reasonableness of the surcharges imposed by Pennsylvania American Water Company. 2012

Docket No. 11-06007 – Nevada Power Company – On behalf of the Nevada Public Service Commission, testified on the reasonableness of the Company electric depreciation study on Nevada Power Co. 2011

MEUA –On behalf of the Municipal Electric Utilities Association, filed testimony with the New York Power Authority (NYPA) on the reasonableness of the Authority’s 2011 Rate Modification Plan for the Niagara Power Project. 2011

Case No. 9283 – Green Ridge Utilities, Inc. – On behalf of Maryland Office of People’s Counsel testified on the

reasonableness of the water utility's proposed revenue requirement. 2011

Case No. 11-G-0280 – Corning Natural Gas -- On behalf of the Village of Bath, NY, analyzed the construction program, revenue requirement, and rate design proposed by the gas distribution company serving the Village. 2011

Case No. 10-G-0598 – Bath Electric Gas and Water Systems - Testified as to the reasonableness of the Village of Bath's request for a refund relating to overcharges for gas purchased from the Corning Natural Gas Co. 2011

Case No. U-16472 – Detroit Edison -- On behalf of four large hospitals – Detroit Medical Center, Henry Ford Health Systems, William Beaumont Hospital, and Trinity Health Michigan – testified on the reasonableness of the continuation of a service class for large customers with special contracts. 2011

Case No. 9252 – Artesian Water Maryland, Inc. - On behalf of the Maryland Office of People's Counsel, analyzed proposed revenue requirement of Artesian Water Maryland, Inc. 2011.

Case No. 10-E-0362 – Orange and Rockland Utilities, Inc. - On behalf of a coalition of municipalities, testified on the reasonableness of the proposed revenue requirement of Company. 2010.

Docket No. 05-10-RE04 – Connecticut Light and Power Co. – On behalf of the Connecticut Office of Consumer Counsel, testified on the reasonableness of the assist in its review of the application of Company for approval of full deployment of its Advance Metering Infrastructure (“AMI”). 2010

Docket Nos. 10-06003 and 10-06004 – Sierra Power Company - On behalf of the Nevada Public Service Commission, testified on the reasonableness of Company's proposed depreciation rates. 2010.

Case No. 10-E-0050 – Niagara Mohawk Power Corporation -- On behalf of a coalition of municipalities, testified on the reasonableness of utility's proposal to eliminate contracts to provide street lighting service. 2010

Case No. 9248 – Maryland Water Services - On behalf of the Maryland Office of the People's Counsel, testified on the reasonableness of the proposed revenue requirement of Maryland Water Services, Inc. 2011

Docket No. 10-12-02 – Yankee Gas Services Company -- On behalf of the Connecticut Office of Consumer Counsel, testified on the reasonableness of the Company's proposed depreciation rates. 2010

Case 09-E-0715 – New York State Electric and Gas Corporation -- On behalf of Nucor Steel, Auburn, Inc. examined the reasonableness of the utility's proposed construction program, revenue allocation, rate design and decoupling mechanism. 2010

Case 09-S-0029 – Consolidated Edison – On behalf of the County of Westchester testified to the reasonableness of a Report Regarding Steam Price Elasticity and Long Term Steam Revenue Requirement Forecast 2010

Docket No. 09-01299 – Utilities, Inc. of Central Nevada - On behalf of the Nevada Attorney General's Bureau of Consumer Protection testified on the overall revenue requirement, the appropriate level of rate case expense, and allocation of corporate salaries. 2010

Docket No. 09-12-11 – Connecticut Water Company – On behalf of the Connecticut Office of Consumer's Counsel examined the reasonableness of the proposed Water Conservation Adjustment Mechanism. 2010

Case 9217 – Potomac Electric Power Company – On behalf of the Maryland Office of People's Counsel examined the reasonableness of the utility's proposed jurisdictional cost of service study, revenue allocation and rate design. 2010

Docket No. 09-12-05 – Connecticut Light & Power Company – On behalf of the Connecticut Office of Consumer's Counsel examined the reasonableness of the proposed depreciation rates, revenue allocation and rate design. 2010

Case 09-S-0794 – Consolidated Edison – Steam Rates -- On behalf of County of Westchester testified to the

reasonableness of the Company's proposal to increase retail rates. 2010

Case 09-G-0795 – Consolidated Edison – Gas Rates -- On behalf of County of Westchester testified to the reasonableness of the Company's proposal to increase retail rates. 2010

Case 10-S-0001 – Project Orange Associates, LLC -- On behalf of Project Orange Associates testified to the reasonableness of whether the steam customers of Syracuse University could benefit if a steam transportation tariff were adopted by the New York Public Service Commission. 2009

Docket No. E-7, Sub 900 – Duke Energy Carolinas, LLC – On behalf of the Sierra Club, Southern Alliance for Clean Energy testified on the reasonableness of the Company's request to recover construction work in progress in rate base and to comment on whether the costs incurred by the Company for the supercritical coal plant Cliffside Unit 6 are reasonable and prudent. 2009

D.P.U. 8-64 – New England Gas Company – On behalf of the Massachusetts Attorney General testified to the reasonableness of the accuracy of the Company's accounting data as it related to affiliate transaction with the parent Company. 2009

Formal Case No. 1027 – Washington Gas Light Company – On behalf of the Office of People's Counsel of the District of Columbia testified to the reasonableness of the Company's use of mechanical couplings and problems related thereto. 2009

Docket No. G-04204A-08-0571 -- UNS Gas, INC. -- On behalf of the on behalf of the Arizona Residential Utility Consumer Office examined the reasonableness of the Company's embedded cost of service study, proposed revenue allocation, and proposed rate design. 2009

Case 09-S-0029 – Consolidated Edison – On behalf of the County of Westchester testified to the reasonableness of the method of allocating costs between the utility's steam system and its electric system. 2009

Docket No. 09-0407 – Commonwealth Edison – On behalf of the People of the State of Illinois testified to the reasonableness of Company's Chicago Area smart Grid Initiative. 2009

Docket No. E-01345A-08-0172 – Arizona Public Service – On behalf of the on behalf of the Arizona Corporation Commission examined the reasonableness of the Company's embedded cost of service study, proposed revenue allocation, proposed rate design and proposal regarding demand side management cost recovery. 2009

Case 9182 – Maryland Water Service, Inc. – On behalf of the Maryland Office of People's Counsel examined the reasonableness of the utility's proposed bulk purchased water rate increase. 2009

Case 9182 – Artesian Water Maryland, Inc. – On behalf of the Maryland Office of People's Counsel examined the reasonableness of the utility's proposed advance fees to connect new water customers in the Whitaker Woods subdivision. 2009

Case 08-E-0539 – Consolidated Edison – Electric Rates -- On behalf of County of Westchester testified to the reasonableness of the Company's proposal to increase retail electric rates by \$854 million. 2008

Docket No. 08-07-04 – United Illuminating – On behalf of the Connecticut Office of Consumer's Counsel examined the reasonableness of the Company's proposed construction budget. 2008

Docket No. 08-06036 – Spring Creek Utilities - On behalf of the Nevada Attorney General's Bureau of Consumer Protection testified on the overall revenue requirement, the cost allocation and amortization of a new financial accounting system, the appropriate level of rate case expense, allocation of corporate salaries, recovery of property taxes, and rate design. 2008

D.P.U. 8-35 – New England Gas Company – On behalf of the Massachusetts Attorney General testified to the reasonableness of the Company's request to increase rates in light of the terms of a previous settlement, the level of

expenses being charged from the parent Company to the affiliate, the proposed increase in depreciation expense and the proposed revenue allocation and rate design. 2008

Docket No. 08-96 – Artesian Water Company - on behalf of the Staff of the Delaware Public Service Commission examined the reasonableness of the Company's cost of service study and proposed revenue allocation and rate design. 2008

Docket No. 05-03-17PH02 – Southern Connecticut Gas Company – on behalf of the Connecticut Office of Consumer's Counsel examined the reasonableness of the Company's embedded costs of service study and proposed revenue allocation and rate design. 2008

Docket No. 06-03-04PH02 – Connecticut Natural Gas Corporation – on behalf of the Connecticut Office of Consumer's Counsel examined the reasonableness of the Company's embedded cost of service study and proposed revenue allocation and rate design. 2008

Docket No. G-01551A-07-0504 – Southwest Gas Corporation – on behalf of the Arizona Corporation Commission examined the reasonableness of the Company's embedded cost of service study, proposed revenue allocation, proposed rate design and proposals regarding revenue decoupling. 2008

Docket No. E-01933A-07-0402 – Tucson Electric Power Company – on behalf of the Arizona Corporation Commission examined the reasonableness of the Company's embedded cost of service study, proposed revenue allocation, proposed rate design and proposals regarding mandatory time of use rates. 2008

Docket No. 07-09030 – Southwest Gas Corporation – on behalf of the Staff of the Nevada Public Utilities Commission testified on the reasonableness of the utility's proposed depreciation rates. 2008

Civil Action 05-C-457-1 – Dominion Hope – on behalf of former employee of the utility examined the utility's hedging and sales for resale practices between affiliates. 2008

Case 07-829-GA-AIR – Dominion East Ohio – on behalf of the Office of the Ohio Consumer's Counsel examined the reasonableness of the Company's embedded cost of service study, proposed revenue allocation and rate design and examined the reasonableness of proposals on revenue decoupling and straight fixed variable rate design. 2008

Case 07-S-1315 – Consolidated Edison Steam Rates -- On behalf of County of Westchester testified to the reasonableness of the method of allocating costs between the utility's steam system and its electric system. 2008

Case No. 9134 – Green Ridge Utilities, Inc. – on behalf of the Maryland Office of People's Counsel examined the reasonableness of the utility's proposed rate application including the appropriate cost allocation and amortization period for expenses incurred to develop and implement Project Phoenix (a new software and financial accounting system project), the appropriate level of rate case expense, the requested rate of return and the appropriate level and allocation for common expenses from the parent company. 2008

Case No. 9135 -- Provinces Utilities, Inc. – on behalf of the Maryland Office of People's Counsel examined the reasonableness of the utility's proposed rate application including the appropriate cost allocation and amortization period for expenses incurred to develop and implement Project Phoenix (a new software and financial accounting system project), the appropriate level of rate case expense, the requested rate of return and the appropriate level and allocation for common expenses from the parent company. 2008

Case 07-M-0906 – Energy East and Iberdrola – On behalf of Nucor Steel, Auburn, Inc. examined the reasonableness of the proposed Acquisition of Energy East Corporation by Iberdrola merger. 2008

Case 07-E-0523 – Consolidated Edison – Electric Rates -- On behalf of County of Westchester testified to the reasonableness of the Company's proposal to increase retail electric rates by over \$1.2 billion or 33%. 2007

Docket Nos. ER07-459-002, ER07-513-002, and EL07-11-002 – Vermont Transco -- on behalf of the Vermont Towns of Stowe and Hardwick, and the Villages of Hyde Park, Johnson and Morrisville on whether the direct

assignment and rate impacts of a proposed transmission line were with current policy of the Federal Energy Regulatory Commission 2007

Docket No. 07-05-19 – Aquarion Water Company – On behalf of the Connecticut Office of Peoples Counsel examined the reasonableness of the utility’s proposed revenue allocation, rate design, weather normalization and depreciation rates 2007

Docket No. E-04204A-06-0783 – UNS Electric – On behalf of the Arizona Corporation Commission testified on the reasonableness of the utility’s proposed revenue allocation and rate design. 2007

Docket Nos. 06-11022 and 06-11023 – Nevada Power Company – On behalf of the Staff of the Nevada Public Utilities Commission testified on the reasonableness of the utility’s proposed depreciation rates and expense levels. 2007

Case 06-G-1186 – KeySpan Delivery Long Island – on behalf of the Counties of Nassau and Suffolk analyzed the Company’s proposed rate design for amortization of costs for expenditures relating to Manufactured Gas Plants. 2007

Case 06-M-0878 – National Grid and KeySpan Corporation -- on behalf of the Counties of Nassau and Suffolk analyzed the public benefit of the proposed merger, customer service, demand side management programs, rate relief as it relates to competition and customer choice, the repowering of the existing generating stations on Long Island, and the remediation of contamination caused by Manufactured Gas Plants. 2007

Docket No. 06-07-08 – Connecticut Water Company – On behalf of the Connecticut Department of Utility Control examined the reasonableness of the utility’s proposed depreciation rates, revenue allocation and rate design. 2006

Docket No. EL07-11-000 – Vermont Transco -- on behalf of the Vermont Towns of Stowe and Hardwick, and the Villages of Hyde Park, Johnson and Morrisville evaluated whether the proposed and subsequently abandoned allocation of costs for the Lamoille County Project was reasonable and whether the direct assignment and rate impacts of a proposed transmission line were with current policy of the Federal Energy Regulatory Commission. 2006

Case 05-S-1376 – Consolidated Edison – Steam Rates -- On behalf of County of Westchester testified to the reasonableness of the method of allocating costs between the utility’s steam system and its electric system. 2006

Docket No. 06-48-000 – Braintree Electric Light Department – On behalf of the municipal utility presented an cost of service study used to calculate the annual revenue requirement for a generating station that was deemed to be required for reliability purposes. 2006

Case 05-E-1222 – New York State Electric and Gas Corporation – On behalf of Nucor Steel, Auburn, Inc. examined the reasonableness of the utility’s proposed average service lives, forecast net salvage figures, and proposal to switch from whole life to remaining life method. 2006

Docket No. 05-10004 – Sierra Pacific Power Company – On behalf of the Staff of the Nevada Public Utilities Commission testified on the reasonableness of the utility’s proposed electric depreciation rates and expense levels. 2006

Docket No. 05-10006 – Sierra Pacific Power Company – On behalf of the Staff of the Nevada Public Utilities Commission testified on the reasonableness of the utility’s proposed gas depreciation rates and expense levels. 2006

Docket No. ER06-17-000 – ISO New England, Inc. – On behalf of a group of municipal utilities in Massachusetts prepared an affidavit on the reasonableness of proposed changes to the Regional Network Service transmission revenue requirements rate setting formula. 2005

Case 04-E-0572 – Consolidated Edison – Electric Rate – On behalf of the County of Westchester testified to the reasonableness of the Company’s revenue allocation amongst service classes and the company’s fully allocated



embedded cost of service study. 2004

Docket No. 04-02-14 – Aquarion Water Company – On behalf of the Connecticut Department of Utility Control examined the reasonableness of the utility’s proposed depreciation rates, weather normalization proposal and certain operation and maintenance expense forecasts. 2004

Docket No. U-13691 – Detroit Thermal, LLC – On behalf of the Henry Ford Health Systems testified on the reasonableness of the utility’s proposed default tariffs for steam service. 2004

Docket No. 04-3011 – Southwest Gas Corporation – On behalf of the Staff of the Nevada Public Utilities Commission testified on the reasonableness of the utility’s proposed depreciation rates and expense levels. 2004

Docket No. ER03-563-030 -- Devon Power, LLC, *et al.* – On behalf of the Wellesley Municipal Light Plant filed a prepared affidavit with FERC with respect the proposal of ISO New England, Inc. to establish a locational Installed Capability market in New England. 2004

Docket No. 03-10002 – Nevada Power Company – On behalf of the Staff of the Nevada Public Utilities Commission testified on the reasonableness of the utility’s proposed depreciation rates and expense levels. 2004

Case 03-E-0765 – Rochester Gas and Electric Corporation - Before the New York Public Service Commission submitted testimony on rate design, rate unbundling, depreciation, commodity supply and reasonableness and ratemaking treatment of proceeds from the sale of a nuclear generating plant. 2003

New York State Department of Taxation and Finance Versus Brooklyn Navy Yard Cogeneration Partners – Testified on behalf of independent power producer in income tax case regarding tax payments associated with gas used to produce electricity. Testimony focused on ratemaking policies and practices in New York State. 2003

Docket No. 2930 – Narragansett Electric – Before the Rhode Island Public Utilities Commission submitted testimony on the reasonableness of the utility’s proposed shared savings filing and its implications for the overall reasonableness of the Company’s distribution rates. 2003

Docket No. 03-07-01 – Connecticut Light and Power Company – Before the Connecticut Department of Public Utility Control testified to the recovery of “federally mandated” wholesale power costs. 2003

Docket No. ER03-1274-000 – Boston Edison Company – Before the Federal Energy Regulatory Commission submitted affidavit on the reasonableness of the utility’s proposed depreciation rates and expense levels. 2003

Case 210293 – Corning Incorporated – Before the New York Public Service Commission submitted an affidavit on certain actions of New York State Electric & Gas Corporation regarding the wholesale price of power in New York and the utility’s billing practices as they relate to flex rate contracts. 2003

Case 332311 – Nucor Steel Auburn, Inc. – Before the New York State Public Service Commission submitted an affidavit on certain actions of New York State Electric & Gas Corporation regarding the wholesale price of power in New York and the utility’s billing practices as they relate to flex rate contracts. 2003

Case 6455/03 – Prepared affidavit for consideration by the Supreme Court of the State of New York as to the purpose, need and fuel choice for the Jamaica Bay Energy Center (Jamaica Bay) as it related to good utility planning practice for meeting the energy needs of utility customers. 2003

Case 00-M-0504 – New York State Electric and Gas Corporation – Reviewed reasonableness of utility’s fully allocated embedded cost of service study and proposed unbundled delivery rates. 2002

Docket No. TX96-4-001 – On behalf of the Suffolk County Electrical Agency proposed unbundled embedded cost rates for wheeling of wholesale power across distribution facilities. 2002

Case 00-E-1208 – Consolidated Edison: Electric Rate Restructuring – On behalf of Westchester County, addressed

reasonableness of having differentiated delivery services rates for New York City and Westchester. 2001

Case 01-E-0359 – Petition of New York State Electric & Gas – Multi-Year Electric Price Protection Plan – Addressed reasonableness of Price Protection Plan (PPP); presented alternative rate plan that called for 20% decrease in utility's base rates. 2001

Case 01-E-0011 – Joint Petition of Co-Owners of Nine Mile Nuclear Station – Addressed the reasonableness of the proposed nuclear asset sale and the ratemaking treatment of the after gain sale proposed by NYSEG. 2001

Docket No. EL00-62-005 – ISO New England Inc. – Submitted affidavit on reasonableness of ISO's proposed \$4.75/kW/month Installed Capability Deficiency Charge. June 2001

Docket No. EL00-62-005 – ISO New England Inc. – Submitted affidavit on reasonableness of proposed \$0.17/kW/month Installed Capability Deficiency Charge. January 2001

Docket No. 2861 – Pascoag Fire District: Standard Offer, Charge, Transition Charge and Transmission Charge – Testified on elements of individual charges, procedures for calculation and reasons for changes from previous filed rates. 2001

Case 96-E-0891 – New York State Electric & Gas: Retail Access Credit Phase – On behalf of a large industrial customer, testified on cost of service considerations regarding NYSEG's earnings performance under the terms of a multi-year rate plan and the appropriate level of Retail Access Credit for customers seeking alternate service from alternate suppliers. 2000

Docket No. ER99-978-000 – Boston Edison Company: Open Access Transmission Tariff – Testified on design, revenue requirement, and reasonableness of proposed formula rates proposed by Boston Edison Company for calculating charges for local network transmission service under open access tariff. 1999

Docket Nos. OA97-237-000, et. al. – New England Power Pool: OATT – Testified on design, revenue requirement, and reasonableness of proposed formula rate for transmission service; testified to proposed rates, charges, terms and conditions for ancillary services. 1999

Docket No. 2688 – Pascoag Fire District: Electric Rates – Testified on elements of savings resulting from renegotiation of contract with wholesale power supplier and presented analysis that justified need for and amount of base rate increase. 1998

New York State Department of Taxation and Finance Versus Zapco Energy Tactics Corporation – Testified on behalf of independent power producer in income tax case regarding tax payments associated with electric interconnection equipment. Testimony focused on policies and practices faced in doing business in New York State. 1998

Docket No. 2516 – Pascoag Fire District: Utility Restructuring – Testified on manner and means for utility's restructuring in compliance with Rhode Island Utility Restructuring Act of 1996. Testimony presented a methodology for calculating stranded cost charge, unbundled rates, and new terms and conditions of electric services in deregulated environment. 1997

Case 94-E-0334 – Consolidated Edison: Electric Rates – Led Staff team in review of utility's multi-year rate filing seeking increased rates of \$400 million. Directed team in review of resource planning, power purchase contract administration, and fuel and purchased power expenses and testified on reasonableness of company's actions regarding buy-out of contract with an independent power producer and renegotiation of contract with another independent power producer. Lead negotiations for multi-year settlement and performance-based ratemaking package that resulted in a three-year rate freeze. 1994

Case 93-G-0996 – Consolidated Edison: Gas Rates – Testified on reasonableness of utility's proposed depreciation rates. 1994

Case 93-S-0997 – Consolidated Edison: Steam Rates – Testified on reasonableness of utility’s resource planning for steam utility system. 1994

Case 93-S-0997 and 93-G-0996 – Consolidated Edison: Steam Rates – Testified on reasonableness of multi-year rate plan proposed by the utility. 1994

Case 94-E-0098 – Niagara Mohawk: Electric Rates – Reviewed utility’s management of its portfolio of power purchase contracts with independent power producers for the reasonableness of recovery of costs in retail rates. 1994

Case 93-E-0807 – Consolidated Edison: Electric Rates – Testified on rate recovery mechanism for costs associated with termination of five contracts with independent power producers. 1993

Case 92-E-0814 – Petition for Approval of Curtailment Procedures – Testified on methodology for estimating amount of power required to be curtailed and staff’s estimate of curtailment. 1992

Case 90-S-0938 – Consolidated Edison: Steam Rates – Testified on reasonableness of utility’s embedded cost of service study, and proposed revenue re-allocation and rate design. 1991

Case 91-E-0462 – Consolidated Edison: Electric Rates – Implementation of partial pass-through fuel adjustment incentive clause. 1991

Case 90-E-0647 – Rochester Gas and Electric: Electric Rates – Analysis and estimation of monthly fuel and purchased power costs for use in utility’s performance based partial pass-through fuel adjustment clause. 1990

Case 29433 – Central Hudson Gas and Electric: Electric Rates – Analysis of utility’s construction budgeting process, rate year electric plant in service forecast, lease revenue forecast, forecast and rate treatment of profits from sales of wholesale power and estimation of fuel and purchased power expenses for use in the utility’s partial pass-through fuel adjustment clause. 1987

Case 29674 – Rochester Gas and Electric: Electric Rates – Review of utility’s historic and forecast O&M expenditure levels forecast and rate treatment of profits from wholesale power, and estimation of fuel and purchased power expenses, and price out of incremental revenues from increased retail sales. 1987

Case 29195 – Central Hudson Gas and Electric: Electric Rates – Review of utility’s construction budgeting process, analysis of rate year electric plant in service, forecast and rate treatment of profits from sales of wholesale power, and estimation of fuel and purchased power expenses. 1986

Case 29046 – Orange and Rockland Utilities: Electric Rates – Testified on the reasonableness of the utility’s proposed depreciation rates and expense levels. 1985

Case 28313 – Central Hudson Gas and Electric: Electric Rates – Review of utility’s construction budgeting process; analysis of rate year electric plant in service forecast; review of rate year operations and maintenance expense forecast; forecast and rate treatment of profits from sales of wholesale power; estimation of fuel and purchased power expenses. 1984

Case 28316 – Rochester Gas and Electric: Steam Rates – Price out of steam sales including the review of historic sales growth, usage patterns and forecast number of customers. 1984

## **PRESENTATIONS**

National Association of State Utility Consumer Advocates Annual Conference, 2012 – Speaker accelerated main replacement programs

National Association of State Utility Consumer Advocates Annual Conference, 2008 – Speaker on a case study of “Smart Metering”

Multiple Intervenors Annual Conference – What Will Impact Market Prices? 1998, Syracuse, New York – Speaker on the impact that deregulation would have on market prices for large industrial customers.

IBC Conference – Successful Strategies for Negotiating Purchased Power Contracts, 1997, Washington, DC – Speaker on NY power purchase contract policies, ratepayer valuation, contract approval process and policy on recovery of buyout costs.

Gas Daily Conference – Fueling the Future: Gas’ Role in Private Power Projects, 1992, Houston, Texas – Panel member addressing changing power supply requirements of electric utilities.

## **MEMBERSHIPS/ASSOCIATIONS**

Member Municipal Electric Utility Association  
Northeast Public Power Association  
New York State Independent System Operator

## AG Exhibit 2



**ELECTRIC COMPANY  
DEPRECIATION STATISTICS  
2012**



301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706  
TEL 215.369.9345 / FAX 215.369.9344 / [www.tangibl.com](http://www.tangibl.com)



## **Disclaimer**

The depreciation statistics included in this publication were derived from submissions to the Federal Energy Regulatory Commission made by utility companies on Form 1 and Form 2 for the year ended December 31 2012. Tangibl classified these data into the depreciable groups shown and made minor adjustments and corrections based on the judgment of the preparer. Tangibl has made every effort to insure the integrity of the data but makes no guarantee as to its accuracy.

This publication has been compiled to assist the depreciation analyst in comparing results across companies. It is not intended to be the sole basis for making estimates of depreciation parameters.

## **About Tangibl**

Tangibl is an engineering-based professional services firm with a history that goes back to 1988. Tangibl possesses expertise in numerous disciplines including project engineering, project design, project management, design and construction management, and utility rate consulting, including rate-related studies and depreciation studies. The firm is headquartered in Yardley, Pennsylvania and employs approximately 25 professionals and support staff.

Tangibl has prepared depreciation studies for some of the largest utilities and railroads in the United States. Our approach to conducting depreciation studies considers all appropriate factors that are pertinent to the estimation of service life and net salvage to ensure that the analyses of the past and outlook for the future are properly incorporated.

## **Contact Information**

For more information about Tangibl go to [WWW.Tangibl.com](http://WWW.Tangibl.com) or call Don Clayton, 724-934-1936.

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# Generation

## Summary – Annual Depreciation Rates



301 Oxford Valley Rd / Suite 1404 / Yardley, Pennsylvania 19067-7706  
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Depreciation Statistics  
 Electric Company - Production  
 Depreciation Statistics - Annual Depreciation Rates  
 FERC Form 1

	Function / Unit	Total	Account									
			310 Land and Land Rights - Rights	311 Structures and Improvements	312 Boiler Plant Equipment	313 Engines and Engine Driven Generators	314 Turbogenerator Units	315 Accessory Electric Equipment	316 Miscellaneous Power Plant Equipment			
<b>Steam Production</b>												
Alabama Power	Steam	3.07										
Alcoa Power Generating	Steam	5.01		3.70	5.40			4.50		5.00		7.60
Ameren Energy Generating Company	Steam	2.52		0.96	2.84			1.93		2.29		1.88
	Newton	1.62		0.83	1.83			1.60		1.50		1.55
	Coffeen	3.10		1.21	3.30			2.40		2.88		2.39
Avista	Steam	2.73	2.19	2.32	2.97			3.40		2.65		2.51
	Colstrip 3	2.63		2.28	2.83			3.50		2.59		2.46
	Colstrip 4	2.70		2.35	2.83			3.50		2.59		2.46
	Kettle Falls	3.41	2.19	2.34	3.31			3.18		2.74		2.68
Black Hills Power	Steam	2.97										
	Osage	2.69										
	Ben French	3.49										
	Wyodak	3.35										
	Neil Simpson I	3.55										
	Neil Simpson II	2.79										
	Wygen	2.72										
Black Hills/Colorado Electric Utility Company	Steam	4.30		4.30								
Carolina Power and Light	Steam	3.06										
	Asheville 1	2.00										
	Asheville 2	1.48										
	Asheville 1 SCR	35.45										
	Asheville 2 SCR	34.61										
	Roxboro 1	4.09										
	Roxboro 1 SCR	11.30										
	Roxboro 2	2.67										
	Roxboro 2 SCR	19.82										
	Roxboro 3	3.35										
	Roxboro 3 SCR	20.02										
	Roxboro 4	0.71										
	Roxboro 4 SCR	13.62										
	Roxboro Common	3.52										
	Mayo 1	3.09										
	Mayo SCR	19.19										
	Robinson	7.08										
	Sutton 1	3.50										
	Sutton 2	2.24										
	Sutton 3	4.96										
	Sutton - Common	12.00										



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<b>Steam Production</b>												
Central Vermont Public Service	Steam	2.79		2.70	2.87			2.56		2.72		3.52
Cheyenne Light, Fuel and Power Company	Steam	2.61		2.77	2.77			2.39		2.50		5.72
Cleco Power	Steam	2.83		2.22	2.66			3.75		4.23		2.26
Consolidated Edison Company of New York	Steam	4.13		2.73	5.00			4.17		4.17		2.44
Consumers Energy	Steam	3.34	1.85	2.60	3.53			3.26		3.05		4.83
Deseret Generation and Transmission Cooperative	Steam	3.10		3.10	3.10			3.10		3.10		3.10
DTE Electric Company	Steam	1.99		1.45	2.08			2.05		2.02		2.02
	Non-Belle River	2.13		1.41	2.23			2.27		2.13		2.08
	Belle River 1	1.59		1.48	1.59			1.64		1.73		
	Belle River 2	1.57		1.47	1.61			1.53		1.61		
	Belle River - Common	1.61		1.61	1.58			1.49		1.51		1.58
El Paso Electric Company	Steam	3.49		2.60	2.45		3.48	3.82		2.58		7.24
	Rio Grand 6	1.61		3.64	0.53			0.15		0.96		4.04
	Rio Grand 7	1.32		2.31	1.08			0.73		1.41		2.49
	Rio Grand 8	3.43		3.05	3.30			2.44		4.80		4.72
	Newman 1	3.09		1.75	3.74		0.67	2.74		0.86		4.74
	Newman 2	4.81		5.04	3.52			5.13		2.11		7.54
	Newman 3	3.71		3.95	3.08			3.13		1.07		5.36
	Newman 4	6.87		3.64	3.48		6.52	7.64		3.43		9.27
	Newman 5	2.16		2.13	2.17		2.16	2.15		2.20		2.26
Entergy - Texas	Steam	1.91		1.19	2.06			1.84		2.20		2.23
	Big Cajun 3	1.21		1.16	1.24			1.13		1.27		1.72
	Big Cajun Common	2.68		2.80	2.49			2.98		2.75		2.52
	Lewis Creek 1	2.07		0.44	2.34			1.98		1.95		
	Lewis Creek 2	2.27		0.49	2.46			1.86		2.46		
	Lewis Creek Common	1.27		0.94	1.62			3.04		2.18		0.89
	Nelson 6	1.23		1.06	1.22			1.46		1.23		1.21
	Nelson Common	2.57		2.52	2.61			2.76		2.45		2.89
	Sabine 1	2.83		4.00	3.46			1.29		4.38		9.14
	Sabine 2	3.89		1.57	4.58			2.83		4.61		7.61
	Sabine 3	3.54		1.81	4.13			3.10		2.69		
	Sabine 4	2.08		0.95	2.57			1.85		1.36		3.80
	Sabine 5	1.26		1.20	1.24			1.21		1.45		
	Sabine Common	1.57		1.15	1.52			1.90		2.43		2.45
	Spindletop	3.55		2.17	3.42					3.73		3.67



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Function / Unit	Total	Account									
		310 Land and Land Rights - Rights	311 Structures and Improvements	312 Boiler Plant Equipment	313 Engines and Engine Driven Generators	314 Turbogenerator Units	315 Accessory Electric Equipment	316 Miscellaneous Power Plant Equipment			
<b>Steam Production</b>											
Energy - Arkansas	2.12		1.93	2.13		2.03		2.36		3.02	
Steam	11.64		11.45	9.88		18.10		9.74		13.48	
Couch Common	5.29		5.11	5.46		6.84		2.23		4.39	
Couch 2	1.38		1.29	1.39		1.23		2.08		1.64	
Independence Commo	1.33		1.24	1.42		1.22		1.11		1.39	
Independence 1	3.81		4.41	2.96		4.88		2.77		3.56	
Lk Catherine Common	2.85		0.61	4.77		1.35		4.92		1.97	
Lk Catherine 1	2.65		0.61	3.83		1.35		4.33		1.97	
Lk Catherine 2	5.45		2.27	6.00		4.71		7.79		6.27	
Lk Catherine 3	1.72		1.50	1.87		1.38		1.90		3.66	
Lk Catherine 4	17.39		17.31			20.62		19.29		10.36	
Lynch Common	1.85		1.82	5.00				1.41		1.59	
Lynch 1	8.45		1.99	9.58		8.42		11.04		14.12	
Lynch 2	5.47		1.79	5.23		5.82		6.90		9.62	
Lynch 3	14.74		12.55	15.37						14.32	
Moses Common	3.49		1.57	1.32		4.20		8.09		1.37	
Moses 1	3.31		1.57	1.32		3.91		7.92		1.37	
Moses 2	2.26		1.34	5.32		1.11		3.76		2.23	
Ritchie Common	1.71		3.03	1.92		1.38		1.58		2.40	
Ritchie 1	3.17		2.39	3.36		2.39		2.02		2.44	
WhiteBluff Common	1.12		1.26					1.20		1.05	
WhiteBluff Skills	1.52		1.19	1.70		1.33		1.29		1.37	
WhiteBluff 1	1.57		1.17	1.67		1.33		1.68		1.34	
WhiteBluff 2	3.57		3.17	3.37		3.16		3.14		3.40	
Steam	3.29										
Georgia Power Company	3.16										
Green Mountain Power	2.80										
Gulf Power Company	1.40										
Steam	1.50										
Daniel	3.50										
Daniel - Easmt.	4.10										
Daniel - Rail	3.30										
Crist	2.00										
Schoiz	2.73		1.70	2.38		2.84		6.82		6.60	
Smith											
Scherer											
Steam	3.71		1.70	2.38		2.84		6.82		6.60	
Idaho Power Company											



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		310 Land and Land Rights - Rights	311 Structures and Improvements	312 Boiler Plant Equipment	313 Engines and Engine Driven Generators	314 Turbogenerator Units	315 Accessory Electric Equipment	316 Miscellaneous Power Plant Equipment		
<b>Steam Production</b>										
Indiana Michigan Power Company										
Steam	2.23		2.02	2.38				1.91	1.71	2.60
Rockport 1	1.81		1.63	1.83				1.97	1.68	1.97
Rockport 2	3.61		3.41	3.64				3.90	3.52	3.62
Rockport ACI	7.63		7.63							
Tanners Crk	2.52		1.31	2.87				1.84	1.66	2.87
Tanners Crk Precips	1.64		1.63	1.65					1.61	1.59
Tanners Crk SNCR	7.46			7.46						
Steam	2.85		2.37	2.96				2.84	3.05	3.03
Harding St.	2.43		2.20	2.44				2.44	2.75	2.75
Eagle Valley	2.53		2.29	2.55				2.55	2.87	2.87
Petersburg	3.03		2.44	3.14				3.14	3.14	3.14
Steam	3.11		2.86	3.30				2.53	2.93	3.05
Burlington	3.33		4.73	3.54				1.67	3.07	3.94
Clinton 2/ML Kapp 2	3.73		3.49	3.41				5.05	2.33	3.82
Lansing 3	5.59		7.00	7.24				1.92	0.21	14.44
Lansing 4	3.43		1.68	3.82				1.48	1.25	2.77
Lansing Common	2.86		1.68	3.82				1.48	1.25	2.77
Louisa	2.31		3.59	2.10				1.97	1.81	1.85
Neal 3	2.80		2.45	2.84				2.42	3.65	1.07
Neal 4	3.07		3.69	3.18				2.80	2.01	2.56
Ottumwa	2.77		2.76	2.95				2.42	2.20	2.77
Prairie Creek 1,2 & 3	3.40			3.36				3.37	3.66	1.77
Prairie Creek 4	2.25		2.57	2.01				2.77	3.70	2.25
Prairie Creek Common	2.82		2.57	2.01				2.77	3.70	2.25
Sutherland 1	5.09			4.81				1.34	10.61	
Sutherland 3	2.32		8.11	2.24				2.33		
Sutherland Common	2.57		2.53	3.52				0.41	1.61	3.30



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		310 Land and Land Rights - Rights	311 Structures and Improvements	312 Boiler Plant Equipment	313 Engines and Engine Driven Generators	314 Turbogenerator Units	315 Accessory Electric Equipment	316 Miscellaneous Power Plant Equipment				
<b>Steam Production</b>												
Interstate Power and Light - Minnesota												
Steam	2.89		2.67	3.06	2.41				2.22	2.82		3.99
Burlington	4.38		4.72	4.01					4.79	6.07		3.77
Clinton 2/ML Kapp 2	4.10		3.64	3.77					5.64	2.61		3.86
Fox Lake 1	0.00		0.00	0.00					0.00	0.00		0.00
Fox Lake 3	1.23		0.49	1.48					0.87	0.62		3.76
Fox Lake Common	5.98		15.55	9.60					7.39	3.15		8.45
Lansing 3	3.11		10.43	9.82					2.77	0.40		5.21
Lansing 4	3.40		1.46	3.82					1.47	1.01		2.04
Lansing Common	3.00		4.80	3.11					4.05	1.72		3.45
Louisa	1.91		2.89	1.74					1.68	1.48		2.26
Neal 3	2.75		2.63	2.74					2.37	3.69		1.11
Neal 4	3.12		3.75	3.23					2.81	2.05		2.57
Ottumwa	2.81		2.79	2.99					2.48	2.27		2.88
Prairie Creek 1, 2 and 3	3.77			4.03					3.14	3.21		1.75
Prairie Creek 4	1.78		0.92	1.88					1.72	1.29		0.31
Prairie Creek Common	4.37		5.18	4.52					3.62	3.82		3.26
Sutherland 1	8.47		7.00	6.98					2.75	21.17		
Sutherland 3	3.05		3.37		2.41							
Sutherland Common	3.66		2.73	4.62					0.37	6.38		3.38
Steam	2.13		1.38	2.27					1.87	2.66		2.40
JEC 1	2.07		1.26	2.23					2.02	2.05		2.14
JEC 2	2.04		1.30	2.18					1.80	2.09		2.30
JEC 3	2.38		1.54	2.34					2.23	4.03		2.09
JEC Common	2.44		1.75	2.81					2.63	2.70		2.33
La Cygne 1	2.24		1.39	2.38					2.18	2.17		1.87
La Cygne 2	2.38		1.54	2.34					2.23	4.03		2.09
La Cygne Common	1.17		(0.56)	1.92					0.65	0.18		3.91
Murray Gill 1	(2.96)		(3.83)	(3.77)					(2.36)	(2.66)		3.20
Murray Gill 2	(1.53)		(3.78)	(3.67)					0.04	(2.76)		3.20
Murray Gill 3	1.17		(0.56)	1.92					0.65	0.18		3.91
Murray Gill 4	1.40		(0.36)	2.01					0.80	0.74		3.91
Murray Gill Common	2.02		1.74	2.00					0.77	3.36		2.37
Gordon Evans 1	2.62		1.67	2.36					2.97	1.36		3.50
Gordon Evans 2	2.62		1.67	2.36					2.97	1.36		3.50
Gordon Evans Common	3.03		1.93	3.44					3.63	3.19		2.75
Neosho 1	1.36		(3.51)	(0.94)					(1.99)	14.25		(1.63)
Neosho Common	0.00		15.78									(3.51)



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			310 Land and Land Rights - Rights	311 Structures and Improvements	312 Boiler Plant Equipment	313 Engines and Engine Driven Generators	314 Turbogenerator Units	315 Accessory Electric Equipment	316 Miscellaneous Power Plant Equipment			
<b>Steam Production</b>												
Madison Gas and Electric	Steam	3.61		5.01	3.10			3.93		2.39		5.73
	Grp 1	3.83		12.72	2.45			2.42		0.00		31.64
	Grp 2	2.06		2.94	1.74			2.38		2.29		2.85
	Grp 5	4.25			3.88					6.67		
	Grp 6	10.06			10.07							9.99
	Grp 7	5.05		3.81	5.34			6.15		3.47		5.32
	Grp 8	4.07			3.57					2.94		4.78
Midwest Energy, Inc.	Steam	3.13		3.13								
Mississippi Power Company	Steam	3.67										
	Greene County	4.39										
	Daniel	2.15										
	All Other	4.34										
Nevada Power Company	Steam	3.96	2.50	4.28	3.90			3.85		4.37		2.91
New York State Electric and Gas	Steam	3.33		3.33				2.52		1.95		2.24
Ohio Power Company	Steam	2.64		2.15	2.78			2.78		2.32		2.62
	Amos	2.83		2.29	2.88			2.99		2.66		2.98
	Cardinal	3.08		2.38	3.16							
	Cardinal SCR	10.00		10.00								
	Conesville	1.89		1.79	1.90			2.02		1.57		1.85
	Conesville 4	1.58		1.58								
	Conesville Scrubber	1.89		1.79	1.90					1.57		1.85
	Gavin	2.87		2.44	2.96			2.91		2.28		2.73
	Gavin JMG	2.96		2.44	2.96							
	Gavin SCR	10.00			10.00							
	Gypsum Unloader	3.12		2.38	3.12							
	Mitchell	2.80		2.87				2.86		2.39		2.79
	Mitchell SCR	10.00			10.00							
	Muskingum 5	3.31		2.80	3.43			3.19		2.62		2.94
	Muskingum 5 Scrubber	10.00			10.00							
	Putnam	2.65		2.29	2.88					2.32		2.62
	Simulator	2.55			2.88					2.32		2.62
	Stuart	2.33		1.75	2.41			2.29		1.90		
	Zimmer	1.51		1.41	1.57			1.52		1.44		1.51
Oklahoma Gas and Electric	Steam	2.11	1.32	2.62	2.22			1.71		1.52		2.20
Otter Tail Power Company	Steam	2.92		1.90	3.12			3.00		2.42		3.49
	Big Stone	3.31		2.0	3.51			3.42		2.63		3.17
	Hoot Lake 2 & 3	4.33		2.26	4.66			2.55		1.56		5.41
	Coyote	2.16		1.82	2.10			2.57		2.31		2.80
Pacific Gas and Electric Company	Steam	3.54		3.64	3.52			3.52		3.52		3.61



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		310 Land and Land Rights - Rights	311 Structures and Improvements	312 Boiler Plant Equipment	313 Engines and Engine Driven Generators	314 Turbogenerator Units	315 Accessory Electric Equipment	316 Miscellaneous Power Plant Equipment	
<b>Steam Production</b>									
Public Service Company of New Hampshire									
Steam	1.24								
Merrimack	3.03								
Newington	0.86								
Schiller	5.24								
Wyman	0.91								
Public Service Company of New Mexico									
Steam	1.69	0.40	1.06	1.83		1.73	1.30	1.77	
Algodones	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
Bulk Power	0.40	0.40							
Four Corners	1.45	0.40	1.03	1.42		1.45	0.98	2.83	
Reeves	1.26	0.40	0.53	1.08		1.41	2.11	2.72	
San Juan	1.76	0.40	1.08	1.95		1.85	1.32	1.19	
Sierra Pacific Power Company									
Steam	3.57	2.73	3.11	3.62		4.28	2.61	4.17	
Southern California Edison									
Steam	3.86		1.78	3.44		5.44	7.67	6.20	
Southern Electric Generating Company									
Steam	4.00								
Tampa Electric Company									
Steam	3.27		2.68	3.37		3.18	3.61	4.58	
GP40	3.24		2.90	3.40		2.30	3.70	4.20	
GP41	3.74		2.00	4.00		3.50	3.50	2.90	
GP42	3.61		2.00	3.70		3.80	3.30	3.00	
GP43	3.33		1.80	3.50		3.20	3.60	3.00	
GP44	2.80		1.80	3.00		2.80	3.20	2.50	
GP45	2.52		2.00	2.50			3.10	3.20	
GP46	3.25		2.90	3.30			3.50	2.90	
GP47	14.30							14.30	
GP51	4.33		4.10	4.30			4.80	4.10	
GP52	3.88		3.50	4.00			4.10	3.70	
GP53	3.70		3.10	3.90			4.00	3.40	
GP54	3.43		2.40	3.80			3.90	3.30	
The Empire District Electric Company									
Steam	1.81		1.20	1.92		1.63	1.85	1.96	
Wabash Valley Power Association									
Steam	2.40		1.71	2.60		2.03	1.67	3.46	





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		310 Land and Land Rights - Rights	311 Structures and Improvements	312 Boiler Plant Equipment	313 Engines and Engine Driven Generators	314 Turbogenerator Units	315 Accessory Electric Equipment	316 Miscellaneous Power Plant Equipment				
Steam Production												
Westar Energy, Inc.												
Steam	2.73		2.10	2.83				2.78		3.03		2.87
Jeffrey 1	0.00		1.31	2.33				2.08		2.12		2.17
Jeffrey 2	2.13		1.35	2.25				1.88		2.26		2.59
Jeffrey 3	0.00		1.46	2.35				2.10		2.40		2.80
Jeffrey Common	2.67		2.02	3.27				2.85		2.87		2.48
Tecumseh 7	4.51		1.42	4.98				3.41		5.35		3.43
Tecumseh 8	3.30		2.68	3.30				2.94		5.22		5.65
Tecumseh Common	4.31		4.46	4.30				5.16		4.29		3.72
Lawrence 2	0.00		0.00									
Lawrence 3	5.52		1.36	5.73				5.81		4.84		3.62
Lawrence 4	3.42		2.08	3.43				3.28		4.07		2.65
Lawrence 5	3.11		2.06	3.09				3.34		3.12		2.33
Lawrence Common	3.51		3.56	3.53				4.32		2.89		3.21
Hutchinson	4.04		3.16	4.63				3.80		3.23		5.65
Mean	2.99	2.10	2.48	2.96	2.95	2.90	3.03	2.90	2.95	3.03	3.59	3.59
Median	3.02	2.19	2.60	2.87	2.95	2.84	2.66	2.84	2.95	2.66	3.05	3.05
Min	1.24	0.40	0.96	1.83	2.41	1.63	1.30	1.63	2.41	1.30	1.77	1.77
Max	5.01	3.71	5.01	5.40	3.48	5.44	7.67	5.44	3.48	7.67	7.60	7.60
Number of Data Points	43	7	35	33	2	33	33	33	2	33	33	33

# Generation Detail

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	Alabama Power					Alcoa Power Generating						
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Steam Production	Steam	4,054,391	44.8	Forecast	-3.98	3.07	Steam	744,539				5.01
310 Land and Land Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment								115,433	24.81			3.70
313 Engines and Engine Driven Generators								444,326	18.67			5.40
314 Turbogenerator Units								132,144	20.67			4.50
315 Accessory Electric Equipment								36,315	24.73			5.00
316 Miscellaneous Power Plant Equipment								16,321	15.48			7.60
Nuclear Production	Nuclear			Production								
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production	Hydraulic	813,271	65.5	Forecast		1.66	Hydraulic	84,707				3.44
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways								3,798	35.3			3.00
333 Waterwheels, Turbines and Generators								27,261	48.04			2.00
334 Accessory Electric Equipment								38,045	24.46			4.00
335 Miscellaneous Power Plant Equipment								8,754	23.99			4.50
336 Roads, Railroads and Bridges								6,849	16.19			5.00
Other Production	Other	768,682	35.1	Forecast	-5.91	3.32						
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												





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Cat. / Unit	Ameren Energy Generating Company				Annual Rate (%)
	Depr. Base	Survivor Life	Curve Type	Net Salvage (%)	
Steam Production	2,004,038				2.52
310 Land and Land Rights					0.96
311 Structures and Improvements	152,237				2.84
312 Boiler Plant Equipment	1,407,821				1.93
313 Engines and Engine Driven Generators	263,073				2.29
314 Turbogenerator Units	149,896				1.88
315 Accessory Electric Equipment	31,011				
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production	210,231				3.33
340 Land and Land Rights					3.33
341 Structures and Improvements	5,239	30			3.33
342 Fuel Holder, Producers and Accessories	12,828	30			3.33
343 Prime Movers	178,438	30			3.33
344 Generators	13,155	30			3.33
345 Accessory Electric Equipment	571	30			3.33
346 Miscellaneous Power Plant Equipment					



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Cat. / Unit	000s				Avista			Annual Rate (%)
	Depr. Base	Survivor Life	Curve Type	Net Salvage (%)	Avista			
					Survivor Life	Curve Type		
Steam Production								
310 Land and Land Rights	171,209						2.63	
311 Structures and Improvements	51,012	65-S1.5*		-5			2.28	
312 Boiler Plant Equipment	50,571	60-R1*		-10			2.83	
313 Engines and Engine Driven Generators								
314 Turbogenerator Units	15,774	50-O1*		-10			3.50	
315 Accessory Electric Equipment	6,699	55-S1.5*		-5			2.59	
316 Miscellaneous Power Plant Equipment	4,299	50-R3*		0			2.46	
Nuclear Production								
320 Land and Land Rights								
321 Structures and Improvements								
322 Reactor Plant Equipment								
323 Turbogenerator Units								
324 Accessory Electric Equipment								
325 Miscellaneous Power Plant Equipment								
Hydraulic Production								
330 Land and Land Rights	98,570						2.08	
331 Structures and Improvements	7842	75 R3*		0			2.75	
332 Reservoirs, Dams and Waterways	10,943	110 R0.5*		-5			1.62	
333 Waterwheels, Turbines and Generators	31,785	100 R1.5*		0			1.79	
334 Accessory Electric Equipment	37,880	60 R1.5*		-5			2.59	
335 Miscellaneous Power Plant Equipment	5,605	45 R2.5*		0			1.43	
336 Roads, Railroads and Bridges	3,416	65 R1*		0			0.13	
Other Production								
340 Land and Land Rights	1,099	60 S2.5*		0			2.05	
341 Structures and Improvements	14083						6.01	
342 Fuel Holder, Producers and Accessories	745	SQ*		0			0.98	
343 Prime Movers	31	55 R3*		0			1.31	
344 Generators	9,058	50 S2.5*		0			7.83	
345 Accessory Electric Equipment	2,605	45 R3*		0			0.72	
346 Miscellaneous Power Plant Equipment	1,238	40 S1.5*		0			8.54	
	406	SQ*		0			1.24	
Colstrip 3	127,572						2.70	
Colstrip 4	50,229	65-S1.5*		-5			2.35	
Colstrip 4	50,571	60-R1*		-10			2.83	
Colstrip 4	15,774	50-O1*		-10			3.50	
Colstrip 4	6,699	55-S1.5*		-5			2.59	
Colstrip 4	4,299	50-R3*		0			2.46	
Noxon Rapids	184,215						2.53	
Noxon Rapids	30389	75 R3*		0			2.83	
Noxon Rapids	14,911	110 R0.5*		-5			1.77	
Noxon Rapids	32,991	100 R1.5*		0			1.79	
Noxon Rapids	88,323	60 R1.5*		-5			2.89	
Noxon Rapids	14,223	45 R2.5*		0			2.53	
Noxon Rapids	3,378	65 R1*		0			0.97	
Noxon Rapids	247	60 S2.5*		0			2.12	
Rathdrum Turbine	61,881						3.45	
Rathdrum Turbine	3,258	SQ*		0			3.95	
Rathdrum Turbine	1,696	55 R3*		0			4.10	
Rathdrum Turbine	5,502	50 S2.5*		0			3.61	
Rathdrum Turbine	48,858	45 R3*		0			3.37	
Rathdrum Turbine	2,567	40 S1.5*		0			3.56	



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	Avista						
	Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)	
			Life	Type			
Steam Production							
310 Land and Land Rights						Rights	
311 Structures and Improvements							
312 Boiler Plant Equipment							
313 Engines and Engine Driven Generators							
314 Turbogenerator Units							
315 Accessory Electric Equipment							
316 Miscellaneous Power Plant Equipment							
Nuclear Production							
320 Land and Land Rights							
321 Structures and Improvements							
322 Reactor Plant Equipment							
323 Turbogenerator Units							
324 Accessory Electric Equipment							
325 Miscellaneous Power Plant Equipment							
Hydraulic Production							
330 Land and Land Rights						Rights	
331 Structures and Improvements							
332 Reservoirs, Dams and Waterways							
333 Waterwheels, Turbines and Generators							
334 Accessory Electric Equipment							
335 Miscellaneous Power Plant Equipment							
336 Roads, Railroads and Bridges							
Other Production							
340 Land and Land Rights						Rights	
341 Structures and Improvements							
342 Fuel Holder, Producers and Accessories							
343 Prime Movers							
344 Generators							
345 Accessory Electric Equipment							
346 Miscellaneous Power Plant Equipment							
Kettle Falls	80,850					3.41	
Kettle Falls	148	SQ				2.19	
Kettle Falls	24,982	65-S1.5*				2.34	
Kettle Falls	42,375	60-R1*				3.31	
Kettle Falls	13,345	50-O1*				3.18	
Kettle Falls	9,913	55-S1.5*				2.74	
Kettle Falls	2,612	50-R3*				2.68	
Post Falls	11,182					1.75	
Post Falls	199	75 R3*				3.79	
Post Falls	1,466	110 R0.5*				0.36	
Post Falls	6,344	100 R1.5*				2.72	
Post Falls	2,234	60 R1.5*				0.16	
Post Falls	716	45 R2.5*				0.14	
Post Falls	223	65 R1*				2.68	
Kettle Falls C	9,178					4.71	
Kettle Falls C	89	55 R3*				4.74	
Kettle Falls C	9,071	50 S2.5*				4.71	
Kettle Falls C	4	45 R3*				4.98	
Kettle Falls C	14	40 S1.5*				4.48	
Depr. Base	000s						
Survivor Curve	Life	Type					
Net Salvage							
Annual Rate							
Cat. / Unit							
Depr. Base	000s						
Survivor Curve	Life	Type					
Net Salvage							
Annual Rate							
Cat. / Unit							
Long lake	31,449					1.09	
Long lake	171	75 R3*				5.68	
Long lake	2,429	110 R0.5*				0.12	
Long lake	16,673	100 R1.5*				1.10	
Long lake	8,824	60 R1.5*				1.29	
Long lake	2,823	45 R2.5*				0.82	
Long lake	529	65 R1*				1.58	
Boulder Park	32,439					2.83	
Boulder Park	1,205	SQ*				2.63	
Boulder Park	116	55 R3*				2.71	
Boulder Park	57	50 S2.5*				3.01	
Boulder Park	30,611	45 R3*				2.84	
Boulder Park	443	40 S1.5*				2.97	
Boulder Park	7	SQ*				2.69	

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Cat. / Unit	Avista			Annual Rate (%)
	Depr. Base	Survivor Curve Life	Survivor Curve Type	
000s				(%)
Steam Production				
310 Land and Land Rights				
311 Structures and Improvements				
312 Boiler Plant Equipment				
313 Engines and Engine Driven Generators				
314 Turbogenerator Units				
315 Accessory Electric Equipment				
316 Miscellaneous Power Plant Equipment				
Nuclear Production				
320 Land and Land Rights				
321 Structures and Improvements				
322 Reactor Plant Equipment				
323 Turbogenerator Units				
324 Accessory Electric Equipment				
325 Miscellaneous Power Plant Equipment				
Hydraulic Production				
330 Land and Land Rights	16,608	75 R3*		2.50
331 Structures and Improvements	4,214	110 R0.5*		7.03
332 Reservoirs, Dams and Waterways	1,188	100 R1.5*		0.12
333 Waterwheels, Turbines and Generators	5,066	60 R1.5*		1.51
334 Accessory Electric Equipment	3,940	45 R2.5*		0.51
335 Miscellaneous Power Plant Equipment	2,056	65 R1*		0.93
336 Roads, Railroads and Bridges	144			1.18
Other Production				
340 Land and Land Rights	163,669			2.91
341 Structures and Improvements	11,374	50*		2.76
342 Fuel Holder, Producers and Accessories	19,145	55 R3*		2.85
343 Prime Movers				
344 Generators	119,026	45 R3*		2.92
345 Accessory Electric Equipment	12,818	40 S1.5*		3.10
346 Miscellaneous Power Plant Equipment	1,306	50*		2.76
Avista				
Cat. / Unit	Depr. Base	Survivor Curve Life	Survivor Curve Type	Annual Rate (%)
000s				(%)
Upper Falls	14238	64	75 R4*	1.31
Upper Falls	936	7,677	100 R0.5*	2.48
Upper Falls	1,186	4,268	100 R1.5*	0.12
Upper Falls	107		65 R1*	1.20
Upper Falls				0.90
Upper Falls				1.85
Upper Falls				2.30
Other	281,250			
Other	16,582			3.24
Other	21,077			2.90
Other	23,688			2.96
Other	201,104			5.64
Other	17,080			2.99
Other	1,719			3.56
Other				2.40





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Cat. / Unit	Avista			Annual Rate (%)
	Depr. Base	Survivor Curve Life	Type	
Steam Production				
310 Land and Land Rights				
311 Structures and Improvements				
312 Boiler Plant Equipment				
313 Engines and Engine Driven Generators				
314 Turbogenerator Units				
315 Accessory Electric Equipment				
316 Miscellaneous Power Plant Equipment				
Nuclear Production				
320 Land and Land Rights				
321 Structures and Improvements				
322 Reactor Plant Equipment				
323 Turbogenerator Units				
324 Accessory Electric Equipment				
325 Miscellaneous Power Plant Equipment				
Hydraulic Production				
330 Land and Land Rights				
331 Structures and Improvements				
332 Reservoirs, Dams and Waterways				
333 Waterwheels, Turbines and Generators				
334 Accessory Electric Equipment				
335 Miscellaneous Power Plant Equipment				
336 Roads, Railroads and Bridges				
Other Production				
340 Land and Land Rights				
341 Structures and Improvements				
342 Fuel Holder, Producers and Accessories				
343 Prime Movers				
344 Generators				
345 Accessory Electric Equipment				
346 Miscellaneous Power Plant Equipment				

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Cat. / Unit	Avista			Bangor Hydro Electric Company			
	Depr. Base 000s	Survivor Curve Life	Net Salvage (%)	Depr. Base 000s	Survivor Curve Life	Net Salvage (%)	Annual Rate (%)
Steam Production							
310 Land and Land Rights							
311 Structures and Improvements							
312 Boiler Plant Equipment							
313 Engines and Engine Driven Generators							
314 Turbogenerator Units							
315 Accessory Electric Equipment							
316 Miscellaneous Power Plant Equipment							
Nuclear Production							
320 Land and Land Rights							
321 Structures and Improvements							
322 Reactor Plant Equipment							
323 Turbogenerator Units							
324 Accessory Electric Equipment							
325 Miscellaneous Power Plant Equipment							
Hydraulic Production							
330 Land and Land Rights							
331 Structures and Improvements							
332 Reservoirs, Dams and Waterways							
333 Waterwheels, Turbines and Generators							
334 Accessory Electric Equipment							
335 Miscellaneous Power Plant Equipment							
336 Roads, Railroads and Bridges							
Other Production							
340 Land and Land Rights							
341 Structures and Improvements							
342 Fuel Holder, Producers and Accessories							
343 Prime Movers							
344 Generators							
345 Accessory Electric Equipment							
346 Miscellaneous Power Plant Equipment							
Hydraulic	418,249						2.06
Hydraulic	42,889						3.24
Hydraulic	44,267						1.23
Hydraulic	124,134						1.59
Hydraulic	163,044						2.44
Hydraulic	34,013						1.85
Hydraulic	8,128						0.77
Hydraulic	2,021						2.19
Young's Corner				1972			13.02
Young's Corner				12	120 RI.5*	1	10.27
Young's Corner				109	SQUARE*	1.05	10.13
Young's Corner				1,312	70 RO.5*	1	16.77
Young's Corner				539	70 LU*	1	4.52

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Steam Production	Bangor Hydro Electric Company				Bangor Hydro Electric Company			
	Cat./Unit	Depr. Base 000s	Survivor Curve Life	Net Salvage Rate (%)	Cat./Unit	Depr. Base 000s	Survivor Curve Life	Net Salvage Rate (%)
310 Land and Land Rights								
311 Structures and Improvements								
312 Boiler Plant Equipment								
313 Engines and Engine Driven Generators								
314 Turbogenerator Units								
315 Accessory Electric Equipment								
316 Miscellaneous Power Plant Equipment								
Nuclear Production								
320 Land and Land Rights								
321 Structures and Improvements								
322 Reactor Plant Equipment								
323 Turbogenerator Units								
324 Accessory Electric Equipment								
325 Miscellaneous Power Plant Equipment								
Hydraulic Production								
330 Land and Land Rights								
331 Structures and Improvements								
332 Reservoirs, Dams and Waterways								
333 Waterwheels, Turbines and Generators								
334 Accessory Electric Equipment								
335 Miscellaneous Power Plant Equipment								
336 Roads, Railroads and Bridges								
Other Production								
340 Land and Land Rights	Eastport	1860			Medway	1465		11.33
341 Structures and Improvements	Eastport	178	120 R1.5*	1.1	Medway	19	120 R1.5*	7.87
342 Fuel Holder, Producers and Accessories	Eastport	315	1.05 SQUARE*		Medway	180	SQUARE*	16.17
343 Prime Movers	Eastport	826	70 R0.5*	1	Medway	925	70 R0.5*	9.28
344 Generators	Eastport	541	70 L0*	1	Medway	341	70 L0*	14.55
345 Accessory Electric Equipment								
346 Miscellaneous Power Plant Equipment								

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Cat. / Unit	Bangor Hydro Electric Company			Black Hills Power		
	Depr. Base 000s	Survivor Curve Life	Net Salvage Rate (%)	Depr. Base 000s	Survivor Curve Life	Net Salvage Rate (%)
Steam Production						
310 Land and Land Rights				17,979	63	-5
311 Structures and Improvements						
312 Boiler Plant Equipment						
313 Engines and Engine Driven Generators						
314 Turbogenerator Units						
315 Accessory Electric Equipment						
316 Miscellaneous Power Plant Equipment						
Nuclear Production						
320 Land and Land Rights						
321 Structures and Improvements						
322 Reactor Plant Equipment						
323 Turbogenerator Units						
324 Accessory Electric Equipment						
325 Miscellaneous Power Plant Equipment						
Hydraulic Production						
330 Land and Land Rights						
331 Structures and Improvements						
332 Reservoirs, Dams and Waterways						
333 Waterwheels, Turbines and Generators						
334 Accessory Electric Equipment						
335 Miscellaneous Power Plant Equipment						
336 Roads, Railroads and Bridges						
Other Production						
340 Land and Land Rights				30,343	48	5
341 Structures and Improvements						
342 Fuel Holder, Producers and Accessories						
343 Prime Movers						
344 Generators						
345 Accessory Electric Equipment						
346 Miscellaneous Power Plant Equipment						
Other	5297		9.97			2.06
Other	209		3.55			
Other	604		11.31			
Other	3063		11.77			
Other	1421		6.47			



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	Black Hills Power					Black Hills Power						
	Cat. / Unit	Depr. Base 000s	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Steam Production												
310 Land and Land Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment												
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment												
316 Miscellaneous Power Plant Equipment												
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												
	Ben French	14,268	63			-5	3.49					
	Wyodak	109,023	52			-5	3.35					
	Ben French CTS	19,567	55			5	1.84					
	Neil Simpson I CT	29,971	50			5	2.71					



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	Black Hills Power					Black Hills Power						
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Survivor Curve Type	Net Salvage (%)	Annual Rate	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Survivor Curve Type	Net Salvage (%)	Annual Rate
Steam Production												
310 Land and Land Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment												
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment												
316 Miscellaneous Power Plant Equipment												
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												
Neil Simpson I	22,275	54			-5	3.55	Neil Simpson II	143,516	50		-5	2.79
Other	79,881					2.25						

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Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)
		Life	Type		
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Wygen	130,205	50		-5	2.72
Steam	437,266				2.97



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		Black Hills/Colorado Electric Utility Company					Carolina Power and Light				
Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate
		Life	Type					Life	Type		
		000s (%)					000s (%)				
Steam Production						Asheville 1	198,972	67	125L1.5*	-9.92	2.00
310 Land and Land Rights	Rights				4.30						
311 Structures and Improvements											
312 Boiler Plant Equipment		3,882			4.30						
313 Engines and Engine Driven Generators		3,882	80								
314 Turbogenerator Units											
315 Accessory Electric Equipment											
316 Miscellaneous Power Plant Equipment											
Nuclear Production						Robinson 2	1,014,547	59	85-L1.5*	-4.73	2.25
320 Land and Land Rights											
321 Structures and Improvements											
322 Reactor Plant Equipment											
323 Turbogenerator Units											
324 Accessory Electric Equipment											
325 Miscellaneous Power Plant Equipment											
Hydraulic Production											
330 Land and Land Rights	Rights										
331 Structures and Improvements											
332 Reservoirs, Dams and Waterways											
333 Waterwheels, Turbines and Generators											
334 Accessory Electric Equipment											
335 Miscellaneous Power Plant Equipment											
336 Roads, Railroads and Bridges											
Other Production						Weatherspoon	21,838	57		-0.83	0.38
340 Land and Land Rights	Rights	245,262			2.86						
341 Structures and Improvements											
342 Fuel Holder, Producers and Accessories		29,487	40		2.32						
343 Prime Movers		8,492	50	0	3.06						
344 Generators		2,342	45	-2	4.64						
345 Accessory Electric Equipment		185,156	40	-3	2.79						
346 Miscellaneous Power Plant Equipment		19,196	35	-1	4.07						
		589	30	0	3.33						





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Cat. / Unit	Depr. Base 000s	Carolina Power and Light			Annual Rate (%)
		Survivor Curve Life	Type	Net Salvage (%)	
Asheville 1 SCR	3,076	67	125L1.5*	-10	35.45
Brunswick 2	873,186	59	85-L1.5*	-4.73	1.73
Asheville 2	203,729	62	125L1.5*	-11.85	1.48
Brunswick 1	921,089	59	85-L1.5*	-4.73	2.21
Cape Fear	10,858	58		-1.14	0.39
Blewett	13,250	56		-3.98	2.46

Cat. / Unit	Depr. Base 000s	Carolina Power and Light			Annual Rate (%)
		Survivor Curve Life	Type	Net Salvage (%)	
Asheville 2	203,729	62	125L1.5*	-11.85	1.48
Brunswick 1	921,089	59	85-L1.5*	-4.73	2.21
Cape Fear	10,858	58		-1.14	0.39
Blewett	13,250	56		-3.98	2.46

Category	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					



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	Carolina Power and Light					Carolina Power and Light						
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Survivor Curve Type	Net Salvage (%)	Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Survivor Curve Type	Net Salvage (%)	Annual Rate (%)
Steam Production												
310 Land and Land Rights												
Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment												
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment												
316 Miscellaneous Power Plant Equipment												
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												

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Cat. / Unit	Carolina Power and Light				Annual Rate (%)
	Depr. Base 000s	Survivor Life	Curve Type	Net Salvage (%)	
Roxboro 1 SCR	7,119	66	125L1.5*	-10	11.30
Roxboro 2	351,282	64	125L1.5*	-15.22	2.67
Darlington	149,114	55		-1.73	2.63
Asheville - Common	14,988	40		0.33	2.25

Cat. / Unit	Carolina Power and Light				Annual Rate (%)
	Depr. Base 000s	Survivor Life	Curve Type	Net Salvage (%)	
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					

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Cat. / Unit	Carolina Power and Light				Annual Rate (%)
	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	
	000s	Life	Type	(%)	(%)
Roxboro 2 SCR	7,374	64	125L1.5*	-10	19.82
Roxboro 3	412,536	62	125L1.5*	-12.56	3.35
Ashville - 160	77,477	40		0.15	2.25
Richmond	103	40		0.65	2.76

Cat. / Unit	Carolina Power and Light				Annual Rate (%)
	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	
	000s	Life	Type	(%)	(%)
Roxboro 2 SCR	7,374	64	125L1.5*	-10	19.82
Roxboro 3	412,536	62	125L1.5*	-12.56	3.35
Ashville - 160	77,477	40		0.15	2.25
Richmond	103	40		0.65	2.76

Steam Production	
310 Land and Land Rights	Rights
311 Structures and Improvements	
312 Boiler Plant Equipment	
313 Engines and Engine Driven Generators	
314 Turbogenerator Units	
315 Accessory Electric Equipment	
316 Miscellaneous Power Plant Equipment	
Nuclear Production	
320 Land and Land Rights	
321 Structures and Improvements	
322 Reactor Plant Equipment	
323 Turbogenerator Units	
324 Accessory Electric Equipment	
325 Miscellaneous Power Plant Equipment	
Hydraulic Production	
330 Land and Land Rights	Rights
331 Structures and Improvements	
332 Reservoirs, Dams and Waterways	
333 Waterwheels, Turbines and Generators	
334 Accessory Electric Equipment	
335 Miscellaneous Power Plant Equipment	
336 Roads, Railroads and Bridges	
Other Production	
340 Land and Land Rights	Rights
341 Structures and Improvements	
342 Fuel Holder, Producers and Accessories	
343 Prime Movers	
344 Generators	
345 Accessory Electric Equipment	
346 Miscellaneous Power Plant Equipment	



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Cat. / Unit	Carolina Power and Light				Annual Rate (%)
	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	
Roxboro 3 SCR	6,971	62	125L1.5*	-10	20.02
Roxboro 4	396,906	55	125L1.5*	-15.13	0.71
Richmond Fut	193,924	40		-4.65	2.35
Smith Comple	467,499	40		0	2.45

Cat. / Unit	Carolina Power and Light				Annual Rate (%)
	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					



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Cat. / Unit	Carolina Power and Light				Carolina Power and Light					
	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Steam Production										
310 Land and Land Rights										
311 Structures and Improvements										
312 Boiler Plant Equipment										
313 Engines and Engine Driven Generators										
314 Turbogenerator Units										
315 Accessory Electric Equipment										
316 Miscellaneous Power Plant Equipment										
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights										
341 Structures and Improvements										
342 Fuel Holder, Producers and Accessories										
343 Prime Movers										
344 Generators										
345 Accessory Electric Equipment										
346 Miscellaneous Power Plant Equipment										
Roxboro 4 SCR	6,328	55	125L1.5*	-10	13.62					
Roxboro Common	336,757	62	125L1.5*	-15.27	3.52					
Wayne County	240,067	40		-0.19	2.46					
Richmond IC	268,261	40		1.61	2.76					

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Cat. / Unit	Carolina Power and Light			Carolina Power and Light			Annual Rate (%)
	Depr. Base	Survivor Curve Life	Survivor Curve Type	Depr. Base	Survivor Curve Life	Survivor Curve Type	
	000s			000s			(%)
Steam Production							
310 Land and Land Rights							
311 Structures and Improvements							
312 Boiler Plant Equipment							
313 Engines and Engine Driven Generators							
314 Turbogenerator Units							
315 Accessory Electric Equipment							
316 Miscellaneous Power Plant Equipment							
Nuclear Production							
320 Land and Land Rights							
321 Structures and Improvements							
322 Reactor Plant Equipment							
323 Turbogenerator Units							
324 Accessory Electric Equipment							
325 Miscellaneous Power Plant Equipment							
Hydraulic Production							
330 Land and Land Rights							
331 Structures and Improvements							
332 Reservoirs, Dams and Waterways							
333 Waterwheels, Turbines and Generators							
334 Accessory Electric Equipment							
335 Miscellaneous Power Plant Equipment							
336 Roads, Railroads and Bridges							
Other Production							
340 Land and Land Rights							
341 Structures and Improvements							
342 Fuel Holder, Producers and Accessories							
343 Prime Movers							
344 Generators							
345 Accessory Electric Equipment							
346 Miscellaneous Power Plant Equipment							
Mayo 1	792,777	52	125L1.5*	-8.96			3.09
Mayo SCR	3,908	52	125L1.5*	-10			19.19
Robinson	2,777	59				-0.77	2.45
Wayne 3x1	650,283	40		0			2.45

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Cat. / Unit	Depr. Base 000s	Carolina Power and Light			Annual Rate (%)
		Survivor Curve Life	Survivor Curve Type	Net Salvage (%)	
Robinson	38,973	10	125L1.5*	-19.6	7.08
Steam Production					
310 Land and Land Rights					
Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Sutton 1	38,766	10	125L1.5*	-19.8	3.50
Other	2,121,243				2.44





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Cat. / Unit	Depr. Base 000s	Survivor Curve		Annual Rate (%)	
		Life	Type		
		Net Salvage (%)			
Sutton 2	37,417	10	125L1.5*	-20.01	2.24
Steam Production					
310 Land and Land Rights					Rights
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					Rights
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					Rights
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Sutton 3	151,988	10	125L1.5*	-20.01	4.96
Carolina Power and Light					
000s					

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Cat. / Unit	Carolina Power and Light				Carolina Power and Light			
	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	Depr. Base	Survivor Curve	Net Salvage	Annual Rate
	000s				000s			
	Life	Type	(%)	(%)	Life	Type	(%)	(%)
Steam Production								
310 Land and Land Rights								
311 Structures and Improvements								
312 Boiler Plant Equipment								
313 Engines and Engine Driven Generators								
314 Turbogenerator Units								
315 Accessory Electric Equipment								
316 Miscellaneous Power Plant Equipment								
Nuclear Production								
320 Land and Land Rights								
321 Structures and Improvements								
322 Reactor Plant Equipment								
323 Turbogenerator Units								
324 Accessory Electric Equipment								
325 Miscellaneous Power Plant Equipment								
Hydraulic Production								
330 Land and Land Rights								
331 Structures and Improvements								
332 Reservoirs, Dams and Waterways								
333 Waterwheels, Turbines and Generators								
334 Accessory Electric Equipment								
335 Miscellaneous Power Plant Equipment								
336 Roads, Railroads and Bridges								
Other Production								
340 Land and Land Rights								
341 Structures and Improvements								
342 Fuel Holder, Producers and Accessories								
343 Prime Movers								
344 Generators								
345 Accessory Electric Equipment								
346 Miscellaneous Power Plant Equipment								
Sutton - Common	1,919	10	125L1.5*	-20.01	3,261,241			3.06



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	Central Hudson Gas and Electric					Central Vermont Public Service				
	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate
		000s	Life	(%)	(%)		000s	Life	(%)	(%)
Steam Production										
310 Land and Land Rights	Rights						21,731			2.79
311 Structures and Improvements							4,608	37.8	-7	2.70
312 Boiler Plant Equipment							12,932	35	-7	2.87
313 Engines and Engine Driven Generators							3,139	39.8	-7	2.56
314 Turbogenerator Units							787	37.4	-7	2.72
315 Accessory Electric Equipment							265	28.7	-7	3.52
316 Miscellaneous Power Plant Equipment										
Nuclear Production							56,222			1.23
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment							35,719	59	0	1.23
323 Turbogenerator Units							9,985	59	0	1.23
324 Accessory Electric Equipment							8,559	59	0	1.23
325 Miscellaneous Power Plant Equipment							1,959	59	0	1.23
Hydraulic Production							68,323			2.54
330 Land and Land Rights	Rights									
331 Structures and Improvements							5,576	100 R2.5	-10	2.36
332 Reservoirs, Dams and Waterways							29,101	90 R3	-10	2.43
333 Waterwheels, Turbines and Generators							24,088	90 R1.5	-15	2.40
334 Accessory Electric Equipment							9,371	45 S0	-5	3.36
335 Miscellaneous Power Plant Equipment							150	60 R3	0	1.76
336 Roads, Railroads and Bridges							37	55 S3	0	1.83
Other Production							5823			3.43
340 Land and Land Rights	Rights									
341 Structures and Improvements							46	SQ	0	0.20
342 Fuel Holder, Producers and Accessories							598	50 R1.5	-10	4.34
343 Prime Movers							3,402	50 R2.5	-10	3.60
344 Generators							779	50 S2.5	-10	0.98
345 Accessory Electric Equipment							967	35 R3	0	4.49
346 Miscellaneous Power Plant Equipment							31	45 R3	0	2.22

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Cat. / Unit	Cheyenne Light, Fuel and Power Company			Cleco Power		
	Depr. Base	Survivor Curve	Annual Rate	Depr. Base	Survivor Curve	Annual Rate
	000s (%)			000s (%)		
	Life	Type	Net Salvage	Life	Type	Net Salvage
Steam Production						
310 Land and Land Rights	184,321			1,770,787		2.83
311 Structures and Improvements						
312 Boiler Plant Equipment	8,540	40	-5	180,404		2.22
313 Engines and Engine Driven Generators	95,207	40	-5	1,203,973		2.66
314 Turbogenerator Units	71,004	40	-5	288,309		3.75
315 Accessory Electric Equipment	9,468	40	-5	53,785		4.23
316 Miscellaneous Power Plant Equipment	102	40	-5	44,316		2.26
Nuclear Production						
320 Land and Land Rights						
321 Structures and Improvements						
322 Reactor Plant Equipment						
323 Turbogenerator Units						
324 Accessory Electric Equipment						
325 Miscellaneous Power Plant Equipment						
Hydraulic Production						
330 Land and Land Rights						
331 Structures and Improvements						
332 Reservoirs, Dams and Waterways						
333 Waterwheels, Turbines and Generators						
334 Accessory Electric Equipment						
335 Miscellaneous Power Plant Equipment						
336 Roads, Railroads and Bridges						
Other Production						
340 Land and Land Rights				30,792		2.81
341 Structures and Improvements						
342 Fuel Holder, Producers and Accessories				6,281		2.51
343 Prime Movers				1,229		2.51
344 Generators				2,386		3.13
345 Accessory Electric Equipment				15,501		3.03
346 Miscellaneous Power Plant Equipment				4,760		2.51
				635		2.50

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	Consolidated Edison Company of New York					Consolidated Water Power Company						
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage Rate (%)	Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage Rate (%)	Annual Rate (%)
Steam Production												
310 Land and Land Rights		452,367				4.13						
311 Structures and Improvements		129,189	55	h0.50	-50	2.73						
312 Boiler Plant Equipment		215,353	30	h1.00	-50	5.00						
313 Engines and Engine Driven Generators		59,415	30	h1.50	-25	4.17						
314 Turbogenerator Units		40,862	30	h0.75	-25	4.17						
315 Accessory Electric Equipment		7,548	45	h0.75	-10	2.44						
316 Miscellaneous Power Plant Equipment												
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights							25,233					2.68
331 Structures and Improvements							1,659	55			-50	2.73
332 Reservoirs, Dams and Waterways							11,921	55			-25	2.27
333 Waterwheels, Turbines and Generators							7,218	43			-10	2.56
334 Accessory Electric Equipment							3,957	25			0	4.00
335 Miscellaneous Power Plant Equipment							478	27			0	3.70
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights		36,258				4.80						
341 Structures and Improvements		8,357	25	h3.00	-20	4.80						
342 Fuel Holder, Producers and Accessories		1,868	25	h3.00	-20	4.80						
343 Prime Movers		19,309	25	h3.00	-20	4.80						
344 Generators		6,724	25	h3.00	-20	4.80						
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												



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Cat. / Unit	Consumers Energy					Annual Rate (%)
	Depr. Base	Survivor Curve		Net Salvage	Annual Rate (%)	
		Life	Type			
Steam Production	3,081,827					3.34
310 Land and Land Rights	854	SQ*		0		1.85
311 Structures and Improvements	484,645	90-R2.5*		-15		2.60
312 Boiler Plant Equipment	2,026,392	60-R1.5*		-16		3.53
313 Engines and Engine Driven Generators						
314 Turbogenerator Units	387,105	60-R0.5*		-15		3.26
315 Accessory Electric Equipment	146,499	60-L1.5*		-11		3.05
316 Miscellaneous Power Plant Equipment	36,332	40-L0*		-13		4.83
Nuclear Production						
320 Land and Land Rights						
321 Structures and Improvements						
322 Reactor Plant Equipment						
323 Turbogenerator Units						
324 Accessory Electric Equipment						
325 Miscellaneous Power Plant Equipment						
Hydraulic Production						
330 Land and Land Rights	83924					11.36
331 Structures and Improvements	41	SQ*				3.01
332 Reservoirs, Dams and Waterways	7,469	125-125-R1.5*		-117		5.27
333 Waterwheels, Turbines and Generators	54,483	95-95-L*		-433		11.69
334 Accessory Electric Equipment	12,216	80-R0-R3*		-411		14.40
335 Miscellaneous Power Plant Equipment	6,042	60-60-R1.5*		-299		10.81
336 Roads, Railroads and Bridges	3,609	40-40-L0*		-267		9.79
Other Production	64	SQ*		-475		12.86
340 Land and Land Rights	45774					1.21
341 Structures and Improvements	14	SQ*		0		8.73
342 Fuel Holder, Producers and Accessories	1,426	SQ*		0		2.67
343 Prime Movers	642	60-L2*		-5		2.30
344 Generators						
345 Accessory Electric Equipment	40,552	60-L4*		-5		1.02
346 Miscellaneous Power Plant Equipment	2,779	60-60-R1.5*		-5		2.53
	361	22 R3		-5		4.64
Ludington PS	172,337					3.28
Ludington PS	18,652	67-67-SQ*		-103		3.33
Ludington PS	96,891	75-75-SQ*		-106		3.04
Ludington PS	45,150	57-57-SQ*		-97		3.75
Ludington PS	7,879	56-56-SQ*		-59		3.13
Ludington PS	2,220	38-38-SQ*		-62		4.62
Ludington PS	1,545	76-76-SQ*		-114		3.09
Zeeland	354,664					3.32
Zeeland	24,087	SQ*				3.92
Zeeland	2,481	60-60-L2*		-5		3.74
Zeeland	287,525	60-60-L4*		-5		3.07
Zeeland	38,687	60-60-R1.5*		-5		4.70
Zeeland	1,884	22 R3		-5		6.63

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Cat. / Unit	Depr. Base	Consumers Energy			Annual Rate
		Life	Type	Net Salvage	
000s					(%)
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Hydraulic	256,261				5.93
Hydraulic	41				3.01
Hydraulic	26,121				3.88
Hydraulic	151,374				6.15
Hydraulic	57,366				6.02
Hydraulic	13,921				6.46
Hydraulic	5,829				7.82
Hydraulic	1,609				3.48
Wind	23078				3.75
Wind			SQ*		1.33
Wind	461		75 75-SQ*		2.11
Wind					-59
Wind	21,975		27 27-SQ*		3.86
Wind	458		75 75-SQ*		-1
Wind	184		75 75-SQ*		-1
Other					
Other	423,516				3.12
Other	14				8.73
Other	25,974				3.82
Other	3,123				3.44
Other	350,052				2.88
Other	41,924				4.52
Other	2,429				5.93

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Cat. / Unit	Deseret Generation and Transmission Cooperative				DTE Electric Company				
	000s	Depr. Base	Survivor Curve		000s	Depr. Base	Survivor Curve		Annual Rate (%)
			Life	Type			Life	Type	
Steam Production									
310 Land and Land Rights		296,343				4,786,264			2.13
311 Structures and Improvements									
312 Boiler Plant Equipment		106,400	32			562,195	50.35 R3		1.41
313 Engines and Engine Driven Generators		134,114	32			3,502,482	38.47 R3		2.23
314 Turbogenerator Units		34,957	32			541,402	37.4 R3		2.27
315 Accessory Electric Equipment		14,052	32			160,505	41.03 R3		2.13
316 Miscellaneous Power Plant Equipment		6,820	32			19,680	40.46 S5		2.08
Nuclear Production									
320 Land and Land Rights						371,497			4.06
321 Structures and Improvements									
322 Reactor Plant Equipment						206,066	37.05 200-SQ*		3.55
323 Turbogenerator Units						112,348	36.99 200-SQ*		4.46
324 Accessory Electric Equipment						34,289	36.65 200-SQ*		4.22
325 Miscellaneous Power Plant Equipment						18,794	37.7 200-SQ*		4.24
Hydraulic Production									
330 Land and Land Rights						195,491			3.03
331 Structures and Improvements									
332 Reservoirs, Dams and Waterways						19,824	69 SQ		3.03
333 Waterwheels, Turbines and Generators						115,740	74.88 SQ		2.81
334 Accessory Electric Equipment						48,112	58.87 SQ		3.48
335 Miscellaneous Power Plant Equipment						7,944	56.33 SQ		3.30
336 Roads, Railroads and Bridges						2,008	38.87 SQ		4.78
Other Production									
340 Land and Land Rights						666,387			4.02
341 Structures and Improvements									
342 Fuel Holder, Producers and Accessories						1,113	31.94 R4		3.84
343 Prime Movers						3,738	31.65 R4		3.60
344 Generators						11,456	38.28 R4		5.62
345 Accessory Electric Equipment						258,056	30.98 R4		3.63
346 Miscellaneous Power Plant Equipment						9,718	33.63 R4		3.73
						382,306	20 R4		4.24



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	DTE Electric Company					DTE Electric Company				
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage Rate (%)
Steam Production										
310 Land and Land Rights	Belle River 1	615,014			1.59	Belle River 2	644,700			1.57
311 Structures and Improvements	Belle River 1	91,385	59.3	200-SQ*	-3.6	Belle River 2	97,146	60.15	200-SQ*	-3.6
312 Boiler Plant Equipment	Belle River 1	400,952	58.32	200-SQ*	-5.8	Belle River 2	421,044	58.22	200-SQ*	-5.8
313 Engines and Engine Driven Generators	Belle River 1	106,182	56.13	200-SQ*	-4.1	Belle River 2	116,441	58.91	200-SQ*	-4.2
314 Turbogenerator Units	Belle River 1	16,495	55.39	200-SQ*	-6.3	Belle River 2	10,069	59.13	200-SQ*	-6.4
315 Accessory Electric Equipment										
316 Miscellaneous Power Plant Equipment										
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights										
341 Structures and Improvements										
342 Fuel Holder, Producers and Accessories										
343 Prime Movers										
344 Generators										
345 Accessory Electric Equipment										
346 Miscellaneous Power Plant Equipment										



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Cat. / Unit	DTE Electric Company				Survivor Curve Type	Net Salvage (%)	Annual Rate (%)
	Depr. Base	Life	000s	000s			
Steam Production							
310 Land and Land Rights							
311 Structures and Improvements							
312 Boiler Plant Equipment							
313 Engines and Engine Driven Generators							
314 Turbogenerator Units							
315 Accessory Electric Equipment							
316 Miscellaneous Power Plant Equipment							
Nuclear Production							
320 Land and Land Rights							
321 Structures and Improvements							
322 Reactor Plant Equipment							
323 Turbogenerator Units							
324 Accessory Electric Equipment							
325 Miscellaneous Power Plant Equipment							
Hydraulic Production							
330 Land and Land Rights							
331 Structures and Improvements							
332 Reservoirs, Dams and Waterways							
333 Waterwheels, Turbines and Generators							
334 Accessory Electric Equipment							
335 Miscellaneous Power Plant Equipment							
336 Roads, Railroads and Bridges							
Other Production							
340 Land and Land Rights							
341 Structures and Improvements							
342 Fuel Holder, Producers and Accessories							
343 Prime Movers							
344 Generators							
345 Accessory Electric Equipment							
346 Miscellaneous Power Plant Equipment							
Belle River - Common	399,392						1.61
Belle River - Common	126,787	56.61	200-SQ*		-3.6		1.61
Belle River - Common	219,840	59.02	200-SQ*		-5.8		1.58
Belle River - Common	33,605	60.06	200-SQ*		-4.2		1.49
Belle River - Common	16,618	60.32	200-SQ*		-6.4		1.51
Belle River - Common	2,542	58.42	200-SQ*		-6.4		1.58
Steam	6,445,370						1.99
Steam	877,513						1.45
Steam	4,544,318						2.08
Steam	797,630						2.05
Steam	203,687						2.02
Steam	22,222						2.02



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Cat. / Unit	El Paso Electric Company			El Paso Electric Company		
	Depr. Base	Survivor Curve	Annual Rate	Depr. Base	Survivor Curve	Annual Rate
	000s	(%)	(%)	000s	(%)	(%)
Steam Production						
310 Land and Land Rights	1,129		1.61	12,009		1.32
311 Structures and Improvements	1,698	55 100-S1.5*	3.64	1,227	55 100-S1.5*	2.31
312 Boiler Plant Equipment	2,973	55 80-S3*	0.53	4,373	55 80-S3*	1.08
313 Engines and Engine Driven Generators						
314 Turbogenerator Units	3,523	55 75-R4*	0.15	3,995	55 75-R4*	0.73
315 Accessory Electric Equipment	730	55 65-S2.5*	0.96	561	55 65-S2.5*	1.41
316 Miscellaneous Power Plant Equipment	2,205	55 65-R3*	4.04	1,853	55 60-R3*	2.49
Nuclear Production						
320 Land and Land Rights						
321 Structures and Improvements						
322 Reactor Plant Equipment						
323 Turbogenerator Units						
324 Accessory Electric Equipment						
325 Miscellaneous Power Plant Equipment						
Hydraulic Production						
330 Land and Land Rights						
331 Structures and Improvements						
332 Reservoirs, Dams and Waterways						
333 Waterwheels, Turbines and Generators						
334 Accessory Electric Equipment						
335 Miscellaneous Power Plant Equipment						
336 Roads, Railroads and Bridges						
Other Production						
340 Land and Land Rights						
341 Structures and Improvements						
342 Fuel Holder, Producers and Accessories						
343 Prime Movers						
344 Generators						
345 Accessory Electric Equipment						
346 Miscellaneous Power Plant Equipment						



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	El Paso Electric Company							Annual Rate (%)
	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage (%)	Annual Rate (%)		
			Life	Type				
000s								
Steam Production								
310 Land and Land Rights Rights	Rio Grand 8	33,504					3.43	3.09
311 Structures and Improvements	Rio Grand 8	1,812	49 100-S1.5*				3.05	1.75
312 Boiler Plant Equipment	Rio Grand 8	12,306	49 80-S3*				3.30	3.74
313 Engines and Engine Driven Generators	Rio Grand 8	10,153	49 75-R4*				2.44	0.67
314 Turbogenerator Units	Rio Grand 8	3,460	49 65-S2.5*				4.80	2.74
315 Accessory Electric Equipment	Rio Grand 8	5,773	49 60-R3*				4.72	0.86
316 Miscellaneous Power Plant Equipment								4.74
Nuclear Production								
320 Land and Land Rights								
321 Structures and Improvements								
322 Reactor Plant Equipment								
323 Turbogenerator Units								
324 Accessory Electric Equipment								
325 Miscellaneous Power Plant Equipment								
Hydraulic Production								
330 Land and Land Rights Rights								
331 Structures and Improvements								
332 Reservoirs, Dams and Waterways								
333 Waterwheels, Turbines and Generators								
334 Accessory Electric Equipment								
335 Miscellaneous Power Plant Equipment								
336 Roads, Railroads and Bridges								
Other Production								
340 Land and Land Rights Rights								
341 Structures and Improvements								
342 Fuel Holder, Producers and Accessories								
343 Prime Movers								
344 Generators								
345 Accessory Electric Equipment								
346 Miscellaneous Power Plant Equipment								

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		El Paso Electric Company						Annual Rate (%)		
		000s		000s		000s				
Cat. / Unit	Depr. Base	Survivor Curve Life	Survivor Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base	Survivor Curve Life	Survivor Curve Type	Net Salvage (%)	Annual Rate (%)
Steam Production										
310 Land and Land Rights	18,979					19,316				3.71
311 Structures and Improvements	747	51	100-S2.5*		5.04	611	50	100-S2.5*		3.95
312 Boiler Plant Equipment	6,026	51	80-S3*		3.52	5,182	50	80-S3*		3.08
313 Engines and Engine Driven Generators										
314 Turbogenerator Units	8,324	51	75-R4*		5.13	7,078	50	75-R4*		3.13
315 Accessory Electric Equipment	1,053	51	65-S2.5*		2.11	800	50	65-S2.5*		1.07
316 Miscellaneous Power Plant Equipment	2,829	51	60-R3*		7.54	5,645	50	60-R3*		5.36
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights										
341 Structures and Improvements										
342 Fuel Holder, Producers and Accessories										
343 Prime Movers										
344 Generators										
345 Accessory Electric Equipment										
346 Miscellaneous Power Plant Equipment										

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	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate
Steam Production												
310 Land and Land Rights	Newman 4	100,283				6.87	Newman 5	235,000				2.16
311 Structures and Improvements	Newman 4	7,169	40	100-S2.5*		3.64	Newman 5	24,011	48	100-S2.5*		2.13
312 Boiler Plant Equipment	Newman 4	11,451	40	80-S3*		3.48	Newman 5	105,868	48	80-S3*		2.17
313 Engines and Engine Driven Generators	Newman 4	16,604	40	50-R2.5*		6.52	Newman 5	37,502	48	50-R2.5*		2.16
314 Turbogenerator Units	Newman 4	31,399	40	75-R4*		7.64	Newman 5	45,784	48	75-R4*		2.15
315 Accessory Electric Equipment	Newman 4	6,333	40	65-S2.5*		3.43	Newman 5	19,836	48	65-S2.5*		2.20
316 Miscellaneous Power Plant Equipment	Newman 4	27,327	40	60-R3*		9.27	Newman 5	1,999	48	60-R3*		2.26
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												

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		El Paso Electric Company					Entergy - Arkansas					
Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	
		Life	Type					Life	Type			
		000s					000s					
		000s					000s					
		000s					000s					
Steam Production												
310 Land and Land Rights		452,902				Couch Common	1529					11.64
311 Structures and Improvements	Rights					Couch Common	833	108-R3*		-32		11.45
312 Boiler Plant Equipment		38,545			2.60	Couch Common	27	75-R3*		-32		9.88
313 Engines and Engine Driven Generators		156,021			2.45	Couch Common	51	75-R4*		-32		18.10
314 Turbogenerator Units		54,434			3.48	Couch Common	338	74-R4*		-32		9.74
315 Accessory Electric Equipment		120,268			3.82	Couch Common	280	73-R3*		-32		13.48
316 Miscellaneous Power Plant Equipment		33,921			2.58							
		49,713			7.24							
Nuclear Production						ANO Common	187176					1.85
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment						ANO Common	36,241	40-R1.5*		-2		2.79
323 Turbogenerator Units						ANO Common	5,652	56-R2*		-2		2.53
324 Accessory Electric Equipment						ANO Common	26,788	55-R2*		-1		1.86
325 Miscellaneous Power Plant Equipment						ANO Common	118,495	57-R2.5*		0		1.61
Hydraulic Production												
330 Land and Land Rights	Rights					CarpntrHydro Common	5847					1.88
331 Structures and Improvements						CarpntrHydro Common	267	75-R3*		-5		1.22
332 Reservoirs, Dams and Waterways						CarpntrHydro Common	637	109-S3*		-5		1.83
333 Waterwheels, Turbines and Generators						CarpntrHydro Common	2,393	105R5*		-10		1.70
334 Accessory Electric Equipment						CarpntrHydro Common	909	77-L2*		-15		2.38
335 Miscellaneous Power Plant Equipment						CarpntrHydro Common	92	73-R1.5*		-5		2.76
336 Roads, Railroads and Bridges						CarpntrHydro Common	1,549	77-R1.5*		0		1.93
Other Production												
340 Land and Land Rights	Rights					Lynch Diesel	720					3.95
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers						Lynch Diesel	720	44-S6*		-5		3.95
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												

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	Enterby - Arkansas						Enterby - Arkansas					
	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate
			Life	Type					Life	Type		
	000s (%)						000s (%)					
Steam Production												
310 Land and Land Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment												
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment												
316 Miscellaneous Power Plant Equipment												
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												
Couch 2	18932					5.29						
Couch 2	1,707	108-R3*			-32	5.11						1.29
Couch 2	8,377	75-R3*			-32	5.46						1.39
Couch 2	5,516	75-R4*			-32	6.84						1.23
Couch 2	3,053	74-R4*			-32	2.23						2.08
Couch 2	279	73-R3*			-32	4.39						1.64
ANO 1	82,0416					2.66						2.24
ANO 1	518,712	40-R1.5*			-2	3.71						2.91
ANO 1	124,896	56-R2*			-2	1.63						2.03
ANO 1	100,482	55-R2*			-1	1.27						1.24
ANO 1	76,326	57-R2.5*			0	1.41						1.00
CarpntrHydro 1	6409					1.31						1.25
CarpntrHydro 1	541	109-S3*			-5	0.40						0.40
CarpntrHydro 1	1,356	105R5*			-10	0.74						0.70
CarpntrHydro 1	4,294	77-L2*			-15	1.64						1.51
CarpntrHydro 1	116	73-R1.5*			-5	0.93						0.97
CarpntrHydro 1	102	77-R1.5*			0	0.16						0.16
MabvieGasTurb 1	3121					4.25						3.86
MabvieGasTurb 1	124	64-S1*			0	7.58						0.87
MabvieGasTurb 1	58	55-S2*			-10	0.35						0.09
MabvieGasTurb 1	1,526	44-S6*			-5	2.62						3.08
MabvieGasTurb 1	420	57-S0.5*			-5	0.47						0.82
MabvieGasTurb 1	985	47-S4*			-5	8.22						7.94
MabvieGasTurb 1	8	52-R3*			0	1.25						1.18



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	Energy - Arkansas					Energy - Arkansas						
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Steam Production												
310 Land and Land Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment												
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment												
316 Miscellaneous Power Plant Equipment												
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												
Independence 1		124,522				1.33	LkCatherine Common	3,314				3.81
Independence 1		978	108-R3*		-17	1.24	LkCatherine Common	1,349	108-R3*		-40	4.41
Independence 1		75,785	75-R3*		-17	1.42	LkCatherineCommon	478	75-R3*		-40	2.96
Independence 1		32,683	75-R4*		-17	1.22	LkCatherineCommon	152	75-R4*		-40	4.88
Independence 1		12,986	74-R4*		-17	1.11	LkCatherineCommon	299	74-R4*		-40	2.77
Independence 1		2,090	73-R3*		-17	1.39	LkCatherineCommon	1,036	73-R3*		-40	3.56
Nuclear		1963735				2.36						
Nuclear		1181383				3.26						
Nuclear		298914				1.87						
Nuclear		253846				1.32						
Nuclear		229592				1.45						
RemmelHydro Common		10893				1.99	RemmelHydro 1	2080				1.27
RemmelHydro Common		858	109-S3*		-5	1.55	RemmelHydro 1	64	109-S3*		-5	1.19
RemmelHydro Common		8,331	105R5*		-10	1.94	RemmelHydro 1	513	105R5*		-10	0.85
RemmelHydro Common		927	77-L2*		-15	2.26	RemmelHydro 1	1,366	77-L2*		-15	1.51
RemmelHydro Common		421	73-R1.5*		-5	2.62	RemmelHydro 1	123	73-R1.5*		-5	0.59
RemmelHydro Common		356	77-R1.5*		0	2.70	RemmelHydro 1	14	77-R1.5*		0	0.17
MabvieGasTurb 3		2023				1.05	MabvieGasTurb 4	2879				3.58
MabvieGasTurb 3		106	64-S1*		0	0.87	MabvieGasTurb 4	14	64-S1*		0	0.87
MabvieGasTurb 3		49	55-S2*		-10	0.04	MabvieGasTurb 4	49	55-S2*		-10	0.09
MabvieGasTurb 3		1,412	44-S6*		-5	1.18	MabvieGasTurb 4	1,483	44-S6*		-5	2.73
MabvieGasTurb 3		349	57-S0.5*		-5	0.20	MabvieGasTurb 4	607	57-S0.5*		-5	0.93
MabvieGasTurb 3		104	47-S4*		-5	2.78	MabvieGasTurb 4	722	47-S4*		-5	7.85
MabvieGasTurb 3		3	52-R3*		0	0.07	MabvieGasTurb 4	4	52-R3*		0	0.16



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	Entergy - Arkansas				Entergy - Arkansas							
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate
Steam Production												
310 Land and Land Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment	LkCatherine 1	6,953				2.85	LkCatherine 2	6585				2.65
313 Engines and Engine Driven Generators	LkCatherine 1	1,124	108-R3*		-40	0.61	LkCatherine 2	1,138	108-R3*		-40	0.61
314 Turbogenerator Units	LkCatherine 1	2,519	75-R3*		-40	4.77	LkCatherine 2	2,296	75-R3*		-40	3.83
315 Accessory Electric Equipment	LkCatherine 1	1,706	75-R4*		-40	1.35	LkCatherine 2	1,703	75-R4*		-40	1.35
316 Miscellaneous Power Plant Equipment	LkCatherine 1	1,349	74-R4*		-40	4.92	LkCatherine 2	1,198	74-R4*		-40	4.33
	LkCatherine 1	255	73-R3*		-40	1.97	LkCatherine 2	250	73-R3*		-40	1.97
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements	RemmelHydro 2	2001				2.04	RemmelHydro 3	779				0.81
332 Reservoirs, Dams and Waterways	RemmelHydro 2	100	109-S3*		-5	0.09	RemmelHydro 3	89	109-S3*		-5	1.19
333 Waterwheels, Turbines and Generators	RemmelHydro 2	513	105R5*		-10	0.84	RemmelHydro 3	513	105R5*		-10	0.84
334 Accessory Electric Equipment	RemmelHydro 2	1,342	77-L2*		-15	2.70	RemmelHydro 3	131	77-L2*		-15	0.51
335 Miscellaneous Power Plant Equipment	RemmelHydro 2	32	73-R1.5*		-5	0.77	RemmelHydro 3	32	73-R1.5*		-5	0.77
336 Roads, Railroads and Bridges	RemmelHydro 2	14	77-R1.5*		0	0.17	RemmelHydro 3	14	77-R1.5*		0	0.17
Other Production												
340 Land and Land Rights												
341 Structures and Improvements	Ouachita Common	30550				4.17	Ouachita 1	59509				4.25
342 Fuel Holder, Producers and Accessories	Ouachita Common	7,735	SQ*		0	3.97	Ouachita 1	3,207	SQ*		0	3.97
343 Prime Movers	Ouachita Common	149	SQ*		0	4.24	Ouachita 1	49	SQ*		0	4.24
344 Generators	Ouachita Common	9,520	SQ*		0	4.24	Ouachita 1	1,295	SQ*		0	4.24
345 Accessory Electric Equipment	Ouachita Common	11,292	57-S0.5		0	4.27	Ouachita 1	54,356	57-S0.5		0	4.27
346 Miscellaneous Power Plant Equipment	Ouachita Common	771	SQ*		0	4.24	Ouachita 1	348	SQ*		0	4.24
	Ouachita Common	1,083	52-R3*		0	3.96	Ouachita 1	254	52-R3*		0	4.24



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		Energy - Arkansas				
Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	
		Life	Type			
000s						
					(%)	
Steam Production						
310 Land and Land Rights	1782				17.39	
Rights						
311 Structures and Improvements	1,383	108-R3*		-34	17.31	
312 Boiler Plant Equipment						
313 Engines and Engine Driven Generators						
314 Turbogenerator Units	22	75-R4*		-34	20.62	
315 Accessory Electric Equipment	301	74-R4*		-34	19.29	
316 Miscellaneous Power Plant Equipment	76	73-R3*		-34	10.36	
Nuclear Production						
320 Land and Land Rights						
321 Structures and Improvements						
322 Reactor Plant Equipment						
323 Turbogenerator Units						
324 Accessory Electric Equipment						
325 Miscellaneous Power Plant Equipment						
Hydraulic Production						
330 Land and Land Rights						
Rights						
331 Structures and Improvements						
332 Reservoirs, Dams and Waterways						
333 Waterwheels, Turbines and Generators						
334 Accessory Electric Equipment						
335 Miscellaneous Power Plant Equipment						
336 Roads, Railroads and Bridges						
Other Production						
340 Land and Land Rights	163019				4.14	
Rights						
341 Structures and Improvements	14426				3.98	
342 Fuel Holder, Producers and Accessories	553				1.96	
343 Prime Movers	19990				3.47	
344 Generators	122294				4.20	
345 Accessory Electric Equipment	4196				6.37	
346 Miscellaneous Power Plant Equipment	1560				4.01	

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Cat. / Unit	000s				Enterigy - Arkansas			Annual Rate (%)
	Depr. Base	Survivor Curve Life	Type	Survivor Curve	Net Salvage			
					(%)	(%)		
Steam Production								
310 Land and Land Rights								
311 Structures and Improvements								
312 Boiler Plant Equipment								
313 Engines and Engine Driven Generators								
314 Turbogenerator Units								
315 Accessory Electric Equipment								
316 Miscellaneous Power Plant Equipment								
Nuclear Production								
320 Land and Land Rights								
321 Structures and Improvements								
322 Reactor Plant Equipment								
323 Turbogenerator Units								
324 Accessory Electric Equipment								
325 Miscellaneous Power Plant Equipment								
Hydraulic Production								
330 Land and Land Rights								
331 Structures and Improvements								
332 Reservoirs, Dams and Waterways								
333 Waterwheels, Turbines and Generators								
334 Accessory Electric Equipment								
335 Miscellaneous Power Plant Equipment								
336 Roads, Railroads and Bridges								
Other Production								
340 Land and Land Rights								
341 Structures and Improvements								
342 Fuel Holder, Producers and Accessories								
343 Prime Movers								
344 Generators								
345 Accessory Electric Equipment								
346 Miscellaneous Power Plant Equipment								

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Cat. / Unit	Entergy - Arkansas				Annual Rate (%)
	Depr. Base	Survivor Curve Life	Survivor Curve Type	Net Salvage (%)	
000s					(%)
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Moses Common	2717				14.74
Moses Common	431	108-R3*		-34	12.55
Moses Common	1,818	75-R3*		-34	15.37
Moses Common	468	73-R3*		-34	14.32
Moses 1	9240				3.49
Moses 1	1,389	108-R3*		-34	1.57
Moses Unit	2,849	75-R3*		-34	1.32
Moses Unit	3,327	75-R4*		-34	4.20
Moses Unit	1,496	74-R4*		-34	8.09
Moses Unit	1,79	73-R3*		-34	1.37

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Cat. / Unit	Entertry - Arkansas				Annual Rate (%)
	Depr. Base	Survivor Curve Life	Type	Net Salvage (%)	
	000s				
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Moses 2	9134				3.31
Moses 2	1,364	108-R3*		-34	1.57
Moses 2	2,896	75-R3*		-34	1.32
Moses 2	3,271	75-R4*		-34	3.91
Moses 2	1,422	74-R4*		-34	7.92
Moses 2	181	73-R3*		-34	1.37
Ritchie Common	4041				2.26
Ritchie Common	2,528	108-R3*		-25	1.34
Ritchie Common	759	75-R3*		-25	5.32
Ritchie Common	124	75-R4*		-25	1.11
Ritchie Common	110	74-R4*		-25	3.76
Ritchie Common	520	73-R3*		-25	2.23

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Cat. / Unit	Depr. Base 000s	Energy - Arkansas		Survivor Curve Life	Survivor Curve Type	Net Salvage (%)	Annual Rate (%)
		Depr. Base 000s	Survivor Curve Life				
Steam Production							
310 Land and Land Rights	4,5938						1.71
311 Structures and Improvements	1,842			108-R3*		-25	3.03
312 Boiler Plant Equipment	20,235			75-R3*		-25	1.92
313 Engines and Engine Driven Generators							
314 Turbogenerator Units	19,647			75-R4*		-25	1.38
315 Accessory Electric Equipment	3,518			74-R4*		-25	1.58
316 Miscellaneous Power Plant Equipment	696			73-R3*		-25	2.40
Nuclear Production							
320 Land and Land Rights							
321 Structures and Improvements							
322 Reactor Plant Equipment							
323 Turbogenerator Units							
324 Accessory Electric Equipment							
325 Miscellaneous Power Plant Equipment							
Hydraulic Production							
330 Land and Land Rights							
331 Structures and Improvements							
332 Reservoirs, Dams and Waterways							
333 Waterwheels, Turbines and Generators							
334 Accessory Electric Equipment							
335 Miscellaneous Power Plant Equipment							
336 Roads, Railroads and Bridges							
Other Production							
340 Land and Land Rights							
341 Structures and Improvements							
342 Fuel Holder, Producers and Accessories							
343 Prime Movers							
344 Generators							
345 Accessory Electric Equipment							
346 Miscellaneous Power Plant Equipment							
WhiteBluff Common	56420						3.17
WhiteBluff Common	4,138			108-R3*		-18	2.39
WhiteBluff Common	46,112			75-R3*		-18	3.36
WhiteBluff Common	1,248			75-R4*		-18	2.39
WhiteBluff Common	1,802			74-R4*		-18	2.02
WhiteBluff Common	3,120			73-R3*		-18	2.44





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Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)
		Life	Type		
Steam Production					
310 Land and Land Rights	202082				1.57
311 Structures and Improvements	6,976	108-R3*		-18	1.17
312 Boiler Plant Equipment	129,503	75-R3*		-18	1.67
313 Engines and Engine Driven Generators	48,280	75-R4*		-18	1.33
314 Turbogenerator Units	16,231	74-R4*		-18	1.68
315 Accessory Electric Equipment	1,092	73-R3*		-18	1.34
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Steam	858,469				2.12
Steam	83,410				1.93
Steam	490,796				2.13
Steam	190,225				2.03
Steam	76,275				2.36
Steam	17,763				3.02
WhiteBluff 2					
WhiteBluff 2					
WhiteBluffUn					
WhiteBluffUn					
WhiteBluffUn					



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	Energy - Texas					Energy - Texas						
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Steam Production												
310 Land and Land Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment												
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment												
316 Miscellaneous Power Plant Equipment												
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												



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Cat. / Unit	Energy - Texas				Annual Rate (%)
	Depr. Base	Survivor Curve	Net Salvage	Annual Rate (%)	
					0000s
		Life	Type		
Steam Production					
310 Land and Land Rights Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Lewis Creek 1	41,417				2.07
Lewis Creek 1	2,280	50		-5	0.44
Lewis Creek 1	19,994	50		-5	2.34
Lewis Creek 1	13,916	50		-5	1.98
Lewis Creek 1	5,227	50		-5	1.95
Lewis Creek 2	55,238				2.27
Lewis Creek 2	1,576	50		-5	0.49
Lewis Creek 2	37,639	50.00		-5	2.46
Lewis Creek 2	12,299	50.00		-5	1.86
Lewis Creek 2	3,724	50		-5	2.46



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Cat. / Unit	Energy - Texas			Energy - Texas			Energy - Texas		
	Depr. Base 000s	Survivor Curve Life	Type	Depr. Base 000s	Survivor Curve Life	Type	Depr. Base 000s	Survivor Curve Life	Type
									Annual Rate (%)
Steam Production									
310 Land and Land Rights									
311 Structures and Improvements									
312 Boiler Plant Equipment									
313 Engines and Engine Driven Generators									
314 Turbogenerator Units									
315 Accessory Electric Equipment									
316 Miscellaneous Power Plant Equipment									
Nuclear Production									
320 Land and Land Rights									
321 Structures and Improvements									
322 Reactor Plant Equipment									
323 Turbogenerator Units									
324 Accessory Electric Equipment									
325 Miscellaneous Power Plant Equipment									
Hydraulic Production									
330 Land and Land Rights									
331 Structures and Improvements									
332 Reservoirs, Dams and Waterways									
333 Waterwheels, Turbines and Generators									
334 Accessory Electric Equipment									
335 Miscellaneous Power Plant Equipment									
336 Roads, Railroads and Bridges									
Other Production									
340 Land and Land Rights									
341 Structures and Improvements									
342 Fuel Holder, Producers and Accessories									
343 Prime Movers									
344 Generators									
345 Accessory Electric Equipment									
346 Miscellaneous Power Plant Equipment									
Lewis Creek Common	22,398								1.27
Lewis Creek Common	13,927	50							0.94
Lewis Creek Common	3,354	50.00							1.62
Lewis Creek Common	329	50							3.04
Lewis Creek Common	3,535	50							2.18
Lewis Creek Common	1,253	50							0.89
Nelson 6	177,530								1.23
Nelson 6	28,743								1.06
Nelson 6	102,132								1.22
Nelson 6	24,912								1.46
Nelson 6	20,382								1.23
Nelson 6	1,361								1.21

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	Enterly - Texas						Enterly - Texas						
	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	
			Life	Type					Life	Type			
	000s						000s						
Steam Production													
310 Land and Land Rights													
Rights													
311 Structures and Improvements													
312 Boiler Plant Equipment													
313 Engines and Engine Driven Generators													
314 Turbogenerator Units													
315 Accessory Electric Equipment													
316 Miscellaneous Power Plant Equipment													
Nuclear Production													
320 Land and Land Rights													
321 Structures and Improvements													
322 Reactor Plant Equipment													
323 Turbogenerator Units													
324 Accessory Electric Equipment													
325 Miscellaneous Power Plant Equipment													
Hydraulic Production													
330 Land and Land Rights													
Rights													
331 Structures and Improvements													
332 Reservoirs, Dams and Waterways													
333 Waterwheels, Turbines and Generators													
334 Accessory Electric Equipment													
335 Miscellaneous Power Plant Equipment													
336 Roads, Railroads and Bridges													
Other Production													
340 Land and Land Rights													
Rights													
341 Structures and Improvements													
342 Fuel Holder, Producers and Accessories													
343 Prime Movers													
344 Generators													
345 Accessory Electric Equipment													
346 Miscellaneous Power Plant Equipment													
Nelson Common	6,209												
Nelson Common	2,864												
Nelson Common	2,742												
Nelson Common	164												
Nelson Common	262												
Nelson Common	177												
Sabine 1		37,774											2.83
Sabine 1		1,664	55										4.00
Sabine 1		14,545	55										3.46
Sabine 1		14,552	55										1.29
Sabine 1		6,934	55										4.38
Sabine 1		79	50										9.14

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	Enterby - Texas					Enterby - Texas						
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate
Steam Production												
310 Land and Land Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment	Sabine 2	575	55		-5	1.57	Sabine 3	1,322	51		-5	1.81
313 Engines and Engine Driven Generators	Sabine 2	13,946	55		-5	4.58	Sabine 3	29,657	51		-5	4.13
314 Turbogenerator Units	Sabine 2	12,489	55		-5	2.83	Sabine 3	21,066	51		-5	3.10
315 Accessory Electric Equipment	Sabine 2	5,937	55		-5	4.61	Sabine 3	6,730	51		-5	2.69
316 Miscellaneous Power Plant Equipment	Sabine 2	156	50		-5	7.61						
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												

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	Energy - Texas				Energy - Texas							
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Annual Rate	Net Salvage Rate	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Annual Rate	Net Salvage Rate
Steam Production												
310 Land and Land Rights	Sabine 4	98,570			2.08		Sabine 5	168,183				1.26
311 Structures and Improvements	Sabine 4	6,572	50		0.95	-5	Sabine 5	8,421	50		-5	1.20
312 Boiler Plant Equipment	Sabine 4	45,035	50		2.57	-5	Sabine 5	77,168	50		-5	1.24
313 Engines and Engine Driven Generators	Sabine 4	39,251	50		1.85	-5	Sabine 5	60,283	50		-5	1.21
314 Turbogenerator Units	Sabine 4	7,690	50		1.36	-5	Sabine 5	22,311	50		-5	1.45
315 Accessory Electric Equipment	Sabine 4											
316 Miscellaneous Power Plant Equipment	Sabine 4	22	50		3.80	-5						
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												





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	Energy - Texas					Energy - Texas				
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Annual Rate (%)
Steam Production										
310 Land and Land Rights Rights		60,615			1.57	Spindletop	6,298			3.55
311 Structures and Improvements										
312 Boiler Plant Equipment		24,670	50		-5	Spindletop	713			-5
313 Engines and Engine Driven Generators		22,182	50		-5	Spindletop	78			3.42
314 Turbogenerator Units		1,133	50		-5					
315 Accessory Electric Equipment		6,763	67		-5	Spindletop	5,126			-5
316 Miscellaneous Power Plant Equipment		5,867	50		-5	Spindletop	381			-5
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights Rights										
341 Structures and Improvements										
342 Fuel Holder, Producers and Accessories										
343 Prime Movers										
344 Generators										
345 Accessory Electric Equipment										
346 Miscellaneous Power Plant Equipment										

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Cat. / Unit	Depr. Base 000s	Survivor Curve		Annual Rate (%)
		Life	Type	
Entertry - Texas				
Steam	830,403			1.91
Steam	111,120			1.19
Steam	401,539			2.06
Steam	205,239	0		1.84
Steam	101,931			2.20
Steam	10,574			2.23
Georgia Power Company				
Steam	5,463,392	40.4		3.57
Nuclear	4,155,452	54		1.37
Hydraulic	632,533	54.2		2.21
Other	907,311	39.7		2.63

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	Golden State Water Company				Green Mountain Power					
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Net Salvage (%)	Annual Rate	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Net Salvage (%)	Annual Rate
Steam Production										
310 Land and Land Rights						12,501				3.29
311 Structures and Improvements										
312 Boiler Plant Equipment						2,631	33 SQ		0	3.17
313 Engines and Engine Driven Generators						5,927	30 SQ		0	3.37
314 Turbogenerator Units						1,840	33 SQ		0	3.16
315 Accessory Electric Equipment						439	33 SQ		0	3.14
316 Miscellaneous Power Plant Equipment						1,664	30 SQ		0	3.40
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights						60,912				2.09
331 Structures and Improvements						6,149	60.1 FORECAST		-10	1.39
332 Reservoirs, Dams and Waterways						29,999	53.2 FORECAST		-10	2.19
333 Waterwheels, Turbines and Generators						17,531	52.1 FORECAST		-10	2.29
334 Accessory Electric Equipment						5,357	55.9 FORECAST		0	1.74
335 Miscellaneous Power Plant Equipment						1,204	54.2 FORECAST		0	1.91
336 Roads, Railroads and Bridges						672	61 FORECAST		0	1.55
Other Production										
340 Land and Land Rights		11,345				35,456				6.01
341 Structures and Improvements										
342 Fuel Holder, Producers and Accessories		2,435	50			3,199	22.9 FORECAST		0	3.47
343 Prime Movers		334	45			3,201	23.5 FORECAST		0	3.88
344 Generators		3,885	35			11,417	17.7 FORECAST		0	4.79
345 Accessory Electric Equipment		3,590	45			15,620	16.2 FORECAST		0	8.33
346 Miscellaneous Power Plant Equipment		1,101	45			1,164	36.3 FORECAST		0	1.28
						855	35.8 FORECAST		0	3.92





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Cat. / Unit	Gulf Power Company				Gulf Power Company																					
	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)																
Steam Production																										
310 Land and Land Rights																										
Rights																										
311 Structures and Improvements																										
312 Boiler Plant Equipment																										
313 Engines and Engine Driven Generators																										
314 Turbogenerator Units																										
315 Accessory Electric Equipment																										
316 Miscellaneous Power Plant Equipment																										
Nuclear Production																										
320 Land and Land Rights																										
321 Structures and Improvements																										
322 Reactor Plant Equipment																										
323 Turbogenerator Units																										
324 Accessory Electric Equipment																										
325 Miscellaneous Power Plant Equipment																										
Hydraulic Production																										
330 Land and Land Rights																										
Rights																										
331 Structures and Improvements																										
332 Reservoirs, Dams and Waterways																										
333 Waterwheels, Turbines and Generators																										
334 Accessory Electric Equipment																										
335 Miscellaneous Power Plant Equipment																										
336 Roads, Railroads and Bridges																										
Other Production																										
340 Land and Land Rights																										
Rights																										
341 Structures and Improvements																										
342 Fuel Holder, Producers and Accessories																										
343 Prime Movers																										
344 Generators																										
345 Accessory Electric Equipment																										
346 Miscellaneous Power Plant Equipment																										
Daniel - Rail	2,742	67	Forecast	0	1.50																					
Crist	1,341,979	30	Forecast	-4	3.50																					
Smith 3	210,564				5.00																					
Perdido Landfill	5,111				5.00																					
Perdido Landfill	942	20	SQ	0	5.00																					
Perdido Landfill	579	20	SQ	0	5.00																					
Perdido Landfill	2,746	20	SQ	0	5.00																					
Perdido Landfill	798	20	SQ	0	5.00																					
Perdido Landfill	46	20	SQ	0	5.00																					

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Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)
		Life	Type		
Smith	174,685	32	Forecast	-5	3.30
Scholz	30,993	19	Forecast	-3	4.10
Steam Production					
310 Land and Land Rights					
Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights	234,113				2.88
Rights					
341 Structures and Improvements	15,510				2.70
342 Fuel Holder, Producers and Accessories	4,333				2.56
343 Prime Movers	125,757				2.89
344 Generators	73,796				2.94
345 Accessory Electric Equipment	13,503				2.75
346 Miscellaneous Power Plant Equipment	1,214				2.73



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Cat. / Unit	Gulf Power Company				Annual Rate (%)
	Depr. Base	Survivor Life	Curve Type	Net Salvage	
	000s				(%)
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Scherer	358,387	47	Forecast	-6	2.00
Steam	2,163,439	47	Forecast	-6	3.16

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Cat. / Unit	Idaho Power Company				Indiana Michigan Power Company				Annual Rate (%)
	000s		Net Salvage (%)		000s		Net Salvage (%)		
	Depr. Base	Survivor Curve	Life	Type	Depr. Base	Survivor Curve	Life	Type	
Steam Production	937,514				651,107				1.81
310 Land and Land Rights	633	75-R4*							
311 Structures and Improvements	147,710	100-S1*	-10		92,946			-11	1.63
312 Boiler Plant Equipment	559,146	60-R3*	-5		398,265			-11	1.83
313 Engines and Engine Driven Generators									
314 Turbogenerator Units	147,772	45-S1*	-5	2.84	87,376			-11	1.97
315 Accessory Electric Equipment	68,200	60-S1.5*		6.82	57,890			-11	1.68
316 Miscellaneous Power Plant Equipment	14,053	45-R0.5*	-5	6.60	14,630			-11	1.97
Nuclear Production									
320 Land and Land Rights					867,870				1.44
321 Structures and Improvements									
322 Reactor Plant Equipment					522,297			-2	1.55
323 Turbogenerator Units					240,616			-2	1.51
324 Accessory Electric Equipment					77,020			0	1.03
325 Miscellaneous Power Plant Equipment					27,937			1	1.85
Hydraulic Production									
330 Land and Land Rights	661,024			2.09	14,757				2.84
331 Structures and Improvements	157,518	100-R2.5*	-25	2.52				-25	2.42
332 Reservoirs, Dams and Waterways	228,211	95-S4*	-20	1.88	525			-25	2.44
333 Waterwheels, Turbines and Generators	200,844	80-R3*	-5	1.81	5,109			-25	2.44
334 Accessory Electric Equipment	46,647	50-R1.5*	-5	2.85	7,125			-25	3.14
335 Miscellaneous Power Plant Equipment	19,686	95-R2*	0	2.19	1,208			-25	2.87
336 Roads, Railroads and Bridges	8,118	75-R3*	0	2.23	790			-25	3.02
Other Production									
340 Land and Land Rights	542,569			3.05					
341 Structures and Improvements	133,026	SQ*	0	2.89					
342 Fuel Holder, Producers and Accessories	7,988	50-S2.5*	0	2.90					
343 Prime Movers	226,811	40-S1.5*	0	3.26					
344 Generators	73,447	45-S2.0*	0	2.48					
345 Accessory Electric Equipment	95,558	50-S1.5*	0	3.21					
346 Miscellaneous Power Plant Equipment	5,739	35-S2.5*	0	3.14					





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	Indiana Michigan Power Company					
	Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage 000s	Annual Rate %
			Life	Type		
Steam Production						
310 Land and Land Rights	31,718					3.61
Rights						
311 Structures and Improvements	3,998					3.41
312 Boiler Plant Equipment	18,144					-2
						-2
313 Engines and Engine Driven Generators	773					3.90
314 Turbogenerator Units	2,020					-2
315 Accessory Electric Equipment	6,783					-2
316 Miscellaneous Power Plant Equipment						3.62
Nuclear Production						
320 Land and Land Rights	1,090,516					1.28
321 Structures and Improvements						
322 Reactor Plant Equipment	653,811					-2
323 Turbogenerator Units	197,869					1.34
324 Accessory Electric Equipment	91,917					-2
325 Miscellaneous Power Plant Equipment	146,919					1.15
						0
						1
						1.63
Hydraulic Production						
330 Land and Land Rights	7,180					2.40
Rights						
331 Structures and Improvements	232					-25
332 Reservoirs, Dams and Waterways	4,370					2.08
333 Waterwheels, Turbines and Generators	1,292					-25
334 Accessory Electric Equipment	1,021					2.30
335 Miscellaneous Power Plant Equipment	265					-25
336 Roads, Railroads and Bridges						2.38
						-25
						2.79
						-25
						2.94
Other Production						
340 Land and Land Rights						
Rights						
341 Structures and Improvements						
342 Fuel Holder, Producers and Accessories						
343 Prime Movers						
344 Generators						
345 Accessory Electric Equipment						
346 Miscellaneous Power Plant Equipment						

	Indiana Michigan Power Company					
	Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage 000s	Annual Rate %
			Life	Type		
Rockport ACI	11,817					7.63
Rockport ACi	11,817					-6
						7.63
Nuclear	1,958,386					1.35
Nuclear	1,176,108					1.43
Nuclear	438,485					1.35
Nuclear	168,937					1.03
Nuclear	174,856					1.67
Constantine	2,646					2.90
Constantine	272					-25
Constantine	1,005					2.38
Constantine	743					-25
Constantine	369					2.43
Constantine	257					-25
						2.88
						-25
						3.77
						4.14



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	Indiana Michigan Power Company						Annual Rate (%)
	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage			
	000s					%	
Steam Production							
310 Land and Land Rights							
311 Structures and Improvements							
312 Boiler Plant Equipment							
313 Engines and Engine Driven Generators							
314 Turbogenerator Units							
315 Accessory Electric Equipment							
316 Miscellaneous Power Plant Equipment							
Nuclear Production							
320 Land and Land Rights							
321 Structures and Improvements							
322 Reactor Plant Equipment							
323 Turbogenerator Units							
324 Accessory Electric Equipment							
325 Miscellaneous Power Plant Equipment							
Hydraulic Production							
330 Land and Land Rights							
331 Structures and Improvements							
332 Reservoirs, Dams and Waterways							
333 Waterwheels, Turbines and Generators							
334 Accessory Electric Equipment							
335 Miscellaneous Power Plant Equipment							
336 Roads, Railroads and Bridges							
Other Production							
340 Land and Land Rights							
341 Structures and Improvements							
342 Fuel Holder, Producers and Accessories							
343 Prime Movers							
344 Generators							
345 Accessory Electric Equipment							
346 Miscellaneous Power Plant Equipment							

Cat. / Unit	Indiana Michigan Power Company						Annual Rate (%)
	Depr. Base	Survivor Curve	Net Salvage				
	000s					%	
Tanners Crk	526,515					2.52	
Tanners Crk	46,656		-9			1.31	
Tanners Crk	363,846		-9			2.87	
Tanners Crk	87,896		-9			1.84	
Tanners Crk	18,951		-9			1.66	
Tanners Crk	9,166		-9			2.87	
Crew Service	544					1.62	
Crew Service	417		-25			1.63	
Crew Service	127		-25			1.58	
Tanners Crk Precip	91,294						1.64
Tanners Crk Precip	6,874						1.63
Tanners Crk Precip	76,225						1.65
Tanners Crk Precip	7,885						1.61
Tanners Crk Precip	310						1.59
Elkhart	6,172						2.69
Elkhart	863		-25				2.69
Elkhart	4,067		-25				2.73
Elkhart	607		-25				2.24
Elkhart	451		-25				2.52
Elkhart	184		-25				3.80
Tanners Crk Precip	76,225						1.65
Tanners Crk Precip	7,885						1.61
Tanners Crk Precip	310						1.59
Tanners Crk SNCR	14,152						7.46



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	Indiana Michigan Power Company						
	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	
			Life	Type			
		000s				(%)	
Steam Production							
310 Land and Land Rights							
311 Structures and Improvements							
312 Boiler Plant Equipment							
313 Engines and Engine Driven Generators							
314 Turbogenerator Units							
315 Accessory Electric Equipment							
316 Miscellaneous Power Plant Equipment							
Nuclear Production							
320 Land and Land Rights							
321 Structures and Improvements							
322 Reactor Plant Equipment							
323 Turbogenerator Units							
324 Accessory Electric Equipment							
325 Miscellaneous Power Plant Equipment							
Hydraulic Production							
330 Land and Land Rights							
331 Structures and Improvements							
332 Reservoirs, Dams and Waterways							
333 Waterwheels, Turbines and Generators							
334 Accessory Electric Equipment							
335 Miscellaneous Power Plant Equipment							
336 Roads, Railroads and Bridges							
Other Production							
340 Land and Land Rights							
341 Structures and Improvements							
342 Fuel Holder, Producers and Accessories							
343 Prime Movers							
344 Generators							
345 Accessory Electric Equipment							
346 Miscellaneous Power Plant Equipment							
Tanners Crk SNCR		14,152					7.46
Tanners Crk SNCR		14,152			0		7.46
Mottville		4,059					2.37
Mottville		497			-25		2.67
Mottville		2,188			-25		2.04
Mottville		568			-25		2.43
Mottville		611			-25		2.99
Mottville		194			-25		3.23
Mottville		1			-25		1.61
Other		76,225			-9		1.65
Other		7,885			-9		1.61
Other		310			-9		1.59
Other		14,152			0		7.46
Steam		1,326,603					2.23
Steam		162,291					2.02
Steam		870,632					2.38
Steam		176,045					1.91
Steam		86,746					1.71
Steam		30,889					2.60
Twin Branch		11,770					2.50
Twin Branch		533			-25		2.34
Twin Branch		3,329			-25		1.79
Twin Branch		5,887			-25		2.81
Twin Branch		1,623			-25		2.72
Twin Branch		398			-25		3.05

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	Indiana Michigan Power Company				Indianapolis Power and Light					
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Net Salvage (%)	Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Net Salvage (%)	Annual Rate (%)
Steam Production										
310 Land and Land Rights						Harding St.	147,261			2.43
311 Structures and Improvements						Harding St.	26,232	50 SQ	-10	2.20
312 Boiler Plant Equipment						Harding St.	71,614	45 SQ	-10	2.44
313 Engines and Engine Driven Generators						Harding St.	35,872	45 SQ	-10	2.44
314 Turbogenerator Units						Harding St.	10,999	40 R4	-10	2.75
315 Accessory Electric Equipment						Harding St.	2,544	40 SQ	-10	2.75
316 Miscellaneous Power Plant Equipment										
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights		47,128				Hydraulic	94,256			2.62
331 Structures and Improvements		3339				Hydraulic	6,678			2.39
332 Reservoirs, Dams and Waterways		20068				Hydraulic	40,136			2.32
333 Waterwheels, Turbines and Generators		16222				Hydraulic	32,444			2.89
334 Accessory Electric Equipment		5283				Hydraulic	10,566			2.86
335 Miscellaneous Power Plant Equipment		2215				Hydraulic	4,430			3.15
336 Roads, Railroads and Bridges		1				Hydraulic	2			1.61
Other Production										
340 Land and Land Rights						Harding St.	5,966			4.39
341 Structures and Improvements										
342 Fuel Holder, Producers and Accessories										
343 Prime Movers										
344 Generators										
345 Accessory Electric Equipment										
346 Miscellaneous Power Plant Equipment						Harding St.	5,966	25 SQ	-10	4.39



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	Indianapolis Power and Light					Indianapolis Power and Light				
	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate
	000s (%)					000s (%)				
Steam Production										
310 Land and Land Rights	Eagle Valley	59,538			2.53	Petersburg	464,319			3.03
Rights										
311 Structures and Improvements	Eagle Valley	10,306	50 SQ	-15	2.29	Petersburg	72,652	45 SQ	-10	2.44
312 Boiler Plant Equipment	Eagle Valley	27,678	45 SQ	-15	2.55	Petersburg	273,339	35 SQ	-10	3.14
313 Engines and Engine Driven Generators										
314 Turbogenerator Units	Eagle Valley	16,896	45 SQ	-15	2.55	Petersburg	64,308	35 SQ	-10	3.14
315 Accessory Electric Equipment	Eagle Valley	4,076	40 R4	-15	2.87	Petersburg	46,936	35 R4	-10	3.14
316 Miscellaneous Power Plant Equipment	Eagle Valley	582	40 SQ	-15	2.87	Petersburg	7,084	35 SQ	-10	3.14
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights										
Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights	Eagle Valley	206			4.58	Petersburg	590			4.38
Rights										
341 Structures and Improvements										
342 Fuel Holder, Producers and Accessories										
343 Prime Movers										
344 Generators										
345 Accessory Electric Equipment	Eagle Valley	206	25 SQ	-15	4.58	Petersburg	590	25 SQ	-10	4.38
346 Miscellaneous Power Plant Equipment										

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	Indianapolis Power and Light					Interstate Power and Light - Iowa				
	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate
	000s (%)					000s (%)				
Steam Production										
310 Land and Land Rights										
311 Structures and Improvements										
312 Boiler Plant Equipment										
313 Engines and Engine Driven Generators										
314 Turbogenerator Units										
315 Accessory Electric Equipment										
316 Miscellaneous Power Plant Equipment										
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights										
341 Structures and Improvements										
342 Fuel Holder, Producers and Accessories										
343 Prime Movers										
344 Generators										
345 Accessory Electric Equipment										
346 Miscellaneous Power Plant Equipment										
	Steam	671,118			2.85	Burlington	96,882			3.33
	Steam	109,190			2.37	Burlington	12,005	100-S2.5*	-30	4.73
	Steam	372,631			2.96	Burlington	56,076	75-R2*	-20	3.54
	Steam	117,076			2.84	Burlington	17,589	70-R2.5*	-10	1.67
	Steam	62,011			3.05	Burlington	7,154	70-R3*	-5	3.07
	Steam	10,210			3.03	Burlington	4,058	60-R2*	-5	3.94
	Other	6762			4.39	Burlington CT 1	93			5.88
	Other	6,762			4.39	Burlington CT 1	93	50-R3*	-15	5.88



Steam Production	Interstate Power and Light - Iowa							Annual Rate (%)
	Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)		
			Life	Type				
310 Land and Land Rights Rights								
311 Structures and Improvements								
312 Boiler Plant Equipment								
313 Engines and Engine Driven Generators								
314 Turbogenerator Units								
315 Accessory Electric Equipment								
316 Miscellaneous Power Plant Equipment								
Nuclear Production	Interstate Power and Light - Iowa							Annual Rate (%)
320 Land and Land Rights	Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)		
			Life	Type				
321 Structures and Improvements								
322 Reactor Plant Equipment								
323 Turbogenerator Units								
324 Accessory Electric Equipment								
325 Miscellaneous Power Plant Equipment								
Hydraulic Production	Interstate Power and Light - Iowa							Annual Rate (%)
330 Land and Land Rights Rights	Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)		
			Life	Type				
331 Structures and Improvements								
332 Reservoirs, Dams and Waterways								
333 Waterwheels, Turbines and Generators								
334 Accessory Electric Equipment								
335 Miscellaneous Power Plant Equipment								
336 Roads, Railroads and Bridges								
Other Production	Interstate Power and Light - Iowa							Annual Rate (%)
340 Land and Land Rights Rights	Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)		
			Life	Type				
341 Structures and Improvements								
342 Fuel Holder, Producers and Accessories								
343 Prime Movers								
344 Generators								
345 Accessory Electric Equipment								
346 Miscellaneous Power Plant Equipment								

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Cat. / Unit	Interstate Power and Light - Iowa				Annual Rate (%)
	Depr. Base	Survivor Curve Life	Type	Net Salvage	
	000s				
300 Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
320 Nuclear Production					
321 Land and Land Rights					
322 Structures and Improvements					
323 Reactor Plant Equipment					
324 Turbogenerator Units					
325 Accessory Electric Equipment					
326 Miscellaneous Power Plant Equipment					
330 Hydraulic Production					
331 Land and Land Rights					
332 Structures and Improvements					
333 Reservoirs, Dams and Waterways					
334 Waterwheels, Turbines and Generators					
335 Accessory Electric Equipment					
336 Miscellaneous Power Plant Equipment					
337 Roads, Railroads and Bridges					
340 Other Production					
341 Land and Land Rights					
342 Structures and Improvements					
343 Fuel Holder, Producers and Accessories					
344 Prime Movers					
345 Generators					
346 Accessory Electric Equipment					
347 Miscellaneous Power Plant Equipment					
350 Lansing Common	7,248				2.86
351 Lansing Common	212	100-S2.5*		-30	1.68
352 Lansing Common	3,119	75-R2*		-20	3.82
353 Lansing Common	127	70-R2.5*		-10	1.48
354 Lansing Common	1,471	70-R3*		-5	1.25
355 Lansing Common	2,319	60-R2*		-5	2.77
360 Burlington CT Common	15,938				5.66
361 Burlington CT Common	31	50-S2*		-3	4.68
362 Burlington CT Common	2,063	55-R2.5*		-10	4.40
363 Burlington CT Common	371	43-S2*		-5	7.11
364 Burlington CT Common	13,127	50-R3*		-15	5.88
365 Burlington CT Common	321	40-S1*		0	3.54
366 Burlington CT Common	25	40-R2*		0	1.62
370 Lansing 4	333,458				3.43
371 Lansing 4	26,002	100-S2.5*		-30	1.68
372 Lansing 4	274,136	75-R2*		-20	3.82
373 Lansing 4	21,067	70-R2.5*		-10	1.48
374 Lansing 4	8,600	70-R3*		-5	1.25
375 Lansing 4	3,653	60-R2*		-5	2.77
380 Burlington CT 4	10				5.88





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	Interstate Power and Light - Iowa					Cat. / Unit	Interstate Power and Light - Iowa									
	000s						000s									
	Depr. Base	Survivor Life	Curve Type	Net Salvage	Annual Rate		Depr. Base	Survivor Life	Curve Type	Net Salvage	Annual Rate					
Steam Production																
310 Land and Land Rights											Neal 3	55,330				2.80
Rights											Neal 3	4,761	100-S2.5*	-30		2.45
311 Structures and Improvements											Neal 3	35,345	75-R2*	-20		2.84
312 Boiler Plant Equipment											Neal 3	9,827	70-R2.5*	-10		2.42
313 Engines and Engine Driven Generators											Neal 3	5,213	70-R3*	-5		3.65
314 Turbogenerator Units											Neal 3	184	60-R2*	-5		1.07
315 Accessory Electric Equipment																
316 Miscellaneous Power Plant Equipment																
Nuclear Production																
320 Land and Land Rights																
321 Structures and Improvements																
322 Reactor Plant Equipment																
323 Turbogenerator Units																
324 Accessory Electric Equipment																
325 Miscellaneous Power Plant Equipment																
Hydraulic Production																
330 Land and Land Rights																
Rights																
331 Structures and Improvements																
332 Reservoirs, Dams and Waterways																
333 Waterwheels, Turbines and Generators																
334 Accessory Electric Equipment																
335 Miscellaneous Power Plant Equipment																
336 Roads, Railroads and Bridges																
Other Production											Centerville CT 2	1,168				3.06
340 Land and Land Rights																
Rights																
341 Structures and Improvements																
342 Fuel Holder, Producers and Accessories																
343 Prime Movers																
344 Generators											Centerville CT 2	1,032	50-R3*	-15		2.91
345 Accessory Electric Equipment											Centerville CT 2	57	40-S1*	0		1.05
346 Miscellaneous Power Plant Equipment																



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	Interstate Power and Light - Iowa					Annual Rate (%)
	Cat. / Unit	Depr. Base		Survivor Curve		
		000s		Life	Type	
Steam Production						
310 Land and Land Rights						
311 Structures and Improvements						
312 Boiler Plant Equipment						
313 Engines and Engine Driven Generators						
314 Turbogenerator Units						
315 Accessory Electric Equipment						
316 Miscellaneous Power Plant Equipment						
Nuclear Production						
320 Land and Land Rights						
321 Structures and Improvements						
322 Reactor Plant Equipment						
323 Turbogenerator Units						
324 Accessory Electric Equipment						
325 Miscellaneous Power Plant Equipment						
Hydraulic Production						
330 Land and Land Rights						
331 Structures and Improvements						
332 Reservoirs, Dams and Waterways						
333 Waterwheels, Turbines and Generators						
334 Accessory Electric Equipment						
335 Miscellaneous Power Plant Equipment						
336 Roads, Railroads and Bridges						
Other Production						
340 Land and Land Rights						
341 Structures and Improvements						
342 Fuel Holder, Producers and Accessories						
343 Prime Movers						
344 Generators						
345 Accessory Electric Equipment						
346 Miscellaneous Power Plant Equipment						
Neal 4		90,300				3.07
Neal 4		12,289	100-S2.5*			3.69
Neal 4		55,240	75-R2*			3.18
Neal 4		12,718	70-R2.5*			2.80
Neal 4		8,951	70-R3*			2.01
Neal 4		1,102	60-R2*			2.56
Centerville CT Common		2,740				2.50
Centerville CT Common		163	50-S2*			6.52
Centerville CT Common		184	55-R2.5*			2.25
Centerville CT Common		1,421	43-S2*			13.76
Centerville CT Common		871	50-R3*			2.91
Centerville CT Common		101	40-S1*			1.05
Centerville CT Common			40-R2*			3.16
Ottumwa		206,832				2.77
Ottumwa		42,220	100-S2.5*			2.76
Ottumwa		112,968	75-R2*			2.95
Ottumwa		30,809	70-R2.5*			2.42
Ottumwa		17,562	70-R3*			2.20
Ottumwa		3,273	60-R2*			2.77
Centerville Diesel		576				10.91
Centerville Diesel		9	55-R2.5*			2.35
Centerville Diesel		56	43-S2*			3.79
Centerville Diesel		385	50-R3*			13.20
Centerville Diesel		125	40-S1*			7.76
Centerville Diesel		1	40-R2*			0.00



	Interstate Power and Light - Iowa						
	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	Annual Rate
			Life	Type			
Steam Production							
310 Land and Land Rights							
311 Structures and Improvements							
312 Boiler Plant Equipment							
313 Engines and Engine Driven Generators							
314 Turbogenerator Units							
315 Accessory Electric Equipment							
316 Miscellaneous Power Plant Equipment							
Nuclear Production							
320 Land and Land Rights							
321 Structures and Improvements							
322 Reactor Plant Equipment							
323 Turbogenerator Units							
324 Accessory Electric Equipment							
325 Miscellaneous Power Plant Equipment							
Hydraulic Production							
330 Land and Land Rights							
331 Structures and Improvements							
332 Reservoirs, Dams and Waterways							
333 Waterwheels, Turbines and Generators							
334 Accessory Electric Equipment							
335 Miscellaneous Power Plant Equipment							
336 Roads, Railroads and Bridges							
Other Production							
340 Land and Land Rights							
341 Structures and Improvements							
342 Fuel Holder, Producers and Accessories							
343 Prime Movers							
344 Generators							
345 Accessory Electric Equipment							
346 Miscellaneous Power Plant Equipment							

Cat. / Unit	Interstate Power and Light - Iowa						
	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	Annual Rate	Annual Rate
		Life	Type				
Prairie Creek 1,2 & 3	54,733						3.40
Prairie Creek 1,2 & 3	38,914	75-R2*		-20			3.36
Prairie Creek 1,2 & 3	5,285	70-R2.5*		-10			3.37
Prairie Creek 1,2 & 3	10,101	70-R3*		-5			3.66
Prairie Creek 1,2 & 3	433	60-R2*		-5			1.77
Dubuque 3 & 4	30,606						3.65
Dubuque 3 & 4	3,970	100-S2.5*		-30			3.91
Dubuque 3 & 4	15,353	75-R2*		-20			4.52
Dubuque 3 & 4	4,494	70-R2.5*		-10			0.78
Dubuque 3 & 4	5,040	70-R3*		-5			3.80
Dubuque 3 & 4	1,749	60-R2*		-5			2.43

Cat. / Unit	Interstate Power and Light - Iowa						
	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	Annual Rate	Annual Rate
		Life	Type				
Prairie Creek 4	72,430						2.25
Prairie Creek 4	526	100-S2.5*		-30			2.57
Prairie Creek 4	55,252	75-R2*		-20			2.01
Prairie Creek 4	9,937	70-R2.5*		-10			2.77
Prairie Creek 4	5,628	70-R3*		-5			3.70
Prairie Creek 4	1,087	60-R2*		-5			2.25
Dubuque Diesel	414						0.76
Dubuque Diesel	19	50-S2*		-3			0.38
Dubuque Diesel	37	55-R2.5*		-10			1.18
Dubuque Diesel	179	43-S2*		-5			0.71
Dubuque Diesel	73	50-R3*		-15			1.90
Dubuque Diesel	86	40-S1*		0			0
Dubuque Diesel	20	40-R2*		0			0



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	Cat. / Unit	Depr. Base	Survivor Curve		Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve		Annual Rate			
			Life	Type				Life	Type		Net Salvage	Net Salvage	
	000s (%)					000s (%)							
Steam Production													
310 Land and Land Rights	Sutherland 3	28,193			2.32	Sutherland Common	36,273						2.57
Rights													
311 Structures and Improvements	Sutherland 3	226	100-S2.5*		8.11	Sutherland Common	12,838	100-S2.5*		-30			2.53
312 Boiler Plant Equipment	Sutherland 3	18,558	75-R2*		2.24	Sutherland Common	11,843	75-R2*		-20			3.52
313 Engines and Engine Driven Generators													
314 Turbogenerator Units	Sutherland 3	9,409	70-R2.5*		2.33	Sutherland Common	3,681	70-R2.5*		-10			0.41
315 Accessory Electric Equipment						Sutherland Common	4,961	70-R3*		-5			1.61
316 Miscellaneous Power Plant Equipment						Sutherland Common	2,950	60-R2*		-5			3.30
Nuclear Production													
320 Land and Land Rights													
321 Structures and Improvements													
322 Reactor Plant Equipment													
323 Turbogenerator Units													
324 Accessory Electric Equipment													
325 Miscellaneous Power Plant Equipment													
Hydraulic Production													
330 Land and Land Rights													
Rights													
331 Structures and Improvements													
332 Reservoirs, Dams and Waterways													
333 Waterwheels, Turbines and Generators													
334 Accessory Electric Equipment													
335 Miscellaneous Power Plant Equipment													
336 Roads, Railroads and Bridges													
Other Production													
340 Land and Land Rights	Lansing Diesel	241			2.21	Lime Creek CT	23,697						1.80
Rights													
341 Structures and Improvements	Lansing Diesel	14	50-S2*		1.24	Lime Creek CT	2,036	50-S2*		-3			1.60
342 Fuel Holder, Producers and Accessories	Lansing Diesel	2	55-R2.5*		4.06	Lime Creek CT	720	55-R2.5*		-10			1.75
343 Prime Movers	Lansing Diesel	163	43-S2*		2.12	Lime Creek CT	15,078	43-S2*		-5			1.72
344 Generators	Lansing Diesel	26	50-R3*		6.17	Lime Creek CT	4,034	50-R3*		-15			2.03
345 Accessory Electric Equipment	Lansing Diesel	36	40-S1*		0.00	Lime Creek CT	1,720	40-S1*		0			2.10
346 Miscellaneous Power Plant Equipment						Lime Creek CT	109	40-R2*		0			2.76

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	Interstate Power and Light - Iowa				Interstate Power and Light - Iowa					
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Net Salvage (%)	Annual Rate	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Net Salvage (%)	Annual Rate
Steam Production										
310 Land and Land Rights Rights										
311 Structures and Improvements										
312 Boiler Plant Equipment										
313 Engines and Engine Driven Generators										
314 Turbogenerator Units										
315 Accessory Electric Equipment										
316 Miscellaneous Power Plant Equipment										
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights Rights										
341 Structures and Improvements										
342 Fuel Holder, Producers and Accessories										
343 Prime Movers										
344 Generators										
345 Accessory Electric Equipment										
346 Miscellaneous Power Plant Equipment										
Steam		1,197,533								3.11
Steam		152,098								2.86
Steam		759,178								3.30
Steam		149,695								2.53
Steam		107,491								2.99
Steam		29,071								3.05
Marshalltown		1,106								0.00
Marshalltown		233								-3
Marshalltown		83								-10
Marshalltown		682								-5
Marshalltown		101								0
Marshalltown		7								0
Red Cedar Cogen		13,202								4.21
Red Cedar Cogen		90								-3
Red Cedar Cogen		13,015								-15
Red Cedar Cogen		97								0
Red Cedar Cogen										4.78



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Cat. / Unit	Interstate Power and Light - Iowa				Annual Rate (%)
	Depr. Base	Survivor Life	Curve Type	Net Salvage (%)	
	000s				(%)
Steam Production					
310 Land and Land Rights Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Sutherland CT 1	6,858				4.89
Sutherland CT 2	6,851				4.89
Sutherland CT 1	6,858				4.89
Sutherland CT 2	6,851				4.89
Sutherland CT 1	6,858				4.89
Sutherland CT 2	6,851				4.89
Sutherland CT 1	6,858				4.89
Sutherland CT 2	6,851				4.89



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Cat. / Unit	Interstate Power and Light - Iowa				Annual Rate (%)
	Depr. Base	Survivor Curve Life	Survivor Curve Type	Net Salvage	
	000s				(%)
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Sutherland CT 3	8,845				4.89
Sutherland CT Common	1,487				7.59
Sutherland CT Common	177		50-S2*		-3
Sutherland CT Common	676		55-R2.5*		-10
Sutherland CT Common	236		50-R3*		-15
Sutherland CT Common	398		40-S1*		0
Sutherland CT 3	8,845		50-R3*		-15
Sutherland CT Common	1,487				7.59
Sutherland CT Common	177		50-S2*		-3
Sutherland CT Common	676		55-R2.5*		-10
Sutherland CT Common	236		50-R3*		-15
Sutherland CT Common	398		40-S1*		0
Sutherland CT 3	8,845		50-R3*		-15
Sutherland CT Common	1,487				7.59
Sutherland CT Common	177		50-S2*		-3
Sutherland CT Common	676		55-R2.5*		-10
Sutherland CT Common	236		50-R3*		-15
Sutherland CT Common	398		40-S1*		0
Sutherland CT 3	8,845		50-R3*		-15
Sutherland CT Common	1,487				7.59
Sutherland CT Common	177		50-S2*		-3
Sutherland CT Common	676		55-R2.5*		-10
Sutherland CT Common	236		50-R3*		-15
Sutherland CT Common	398		40-S1*		0





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Cat. / Unit	Interstate Power and Light - Iowa				Annual Rate (%)
	Depr. Base	Survivor Curve Life	Survivor Curve Type	Net Salvage (%)	
	000s				(%)
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Whispering Willow	364,103				4.23
Whispering Willow	54,625		SQ*		3.99
Whispering Willow	284,269		40-52.5*	-5	4.27
Whispering Willow	24,909		30-R2.5*	0	4.32
Whispering Willow	300		35-R1.5*	0	6.00
Other	869,755				4.24
Other	116,844				4.07
Other	19,838				4.35
Other	46,037				3.61
Other	627,616				4.32
Other	55,879				4.25
Other	3,541				3.40



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	Interstate Power and Light - Minnesota						Annual Rate (%)
	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate (%)	
			Life	Type			
		000s					
Steam Production							
310 Land and Land Rights	Burlington	6,448					4.38
311 Structures and Improvements	Burlington	799	100-S2.5*		-30		4.72
312 Boiler Plant Equipment	Burlington	3,732	75-R2*		-20		4.01
313 Engines and Engine Driven Generators	Burlington	1,171	70-R2.5*		-10		4.79
314 Turbogenerator Units	Burlington	476	70-R3*		-5		6.07
315 Accessory Electric Equipment	Burlington	270	60-R2*		-5		3.77
316 Miscellaneous Power Plant Equipment							
Nuclear Production							
320 Land and Land Rights							
321 Structures and Improvements							
322 Reactor Plant Equipment							
323 Turbogenerator Units							
324 Accessory Electric Equipment							
325 Miscellaneous Power Plant Equipment							
Hydraulic Production							
330 Land and Land Rights							
331 Structures and Improvements							
332 Reservoirs, Dams and Waterways							
333 Waterwheels, Turbines and Generators							
334 Accessory Electric Equipment							
335 Miscellaneous Power Plant Equipment							
336 Roads, Railroads and Bridges							
Other Production							
340 Land and Land Rights	Burlington CT 1	6					0.14
341 Structures and Improvements							
342 Fuel Holder, Producers and Accessories							
343 Prime Movers							
344 Generators	Burlington CT 1	6	50-R3*		-15		0.14
345 Accessory Electric Equipment							
346 Miscellaneous Power Plant Equipment							

	Interstate Power and Light - Minnesota						Annual Rate (%)
	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate (%)	
			Life	Type			
		000s					
Clinton 2/ML Kapp 2	Clinton 2/ML Kapp 2	5,666					4.10
Clinton 2/ML Kapp 2	Clinton 2/ML Kapp 2	657	100-S2.5*		-30		3.64
Clinton 2/ML Kapp 2	Clinton 2/ML Kapp 2	3,173	75-R2*		-20		3.77
Clinton 2/ML Kapp 2	Clinton 2/ML Kapp 2	1,242	70-R2.5*		-10		5.64
Clinton 2/ML Kapp 2	Clinton 2/ML Kapp 2	334	70-R3*		-5		2.61
Clinton 2/ML Kapp 2	Clinton 2/ML Kapp 2	260	60-R2*		-5		3.86
Burlington CT 2	Burlington CT 2	18					1.34
Burlington CT 2	Burlington CT 2	2	43-S2*		-5		10.95
Burlington CT 2	Burlington CT 2	16	50-R3*		-15		0.14



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	Interstate Power and Light - Minnesota					
	Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)
			Life	Type		
Steam Production						
310 Land and Land Rights						
311 Structures and Improvements						
312 Boiler Plant Equipment						
313 Engines and Engine Driven Generators						
314 Turbogenerator Units						
315 Accessory Electric Equipment						
316 Miscellaneous Power Plant Equipment						
Nuclear Production						
320 Land and Land Rights						
321 Structures and Improvements						
322 Reactor Plant Equipment						
323 Turbogenerator Units						
324 Accessory Electric Equipment						
325 Miscellaneous Power Plant Equipment						
Hydraulic Production						
330 Land and Land Rights						
331 Structures and Improvements						
332 Reservoirs, Dams and Waterways						
333 Waterwheels, Turbines and Generators						
334 Accessory Electric Equipment						
335 Miscellaneous Power Plant Equipment						
336 Roads, Railroads and Bridges						
Other Production						
340 Land and Land Rights						
341 Structures and Improvements						
342 Fuel Holder, Producers and Accessories						
343 Prime Movers						
344 Generators						
345 Accessory Electric Equipment						
346 Miscellaneous Power Plant Equipment						

	Interstate Power and Light - Minnesota					
	Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)
			Life	Type		
Fox Lake 1	2,553					0.00
Fox Lake 1	548		100-S2*		-20	0.00
Fox Lake 1	974		75-S2*		-20	0.00
Fox Lake 1	763		75-S3*		-10	0.00
Fox Lake 1	238		65-R4*		-5	0.00
Fox Lake 1	30		60-S1.5*		-5	0.00
Burlington CT 3	3					0.14
Burlington CT 3	3				-15	0.14

	Interstate Power and Light - Minnesota					
	Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)
			Life	Type		
Fox Lake 3	22,038					1.23
Fox Lake 3	2,866		100-S2*		-20	0.49
Fox Lake 3	12,926		75-S2*		-20	1.48
Fox Lake 3	4,011		75-S3*		-10	0.87
Fox Lake 3	1,689		65-R4*		-5	0.62
Fox Lake 3	546		60-S1.5*		-5	3.76
Burlington CT 4	4					0.14
Burlington CT 4	4				-15	0.14



Steam Production 310 Land and Land Rights Rights 311 Structures and Improvements 312 Boiler Plant Equipment 313 Engines and Engine Driven Generators 314 Turbogenerator Units 315 Accessory Electric Equipment 316 Miscellaneous Power Plant Equipment	Interstate Power and Light - Minnesota					Interstate Power and Light - Minnesota						
	Cat. / Unit	Depr. Base 000s	Survivor Curve		Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve		Annual Rate (%)		
			Life	Type				Life	Type		Net Salvage (%)	Net Salvage (%)
Fox Lake Common	1,309				5.98	Lansing 3	606					3.11
Fox Lake Common	50	100-S2*		-20	15.55	Lansing 3	68	100-S2.5*		-30		10.43
Fox Lake Common	101	75-S2*		-20	9.60	Lansing 3	332	75-R2*		-20		9.82
Fox Lake Common	11	75-S3*		-10	7.39	Lansing 3	152	70-R2.5*		-10		2.77
Fox Lake Common	696	65-R4*		-5	3.15	Lansing 3	40	70-R3*		-5		0.40
Fox Lake Common	451	60-S1.5*		-5	8.45	Lansing 3	14	60-R2*		-5		5.21
Nuclear Production 320 Land and Land Rights 321 Structures and Improvements 322 Reactor Plant Equipment 323 Turbogenerator Units 324 Accessory Electric Equipment 325 Miscellaneous Power Plant Equipment												
Hydraulic Production 330 Land and Land Rights Rights 331 Structures and Improvements 332 Reservoirs, Dams and Waterways 333 Waterwheels, Turbines and Generators 334 Accessory Electric Equipment 335 Miscellaneous Power Plant Equipment 336 Roads, Railroads and Bridges												
Other Production 340 Land and Land Rights Rights 341 Structures and Improvements 342 Fuel Holder, Producers and Accessories 343 Prime Movers 344 Generators 345 Accessory Electric Equipment 346 Miscellaneous Power Plant Equipment												
Burlington CT Common	1062				4.16	Centerville CT 1	106					3.65
Burlington CT Common	2	50-S2*		-3	4.31	Centerville CT 1	1	50-S2*		-3		5.30
Burlington CT Common	137	55-R2.5*		-10	3.17	Centerville CT 1	21	43-S2*		-5		12.04
Burlington CT Common	25	43-S2*		-5	6.40	Centerville CT 1	84	50-R3*		-15		1.53
Burlington CT Common	874	50-R3*		-15	4.27	Centerville CT 1						
Burlington CT Common	22	40-S1*		0	3.53							
Burlington CT Common	2	40-R2*		0	2.17							



	Interstate Power and Light - Minnesota					Interstate Power and Light - Minnesota					Interstate Power and Light - Minnesota							
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Steam Production																		
310 Land and Land Rights																		
311 Structures and Improvements																		
312 Boiler Plant Equipment	Lansing 4	1,730	100-S2.5*		-30	1.46	Lansing Common	482										
313 Engines and Engine Driven Generators	Lansing 4	18,244	75-R2*		-20	3.82	Lansing Common	208										
314 Turbogenerator Units	Lansing 4	1,402	70-R2.5*		-10	1.47	Lansing Common	8										
315 Accessory Electric Equipment	Lansing 4	572	70-R3*		-5	1.01	Lansing Common	98										
316 Miscellaneous Power Plant Equipment	Lansing 4	243	60-R2*		-5	2.04	Lansing Common	154										
Nuclear Production																		
320 Land and Land Rights																		
321 Structures and Improvements																		
322 Reactor Plant Equipment																		
323 Turbogenerator Units																		
324 Accessory Electric Equipment																		
325 Miscellaneous Power Plant Equipment																		
Hydraulic Production																		
330 Land and Land Rights																		
331 Structures and Improvements																		
332 Reservoirs, Dams and Waterways																		
333 Waterwheels, Turbines and Generators																		
334 Accessory Electric Equipment																		
335 Miscellaneous Power Plant Equipment																		
336 Roads, Railroads and Bridges																		
Other Production																		
340 Land and Land Rights																		
341 Structures and Improvements	Centerville CT 2	78				2.27	Centerville CT Common	176										
342 Fuel Holder, Producers and Accessories	Centerville CT 2	5	50-S2*		-3	13.04	Centerville CT Common	11										
343 Prime Movers							Centerville CT Common	12										
344 Generators	Centerville CT 2	69	50-R3*		-15	0.00	Centerville CT Common	95										
345 Accessory Electric Equipment	Centerville CT 2	4	40-S1*		0	28.05	Centerville CT Common	58										
346 Miscellaneous Power Plant Equipment							Centerville CT Common	0										



	Interstate Power and Light - Minnesota											
	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate
			Life	Type					Life	Type		
Steam Production												
310 Land and Land Rights Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment	Louisa	2,174					3682					2.75
313 Engines and Engine Driven Generators	Louisa		373	100-52.5*	-30	2.89		317	100-52.5*	-30	2.63	
314 Turbogenerator Units	Louisa		1,313	75-R2*	-20	1.74		2,352	75-R2*	-20	2.74	
315 Accessory Electric Equipment	Louisa		313	70-R2.5*	-10	1.68		654	70-R2.5*	-10	2.37	
316 Miscellaneous Power Plant Equipment	Louisa		165	70-R3*	-5	1.48		347	70-R3*	-5	3.69	
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												
	Centerville Diesel		38									
	Centerville Diesel											
	Centerville Diesel		4	55-R2.5*	-10	3.06		264	100-52.5*	-30	10.23	
	Centerville Diesel		26	43-52*	-5	4.95		1,022	75-R2*	-20	11.06	
	Centerville Diesel		8	50-R3*	-15	16.90		299	70-R2.5*	-10	1.86	
	Centerville Diesel		0	40-51*	0	9.35		336	70-R3*	-5	8.75	
	Centerville Diesel		0	40-R2*	0	1.87		117	60-R2*	-5	10.53	

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	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)
Steam Production										
310 Land and Land Rights						Ottumwa	13,765			
					Rights					
311 Structures and Improvements	Neal 4	6,009								2.81
312 Boiler Plant Equipment	Neal 4	818	100-S2.5*		-30	Ottumwa	2,810		100-S2.5*	-30
	Neal 4	3,676	75-R2*		-20	Ottumwa	7,518		75-R2*	-20
313 Engines and Engine Driven Generators										2.99
314 Turbogenerator Units	Neal 4	846	70-R2.5*		-10	Ottumwa	2,050		70-R2.5*	-10
315 Accessory Electric Equipment	Neal 4	596	70-R3*		-5	Ottumwa	1,169		70-R3*	-5
316 Miscellaneous Power Plant Equipment	Neal 4	73	60-R2*		-5	Ottumwa	218		60-R2*	-5
Nuclear Production										2.88
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights										
					Rights					
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights						Emery	25,576			
					Rights					
341 Structures and Improvements	Dubuque Diesel	27								4.37
342 Fuel Holder, Producers and Accessories	Dubuque Diesel	1	50-S2*		-3	Emery	3,673		50-S2*	-3
343 Prime Movers	Dubuque Diesel	2	55-R2.5*		-10	Emery	1,062		55-R2.5*	-10
344 Generators	Dubuque Diesel	12	43-S2*		-5	Emery	918		43-S2*	-5
345 Accessory Electric Equipment	Dubuque Diesel	5	50-R3*		-15	Emery	18,445		50-R3*	-15
346 Miscellaneous Power Plant Equipment	Dubuque Diesel	6	40-S1*		0	Emery	1,404		40-S1*	0
	Dubuque Diesel	1	40-R2*		0	Emery	74		40-R2*	0
										4.42
										4.36







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	Interstate Power and Light - Minnesota					Interstate Power and Light - Minnesota				
	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate
	(%)					(%)				
	000s					000s				
Steam Production										
310 Land and Land Rights	Sutherland 3	1,861			3.05	Sutherland Common	2,413			3.66
311 Structures and Improvements	Sutherland 3	1,235	75-R2*	-20	3.37	Sutherland Common	854	100-S2.5*	-30	2.73
312 Boiler Plant Equipment						Sutherland Common	788	75-R2*	-20	4.62
313 Engines and Engine Driven Generators	Sutherland 3	626	70-R2.5*	-10	2.41	Sutherland Common	245	70-R2.5*	-10	0.37
314 Turbogenerator Units						Sutherland Common	350	70-R3*	-5	6.38
315 Accessory Electric Equipment						Sutherland Common	196	60-R2*	-5	3.38
316 Miscellaneous Power Plant Equipment										
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights	Marshalltown	72			0.00	Montgomery	0			0.00
341 Structures and Improvements	Marshalltown	16	50-S2*	-3	0.00	Montgomery	0	40-S4*	0	
342 Fuel Holder, Producers and Accessories	Marshalltown	6	55-R2.5*	-10	0.00	Montgomery	0	50-S0.5*	-5	
343 Prime Movers	Marshalltown	43	45-S2*	-5	0.00	Montgomery	0	40-L4*	-5	0.79
344 Generators						Montgomery	0	60-S2.5*	0	0.26
345 Accessory Electric Equipment	Marshalltown	7	40-S1*	0	0.00	Montgomery	0	30-R1.5*	-5	0.72
346 Miscellaneous Power Plant Equipment	Marshalltown	0	40-R2*	0	0.00	Montgomery	0	30-R4*	0	0.00



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Cat. / Unit	Interstate Power and Light - Minnesota				000s	Annual Rate (%)
	Depr. Base	Survivor Life	Curve Type	Net Salvage (%)		
Steam Production						
310 Land and Land Rights						
311 Structures and Improvements						
312 Boiler Plant Equipment						
313 Engines and Engine Driven Generators						
314 Turbogenerator Units						
315 Accessory Electric Equipment						
316 Miscellaneous Power Plant Equipment						
Nuclear Production						
320 Land and Land Rights						
321 Structures and Improvements						
322 Reactor Plant Equipment						
323 Turbogenerator Units						
324 Accessory Electric Equipment						
325 Miscellaneous Power Plant Equipment						
Hydraulic Production						
330 Land and Land Rights						
331 Structures and Improvements						
332 Reservoirs, Dams and Waterways						
333 Waterwheels, Turbines and Generators						
334 Accessory Electric Equipment						
335 Miscellaneous Power Plant Equipment						
336 Roads, Railroads and Bridges						
Other Production						
340 Land and Land Rights						
341 Structures and Improvements						
342 Fuel Holder, Producers and Accessories						
343 Prime Movers						
344 Generators						
345 Accessory Electric Equipment						
346 Miscellaneous Power Plant Equipment						
Steam	105,595					2.89
Steam	14,821					2.67
Steam	63,290					3.06
Steam	14,120					2.22
Steam	9,778					2.82
Steam	2,960					3.99
Red Cedar Cogen	873					4.28
Red Cedar Cogen						5.77
Red Cedar Cogen	866					4.28
Red Cedar Cogen	7					4.88
Sutherland CT 1	457					1.31
Sutherland CT 1	457					1.31





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	Interstate Power and Light - Minnesota				Jersey Central Power and Light				
	Cat. / Unit	Depr. Base	Survivor Curve	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve	Annual Rate	
	000s (%)				000s (%)				
			Life	Net Salvage			Life	Net Salvage	
			Type	Rate			Type	Rate	
Steam Production									
310 Land and Land Rights									
Rights									
311 Structures and Improvements									
312 Boiler Plant Equipment									
313 Engines and Engine Driven Generators									
314 Turbogenerator Units									
315 Accessory Electric Equipment									
316 Miscellaneous Power Plant Equipment									
Nuclear Production									
320 Land and Land Rights									
321 Structures and Improvements									
322 Reactor Plant Equipment									
323 Turbogenerator Units									
324 Accessory Electric Equipment									
325 Miscellaneous Power Plant Equipment									
Hydraulic Production									
330 Land and Land Rights									
Rights									
331 Structures and Improvements									
332 Reservoirs, Dams and Waterways									
333 Waterwheels, Turbines and Generators									
334 Accessory Electric Equipment									
335 Miscellaneous Power Plant Equipment									
336 Roads, Railroads and Bridges									
Other Production									
340 Land and Land Rights		58,742							4.34
Rights									
341 Structures and Improvements		7,759							4.34
342 Fuel Holder, Producers and Accessories		1,418							4.02
343 Prime Movers		3,292							5.49
344 Generators		41,984							4.21
345 Accessory Electric Equipment		4,045							4.68
346 Miscellaneous Power Plant Equipment		244							6.98
Yards Creel									
Yards Creel		32,767							2.45
Yards Creel		4	92	SQ					3.82
Yards Creel		3,411	92	R4					2.25
Yards Creel		10,594	70	SQ					2.68
Yards Creel		15,630	86	R3					2.20
Yards Creel		1,666	55	R5					3.13
Yards Creel		1,462	43	R5					3.13

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	Jersey Central Power and Light					Kansas City Gas and Electric								
	Cat. / Unit	Depr. Base	Survivor Curve		Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve		Annual Rate				
			Life	Type				Life	Type		Net Salvage	Net Salvage		
	000s (%)					000s (%)								
Steam Production						JEC 1	89,819							
310 Land and Land Rights						JEC 1	10,804	56.24	SQ*	-2.4				2.07
311 Structures and Improvements						JEC 1	57,395	40.97	SQ*	-3.1				1.26
312 Boiler Plant Equipment						JEC 1	13,205	42.46	SQ*	-1.5				2.23
313 Engines and Engine Driven Generators						JEC 1	7,405	41.92	SQ*	-0.8				2.02
314 Turbogenerator Units						JEC 1	1,010	40.73	SQ*	-0.8				2.05
315 Accessory Electric Equipment						JEC 1								2.14
316 Miscellaneous Power Plant Equipment						Wolf Creek	1475494							1.55
Nuclear Production						Wolf Creek	404,195	55.38	SQ*	-0.5				1.40
320 Land and Land Rights						Wolf Creek	660,001	52.32	SQ*	-0.9				1.55
321 Structures and Improvements						Wolf Creek	203,547	48.36	SQ*	-0.9				1.76
322 Reactor Plant Equipment						Wolf Creek	127,493	53.53	SQ*	-0.5				1.48
323 Turbogenerator Units						Wolf Creek	80,258	47.28	SQ*	-0.4				1.81
324 Accessory Electric Equipment														
325 Miscellaneous Power Plant Equipment														
Hydraulic Production														
330 Land and Land Rights						Hydraulic								2.45
331 Structures and Improvements						Hydraulic	4							3.82
332 Reservoirs, Dams and Waterways						Hydraulic	3,411							2.25
333 Waterwheels, Turbines and Generators						Hydraulic	10,594							2.68
334 Accessory Electric Equipment						Hydraulic	15,630							2.20
335 Miscellaneous Power Plant Equipment						Hydraulic	1,666							3.13
336 Roads, Railroads and Bridges						Hydraulic	1,462							3.13
Other Production														
340 Land and Land Rights						Gen. G. Evans Diesel	1608							2.08
341 Structures and Improvements														
342 Fuel Holder, Producers and Accessories														
343 Prime Movers														
344 Generators														
345 Accessory Electric Equipment						Gen. G. Evans Diesel	1,608	39.17	SQ*	-0.8				2.08
346 Miscellaneous Power Plant Equipment														

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	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate
	000s					000s				
			Life	(%)	(%)			Life	(%)	(%)
Steam Production										
310 Land and Land Rights	JEC 2	92,065			2.04	JEC 3	128,068			2.38
311 Structures and Improvements	JEC 2	8,579	55.17 SQ*	-2.3	1.30	JEC 3	13,820	52.8 SQ*	-2.3	1.54
312 Boiler Plant Equipment	JEC 2	63,685	41.19 SQ*	-3.1	2.18	JEC 3	85,083	40.36 SQ*	-3.1	2.34
313 Engines and Engine Driven Generators	JEC 2	12,463	45.67 SQ*	-1.5	1.80	JEC 3	20,704	43.54 SQ*	-1.5	2.23
314 Turbogenerator Units	JEC 2	5,971	41.31 SQ*	-0.8	2.09	JEC 3	7,914	42.14 SQ*	-0.8	4.03
315 Accessory Electric Equipment	JEC 2	1,367	38.78 SQ*	-0.8	2.30	JEC 3	547	34.16 SQ*	-0.7	2.09
316 Miscellaneous Power Plant Equipment										
Nuclear Production										
320 Land and Land Rights	Nuclear	1475494			1.55					
321 Structures and Improvements	Nuclear	404,195	55.38 SQ*	-0.5	1.40					
322 Reactor Plant Equipment	Nuclear	660,001	52.32 SQ*	-0.9	1.55					
323 Turbogenerator Units	Nuclear	203,547	48.36 SQ*	-0.9	1.76					
324 Accessory Electric Equipment	Nuclear	127,493	53.53 SQ*	-0.5	1.48					
325 Miscellaneous Power Plant Equipment	Nuclear	80,258	47.28 SQ*	-0.4	1.81					
Hydraulic Production										
330 Land and Land Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights	Other	39.17			2.08					
341 Structures and Improvements										
342 Fuel Holder, Producers and Accessories										
343 Prime Movers										
344 Generators										
345 Accessory Electric Equipment	Other	1,608	39.17 SQ*	-0.8	2.08					
346 Miscellaneous Power Plant Equipment										





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	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate
	000s					000s				
			Life	Type	(%)			Life	Type	(%)
Steam Production										
310 Land and Land Rights	JEC Common	73,857				La Cygne 1	287,747			2.24
311 Structures and Improvements	JEC Common	23,191	46.63	SQ*	-2.3	La Cygne 1	25,848	45.67	SQ*	-1.8
312 Boiler Plant Equipment	JEC Common	43,796	35.5	SQ*	-3.1	La Cygne 1	206,006	34.52	SQ*	-2.3
313 Engines and Engine Driven Generators	JEC Common	1,370	35.56	SQ*	-1.5	La Cygne 1	35,706	35.98	SQ*	-1.2
314 Turbogenerator Units	JEC Common	2,426	34.7	SQ*	-0.7	La Cygne 1	17,451	35.97	SQ*	-0.6
315 Accessory Electric Equipment	JEC Common	3,074	38.42	SQ*	-0.7	La Cygne 1	2,736	39.14	SQ*	-0.6
316 Miscellaneous Power Plant Equipment										
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights										
341 Structures and Improvements										
342 Fuel Holder, Producers and Accessories										
343 Prime Movers										
344 Generators										
345 Accessory Electric Equipment										
346 Miscellaneous Power Plant Equipment										



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	Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)
			Life	Type					Life	Type		
Steam Production												
310 Land and Land Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment												
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment												
316 Miscellaneous Power Plant Equipment												
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												
Murray Gill 1		6,316										(2.96)
Murray Gill 1		275	59.93	SQ*	-0.4	(3.83)						(3.83)
312		2,253	58.22	SQ*	-0.5	(3.77)						(3.77)
314		2,923	35.43	SQ*	-0.2	(2.36)						(2.36)
315		857	38.72	SQ*	-0.1	(2.66)						(2.66)
316		8	13.87	SQ*	-0.1	3.20						3.20
Murray Gill 2		10,454										(1.53)
Murray Gill 2		375	58.6	SQ*	-0.3	(3.78)						(3.78)
Murray Gill 2		3,130	56.03	SQ*	-0.5	(3.67)						(3.67)
Murray Gill 2		5,726	21.22	SQ*	-0.2	0.04						0.04
Murray Gill 2		1,216	39.96	SQ*	-0.1	(2.76)						(2.76)
Murray Gill 2		7	13.87	SQ*	-0.1	3.20						3.20



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	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate
Steam Production												
310 Land and Land Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment												
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment												
316 Miscellaneous Power Plant Equipment												
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												

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Cat. / Unit	Kansas City Gas and Electric				Kansas City Gas and Electric				
	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	
	000s	Life	(%)	(%)	000s	Life	(%)	(%)	
Steam Production									
310 Land and Land Rights									
Rights									
311 Structures and Improvements									
312 Boiler Plant Equipment									
313 Engines and Engine Driven Generators									
314 Turbogenerator Units									
315 Accessory Electric Equipment									
316 Miscellaneous Power Plant Equipment									
Nuclear Production									
320 Land and Land Rights									
321 Structures and Improvements									
322 Reactor Plant Equipment									
323 Turbogenerator Units									
324 Accessory Electric Equipment									
325 Miscellaneous Power Plant Equipment									
Hydraulic Production									
330 Land and Land Rights									
Rights									
331 Structures and Improvements									
332 Reservoirs, Dams and Waterways									
333 Waterwheels, Turbines and Generators									
334 Accessory Electric Equipment									
335 Miscellaneous Power Plant Equipment									
336 Roads, Railroads and Bridges									
Other Production									
340 Land and Land Rights									
Rights									
341 Structures and Improvements									
342 Fuel Holder, Producers and Accessories									
343 Prime Movers									
344 Generators									
345 Accessory Electric Equipment									
346 Miscellaneous Power Plant Equipment									
Gordon Evans 1	28,427							0	2.62
Gordon Evans 1	406	55.76	SQ*	-1.4				-1.4	1.67
Gordon Evans 1	14,233	29.15	SQ*	-1.7				-1.7	2.36
Gordon Evans 1	12,261	31.51	SQ*	-0.9				-0.9	2.97
Gordon Evans 1	1,500	48.36	SQ*	-0.4				-0.4	1.36
Gordon Evans 1	27	27.19	SQ*	-0.4				-0.4	3.50
Murray Gill Common	14,372								2.02
Murray Gill Common	4,596	29.52	SQ*	-0.8				-0.8	1.74
Murray Gill Common	5,759	29.13	SQ*	-1.1				-1.1	2.00
Murray Gill Common	884	38.01	SQ*	-0.6				-0.6	0.77
Murray Gill Common	1,485	21.4	SQ*	-0.3				-0.3	3.36
Murray Gill Common	1,648	25.69	SQ*	-0.3				-0.3	2.37



Kansas City Gas and Electric						Kansas City Gas and Electric					
Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate
		Life	Type					Life	Type		
000s (%)											
Steam Production						Gordon Evans Common	19,368			0	3.03
310 Land and Land Rights						Gordon Evans Common	3,911	36.54 SQ*		-1.3	1.93
311 Structures and Improvements						Gordon Evans Common	8,692	25.49 SQ*		-1.7	3.44
312 Boiler Plant Equipment						Gordon Evans Common	970	24.36 SQ*		-0.8	3.63
313 Engines and Engine Driven Generators						Gordon Evans Common	3,984	26.59 SQ*		-0.4	3.19
314 Turbogenerator Units						Gordon Evans Common	1,811	29.36 SQ*		-0.4	2.75
315 Accessory Electric Equipment											
316 Miscellaneous Power Plant Equipment											
Nuclear Production											
320 Land and Land Rights											
321 Structures and Improvements											
322 Reactor Plant Equipment											
323 Turbogenerator Units											
324 Accessory Electric Equipment											
325 Miscellaneous Power Plant Equipment											
Hydraulic Production											
330 Land and Land Rights											
331 Structures and Improvements											
332 Reservoirs, Dams and Waterways											
333 Waterwheels, Turbines and Generators											
334 Accessory Electric Equipment											
335 Miscellaneous Power Plant Equipment											
336 Roads, Railroads and Bridges											
Other Production											
340 Land and Land Rights											
341 Structures and Improvements											
342 Fuel Holder, Producers and Accessories											
343 Prime Movers											
344 Generators											
345 Accessory Electric Equipment											
346 Miscellaneous Power Plant Equipment											



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	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Survivor Curve Type	Net Salvage (%)	Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Survivor Curve Type	Net Salvage (%)	Annual Rate (%)
Steam Production												
310 Land and Land Rights		16,391			0	1.36		67				0.00
311 Structures and Improvements												
312 Boiler Plant Equipment		2,717	40.9	SQ*	-0.1	(3.51)		29	4.98	SQ*	-0.1	15.78
313 Engines and Engine Driven Generators		5,678	21.1		-0.1	(0.94)						
314 Turbogenerator Units		4,321	26.07	SQ*	-0.1	(1.99)						
315 Accessory Electric Equipment		3,254	5.35	SQ*	0	14.25						
316 Miscellaneous Power Plant Equipment		421	24.08	SQ*	0	(1.63)		38	4.61	SQ*	0	(3.51)
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												

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	Cat. / Unit	Depr. Base 000s	Survivor Curve		Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve		Annual Rate (%)		
			Life	Type				Life	Type		Net Salvage (%)	Net Salvage (%)
Steam Production												
310 Land and Land Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment												
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment												
316 Miscellaneous Power Plant Equipment												
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												





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	Madison Gas and Electric				Madison Gas and Electric			
	Cat. / Unit	Depr. Base	Survivor Curve	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve	Annual Rate
		000s	Life	(%)		000s	Life	(%)
Steam Production								
310 Land and Land Rights								
311 Structures and Improvements								
312 Boiler Plant Equipment								
313 Engines and Engine Driven Generators								
314 Turbogenerator Units								
315 Accessory Electric Equipment								
316 Miscellaneous Power Plant Equipment								
Nuclear Production								
320 Land and Land Rights								
321 Structures and Improvements								
322 Reactor Plant Equipment								
323 Turbogenerator Units								
324 Accessory Electric Equipment								
325 Miscellaneous Power Plant Equipment								
Hydraulic Production								
330 Land and Land Rights								
331 Structures and Improvements								
332 Reservoirs, Dams and Waterways								
333 Waterwheels, Turbines and Generators								
334 Accessory Electric Equipment								
335 Miscellaneous Power Plant Equipment								
336 Roads, Railroads and Bridges								
Other Production								
340 Land and Land Rights								
341 Structures and Improvements								
342 Fuel Holder, Producers and Accessories								
343 Prime Movers								
344 Generators								
345 Accessory Electric Equipment								
346 Miscellaneous Power Plant Equipment								



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	Madison Gas and Electric						Annual Rate (%)
	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	Annual Rate	
	000s						(%)
			Life	Type			(%)
Steam Production							
310 Land and Land Rights		11,908				53,361	5.05
311 Structures and Improvements							
312 Boiler Plant Equipment		9,947	25		50	14,552	3.81
313 Engines and Engine Driven Generators						17,356	5.34
314 Turbogenerator Units						16,446	6.15
315 Accessory Electric Equipment						3,491	3.47
316 Miscellaneous Power Plant Equipment		1,961	12		12	1,516	5.32
Nuclear Production							
320 Land and Land Rights							
321 Structures and Improvements							
322 Reactor Plant Equipment							
323 Turbogenerator Units							
324 Accessory Electric Equipment							
325 Miscellaneous Power Plant Equipment							
Hydraulic Production							
330 Land and Land Rights							
331 Structures and Improvements							
332 Reservoirs, Dams and Waterways							
333 Waterwheels, Turbines and Generators							
334 Accessory Electric Equipment							
335 Miscellaneous Power Plant Equipment							
336 Roads, Railroads and Bridges							
Other Production							
340 Land and Land Rights		1,078				59316	4.29
341 Structures and Improvements							
342 Fuel Holder, Producers and Accessories						16,870	4.07
343 Prime Movers							
344 Generators						15,954	4.75
345 Accessory Electric Equipment		1,078				20,958	4.20
346 Miscellaneous Power Plant Equipment						4,003	4.06
						1,531	3.59

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Cat. / Unit	Madison Gas and Electric				Annual Rate (%)
	Depr. Base	Survivor Life	Curve Type	Net Salvage	
000s					(%)
Steam Production					
310 Land and Land Rights					3.61
311 Structures and Improvements					
312 Boiler Plant Equipment					5.01
313 Engines and Engine Driven Generators					3.10
314 Turbogenerator Units					
315 Accessory Electric Equipment					3.93
316 Miscellaneous Power Plant Equipment					2.39
Nuclear Production					5.73
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					3.93
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					4.02
343 Prime Movers					2.99
344 Generators					4.64
345 Accessory Electric Equipment					3.70
346 Miscellaneous Power Plant Equipment					3.63
Grp 8	1,458				4.07
Grp 8	423	25		0	3.57
Grp 8	283	34		0	2.94
Grp 8	752	12		0	4.78
Other	138845				3.93
Other	21625				4.02
Other	1579				2.99
Other	28534				4.64
Other	77027				3.70
Other	7687				3.63
Other	2393				3.65

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Midwest Energy, Inc.												
Cat. / Unit	000s		Survivor Curve Life	Survivor Curve Type	Net Salvage (%)	Annual Rate (%)	000s					Annual Rate (%)
	Depr. Base	Depr. Base					Depr. Base	Depr. Base	Depr. Base	Depr. Base	Depr. Base	
Steam Production												
310 Land and Land Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment												
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment												
316 Miscellaneous Power Plant Equipment												
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												
IC Above 720 RPM	64712											2.86
IC Above 720 RPM	8,710		34.97 SQ									2.86
IC Above 720 RPM	810		34.97 SQ									2.86
IC Above 720 RPM	21,005		34.97 SQ									2.86
IC Above 720 RPM	4,200		34.97 SQ									2.86
IC Above 720 RPM	9,043		34.97 SQ									2.86
IC Above 720 RPM	20,944		34.97 SQ									2.86
IC Below 720 RPM	3635											1.64
IC Below 720 RPM	489		60.98 SQ									1.64
IC Below 720 RPM	151		60.98 SQ									1.64
IC Below 720 RPM	1,374		60.98 SQ									1.64
IC Below 720 RPM	1,547		60.98 SQ									1.64
IC Below 720 RPM	69		60.98 SQ									1.64
IC Below 720 RPM	5		60.98 SQ									1.64

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Cat. / Unit	Midwest Energy, Inc.		Mississippi Power Company		Annual Rate (%)
	Depr. Base	Survivor Curve	Depr. Base	Survivor Curve	
	000s		000s		
	Life	Type	Life	Type	Rate (%)
Steam Production					
310 Land and Land Rights			86,002	30.8 Forecast	-24.7
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights			468,047	27.1 Forecast	-2.3
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Other	68,347				2.80
Other	9,199				2.80
Other	961				2.67
Other	22,379				2.79
Other	5,747				2.53
Other	9,112				2.85
Other	20,949				2.86

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Cat. / Unit	Mississippi Power Company				Annual Rate (%)
	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	
	000s	Life	Type	(%)	(%)
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Daniel	271,662	47.83	Forecast	-17.15	2.15
All Other	517,950	31.91	Forecast	-23.53	4.34

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		Mississippi Power Company				Nevada Power Company				
Cat. / Unit	Depr. Base	Survivor Curve		Annual Rate (%)	Cat. / Unit	Depr. Base	Survivor Curve		Annual Rate (%)	
		Life	Type				Life	Type		Net Salvage (%)
		000s				000s				
Steam Production										
310 Land and Land Rights	875,614			3.67	Steam	970,427				3.96
311 Structures and Improvements					Steam	6,532	SQ*		0	2.50
312 Boiler Plant Equipment					Steam	176,636	75-L1*		-9	4.28
313 Engines and Engine Driven Generators					Steam	530,471	75-R1.5		-9	3.90
314 Turbogenerator Units					Steam	173,189	80-R1		-9	3.85
315 Accessory Electric Equipment					Steam	62,366	75-R2.5		-9	4.37
316 Miscellaneous Power Plant Equipment					Steam	21,233	40-O1		-8	2.91
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights					Other	2,666,900				3.31
341 Structures and Improvements					Other	1,415	SQ*		0	1.89
342 Fuel Holder, Producers and Accessories					Other	246,133	75-L0*		-10	3.23
343 Prime Movers					Other	390,592	50-S0*		-12	3.36
344 Generators					Other	97,990	40-R2*		-2	3.32
345 Accessory Electric Equipment					Other	1,614,211	40-R2*		-8	3.29
346 Miscellaneous Power Plant Equipment					Other	274,420	45-R2*		-9	3.42
					Other	42,139	40-O1*		-3	3.68

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New York State Electric and Gas							Ohio Power Company						
Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	000s	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	000s
		Life	Type						Life	Type			
		(%)	(%)	(%)	(%)			(%)	(%)	(%)	(%)	(%)	(%)
Steam Production					3.33		Amos	971,180					2.83
310 Land and Land Rights	Rights						Amos	43,518					2.29
311 Structures and Improvements				0	3.33		Amos	834,055					2.88
312 Boiler Plant Equipment							Amos	69,567					2.78
313 Engines and Engine Driven Generators							Amos	16,273					2.32
314 Turbogenerator Units							Amos	7,767					2.62
315 Accessory Electric Equipment													
316 Miscellaneous Power Plant Equipment													
Nuclear Production													
320 Land and Land Rights													
321 Structures and Improvements													
322 Reactor Plant Equipment													
323 Turbogenerator Units													
324 Accessory Electric Equipment													
325 Miscellaneous Power Plant Equipment													
Hydraulic Production					2.23		Hydraulic	114,600					2.65
330 Land and Land Rights	Rights						Hydraulic	49,979					2.78
331 Structures and Improvements			60 SQ	-15	1.92		Hydraulic	6,304					2.60
332 Reservoirs, Dams and Waterways			60 SQ	-35	2.25		Hydraulic	43,865					2.56
333 Waterwheels, Turbines and Generators			60 SQ	-25	2.80		Hydraulic	10,018					2.57
334 Accessory Electric Equipment			40 L1	-10	2.75		Hydraulic	4,434					2.36
335 Miscellaneous Power Plant Equipment			60 H2.5	0	1.67								
336 Roads, Railroads and Bridges			50 SQ	0	2.00								
Other Production							Darby	189,940					1.61
340 Land and Land Rights	Rights				4.24		Darby	3,334					1.48
341 Structures and Improvements			20 R3	0	5.00		Darby	4,579					1.50
342 Fuel Holder, Producers and Accessories			35 R5	0	2.86								
343 Prime Movers			20 R5	0	5.00								
344 Generators			30 R3	0	3.33		Darby	161,591					1.63
345 Accessory Electric Equipment			20 L1	0	5.00		Darby	17,351					1.51
346 Miscellaneous Power Plant Equipment							Darby	3,085					1.45





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Description	Ohio Power Company						
	Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)	
			Life	Type			
Steam Production							
310 Land and Land Rights	Conesville	587,948				1.89	1.58
311 Structures and Improvements	Conesville	55,594				1.79	1.58
312 Boiler Plant Equipment	Conesville	378,703				1.90	
313 Engines and Engine Driven Generators	Conesville	102,247				2.02	
314 Turbogenerator Units	Conesville	35,714				1.57	
315 Accessory Electric Equipment	Conesville	15,690				1.85	
316 Miscellaneous Power Plant Equipment							
Nuclear Production							
320 Land and Land Rights							
321 Structures and Improvements							
322 Reactor Plant Equipment							
323 Turbogenerator Units							
324 Accessory Electric Equipment							
325 Miscellaneous Power Plant Equipment							
Hydraulic Production							
330 Land and Land Rights							
331 Structures and Improvements							
332 Reservoirs, Dams and Waterways							
333 Waterwheels, Turbines and Generators							
334 Accessory Electric Equipment							
335 Miscellaneous Power Plant Equipment							
336 Roads, Railroads and Bridges							
Other Production							
340 Land and Land Rights							
341 Structures and Improvements							
342 Fuel Holder, Producers and Accessories							
343 Prime Movers							
344 Generators							
345 Accessory Electric Equipment							
346 Miscellaneous Power Plant Equipment							



	Ohio Power Company						Annual Rate (%)
	Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)	
			Life	Type			
Steam Production							
310 Land and Land Rights Rights		99,134				1.89	2.87
311 Structures and Improvements							
312 Boiler Plant Equipment		3,766				1.79	2.44
313 Engines and Engine Driven Generators		93,040				1.90	2.96
314 Turbogenerator Units							
315 Accessory Electric Equipment		2,273				1.57	2.28
316 Miscellaneous Power Plant Equipment		55				1.85	2.73
Nuclear Production							
320 Land and Land Rights							
321 Structures and Improvements							
322 Reactor Plant Equipment							
323 Turbogenerator Units							
324 Accessory Electric Equipment							
325 Miscellaneous Power Plant Equipment							
Hydraulic Production							
330 Land and Land Rights Rights							
331 Structures and Improvements							
332 Reservoirs, Dams and Waterways							
333 Waterwheels, Turbines and Generators							
334 Accessory Electric Equipment							
335 Miscellaneous Power Plant Equipment							
336 Roads, Railroads and Bridges							
Other Production							
340 Land and Land Rights Rights							
341 Structures and Improvements							
342 Fuel Holder, Producers and Accessories							
343 Prime Movers							
344 Generators							
345 Accessory Electric Equipment							
346 Miscellaneous Power Plant Equipment							





	Ohio Power Company								Annual Rate (%)
	Cat. / Unit	Depr. Base 000s	Survivor Curve		Depr. Base 000s	Survivor Curve	Net Salvage (%)	Annual Rate (%)	
			Life	Type					
Steam Production									
310 Land and Land Rights Rights									3.31
311 Structures and Improvements									
312 Boiler Plant Equipment									2.80
313 Engines and Engine Driven Generators									3.43
314 Turbogenerator Units									
315 Accessory Electric Equipment									3.19
316 Miscellaneous Power Plant Equipment									2.62
Nuclear Production									2.94
320 Land and Land Rights									
321 Structures and Improvements									
322 Reactor Plant Equipment									
323 Turbogenerator Units									
324 Accessory Electric Equipment									
325 Miscellaneous Power Plant Equipment									
Hydraulic Production									
330 Land and Land Rights Rights									
331 Structures and Improvements									
332 Reservoirs, Dams and Waterways									
333 Waterwheels, Turbines and Generators									
334 Accessory Electric Equipment									
335 Miscellaneous Power Plant Equipment									
336 Roads, Railroads and Bridges									
Other Production									
340 Land and Land Rights Rights									
341 Structures and Improvements									
342 Fuel Holder, Producers and Accessories									
343 Prime Movers									
344 Generators									
345 Accessory Electric Equipment									
346 Miscellaneous Power Plant Equipment									
Mitchell SCR		13,254							10.00
Mitchell SCR		13,254							10.00
Muskingum 5		306,424							
Muskingum 5		23,635							
Muskingum 5		221,687							
Muskingum 5		47,723							
Muskingum 5		9,472							
Muskingum 5		3,907							



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Cat. / Unit	Ohio Power Company				Annual Rate (%)
	Depr. Base	Survivor Life	Curve Type	Net Salvage (%)	
	000s				
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Muskingum 5 Scrubber	4,112				10.00
Muskingum 5 Scr	4,112				10.00
Putnam	2,693				2.65
Putnam	853				2.29
Putnam	1,544				2.88
Putnam	146				2.32
Putnam	150				2.62

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	Ohio Power Company				Ohio Power Company			
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Net Salvage Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Net Salvage Rate (%)
Steam Production								
310 Land and Land Rights					Stuart	539,068		2.33
311 Structures and Improvements					Stuart	25,698		1.75
312 Boiler Plant Equipment		125		2.88	Stuart	439,827		2.41
313 Engines and Engine Driven Generators					Stuart	57,488		2.29
314 Turbogenerator Units					Stuart	10,670		1.90
315 Accessory Electric Equipment		870		2.32	Stuart	5,385		
316 Miscellaneous Power Plant Equipment		2,348		2.62				
Nuclear Production								
320 Land and Land Rights								
321 Structures and Improvements								
322 Reactor Plant Equipment								
323 Turbogenerator Units								
324 Accessory Electric Equipment								
325 Miscellaneous Power Plant Equipment								
Hydraulic Production								
330 Land and Land Rights								
331 Structures and Improvements								
332 Reservoirs, Dams and Waterways								
333 Waterwheels, Turbines and Generators								
334 Accessory Electric Equipment								
335 Miscellaneous Power Plant Equipment								
336 Roads, Railroads and Bridges								
Other Production								
340 Land and Land Rights								
341 Structures and Improvements								
342 Fuel Holder, Producers and Accessories								
343 Prime Movers								
344 Generators								
345 Accessory Electric Equipment								
346 Miscellaneous Power Plant Equipment								



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	Ohio Power Company					
	Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)
			Life	Type		
Steam Production						
310 Land and Land Rights	Zimmer	800,930				1.51
Rights						2.64
311 Structures and Improvements	Zimmer	169,711				1.41
312 Boiler Plant Equipment	Zimmer	399,803				1.57
313 Engines and Engine Driven Generators						
314 Turbogenerator Units	Zimmer	122,736				1.52
315 Accessory Electric Equipment	Zimmer	92,191				1.44
316 Miscellaneous Power Plant Equipment	Zimmer	16,489				1.51
Nuclear Production						
320 Land and Land Rights						
321 Structures and Improvements						
322 Reactor Plant Equipment						
323 Turbogenerator Units						
324 Accessory Electric Equipment						
325 Miscellaneous Power Plant Equipment						
Hydraulic Production						
330 Land and Land Rights						
Rights						
331 Structures and Improvements						
332 Reservoirs, Dams and Waterways						
333 Waterwheels, Turbines and Generators						
334 Accessory Electric Equipment						
335 Miscellaneous Power Plant Equipment						
336 Roads, Railroads and Bridges						
Other Production						
340 Land and Land Rights						
Rights						
341 Structures and Improvements						
342 Fuel Holder, Producers and Accessories						
343 Prime Movers						
344 Generators						
345 Accessory Electric Equipment						
346 Miscellaneous Power Plant Equipment						
Steam		6,235,598				
Steam		583,484				2.15
Steam		4,532,347				2.78
Steam		746,495				2.52
Steam		278,844				1.95
Steam		94,428				2.24

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Cat. / Unit	Oklahoma Gas and Electric				Otter Tail Power Company							
	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	Depr. Base	Survivor Curve		Net Salvage	Annual Rate		
		Life	Type				Life	Type				
	000s	%		000s	%		000s	%		000s	%	
Steam Production												
310 Land and Land Rights	1,811,320					55,713						3.31
311 Structures and Improvements	968	SQ*		0								
312 Boiler Plant Equipment	260,193	90-R2*		-20	4,807		SQ*				-9.10	2.0
313 Engines and Engine Driven Generators	974,804	50-R1.5*		-15	35,434		SQ*				-9.1	3.51
314 Turbogenerator Units	411,613	65-R1*		-5	11,538		SQ*				-9.1	3.42
315 Accessory Electric Equipment	134,004	50-S2*		-3	2,925		SQ*				-9.1	2.63
316 Miscellaneous Power Plant Equipment	29,738	60-R1.5*		-10	1,009		SQ*				-8.9	3.17
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												1.30
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												0.24
333 Waterwheels, Turbines and Generators												0.28
334 Accessory Electric Equipment												1.45
335 Miscellaneous Power Plant Equipment												1.99
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights	1,561,595					930						2.73
341 Structures and Improvements	62,444	50-S3*		0								2.23
342 Fuel Holder, Producers and Accessories	14,980	55-R4*		-10	52		SQ*				-0.6	2.27
343 Prime Movers	536,018	30-R3*		0	49		SQ*				-0.6	2.70
344 Generators	831,272	45-R3*		-5	788		SQ*				-0.6	
345 Accessory Electric Equipment	107,881	25-S2*		0								1.64
346 Miscellaneous Power Plant Equipment	9,000	30-R2*		0	37		SQ*				-0.6	4.80





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Cat. / Unit	Otter Tail Power Company				Annual Rate (%)
	Depr. Base	Survivor Curve Life	Survivor Curve Type	Net Salvage (%)	
	000s				
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Steam	130,090			0	2.92
Steam	15,480			0	1.90
Steam	81,616			0	3.12
Steam	22,838			0	3.00
Steam	7,692			0	2.42
Steam	2,464			0	3.49
Dayton Hollow	626				5.91
Dayton Hollow			SQ*	0	2.46
Dayton Hollow	376		SQ*	0	5.93
Dayton Hollow	163		SQ*	0	6.71
Dayton Hollow	84		SQ*	0	4.34
Dayton Hollow	3		SQ*	0	3.54
Fergus Fall Control Ctr.	324				2.88
Fergus Fall Control Ctr.			SQ*	0	2.88
Taplin Gorge	125				2.61
Taplin Gorge			SQ*	0	0.92
Taplin Gorge	74		SQ*	0	1.96
Taplin Gorge	1		SQ*	0	0.79
Taplin Gorge	24		SQ*	0	4.01
Taplin Gorge	23		SQ*	0	3.52
Solway CT	20,806				2.81
341	3,162		SQ*	-0.1	2.82
342	753		SQ*	-0.1	2.83
343	15,722		SQ*	-0.1	2.81
345	929		SQ*	-0.1	2.80
346	240		SQ*	-0.1	2.91

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	Otter Tail Power Company					Annual Rate (%)
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	
Steam Production						
310 Land and Land Rights						
311 Structures and Improvements						
312 Boiler Plant Equipment						
313 Engines and Engine Driven Generators						
314 Turbogenerator Units						
315 Accessory Electric Equipment						
316 Miscellaneous Power Plant Equipment						
Nuclear Production						
320 Land and Land Rights						
321 Structures and Improvements						
322 Reactor Plant Equipment						
323 Turbogenerator Units						
324 Accessory Electric Equipment						
325 Miscellaneous Power Plant Equipment						
Hydraulic Production						
330 Land and Land Rights						
331 Structures and Improvements						
332 Reservoirs, Dams and Waterways						
333 Waterwheels, Turbines and Generators						
334 Accessory Electric Equipment						
335 Miscellaneous Power Plant Equipment						
336 Roads, Railroads and Bridges						
Other Production						
340 Land and Land Rights						
341 Structures and Improvements						
342 Fuel Holder, Producers and Accessories						
343 Prime Movers						
344 Generators						
345 Accessory Electric Equipment						
346 Miscellaneous Power Plant Equipment						
Bemidji		620				6.29
Bemidji		162	SQ*			7.82
Bemidji		285	SQ*			6.17
Bemidji		170	SQ*			5.05
Bemidji		2	SQ*			2.61
Bemidji		1	SQ*			9.71
Langdon Wind		66,452				3.94
Langdon Wind		2,095	S5*			3.92
Langdon Wind		58,443	S5*			3.94
Langdon Wind		5,914	S5*			3.94
Hydraulic		2,247				5.67
Hydraulic		176				7.38
Hydraulic		1,162				5.73
Hydraulic		576				5.69
Hydraulic		283				4.71
Hydraulic		50				3.38
Ashtabula Wind		101,670				3.90
Ashtabula Wind		2,855	S5*			3.91
Ashtabula Wind		93,347	S5*			3.90
Ashtabula Wind		5,468	S5*			3.91

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Cat. / Unit	Otter Tail Power Company				Annual Rate (%)
	Depr. Base	Survivor Curve Life	Survivor Curve Type	Net Salvage (%)	
	000s				
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
Luverne Wind	65,702				3.87
Luverne Wind	2,063	SS*		0	3.87
Luverne Wind	59,224	SS*		0	3.87
Luverne Wind	4,415	SS*		0	3.87
Other	257,494				3.80
Other	10,263				3.55
Other	934				2.91
Other	18,198				2.74
Other	211,014				3.90
Other	16,799				3.84

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Cat. / Unit	Pacific Gas and Electric Company					Public Service Company of New Hampshire				
	000s					000s				
	Depr. Base	Survivor Curve Life	Type	Net Salvage	Annual Rate (%)	Depr. Base	Survivor Curve Life	Type	Net Salvage	Annual Rate (%)
Steam Production										
310 Land and Land Rights	697,996				3.54	639,519				3.03
311 Structures and Improvements	108,592	29 R5		0						
312 Boiler Plant Equipment	266,339	30 R5		0						
313 Engines and Engine Driven Generators	246,633	30 R5		0						
314 Turbogenerator Units	48,776	30 R5		0						
315 Accessory Electric Equipment	27,656	29 R5		0						
316 Miscellaneous Power Plant Equipment	6995318				1.73					
Nuclear Production										
320 Land and Land Rights	983,580				0.47					
321 Structures and Improvements	3,368,642	100-R1*		-3						
322 Reactor Plant Equipment	1,136,336	52-R1*		-5	2.37					
323 Turbogenerator Units	774,539	40-R3*		-2	1.16					
324 Accessory Electric Equipment	732,221	40-R3*		-2	0.63					
325 Miscellaneous Power Plant Equipment	3,046,251	40-R4*		-2	2.51					
Hydraulic Production										
330 Land and Land Rights	339,672				1.37	12,358				1.16
331 Structures and Improvements	1,809,757	100-S2.5*		-0.49						
332 Reservoirs, Dams and Waterways	574,355	100-S2.5*		-0.23	1.10					
333 Waterwheels, Turbines and Generators	196,177	70-R1.5*		-1.33	1.71					
334 Accessory Electric Equipment	69,660	40-R5*		-4.11	2.63					
335 Miscellaneous Power Plant Equipment	56,630	40-R3*		-2.17	2.82					
336 Roads, Railroads and Bridges	924,189	60-R1.5*		0	2.59					
Other Production										
340 Land and Land Rights	190,676				3.67	2,875				1.94
341 Structures and Improvements	10,655	22 R5		0	3.64					
342 Fuel Holder, Producers and Accessories	222,747	30 R5		0	3.54					
343 Prime Movers	236,456	30 R5		0	3.52					
344 Generators	175,776	18 R5		0	3.71					
345 Accessory Electric Equipment	87,879	20 R5,SQ		0	3.72					
346 Miscellaneous Power Plant Equipment										







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		Public Service Company of New Hampshire 0000s				Public Service Company of New Hampshire 0000s				Public Service Company of New Hampshire 0000s			
		Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate
				Life	Type					Life	Type		
		Public Service Company of New Hampshire 0000s (%)											
Steam Production													
310 Land and Land Rights	Rights						0.91						1.24
311 Structures and Improvements			6,781										
312 Boiler Plant Equipment													
313 Engines and Engine Driven Generators													
314 Turbogenerator Units													
315 Accessory Electric Equipment													
316 Miscellaneous Power Plant Equipment													
Nuclear Production													
320 Land and Land Rights													
321 Structures and Improvements													
322 Reactor Plant Equipment													
323 Turbogenerator Units													
324 Accessory Electric Equipment													
325 Miscellaneous Power Plant Equipment													
Hydraulic Production													
330 Land and Land Rights	Rights						1.63						1.48
331 Structures and Improvements			9,022										
332 Reservoirs, Dams and Waterways													
333 Waterwheels, Turbines and Generators													
334 Accessory Electric Equipment													
335 Miscellaneous Power Plant Equipment													
336 Roads, Railroads and Bridges													
Other Production													
340 Land and Land Rights	Rights						4.14						1.89
341 Structures and Improvements			2,574										
342 Fuel Holder, Producers and Accessories													
343 Prime Movers													
344 Generators													
345 Accessory Electric Equipment													
346 Miscellaneous Power Plant Equipment													

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Cat. / Unit	Public Service Company of New Hampshire			Annual Rate (%)
	Depr. Base 000s	Survivor Curve Life Type	Net Salvage (%)	
Steam Production				
310 Land and Land Rights Rights				
311 Structures and Improvements				
312 Boiler Plant Equipment				
313 Engines and Engine Driven Generators				
314 Turbogenerator Units				
315 Accessory Electric Equipment				
316 Miscellaneous Power Plant Equipment				
Nuclear Production				
320 Land and Land Rights				
321 Structures and Improvements				
322 Reactor Plant Equipment				
323 Turbogenerator Units				
324 Accessory Electric Equipment				
325 Miscellaneous Power Plant Equipment				
Hydraulic Production				
330 Land and Land Rights Rights				
331 Structures and Improvements				
332 Reservoirs, Dams and Waterways				
333 Waterwheels, Turbines and Generators				
334 Accessory Electric Equipment				
335 Miscellaneous Power Plant Equipment				
336 Roads, Railroads and Bridges				
Other Production				
340 Land and Land Rights Rights				
341 Structures and Improvements				
342 Fuel Holder, Producers and Accessories				
343 Prime Movers				
344 Generators				
345 Accessory Electric Equipment				
346 Miscellaneous Power Plant Equipment				
Hooksett LP	1,969			0.79
Gorham LP	2,083			1.09

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Cat. / Unit	Public Service Company of New Hampshire			Annual Rate (%)
	Depr. Base 000s	Survivor Curve Life	Net Salvage (%)	
Steam Production				
310 Land and Land Rights				
311 Structures and Improvements				
312 Boiler Plant Equipment				
313 Engines and Engine Driven Generators				
314 Turbogenerator Units				
315 Accessory Electric Equipment				
316 Miscellaneous Power Plant Equipment				
Nuclear Production				
320 Land and Land Rights				
321 Structures and Improvements				
322 Reactor Plant Equipment				
323 Turbogenerator Units				
324 Accessory Electric Equipment				
325 Miscellaneous Power Plant Equipment				
Hydraulic Production				
330 Land and Land Rights				
331 Structures and Improvements				
332 Reservoirs, Dams and Waterways				
333 Waterwheels, Turbines and Generators				
334 Accessory Electric Equipment				
335 Miscellaneous Power Plant Equipment				
336 Roads, Railroads and Bridges				
Other Production				
340 Land and Land Rights				
341 Structures and Improvements				
342 Fuel Holder, Producers and Accessories				
343 Prime Movers				
344 Generators				
345 Accessory Electric Equipment				
346 Miscellaneous Power Plant Equipment				
Jackman	5,810			1.20
Smith LP	8,260			0.89



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	Public Service Company of New Hampshire					Public Service Company of New Mexico				
	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate
	000s (%)					000s (%)				
			Life	Type	Rate			Life	Type	Rate
Steam Production										
310 Land and Land Rights						Algodones	4,083			0.00
Rights						Algodones	7	75-R2*		0.00
311 Structures and Improvements						Algodones	645	75-R2*		0.00
312 Boiler Plant Equipment						Algodones	1,659	R2-75*		0.00
313 Engines and Engine Driven Generators										
314 Turbogenerator Units						Algodones	1,545	R2-75*		0.00
315 Accessory Electric Equipment						Algodones	196	R2-75*		0.00
316 Miscellaneous Power Plant Equipment						Algodones	31	R2-75*		0.00
Nuclear Production										
320 Land and Land Rights						PVNGS	361,471			2.01
321 Structures and Improvements						PVNGS	45	75-R2*		0.96
322 Reactor Plant Equipment						PVNGS	101,381	75-R2*		1.81
323 Turbogenerator Units						PVNGS	177,296	75-R2*		2.2
324 Accessory Electric Equipment						PVNGS	56,412	75-R2*		1.92
325 Miscellaneous Power Plant Equipment						PVNGS	25,036	75-R2*		1.59
						PVNGS	1,301	75-R2*		3.68
Hydraulic Production										
330 Land and Land Rights		65,733			1.21					
Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights						Las Vegas	81			1.5
Rights										
341 Structures and Improvements						Las Vegas	34	75-R2*		1.5
342 Fuel Holder, Producers and Accessories						Las Vegas	47	75-R2*		1.5
343 Prime Movers										
344 Generators										
345 Accessory Electric Equipment										
346 Miscellaneous Power Plant Equipment										



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	Public Service Company of New Mexico				Public Service Company of New Mexico			
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life Type	Net Salvage Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life Type	Net Salvage Rate (%)
Steam Production								
310 Land and Land Rights	Reeves	70,710			San Juan	940,691		
Rights	Reeves	619	75-R2*	0	San Juan	604	75-R2*	0
311 Structures and Improvements	Reeves	4,018	75-R2*	-10	San Juan	126,461	75-R2*	0
312 Boiler Plant Equipment	Reeves	33,504	R2-75*	-5	San Juan	599,519	R2-75*	-35
313 Engines and Engine Driven Generators	Reeves	27,921	R2-75*	-8	San Juan	135,013	R2-75*	-35
314 Turbogenerator Units	Reeves	2,966	R2-75*	0	San Juan	60,446	R2-75*	-12
315 Accessory Electric Equipment	Reeves	1,682	R2-75*	0	San Juan	18,648	R2-75*	0
316 Miscellaneous Power Plant Equipment								
Nuclear Production								
320 Land and Land Rights								
321 Structures and Improvements								
322 Reactor Plant Equipment								
323 Turbogenerator Units								
324 Accessory Electric Equipment								
325 Miscellaneous Power Plant Equipment								
Hydraulic Production								
330 Land and Land Rights								
Rights								
331 Structures and Improvements								
332 Reservoirs, Dams and Waterways								
333 Waterwheels, Turbines and Generators								
334 Accessory Electric Equipment								
335 Miscellaneous Power Plant Equipment								
336 Roads, Railroads and Bridges								
Other Production								
340 Land and Land Rights	Luna	62,612			Solar	86,556		4
Rights	Luna	1,504	75-R2*	0				
341 Structures and Improvements	Luna	13,794	75-R2*	0				
342 Fuel Holder, Producers and Accessories	Luna	11,433	75-R2*	0				
343 Prime Movers	Luna	28,271	75-R2*	0	Solar	78,217	25 SQ	0
344 Generators					Solar	7,445	30 SQ	0
345 Accessory Electric Equipment					Solar	894	10 SQ	0
346 Miscellaneous Power Plant Equipment		7,610	75-R2*	0				10

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	Public Service Company of New Mexico				Rochester Gas and Electric			
	Cat. / Unit	Depr. Base	Survivor Curve	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve	Annual Rate
	000s		%		000s		%	
			Life	Net Salvage			Life	Net Salvage
			Type	Rate			Type	Rate
Steam Production								
310 Land and Land Rights		1,162,647						
Rights								
Steam		1,248						1.69
311 Structures and Improvements								0.40
Steam		142,117						1.06
312 Boiler Plant Equipment								1.83
Steam		734,984						
313 Engines and Engine Driven Generators								
Steam		181,206						1.73
314 Turbogenerator Units								1.30
Steam		73,913						
315 Accessory Electric Equipment								1.77
Steam		29,179						
316 Miscellaneous Power Plant Equipment								
Nuclear Production								
320 Land and Land Rights								
321 Structures and Improvements								
322 Reactor Plant Equipment								
323 Turbogenerator Units								
324 Accessory Electric Equipment								
325 Miscellaneous Power Plant Equipment								
Hydraulic Production								
330 Land and Land Rights								1.75
Rights								
331 Structures and Improvements								1.17
332 Reservoirs, Dams and Waterways								-5
Hydraulic			90 R2.0					
333 Waterwheels, Turbines and Generators								-50
Hydraulic			60 L1.0					
334 Accessory Electric Equipment								-50
Hydraulic			70 S0.5					
335 Miscellaneous Power Plant Equipment								0
Hydraulic			85 L1.0					
336 Roads, Railroads and Bridges								-50
Hydraulic			68 R1.5					
Hydraulic			75 SQ					75
Other Production								1.33
340 Land and Land Rights		412,764						
Rights								
Other		1,702						3.05
341 Structures and Improvements								3.33
Other		56,027						2.6
342 Fuel Holder, Producers and Accessories								2.47
Other		86,066						
343 Prime Movers								
Other		234,895						3.34
344 Generators								2.88
Other		18,641						
345 Accessory Electric Equipment								3.81
Other		15,433						
346 Miscellaneous Power Plant Equipment								







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		Safe Harbor Water Power Corporation				Sierra Pacific Power Company				
Cat. / Unit	Depr. Base	Survivor Curve		Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve		Annual Rate	
		Life	Type				Life	Type		
		000s (%)				000s (%)				
Steam Production						480,424				
310 Land and Land Rights	Rights					566	SQ*			3.57
311 Structures and Improvements						83,631	125-R2*			2.73
312 Boiler Plant Equipment						245,105	60-R2*			3.11
313 Engines and Engine Driven Generators										3.62
314 Turbogenerator Units						93,127	70-R2*			4.28
315 Accessory Electric Equipment						48,134	60-S1.5*			2.61
316 Miscellaneous Power Plant Equipment						9,861	50-R1.5*			4.17
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights	Rights					231,411				1.98
331 Structures and Improvements						1,926				1.4
332 Reservoirs, Dams and Waterways						31,432				1.27
333 Waterwheels, Turbines and Generators						40,014				1.67
334 Accessory Electric Equipment						122,101				2.13
335 Miscellaneous Power Plant Equipment						24,687				2.21
336 Roads, Railroads and Bridges						11,095				3.16
Other Production						156				0.72
340 Land and Land Rights	Rights					581,107				3.27
341 Structures and Improvements						38,444	SQ*			3.27
342 Fuel Holder, Producers and Accessories						113,871	SQ*			2.98
343 Prime Movers						22,338	SQ*			3.63
344 Generators						307,287	SQ*			3.4
345 Accessory Electric Equipment						64,710	SQ*			3.28
346 Miscellaneous Power Plant Equipment						34,457	SQ*			2.87

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	Southern California Edison						Southern California Edison					
	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve		Net Salvage	Annual Rate
			Life	Type					Life	Type		
	000s						000s					
	000s						000s					
	000s						000s					
	000s						000s					
Steam Production												
310 Land and Land Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment												
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment												
316 Miscellaneous Power Plant Equipment												
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												



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Cat. / Unit	System Energy Resources				Tampa Electric Company					
	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate
		Life	Type				Life	Type		
Steam Production										
310 Land and Land Rights						328,211				3.24
311 Structures and Improvements										
312 Boiler Plant Equipment						142,060			-5	2.90
313 Engines and Engine Driven Generators						123,502			-8	3.40
314 Turbogenerator Units						7,315			-6	2.30
315 Accessory Electric Equipment						37,263			-6	3.70
316 Miscellaneous Power Plant Equipment						18,071			-8	4.20
Nuclear Production										
320 Land and Land Rights										2.85
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights						158,661				2.84
341 Structures and Improvements										
342 Fuel Holder, Producers and Accessories						70,511			-2	2.3
343 Prime Movers						20,678			-4	2.5
344 Generators						34,274			-11	3.2
345 Accessory Electric Equipment										
346 Miscellaneous Power Plant Equipment						21,343			-8	4.2
						11,855			-6	3.2

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	Tampa Electric Company					Tampa Electric Company				
	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate
	000s					000s				
			Life	(%)	(%)			Life	(%)	(%)
Steam Production										
310 Land and Land Rights										
311 Structures and Improvements										
312 Boiler Plant Equipment	GP41	158,377				GP41	166,494			3.61
313 Engines and Engine Driven Generators	GP41	7,986		-1	2.00	GP42	7,776		-1	2.00
314 Turbogenerator Units	GP41	100,941		-4	4.00	GP42	94,782		-5	3.70
315 Accessory Electric Equipment	GP41	32,706		-4	3.50	GP42	47,371		-4	3.80
316 Miscellaneous Power Plant Equipment	GP41	15,685		-3	3.50	GP42	16,018		-5	3.30
	GP41	1,059		-2	2.90	GP42	547		-8	3.00
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights										
341 Structures and Improvements	GP31	325,300			3.68	GP32	440,335			3.63
342 Fuel Holder, Producers and Accessories	GP31	22,008		-1	2.5	GP32	26,038		-1	2.5
343 Prime Movers	GP31	74,811		-5	2.9	GP32	97,705		-5	2.9
344 Generators	GP31	194,492		-6	4.2	GP32	269,436		-6	4.1
345 Accessory Electric Equipment	GP31	32,731		-8	3.2	GP32	45,643		-8	3.1
346 Miscellaneous Power Plant Equipment	GP31	1,258		-3	2.7	GP32	1,513		-2	2.8











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	Tampa Electric Company					Annual Rate (%)
	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	
	000s					(%)
			Life	Type		
Steam Production						
310 Land and Land Rights						
311 Structures and Improvements						
312 Boiler Plant Equipment						
313 Engines and Engine Driven Generators						
314 Turbogenerator Units						
315 Accessory Electric Equipment						
316 Miscellaneous Power Plant Equipment						
Nuclear Production						
320 Land and Land Rights						
321 Structures and Improvements						
322 Reactor Plant Equipment						
323 Turbogenerator Units						
324 Accessory Electric Equipment						
325 Miscellaneous Power Plant Equipment						
Hydraulic Production						
330 Land and Land Rights						
331 Structures and Improvements						
332 Reservoirs, Dams and Waterways						
333 Waterwheels, Turbines and Generators						
334 Accessory Electric Equipment						
335 Miscellaneous Power Plant Equipment						
336 Roads, Railroads and Bridges						
Other Production						
340 Land and Land Rights						
341 Structures and Improvements						
342 Fuel Holder, Producers and Accessories						
343 Prime Movers						
344 Generators						
345 Accessory Electric Equipment						
346 Miscellaneous Power Plant Equipment						
GP54	61,183					3.43
GP54	16,857					2.40
GP54	32,996					3.80
GP54	10,642					3.90
GP54	688					3.30
GP83	63,702					4.01
GP83	10,337					2.60
GP83	1,163					2.90
GP83	42,676					4.60
GP83	9,093					3.00
GP83	433					3.10
GP84	1,917,481					3.27
GP84	356,323					2.68
GP84	1,078,240					3.37
GP84	222,264					3.18
GP84	224,545					3.61
GP84	36,109					4.58
GP84	35,108					3.75
GP84	5,584					2.40
GP84	2,111					3.20
GP84	22,325					4.10
GP84	5,088					3.90

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Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)
		Life	Type		
300 Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
320 Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
330 Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
340 Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
GP85	325,300				4.00
GP85	22,008			-1	2.40
GP85	74,811			-7	3.40
GP85	194,492			-6	3.90
GP85	32,731			-6	3.90
GP87	1,258			0	14.30
GP90	6,499				4.30
GP90	6,499			-8	4.30

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Cat. / Unit	Tampa Electric Company				The Empire District Electric Company					
	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)
		Life	Type				Life	Type		
Steam Production										
310 Land and Land Rights						679,614				1.81
311 Structures and Improvements										
312 Boiler Plant Equipment						77,330	83.33			1.20
313 Engines and Engine Driven Generators						426,635	52.08			1.92
314 Turbogenerator Units						72,957	61.35			1.63
315 Accessory Electric Equipment						38,507	54.05			1.85
316 Miscellaneous Power Plant Equipment						64,185	51.02			1.96
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights						7,578				1.61
331 Structures and Improvements						676	60.61			1.65
332 Reservoirs, Dams and Waterways						3,570	61.35			1.63
333 Waterwheels, Turbines and Generators						1,653	68.49			1.46
334 Accessory Electric Equipment						1,240	68.97			1.45
335 Miscellaneous Power Plant Equipment						439	41.49			2.41
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights						161,172				2.84
341 Structures and Improvements										
342 Fuel Holder, Producers and Accessories						10,604	35.21			2.84
343 Prime Movers										
344 Generators						106,878	35.21			2.84
345 Accessory Electric Equipment						31,171	35.21			2.84
346 Miscellaneous Power Plant Equipment						9,120	35.21			2.84
						3,399	35.34			2.83
Other		2,013,629								2.83
Other		261,896								2.09
Other		522,393								3.12
Other		941,432								2.93
Other		265,493								2.65
Other		22,415								3.40

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	The Empire District Electric Company					The Empire District Electric Company				
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Net Salvage (%)	Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Net Salvage (%)	Annual Rate (%)
Steam Production										
310 Land and Land Rights										
311 Structures and Improvements										
312 Boiler Plant Equipment										
313 Engines and Engine Driven Generators										
314 Turbogenerator Units										
315 Accessory Electric Equipment										
316 Miscellaneous Power Plant Equipment										
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights										
341 Structures and Improvements										
342 Fuel Holder, Producers and Accessories										
343 Prime Movers										
344 Generators										
345 Accessory Electric Equipment										
346 Miscellaneous Power Plant Equipment										
Other than CC	176,878				2.18					
Other than CC	4,009	55.25			1.81					
Other than CC	6,021	26.46			3.78					
Other than CC	123,330	51.81			1.93					
Other than CC	21,239	54.95			1.82					
Other than CC	19,358	28.25			3.54					
Other than CC	2,921	25.38			3.94					
Other	338,050									2.50
Other	14,613									2.56
Other	6,021									3.78
Other	230,208									2.35
Other	52,410									2.43
Other	28,478									3.32
Other	6,320									3.34

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	Wabash Valley Power Association					Wabash Valley Power Association				
	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve	Net Salvage	Annual Rate
	000s					000s				
			Life	Type	(%)			Life	Type	(%)
Steam Production										
310 Land and Land Rights		227,595								2.40
311 Structures and Improvements		18,484			-12.7					1.71
312 Boiler Plant Equipment		157,479			-12.7					2.60
313 Engines and Engine Driven Generators		40,940			-12.7					2.03
314 Turbogenerator Units		7,894			-12.7					1.67
315 Accessory Electric Equipment		2,798			-12.7					3.46
316 Miscellaneous Power Plant Equipment										
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights		51,485								5.80
341 Structures and Improvements		9,724			-1					5.05
342 Fuel Holder, Producers and Accessories		708			0					2.91
343 Prime Movers		26,649			-1					6.12
344 Generators		3,318			-1					5.00
345 Accessory Electric Equipment		10,445			-1					6.12
346 Miscellaneous Power Plant Equipment		641			0					6.12
	GP1	98,858								2.89
	GP1	3,563			-5					2.89
	GP1	15,548			-5					2.89
	GP1	3,461			-5					2.89
	GP1	66,294			-5					2.89
	GP1	9,777			-5					2.89
	GP1	215			-5					2.89

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Cat. / Unit	Depr. Base 000s	Survivor Curve		Net Salvage (%)	Annual Rate (%)
		Life	Type		
Steam Production					
310 Land and Land Rights					
Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
GP2	32,188				3.76
GP2	32,172			-5	3.76
GP3	201,972				3.19
GP3	7,647			0	1.73
GP3	16,298			0	3.76
GP3	111,606			0	3.76
GP3	44,579			0	2.37
GP3	12,895			0	1.65
GP3	8,947			0	2.63

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	Wabash Valley Power Association				Wabash Valley Power Association					
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life Type	Net Salvage (%)	Annual Rate (%)	Cat. / Unit	Depr. Base 000s	Survivor Curve Life Type	Net Salvage (%)	Annual Rate (%)
Steam Production										
310 Land and Land Rights										
311 Structures and Improvements										
312 Boiler Plant Equipment										
313 Engines and Engine Driven Generators										
314 Turbogenerator Units										
315 Accessory Electric Equipment										
316 Miscellaneous Power Plant Equipment										
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights	GP4	55,016			2.44					
341 Structures and Improvements										
342 Fuel Holder, Producers and Accessories	GP4	3,799		0	3.76					
343 Prime Movers	GP4	143		0	3.76					
344 Generators	GP4	248		0	3.76					
345 Accessory Electric Equipment	GP4	45,159		0	2.36					
346 Miscellaneous Power Plant Equipment	GP4	5,651		0	2.11					
		16		0	3.76					
	Other	439,519								3.38
	Other	56,905								3.65
	Other	32,697								3.33
	Other	141,964								4.18
	Other	159,350								2.64
	Other	38,768								3.23
	Other	9,835								2.87













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Cat. / Unit	Depr. Base 000s	Survivor Curve		Annual Rate (%)
		Life	Type	
Lawrence 3	37,392			5.52
311 Structures and Improvements	1,257	40.43	SQ*	-0.9
312 Boiler Plant Equipment	13,928	16.27	SQ*	-1.1
314 Turbogenerator Units	17,863	16.42	SQ*	-0.6
315 Accessory Electric Equipment	4,314	18.48	SQ*	-0.3
316 Miscellaneous Power Plant Equipment	30	22.78	SQ*	-0.3
Nuclear Production				
320 Land and Land Rights				
321 Structures and Improvements				
322 Reactor Plant Equipment				
323 Turbogenerator Units				
324 Accessory Electric Equipment				
325 Miscellaneous Power Plant Equipment				
Hydraulic Production				
330 Land and Land Rights				
331 Structures and Improvements				
332 Reservoirs, Dams and Waterways				
333 Waterwheels, Turbines and Generators				
334 Accessory Electric Equipment				
335 Miscellaneous Power Plant Equipment				
336 Roads, Railroads and Bridges				
Other Production				
340 Land and Land Rights	58,863			3.14
341 Structures and Improvements	450	31.65	SQ*	-0.8
342 Fuel Holder, Producers and Accessories	1,011	31.65	SQ*	-0.8
343 Prime Movers	48,246	31.65	SQ*	-0.8
344 Generators	8,535	31.65	SQ*	-0.8
345 Accessory Electric Equipment	621	31.65	SQ*	-0.8
346 Miscellaneous Power Plant Equipment				
Lawrence 4	126,286			3.42
Lawrence 4	3,506	40.15	SQ*	-1.6
Lawrence 4	98,955	27.79	SQ*	-2.1
Lawrence 4	14,922	29.46	SQ*	-1
Lawrence 4	8,722	25.05	SQ*	-0.5
Lawrence 4	181	33.4	SQ*	-0.5
Emporia 6	48,688			3.25
Emporia 6	486	30.72	SQ*	-0.8
Emporia 6	1,114	30.72	SQ*	-0.8
Emporia 6	39,575	30.72	SQ*	-0.8
Emporia 6	7,367	30.72	SQ*	-0.8
Emporia 6	146	30.72	SQ*	-0.8

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Cat. / Unit	Westar Energy, Inc.				Annual Rate (%)
	Depr. Base	Survivor Curve		Net Salvage	
		Life	Type		
Lawrence 5	214,325				3.11
311 Structures and Improvements	9,281	40.37 SQ*		-1.6	2.06
312 Boiler Plant Equipment	136,507	30.33 SQ*		-2.1	3.09
313 Engines and Engine Driven Generators					
314 Turbogenerator Units	56,404	28.33 SQ*		-1	3.34
315 Accessory Electric Equipment	11,916	29.98 SQ*		-0.5	3.12
316 Miscellaneous Power Plant Equipment	217	36.69 SQ*		-0.5	2.33
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights	48,878				3.25
341 Structures and Improvements	488	30.72 SQ*		-0.8	3.25
342 Fuel Holder, Producers and Accessories	1,118	30.72 SQ*		-0.8	3.25
343 Prime Movers					
344 Generators	39,674	30.72 SQ*		-0.8	3.25
345 Accessory Electric Equipment	7,451	30.72 SQ*		-0.8	3.25
346 Miscellaneous Power Plant Equipment	147	30.72 SQ*		-0.8	3.25
Lawrence Common	106,233				
311	31,362	26.77 SQ*		-1.5	3.56
312	65,715	27.07 SQ*		-1.7	3.53
314	1,053	22.81 SQ*		-1	4.32
315	2,953	31.28 SQ*		-0.5	2.89
316	5,150	28.65 SQ*		-0.5	3.21
Emporia Common	35,741				
Emporia 7	48,878				3.25
Emporia 7	488	30.72 SQ*		-0.8	3.25
Emporia 7	1,118	30.72 SQ*		-0.8	3.25
Emporia 7	39,674	30.72 SQ*		-0.8	3.25
Emporia 7	7,451	30.72 SQ*		-0.8	3.25
Emporia 7	147	30.72 SQ*		-0.8	3.25

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	Westar Energy, Inc.					Westar Energy, Inc.				
	Cat. / Unit	Depr. Base	Survivor Curve Life	Survivor Curve Type	Annual Rate	Cat. / Unit	Depr. Base	Survivor Curve Life	Survivor Curve Type	Annual Rate
Steam Production										
310 Land and Land Rights		36,260			4.04		1,931,350			2.73
311 Structures and Improvements		6,632	31.19 SQ*		3.16		264,282			2.10
312 Boiler Plant Equipment		14,867	21.6 SQ*		4.63		1,205,551			2.83
313 Engines and Engine Driven Generators		10,973	26.02 SQ*		3.80		296,766			2.78
314 Turbogenerator Units		2,693	31.04 SQ*		3.23		131,997			3.03
315 Accessory Electric Equipment		1,095	17.6 SQ*		5.65		32,754			2.87
316 Miscellaneous Power Plant Equipment										
Nuclear Production										
320 Land and Land Rights										
321 Structures and Improvements										
322 Reactor Plant Equipment										
323 Turbogenerator Units										
324 Accessory Electric Equipment										
325 Miscellaneous Power Plant Equipment										
Hydraulic Production										
330 Land and Land Rights										
331 Structures and Improvements										
332 Reservoirs, Dams and Waterways										
333 Waterwheels, Turbines and Generators										
334 Accessory Electric Equipment										
335 Miscellaneous Power Plant Equipment										
336 Roads, Railroads and Bridges										
Other Production										
340 Land and Land Rights		1,384			(7.92)		1,577			(7.16)
341 Structures and Improvements		11	39.85 SQ*		(8.43)		10	39.85 SQ*		(8.43)
342 Fuel Holder, Producers and Accessories		47	18.91 SQ*		(5.18)		36	39.85 SQ*		(8.43)
343 Prime Movers		1,008	37.03 SQ*		(8.21)		1,318	27.52 SQ*		(7.12)
344 Generators		91	17.79 SQ*		(4.79)		36	10.96 SQ*		(0.69)
345 Accessory Electric Equipment		227	39.85 SQ*		(8.43)		177	39.85 SQ*		(8.43)
346 Miscellaneous Power Plant Equipment										



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Cat. / Unit	Westar Energy, Inc.				Annual Rate (%)
	Depr. Base	Survivor Curve Life	Type	Net Salvage (%)	
	000s				
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					
	Hutchinson GT 1	6,560			1.00
	Hutchinson GT 1	14	33.08 SQ*		-0.3
	Hutchinson GT 1	160	42.76 SQ*		-0.3 (0.01)
	Hutchinson GT 1	6,058	31.63 SQ*		-0.3
	Hutchinson GT 1	302	41.14 SQ*		-0.3
	Hutchinson GT 1	26	45.65 SQ*		-0.3 (0.21)
	Hutchinson GT 2	7,002			1.30
	Hutchinson GT 2	22	31.63 SQ*		-0.3
	Hutchinson GT 2	160	42.76 SQ*		-0.3 (0.01)
	Hutchinson GT 2	6,529	29.47 SQ*		-0.3
	Hutchinson GT 2	265	41.39 SQ*		-0.3
	Hutchinson GT 2	26	45.65 SQ*		-0.3 (0.21)



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Cat. / Unit	Westar Energy, Inc.				Annual Rate (%)
	Depr. Base	Survivor Curve Life	Type	Net Salvage (%)	
000s					
Steam Production					
310 Land and Land Rights					
311 Structures and Improvements					
312 Boiler Plant Equipment					
313 Engines and Engine Driven Generators					
314 Turbogenerator Units					
315 Accessory Electric Equipment					
316 Miscellaneous Power Plant Equipment					
Nuclear Production					
320 Land and Land Rights					
321 Structures and Improvements					
322 Reactor Plant Equipment					
323 Turbogenerator Units					
324 Accessory Electric Equipment					
325 Miscellaneous Power Plant Equipment					
Hydraulic Production					
330 Land and Land Rights					
331 Structures and Improvements					
332 Reservoirs, Dams and Waterways					
333 Waterwheels, Turbines and Generators					
334 Accessory Electric Equipment					
335 Miscellaneous Power Plant Equipment					
336 Roads, Railroads and Bridges					
Other Production					
340 Land and Land Rights					
341 Structures and Improvements					
342 Fuel Holder, Producers and Accessories					
343 Prime Movers					
344 Generators					
345 Accessory Electric Equipment					
346 Miscellaneous Power Plant Equipment					

Cat. / Unit	Westar Energy, Inc.				Annual Rate (%)
	Depr. Base	Survivor Curve Life	Type	Net Salvage (%)	
000s					
Hutchinson GT 3	8,696				1.42
Hutchinson GT 3	21	31.63	SQ*	-0.3	1.08
Hutchinson GT 3	388	23.92	SQ*	-0.3	2.43
Hutchinson GT 3	7,760	31.49	SQ*	-0.3	1.10
Hutchinson GT 3	501	15.16	SQ*	-0.3	5.62
Hutchinson GT 3	26	45.65	SQ*	-0.3	(0.21)

Cat. / Unit	Westar Energy, Inc.				Annual Rate (%)
	Depr. Base	Survivor Curve Life	Type	Net Salvage (%)	
000s					
Hutchinson GT 4	8,375				(2.95)
Hutchinson GT 4	8	39.58	SQ*	-0.1	(3.84)
Hutchinson GT 4	40	39.58	SQ*	-0.1	(3.84)
Hutchinson GT 4	7,903	31.01	SQ*	-0.1	(2.92)
Hutchinson GT 4	422	34.21	SQ*	-0.1	(3.32)
Hutchinson GT 4	2	37.73	SQ*	-0.1	(3.68)



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Depreciation Statistics  
 Electric Company - Production  
 Depreciation Statistics  
 FERC Form 1

	Westar Energy, Inc.				Westar Energy, Inc.							
	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate	Cat. / Unit	Depr. Base 000s	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate
Steam Production												
310 Land and Land Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment												
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment												
316 Miscellaneous Power Plant Equipment												
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												
Abilene	8,780											(2.37)
Abilene	645	19.09	SQ*		-0.1							(1.08)
Abilene	130	39.57	SQ*		-0.1							(4.28)
Abilene	7,162	26.32	SQ*		-0.1							(2.76)
Abilene	672	21.86	SQ*		-0.1							(1.86)
Abilene	171	7.38	SQ*		-0.1							8.75
Central Plains Wind	180,952											5.09
Central Plains Wind	9,181	19.5	SQ*		-0.5							5.09
Central Plains Wind	153,693	19.5	SQ*		-0.5							5.09
Central Plains Wind	17,304	19.5	SQ*		-0.5							5.09
Central Plains Wind	774	19.5	SQ*		-0.5							5.09



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Depreciation Statistics  
 Electric Company - Production  
 Depreciation Statistics  
 FERC Form 1

		Westar Energy, Inc.					Westar Energy, Inc.					
Cat. / Unit	000s	Depr. Base	Survivor Curve		Annual Rate (%)	Cat. / Unit	000s	Depr. Base	Survivor Curve		Annual Rate (%)	
			Life	Type					Life	Type		Net Salvage (%)
Steam Production												
310 Land and Land Rights												
Rights												
311 Structures and Improvements												
312 Boiler Plant Equipment												
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment												
316 Miscellaneous Power Plant Equipment												
Nuclear Production												
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment												
323 Turbogenerator Units												
324 Accessory Electric Equipment												
325 Miscellaneous Power Plant Equipment												
Hydraulic Production												
330 Land and Land Rights												
Rights												
331 Structures and Improvements												
332 Reservoirs, Dams and Waterways												
333 Waterwheels, Turbines and Generators												
334 Accessory Electric Equipment												
335 Miscellaneous Power Plant Equipment												
336 Roads, Railroads and Bridges												
Other Production												
340 Land and Land Rights												
Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												
Flat Ridge Wind		94,777			5.34	Spring Creek 1	26,972				1.62	
Flat Ridge Wind		4,721	18.55	SQ*	-0.4	Spring Creek 1	1,649	24.24	SQ*	-0.5	1.62	
Flat Ridge Wind		74,560	18.55	SQ*	-0.4	Spring Creek 1	341	24.24	SQ*	-0.5	1.62	
Flat Ridge Wind		15,166	18.69	SQ*	-0.4	Spring Creek 1	22,884	24.24	SQ*	-0.5	1.62	
Flat Ridge Wind		330	18.55	SQ*	-0.4	Spring Creek 1	2,098	24.24	SQ*	-0.5	1.62	







# Transmission, Distribution and General Summary – Service Life



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Depreciation Statistics  
 Electric Company - Transmission, Distribution and General  
 Depreciation Statistics - Average Service Life  
 FERC Form 1

FERC Account	Subaccount	Number of Observations	Mean	Median	Mode	Range	
						Low	High
Transmission Plant							
350 Land and Land Rights	Rights	30	72.10	75.00	75.00	55.00	85.00
352 Structures and Improvements		51	57.45	58.00	60.00	44.00	95.00
353 Station Equipment		56	48.66	48.00	55.00	31.00	65.00
354 Towers and Fixtures		52	60.46	60.00	60.00	40.00	85.00
355 Poles and Fixtures		53	50.73	50.00	55.00	30.00	70.00
356 Overhead Conductors and Devices		53	54.34	55.00	55.00	29.00	72.00
356 Overhead Conductors and Devices	Clearing Land and ROW	12	52.67	57.50	60.00	10.00	80.00
357 Underground Conduit		34	54.59	55.00	50.00	30.00	100.00
358 Underground Conductors and Devices		41	45.71	45.00	40.00	30.00	62.00
359 Roads and Trails		30	62.43	60.00	60.00	50.00	95.00
Distribution Plant							
360 Land and Land Rights	Rights	30	59.73	60.00	65.00	30.00	80.00
361 Structures and Improvements		54	53.21	51.35	45.00	33.00	92.00
362 Station Equipment		57	46.36	45.00	40.00	25.00	63.00
362 Station Equipment	SCADA	3	16.00	13.00	#N/A	10.00	25.00
363 Storage Battery Equipment		4	19.00	15.00	15.00	10.00	36.00
364 Poles, Towers and Fixtures		57	45.75	45.00	50.00	25.00	65.00
365 Overhead Conductors and Devices		58	47.09	46.00	45.00	25.00	65.00
365 Overhead Conductors and Devices	Clearing Land and ROW	10	54.00	62.50	65.00	10.00	75.00
365 Overhead Conductors and Devices	Capacitors	2	30.00	30.00	30.00	30.00	30.00
366 Underground Conduit		55	55.43	55.00	60.00	30.00	80.00
367 Underground Conductors and Devices		57	42.89	40.00	40.00	25.00	74.00
368 Line Transformers		53	38.58	38.00	44.00	28.00	53.00
368 Line Transformers	Overhead	6	41.92	37.50	35.00	34.00	62.00
368 Line Transformers	Underground	5	44.07	42.00	40.00	40.00	50.35
369 Services		33	41.52	43.00	45.00	(25.00)	65.00
369 Services	Overhead	24	47.15	50.00	60.00	24.00	65.00
369 Services	Underground	23	44.37	41.00	40.00	20.00	75.00





Depreciation Statistics  
 Electric Company - Transmission, Distribution and General  
 Depreciation Statistics - Average Service Life  
 FERC Form 1

FERC Account	Subaccount	Number of Observations	Mean	Median	Mode	Low	High
Distribution Plant							
370 Meters		58	29.88	31.50	35.00	1.00	45.00
370 Meters	Solid State	14	14.07	15.00	15.00	5.00	20.00
370 Meters	Other	6	27.67	21.00	#N/A	10.00	65.00
371 Installations on Customers' Premises		40	27.65	29.50	35.00	5.00	60.00
372 Leased Property on Customers' Premises		12	25.27	26.13	30.00	14.00	40.00
373 Street Lighting and Signal Equipment		50	29.32	28.50	20.00	16.00	50.00
373 Street Lighting and Signal Equipment	Overhead	5	30.20	25.00	#N/A	19.00	45.00
373 Street Lighting and Signal Equipment	Underground	6	45.67	45.00	45.00	22.00	70.00
373 Street Lighting and Signal Equipment	Non-roadway Lighting	8	23.71	23.50	#N/A	6.00	40.00
Regional Transmission and market Operations							
382 Computer Hardware		3	5.00	5.00	5.00	5.00	5.00
383 Computer Software		1	5.00	5.00	#N/A	5.00	5.00
General Plant							
389 Land and Land Rights	Rights	14	61.43	60.00	50.00	45.00	100.00
390 Structures and Improvements		49	44.36	45.00	45.00	5.00	70.00
390 Structures and Improvements	Major	9	55.33	55.00	80.00	18.00	100.00
390 Structures and Improvements	Minor	11	38.64	40.00	40.00	5.00	75.00
390 Structures and Improvements	Improvements	3	15.00	15.00	#N/A	5.00	25.00
391 Office Furniture and Equipment		36	18.94	20.00	20.00	7.00	30.00
391 Office Furniture and Equipment	Furniture	17	19.12	20.00	20.00	5.00	33.00
391 Office Furniture and Equipment	Equipment	20	11.45	10.00	10.00	5.00	16.00
391 Office Furniture and Equipment	Computers	37	6.08	5.00	5.00	3.00	20.00
391 Office Furniture and Equipment	Minor Software	9	5.44	5.00	5.00	4.00	10.00
391 Office Furniture and Equipment	Major Software	6	10.00	10.00	10.00	7.00	13.00
392 Transportation Equipment		28	9.77	9.98	5.00	5.00	18.00
392 Transportation Equipment	Automobiles	6	6.00	5.50	5.00	5.00	8.00
392 Transportation Equipment	Light Trucks	7	8.71	8.00	7.00	7.00	11.00
392 Transportation Equipment	Medium Trucks	6	11.17	11.50	12.00	10.00	12.00
392 Transportation Equipment	Heavy Trucks	10	15.30	11.50	11.00	8.00	30.00
392 Transportation Equipment	Trailers	12	19.00	20.00	25.00	5.00	30.00
392 Transportation Equipment	Aircraft	3	13.33	13.00	#N/A	7.00	20.00
392 Transportation Equipment	Other	5	28.60	30.00	#N/A	10.00	50.00
393 Stores Equipment		51	23.47	25.00	25.00	10.00	50.00

Depreciation Statistics  
 Electric Company - Transmission, Distribution and General  
 Depreciation Statistics - Average Service Life  
 FERC Form 1



FERC Account	Subaccount	Number of Observations	Mean	Median	Mode	Range	
						Low	High
General Plant							
394 Tools, Garage and Shop Equipment		55	21.45	20.00	25.00	10.00	40.00
394 Tools, Garage and Shop Equipment	Tools, Shop and Work Eq.	3	25.00	20.00	#N/A	15.00	40.00
394 Tools, Garage and Shop Equipment	Garage Eq.	2	35.00	35.00	#N/A	30.00	40.00
395 Laboratory Equipment		52	20.48	20.00	15.00	5.00	45.00
396 Power Operated Equipment		46	15.97	15.00	15.00	5.00	40.00
397 Communication Equipment		58	17.47	15.00	15.00	5.00	35.00
397 Communication Equipment	Microwave	11	18.18	15.00	15.00	15.00	25.00
397 Communication Equipment	Mobile Radio	10	11.20	10.00	10.00	5.00	22.00
398 Miscellaneous Equipment		49	18.40	20.00	20.00	5.00	36.00
399 Other General Plant		3	5.00	5.00	5.00	5.00	5.00

# Transmission, Distribution and General Summary - Net Salvage



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Depreciation Statistics  
 Electric Company - Transmission, Distribution and General  
 Depreciation Statistics - Net Salvage  
 FERC Form 1

FERC Account	Subaccount	Number of Observations	Mean	Median	Mode	Range	
						Low	High
Transmission Plant							
350 Land and Land Rights	Rights	24	0%	0%	0%	0%	5%
352 Structures and Improvements		38	-9%	-5%	-5%	-35%	5%
353 Station Equipment		43	-8%	-5%	-5%	-50%	15%
354 Towers and Fixtures		39	-19%	-15%	-20%	-79%	1%
355 Poles and Fixtures		40	-25%	-20%	-20%	-70%	20%
356 Overhead Conductors and Devices		41	-17%	-15%	-15%	-80%	5%
356 Overhead Conductors and Devices	Clearing Land and ROW	6	-8%	-8%	0%	-20%	0%
357 Underground Conduit		25	-2%	0%	0%	-20%	1%
358 Underground Conductors and Devices		30	-5%	0%	0%	-25%	10%
359 Roads and Trails		23	0%	0%	0%	0%	5%
Distribution Plant							
360 Land and Land Rights	Rights	22	0%	0%	0%	0%	0%
361 Structures and Improvements		41	-13%	-10%	0%	-40%	0%
362 Station Equipment		43	-11%	-10%	-5%	-50%	15%
362 Station Equipment	SCADA	2	0%	0%	0%	0%	0%
363 Storage Battery Equipment		4	3%	0%	0%	0%	10%
364 Poles, Towers and Fixtures		43	-51%	-40%	-25%	-190%	5%
365 Overhead Conductors and Devices		44	-36%	-30%	-40%	-110%	33%
365 Overhead Conductors and Devices	Clearing Land and ROW	5	-14%	-5%	0%	-40%	0%
365 Overhead Conductors and Devices	Capacitors	0				0%	0%
366 Underground Conduit		41	-12%	-5%	0%	-50%	5%
367 Underground Conductors and Devices		43	-20%	-14%	-10%	-60%	10%
368 Line Transformers		40	-9%	-5%	0%	-60%	50%
368 Line Transformers	Overhead	4	-20%	-8%	-5%	-60%	-5%
368 Line Transformers	Underground	2	-15%	-15%	#N/A	-25%	-5%
369 Services		25	-35%	-30%	-25%	-85%	0%
369 Services	Overhead	18	-63%	-50%	-50%	-175%	5%



Depreciation Statistics  
 Electric Company - Transmission, Distribution and General  
 Depreciation Statistics - Net Salvage  
 FERC Form 1

FERC Account	Subaccount	Number of Observations	Mean	Median	Mode	Range	
						Low	High
Distribution Plant							
369 Services	Underground	17	-38%	-20%	-10%	-150%	0%
370 Meters		43	-6%	0%	0%	-70%	10%
370 Meters	Solid State	7	1%	0%	0%	0%	5%
370 Meters	Other	6	-3%	0%	0%	-15%	0%
371 Installations on Customers' Premises		29	-13%	-5%	0%	-75%	10%
372 Leased Property on Customers' Premises		8	-21%	-20%	-40%	-60%	10%
373 Street Lighting and Signal Equipment		37	-12%	-15%	-20%	-50%	60%
373 Street Lighting and Signal Equipment	Overhead	4	-46%	-43%	#N/A	-100%	0%
373 Street Lighting and Signal Equipment	Underground	5	-38%	-45%	#N/A	-75%	0%
373 Street Lighting and Signal Equipment	Non-roadway Lighting	5	5%	-5%	#N/A	-10%	25%
Regional Transmission and market Operations							
382 Computer Hardware		3	0%	0%	0%	0%	0%
383 Computer Software		1	0%	0%	#N/A	0%	0%
General Plant							
389 Land and Land Rights	Rights	9	0%	0%	0%	0%	0%
390 Structures and Improvements		41	-9%	-5%	-5%	-60%	14%
390 Structures and Improvements	Major	3	-7%	-5%	-5%	-10%	-5%
390 Structures and Improvements	Minor	5	-5%	-5%	#N/A	-20%	10%
390 Structures and Improvements	Improvements	0				0%	0%
391 Office Furniture and Equipment		33	1%	0%	0%	0%	10%
391 Office Furniture and Equipment	Furniture	10	1%	0%	0%	0%	5%
391 Office Furniture and Equipment	Equipment	12	1%	0%	0%	0%	5%
391 Office Furniture and Equipment	Computers	30	0%	0%	0%	0%	5%
391 Office Furniture and Equipment	Minor Software	7	1%	0%	0%	0%	5%
391 Office Furniture and Equipment	Major Software	1	0%	0%	#N/A	0%	0%
392 Transportation Equipment		26	8%	10%	10%	-10%	30%
392 Transportation Equipment	Automobiles	4	14%	13%	#N/A	0%	30%
392 Transportation Equipment	Light Trucks	4	18%	10%	10%	0%	50%
392 Transportation Equipment	Medium Trucks	3	12%	12%	#N/A	10%	15%
392 Transportation Equipment	Heavy Trucks	6	13%	15%	15%	0%	20%
392 Transportation Equipment	Trailers	7	8%	10%	10%	0%	15%
392 Transportation Equipment	Aircraft	3	18%	15%	#N/A	0%	39%
392 Transportation Equipment	Other	3	12%	15%	#N/A	0%	20%



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Depreciation Statistics  
 Electric Company - Transmission, Distribution and General  
 Depreciation Statistics - Net Salvage  
 FERC Form 1

FERC Account	Subaccount	Number of Observations	Mean	Median	Mode	Range	
						Low	High
General Plant							
393 Stores Equipment		39	1%	0%	0%	0%	10%
394 Tools, Garage and Shop Equipment		43	1%	0%	0%	0%	9%
394 Tools, Garage and Shop Equipment	Tools, Shop and Work Eq.	2	3%	3%	#N/A	0%	5%
394 Tools, Garage and Shop Equipment	Garage Eq.	1	5%	5%	#N/A	5%	5%
395 Laboratory Equipment		40	0%	0%	0%	0%	5%
396 Power Operated Equipment		37	8%	5%	0%	-20%	30%
397 Communication Equipment		43	0%	0%	0%	-10%	14%
397 Communication Equipment	Microwave	8	0%	0%	0%	0%	0%
397 Communication Equipment	Mobile Radio	6	0%	0%	0%	0%	0%
398 Miscellaneous Equipment		37	1%	0%	0%	0%	12%
399 Other General Plant		2	0%	0%	0%	0%	0%

# Transmission, Distribution and General Detail



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Depreciation Statistics  
 Electric Company - Transmission, Distribution and General  
 Depreciation Statistics  
 FERC Form 1

ERC Account	Subaccount	Allele				Atlantic City Electric					
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
	Rights										
350	Structures and Improvements	9,494	50	S-5	(10)	2.20	21,072	45	R3		2.22
352	Station Equipment	221,307	42	R-3	(10)	2.69	327,730	40	R4		2.50
353	Towers and Fixtures	26,119	60	R-4	(10)	1.60	29,456	55	S3		1.82
354	Poles and Fixtures	96,966	50	R-3	(23)	2.41	166,386	33	L3		3.03
355	Overhead Conductors and Devices	61,726	53	R-5	(23)	2.61	131,032	44	R3		2.27
356	Overhead Conductors and Devices	10,308	61	S-6	0	1.48					
356	Underground Conduit						7,015	50	R4		2.00
357	Underground Conductors and Devices	2,988	50	SQ	(20)	2.40	14,517	39	R3		2.56
358	Roads and Trails	59	60	R-3	0	1.72					
359											
Distributio	Land and Land Rights										
	Rights										
360	Structures and Improvements	5,681	58	S-6	(15)	1.31	22,477	45	S3		2.22
361	Station Equipment	59,318	42	R-1.5	(25)	2.98	228,884	35	R2		2.86
362	Station Equipment										
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	91,137	40	S-6	(40)	3.95	223,680	41	L0		2.44
364	Overhead Conductors and Devices	77,612	40	S-6	(40)	4.49	344,544	41	R1		2.44
365	Overhead Conductors and Devices	5,334	65	S-4	0	1.45					
365	Overhead Conductors and Devices										
365	Underground Conduit	9,140	63	R-2	0	1.33	36,798	55	R4		1.82
366	Underground Conductors and Devices	80,308	44	R-1.5	(22)	2.71	134,830	40	S0		2.50
367	Line Transformers	79,079	42	R-1.5	(13)	2.53	349,777	30	S0		3.33
368	Line Transformers										
368	Line Transformers										
368	Services						163,349	40	R1.5		2.50
369	Services	6,734	30	R-0.5	(50)	5.96					
369	Services	11,590	41	R-2	(8)	2.33					
369	Meters	45,516	24	S-6	0	4.49	62,198	35	S0.5		2.86
370	Meters										
370	Meters										
370	Installations on Customers' Premises						29,993	29	L1		3.45
371	Leased Property on Customers' Premises	1,897	14	S-6	(35)	13.26	142	22	L3		4.55
372	Street Lighting and Signal Equipment	2,790	20	L-0	(20)	1.96	75,295	25	SQ		4.00
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
Regional T	Computer Hardware										
382	Computer Software										
383											
General P	Land and Land Rights										
	Rights										
389	Structures and Improvements	54,658	28	SQ	0		23,358	40	R1.5		2.50
390	Structures and Improvements										
390	Structures and Improvements										
390	Structures and Improvements										
390	Office Furniture and Equipment	5,243	20	L-0.5	10	4.50	5,298	20	L3		5.00
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Office Furniture and Equipment	14,105	7	S-3	5	13.57	7,016	5	L3		20.00
391	Office Furniture and Equipment	2,261	5	S-6	5	19.00	798	5	L3		20.00
391	Office Furniture and Equipment										
391	Transportation Equipment										
392	Transportation Equipment	23	7	S-1.5	0	14.29	371	5	R3	30	5.26
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment	266	8	L-2	0	12.50					
392	Transportation Equipment	1,483	25	R-4	0	4.00					
392	Transportation Equipment	1,474	13	L-2	0	7.69					
392	Transportation Equipment										
392	Stores Equipment	420	20	R-1	0	5.00	1,033	47	R1.5		2.13
393	Tools, Garage and Shop Equipment	3,895	20	R-1	5	4.75	8,667	30	L2		3.33
394	Tools, Garage and Shop Equipment										
394	Tools, Garage and Shop Equipment										
394	Laboratory Equipment	3,599	20	S-4	0	5.00	6,040	33	S0.5		3.03
395	Power Operated Equipment	1,657	15	L-3	0	6.67	693	14	S4		7.14
396	Communication Equipment	13,271	15	R-1	0	6.67	63,044	17	S2		5.88
397	Communication Equipment	9,782	20	R-0.5	0	5.00					
397	Communication Equipment	9,697	12	R-0.5	0	8.33					
397	Miscellaneous Equipment	142	15	SQ	5	6.33	655	36	L1		2.78
398	Other General Plant										





Depreciation Statistics  
 Electric Company - Transmission, Distribution and General  
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ERC Account	Subaccount	Avista					Bangor Hydro				
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
350	Structures and Improvements	1,488	75	R4	0	1.28					
352	Station Equipment	17,104	60	R4	(5)	1.61					
353	Towers and Fixtures	213,222	47	R3	(15)	2.39	120,194	47	R2	(5)	2.24
354	Poles and Fixtures	17,123	70	S3	(20)	1.87	9,529	50	S3	(15)	2.30
355	Overhead Conductors and Devices	154,798	60	R3	(30)	1.84	127,420	48	R2.5	(20)	2.50
356	Overhead Conductors and Devices	116,768	60	R3	(10)	1.93	91,458	45	R3	(10)	2.44
356	Underground Conduit										
356	Underground Conduit	2,605	60	R4	0	1.58	3	60	R4	0	1.67
357	Underground Conductors and Devices	2,330	55	S3	0	1.73	362	35	R3	0	2.86
358	Roads and Trails	1,872	65	R4	0	1.65	44	60	R4	0	1.67
359											
Distributio	Land and Land Rights										
360	Structures and Improvements		75	SQ	0		5,675	70	SQ	0	1.43
360	Structures and Improvements	17,970	55	R3	(10)	1.80	326	50	R2	(15)	2.30
361	Station Equipment	111,338	42	R1.5	(10)	2.60	26,443	43	R2.5	0	2.33
362	Station Equipment						1,326	13	L2	0	7.69
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	261,335	50	R2.5	(25)	2.66	82,893	45	S1	(20)	2.66
364	Overhead Conductors and Devices	173,752	50	R2.5	(15)	2.46	67,338	48	S1.5	(15)	2.39
365	Overhead Conductors and Devices						2,075	60	R3	(5)	1.75
365	Overhead Conductors and Devices										
365	Underground Conduit	85,678	45	R3	(10)	2.71	7,917	47	R2.5	0	2.13
366	Underground Conductors and Devices	141,650	28	L4	(15)	6.38	39,899	39	R2	0	2.56
367	Line Transformers	198,972	44	R2	(5)	2.00	4,266	39	R2	0	2.89
368	Line Transformers										
368	Line Transformers										
368	Services	132,648	60	R3	(15)	1.63	24,192	45	R4	(15)	2.55
369	Services										
369	Services										
369	Meters	47,965	38	S1	0	2.39	4,927	33	S2	0	3.02
370	Meters						16,785	15	S2	0	6.77
370	Meters						681	11	S2	0	8.33
370	Installations on Customers' Premises										
371	Leased Property on Customers' Premises										
372	Street Lighting and Signal Equipment	16,356	32	R2.5	(15)	1.08	3,975	20	S2	20	3.93
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment	20,029	32	R2.5	(5)	2.82					
373											
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights										
389	Structures and Improvements	6,229	55	S2	(5)	1.85	16,304	40	R1	0	2.50
390	Structures and Improvements										
390	Structures and Improvements										
390	Structures and Improvements										
390	Office Furniture and Equipment										
391	Office Furniture and Equipment						175	20	SQ	0	5.46
391	Office Furniture and Equipment						4,480	10	SQ	0	17.02
391	Office Furniture and Equipment	7,870	5	SQ	0	17.67	1,274	10	SQ	0	4.96
391	Office Furniture and Equipment						23	10	SQ	0	6.77
391	Office Furniture and Equipment										
391	Transportation Equipment	3,742	11	S3	10	3.70	2,678	5	L1.5	10	16.13
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Stores Equipment	395	25	SQ	0	2.25	123	20	SQ	0	4.58
393	Tools, Garage and Shop Equipment	3,186	20	SQ	0	4.22	962	20	SQ	0	4.85
394	Tools, Garage and Shop Equipment										
394	Tools, Garage and Shop Equipment										
394	Laboratory Equipment	920	15	SQ	0	7.72	329	15	SQ	0	5.29
395	Power Operated Equipment	2,806	15	L2	10	5.40	11,259	11	R1.5	10	8.55
396	Communication Equipment	48,855	15	SQ	0	5.40	7,313	13	L2	0	7.69
397	Communication Equipment						138	24	L2	0	7.69
397	Communication Equipment										
397	Miscellaneous Equipment						2,216	20	SQ	0	4.62
398	Other General Plant										



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ERC Account	Subaccount	Black Hills Power					Black Hills/Colorado Electric Utility Co.				
		Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
	Rights										
350	Structures and Improvements	1,783	48		(10)	1.95	9,195	60		0	1.36
352	Station Equipment	49,117	40		5	1.71	91,989	55		(2)	1.32
353	Towers and Fixtures	865	60		(15)	1.42					
354	Poles and Fixtures	28,045	55		(25)	3.12	21,290	55		(5)	1.39
355	Overhead Conductors and Devices	29,443	55		(10)	2.15	23,891	55		(10)	1.45
356	Overhead Conductors and Devices			Clearing Land and ROW							
356	Underground Conduit										
357	Underground Conductors and Devices							45		0	2.17
358	Roads and Trails	7	53		0	2.23					
359											
Distributio	Land and Land Rights										
	Rights										
360	Structures and Improvements	707	33		(10)	3.29	411	65		0	1.08
361	Station Equipment	72,137	37		5	2.35	24,255	60		(5)	1.26
362	Station Equipment			SCADA							
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	68,338	44		(30)	3.07	46,303	55		(5)	1.79
364	Overhead Conductors and Devices	42,021	45		(10)	2.27	36,923	55		(10)	1.37
365	Overhead Conductors and Devices	4,063	45		0	1.83			Clearing Land and ROW		
365	Overhead Conductors and Devices			Capacitors							
365	Underground Conduit	39,629	30		0	3.40	10,176	60		0	1.72
366	Underground Conductors and Devices						19,451	45		(2)	1.31
367	Line Transformers	35,128	34		10	2.21	43,199	44		0	1.67
368	Line Transformers			Overhead							
368	Line Transformers			Underground							
368	Services	45	(25)		0	2.73	18,534	45		0	2.01
369	Services			Overhead							
369	Services			Underground							
369	Meters	32	5		0	3.27	11,952	45		(1)	11.09
370	Meters			Solid State							
370	Meters			Other							
370	Installations on Customers' Premises	2,170	30		(10)	3.08	2,036	35		0	0.57
371	Leased Property on Customers' Premises										
372	Street Lighting and Signal Equipment	1,720	25		(5)	3.61	8,227	36		4	1.55
373	Street Lighting and Signal Equipment			Overhead							
373	Street Lighting and Signal Equipment			Underground							
373	Street Lighting and Signal Equipment			Non-roadway Lighting							
373											
Regional T	Computer Hardware										
382	Computer Software										
383											
General P	Land and Land Rights										
	Rights										
389	Structures and Improvements	12,273	33		(10)	2.52	5,303	60		0	2.84
390	Structures and Improvements			Major							
390	Structures and Improvements			Minor							
390	Structures and Improvements			Improvements							
390	Office Furniture and Equipment	8,165	13		0	12.67	3,497	20		0	6.98
391	Office Furniture and Equipment			Furniture							
391	Office Furniture and Equipment			Equipment							
391	Office Furniture and Equipment			Computers							
391	Office Furniture and Equipment			Minor Software							
391	Office Furniture and Equipment			Major Software							
391	Transportation Equipment	7,528	12		15	3.89	7,240	13		10	6.70
392	Transportation Equipment			Automobiles							
392	Transportation Equipment			Light Trucks							
392	Transportation Equipment			Medium Trucks							
392	Transportation Equipment			Heavy Trucks							
392	Transportation Equipment			Trailers							
392	Transportation Equipment			Aircraft							
392	Transportation Equipment			Other							
392	Stores Equipment	322	30		0	5.82	37	25		0	6.09
393	Tools, Garage and Shop Equipment	4,264	25		5	2.54	1,508	25		0	2.10
394	Tools, Garage and Shop Equipment			Tools, Shop and Work Eq.							
394	Tools, Garage and Shop Equipment			Garage Eq.							
394	Laboratory Equipment	318	45		0	1.52	798	20		0	1.26
395	Power Operated Equipment	845	25		5	2.72	1,865	8		30	18.84
396	Communication Equipment	8,190	25		0	3.84	4,706	15		0	8.63
397	Communication Equipment			Microwave							
397	Communication Equipment			Mobile Radio							
397	Miscellaneous Equipment	197	27		0	2.75	120	20		0	5.84
398	Other General Plant										



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ERC Account	Subaccount	Carolina Power & Light				Central Hudson Gas & Electric						
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	
Transmissi	Land and Land Rights	Rights	166,588	75	R3	0	1.17	21,460	70	R3	0	1.43
350	Structures and Improvements		71,055	60	R3	(10)	1.76	2,975	65	R3	(30)	2.00
352	Station Equipment		814,282	60	L1	(15)	1.88	57,240	55	R3	(50)	2.73
353	Towers and Fixtures		59,707	75	R3	(19)	1.16	3,969	60	R2	(30)	2.17
354	Poles and Fixtures		450,361	42	R2	(20)	1.95	1,997	60	R2	(30)	2.17
355	Overhead Conductors and Devices		389,054	70	R3	(17)	1.22	21	40	R0.5	0	2.50
356	Overhead Conductors and Devices	Clearing Land and ROW						7,340	40	R3	(20)	3.00
356	Underground Conduit											
357	Underground Conductors and Devices											
358	Roads and Trails		313	75	65.07	1	75.00					
359												
Distributio	Land and Land Rights	Rights	23,225	55	R2	0	1.68	935	60	R3	0	1.63
360	Structures and Improvements		78,661	48	L1	(15)	2.08					
361	Station Equipment		517,467	49	R1	(10)	1.91					
362	Station Equipment	SCADA										
362	Storage Battery Equipment											
363	Poles, Towers and Fixtures		570,923	40	R2	(115)	5.48	166,884	55	R.05	(25)	2.27
364	Overhead Conductors and Devices		761,038	40	R1.5	(85)	4.88	163,061	60	R.05	(30)	2.17
365	Overhead Conductors and Devices	Clearing Land and ROW						26,111	65	R3	(25)	1.92
365	Overhead Conductors and Devices	Capacitors										
365	Underground Conduit		138,972	45	S4	(10)	2.42					
366	Underground Conductors and Devices		881,013	28	R5	(5)	3.81	54,020	60	R2.5	(10)	1.84
367	Line Transformers		846,659	38	R2	0	2.37	112,055	43	L1	(10)	2.56
368	Line Transformers	Overhead										
368	Line Transformers	Underground										
368	Services		546,699	49	R2.5	(30)	2.21					
369	Services	Overhead						33,858	60	R1	(75)	2.92
369	Services	Underground						9,928	60	R1	(25)	2.08
369	Meters		210,803	20	R2	(15)	6.91	35,951	30	R2	0	3.33
370	Meters	Solid State						279	7	S1.5	5	13.58
370	Meters	Other						5,651	22	R0.5	(15)	5.23
370	Installations on Customers' Premises		318,537	18	S2	(10)	3.74	11,323	30	R0.5	(25)	4.17
371	Leased Property on Customers' Premises											
372	Street Lighting and Signal Equipment		130,914	35	S0.5	(10)	2.45					
373	Street Lighting and Signal Equipment	Overhead										
373	Street Lighting and Signal Equipment	Underground										
373	Street Lighting and Signal Equipment	Non-roadway Lighting										
373												
Regional T	Computer Hardware											
382	Computer Software											
383												
General Pl	Land and Land Rights	Rights	52	50	R2	0	70.55					
389	Structures and Improvements		104,499	45	L1	(5)	2.42	1,021	37	R0.5	(40)	3.78
390	Structures and Improvements	Major										
390	Structures and Improvements	Minor										
390	Structures and Improvements	Improvements										
390	Office Furniture and Equipment		39,206	20	S6	0	6.56					
391	Office Furniture and Equipment	Furniture										
391	Office Furniture and Equipment	Equipment										
391	Office Furniture and Equipment	Computers										
391	Office Furniture and Equipment	Minor Software										
391	Office Furniture and Equipment	Major Software										
391	Transportation Equipment		97,203	11	L2	10	11.58					
392	Transportation Equipment	Automobiles										
392	Transportation Equipment	Light Trucks										
392	Transportation Equipment	Medium Trucks										
392	Transportation Equipment	Heavy Trucks										
392	Transportation Equipment	Trailers										
392	Transportation Equipment	Aircraft										
392	Transportation Equipment	Other										
392	Stores Equipment		3,049	25	S6	0	6.71					
393	Tools, Garage and Shop Equipment		31,033	38	S6	0	2.84					
394	Tools, Garage and Shop Equipment	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
394	Laboratory Equipment		13,091	15	S6	0	9.15					
395	Power Operated Equipment		2,779	12	S6	0	16.91					
396	Communication Equipment		21,654	27	L0.5	(3)	2.15					
397	Communication Equipment	Microwave										
397	Communication Equipment	Mobile Radio										
397	Miscellaneous Equipment		27,268	35	R5	0	2.87					
398	Other General Plant											



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ERC Account	Subaccount	Central Vermont Public Service					Cheyenne Light, Fuel and Power Co.				
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
350	Structures and Improvements	4,674	60	R3	(5)	1.64	732	45		(10)	2.15
352	Station Equipment	40,885	45	S0.5	(15)	2.23	4,270	45		0	1.92
353	Towers and Fixtures	78	42	S1.5	(15)	0.98	364	40		(15)	2.98
354	Poles and Fixtures	15,329	48	R2	(20)	1.93	1,541	45		(15)	2.29
355	Overhead Conductors and Devices	12,747	55	R2.5	(15)	1.41	1,087	45		(15)	2.35
356	Overhead Conductors and Devices										
356	Underground Conduit										
357	Underground Conductors and Devices										
358	Roads and Trails	1	60	R4	0	1.67					
359											
Distributio	Land and Land Rights										
360	Structures and Improvements	17,994	45	S1.5	(5)	1.69	658	45		(25)	2.54
361	Station Equipment	28,969	43	R1	(15)	1.98	14,578	45		(25)	2.65
362	Station Equipment										
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	68,221	37	R0.5	(20)	2.58	20,174	45		(25)	2.79
364	Overhead Conductors and Devices	87,448	41	S0	(15)	2.15	19,531	45		(25)	2.80
365	Overhead Conductors and Devices										
365	Overhead Conductors and Devices										
365	Underground Conduit	1,347	40	S1	0	2.14	6,743	45		(25)	2.69
366	Underground Conductors and Devices	6,885	33	L2	(10)	2.78	37,108	45		(25)	2.69
367	Line Transformers	50,652	33	S0.5	10	1.84	19,169	45		(25)	2.77
368	Line Transformers										
368	Line Transformers										
368	Services	22,839	34	S0.5	(25)	2.47	14,590	45		(25)	2.64
369	Services										
369	Services										
369	Meters	19,413	29	L0.5	0	0.59	880	39		(25)	4.01
370	Meters										
370	Meters										
370	Installations on Customers' Premises	1,155	16	L0	0	4.74	2,012	35		(25)	3.82
371	Leased Property on Customers' Premises										
372	Street Lighting and Signal Equipment	2,934	24	O1	(5)	3.34	7,896	45		(25)	2.80
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights										
389	Structures and Improvements										
390	Structures and Improvements										
390	Structures and Improvements										
390	Structures and Improvements										
390	Office Furniture and Equipment	4,604	9	SQ	0	9.43					
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Transportation Equipment	3,079	12	R2.5	10	6.11					
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Stores Equipment	658	25	SQ	0	3.30					
393	Tools, Garage and Shop Equipment	1,672	20	SQ	0	4.04					
394	Tools, Garage and Shop Equipment										
394	Tools, Garage and Shop Equipment										
394	Laboratory Equipment	2,107	15	SQ	0	5.97					
395	Power Operated Equipment										
396	Communication Equipment	5,520	10	SQ	0	5.40					
397	Communication Equipment										
397	Communication Equipment										
397	Miscellaneous Equipment	170	15	SQ	0	6.53					
398	Other General Plant										



Depreciation Statistics  
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ERC Account	Subaccount	Consolidated Edison of New York				Consolidated Water Power company					
		Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
	Rights										
350	Structures and Improvements	275,936	70	h2.50	(35)	1.93					
352	Station Equipment	1,645,739	50	h2.00	(25)	2.50	955	33	(9)	3.30	
353	Towers and Fixtures	153,199	45	h3.25	(40)	3.11	176	50	(20)	2.40	
354	Poles and Fixtures						2,799	38	(15)	3.03	
355	Overhead Conductors and Devices	84,225	35	h2.25	(35)	3.86	1,675	40	0	2.50	
356	Overhead Conductors and Devices						4	35	0	2.86	
356	Underground Conduit	709,346	55	h3.25	(20)	2.18					
357	Underground Conductors and Devices	531,046	50	h2.75	(25)	2.50					
358	Roads and Trails										
359											
Distributio	Land and Land Rights	16,106	50	SQ	0	2.00					
360	Structures and Improvements	501,870	50	h1.75	(35)	2.70					
361	Station Equipment	2,079,443	45	h2.25	(25)	2.78	314	30	0	3.33	
362	Station Equipment										
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	400,591	50	h1.25	(100)	4.00	17	35	(25)	3.57	
364	Overhead Conductors and Devices	658,930	60	h1.25	(55)	2.58	18	35	0	2.86	
365	Overhead Conductors and Devices										
365	Overhead Conductors and Devices										
365	Underground Conduit	3,170,275	80	h1.25	(40)	1.75		30	0	3.33	
366	Underground Conductors and Devices	4,771,071	45	h0.50	(55)	3.44	87	30	0	3.33	
367	Line Transformers						55	30	0	3.33	
368	Line Transformers	270,741	35	h1.25	(5)	3.00					
368	Line Transformers	2,242,497	40	h1.75	(5)	2.63					
368	Services							35	(20)	3.43	
369	Services	138,040	60	h0.75	(175)	4.58					
369	Services	1,221,837	75	h0.75	(150)	3.33					
369	Meters	170,036	35	h1.00	0	2.86	77	30	0	3.33	
370	Meters	111,342	20	h1.00	0	5.00					
370	Meters										
370	Installations on Customers' Premises	5,674	60	h1.25	2						
371	Leased Property on Customers' Premises										
372	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment	25,352	45	h0.50	(100)	4.44					
373	Street Lighting and Signal Equipment	224,121	70	h0.75	(75)	2.50					
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights										
389	Structures and Improvements	601,320	50	h0.75	(60)	3.20	1,294	39	0	2.56	
390	Structures and Improvements										
390	Structures and Improvements										
390	Structures and Improvements										
390	Office Furniture and Equipment						143	7	0	14.29	
391	Office Furniture and Equipment	46,386	18	SQ	0	5.56					
391	Office Furniture and Equipment	224,490	8	SQ	5	11.88					
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Transportation Equipment	227,414	8	SQ	10	11.25					
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Stores Equipment	5,681	20	SQ	5	4.75					
393	Tools, Garage and Shop Equipment	59,584	18	SQ	5	5.28	895	15	4	6.40	
394	Tools, Garage and Shop Equipment										
394	Tools, Garage and Shop Equipment										
394	Laboratory Equipment	68,276	20	SQ	0	5.00					
395	Power Operated Equipment	681	12	SQ	10	7.50	542	16	10	5.63	
396	Communication Equipment	148,777	15	SQ	0	6.67	52	20	0	5.00	
397	Communication Equipment										
397	Communication Equipment										
397	Miscellaneous Equipment	33,783	20	SQ	0	5.00					
398	Other General Plant										



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Depreciation Statistics  
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ERC Account	Subaccount	Consumers Energy Company					Delmarva Power and Light - Delaware					
		Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	
Transmissi	Land and Land Rights						32,725	65	R3		0	1.54
350	Structures and Improvements						27,895	55	S5		(10)	2.00
352	Station Equipment						395,935	50	R2		(5)	2.10
353	Towers and Fixtures						72,354	55	R3		(25)	2.27
354	Poles and Fixtures						170,690	38	S0.5		(40)	3.68
355	Overhead Conductors and Devices						128,227	50	S1		(30)	2.60
356	Overhead Conductors and Devices											
356	Underground Conduit						4,341	40	R4		0	2.50
357	Underground Conductors and Devices						13,095	40	R3		0	2.50
358	Roads and Trails						731	50	R3		0	2.00
359												
Distributio	Land and Land Rights						3,505	50	R3		0	2.08
360	Structures and Improvements	20,613	60	R2	0	1.54	14,985	68	R3		0	1.25
360	Structures and Improvements	41,829	58	S0.5	(30)	2.19	139,583	50	R1.5		(35)	1.87
361	Station Equipment	604,170	43	L0	(15)	2.60						
362	Station Equipment											
362	Storage Battery Equipment											
363	Poles, Towers and Fixtures	949,377	52	R2	(132)	4.45	62,226	49	R0.5		(100)	2.33
364	Overhead Conductors and Devices	1,008,302	55	R1.5	(30)	2.31	116,801	55	R1		(100)	2.24
365	Overhead Conductors and Devices											
365	Overhead Conductors and Devices											
365	Underground Conduit	86,866	55	L2	(40)	2.47	16,741	50	R3		0	0.91
366	Underground Conductors and Devices	463,797	55	L2	(38)	2.53	165,112	50	R2		(55)	1.95
367	Line Transformers	753,154	44	R2.5	(25)	2.81	206,810	35	R1.5		(40)	3.82
368	Line Transformers											
368	Line Transformers											
368	Services											
369	Services	172,699	50	R1	(50)	3.36	13,870	50	R0.5		(80)	1.75
369	Services	429,804	45	R3	(60)	3.25	74,692	42	L4		(50)	2.38
369	Meters	260,556	29	R0.5	(15)	3.86	15,153	37	R0.5		(20)	2.74
370	Meters											
370	Meters											
370	Installations on Customers' Premises	7,666	23	R0.5	0	6.01	22,635	28	R0.5		(75)	4.00
371	Leased Property on Customers' Premises											
372	Street Lighting and Signal Equipment	97,571	30	R0.5	(30)	5.11	47,708	35	R0.5		(50)	2.41
373	Street Lighting and Signal Equipment											
373	Street Lighting and Signal Equipment											
373	Street Lighting and Signal Equipment											
373	Street Lighting and Signal Equipment											
Regional T	Computer Hardware											
382	Computer Software											
383												
General Pl	Land and Land Rights	282	50	S4	0	5.69						
389	Structures and Improvements	58,578	50	R1.5	(25)	3.02	4,692	30	L1.5		3	3.67
390	Structures and Improvements											
390	Structures and Improvements											
390	Structures and Improvements											
390	Office Furniture and Equipment	3,392	17	SQ	0	5.90	2,744	19	L2		0	5.00
391	Office Furniture and Equipment											
391	Office Furniture and Equipment											
391	Office Furniture and Equipment	24,517	5	SQ	5	21.43						
391	Office Furniture and Equipment											
391	Office Furniture and Equipment											
391	Transportation Equipment											
392	Transportation Equipment											
392	Transportation Equipment											
392	Transportation Equipment											
392	Transportation Equipment											
392	Transportation Equipment											
392	Transportation Equipment											
392	Transportation Equipment											
392	Stores Equipment	85	22	SQ	1	6.18	525	40	R4		0	2.50
393	Tools, Garage and Shop Equipment	5,064	15	SQ	0	6.23	9,724	36	L1		0	2.78
394	Tools, Garage and Shop Equipment											
394	Tools, Garage and Shop Equipment											
394	Laboratory Equipment	4,002	17	SQ	0	5.74	598	36	S1		0	2.78
395	Power Operated Equipment	3,037	16	L2	15	8.80						
396	Communication Equipment	27,171	20	SQ	0	6.83	39,033	20	L2		0	4.75
397	Communication Equipment											
397	Communication Equipment											
397	Miscellaneous Equipment	1,187	14	SQ	0	6.37	383	30	L0.5		0	3.33
398	Other General Plant											



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ERC Account	Subaccount	Delmarva Power and Light - Maryland				DTE Electric Company					
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
	Rights										
350	Structures and Improvements						3,653	62	S3	0	5.00
352	Station Equipment						81,593	56	L0	(10)	1.65
353	Towers and Fixtures										
354	Poles and Fixtures										
355	Overhead Conductors and Devices										
356	Overhead Conductors and Devices										
356	Underground Conduit										
357	Underground Conductors and Devices										
358	Roads and Trails										
359											
Distributio	Land and Land Rights	3,945	50	R3	0	1.40					
360	Structures and Improvements	11,823	65	R4	(10)	1.46	144,423	62	R2	(5)	1.76
361	Station Equipment	72,492	55	S3	(30)	1.97	1,089,748	57	SQ	(50)	2.66
362	Station Equipment										
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	70,711	58	R2.5	(90)	1.97	1,078,056	35	S2	(75)	5.24
364	Overhead Conductors and Devices	99,086	65	R1.5	(75)	1.30	1,651,324	35	R2	(50)	4.41
365	Overhead Conductors and Devices										
365	Overhead Conductors and Devices										
365	Underground Conduit	790	50	R3	0	1.38	307,619	62	R3	(10)	1.84
366	Underground Conductors and Devices	121,968	42	R3	(10)	2.34	893,478	46	R3	(50)	3.43
367	Line Transformers	175,026	35	R2	(50)	3.72	486,830	41	R2	(5)	2.77
368	Line Transformers										
368	Line Transformers										
368	Services										
369	Services	7,224	65	R3	(75)	1.15	171,301	40	R2	(125)	5.83
369	Services	75,029	40	S6	(10)	2.20	169,349	36	R2	(120)	6.29
369	Meters	25,494	40	R0.5	(15)	2.47	183,225	43	SQ	(40)	3.37
370	Meters						75,008	20	S3	0	5.00
370	Meters										
370	Installations on Customers' Premises	9,637	38	R2.5	(50)	2.81	24,923	31	S3	0	3.38
371	Leased Property on Customers' Premises										
372	Street Lighting and Signal Equipment	9,129	37	R1	(30)	2.09					
373	Street Lighting and Signal Equipment						80,327	25	R3	(45)	5.83
373	Street Lighting and Signal Equipment						115,061	52	R1.5	(45)	2.93
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights										
389	Structures and Improvements	18,556	35	R2.5	(10)	2.94	295,300	36	L1.5	(5)	3.53
390	Structures and Improvements										
390	Structures and Improvements										
390	Structures and Improvements										
390	Office Furniture and Equipment	27	15	L2	0	6.67					
391	Office Furniture and Equipment						101,766	8	SQ	0	12.50
391	Office Furniture and Equipment						3,046	10	SQ	0	10.00
391	Office Furniture and Equipment	119	5	R3	0	20.00	34,403	15	SQ	0	6.67
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment						112,522	7	SQ	0	15.00
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Stores Equipment		15	R4	0	6.67	4,330	22	SQ	0	4.55
393	Tools, Garage and Shop Equipment	2,769	15	L1	0	6.67	66,895	25	SQ	0	4.00
394	Tools, Garage and Shop Equipment										
394	Tools, Garage and Shop Equipment										
394	Laboratory Equipment		15	S1	0	6.67	15,524	15	SQ	0	6.67
395	Power Operated Equipment						9,959	6	SQ	0	3.00
396	Communication Equipment	6,792	35	R2.5	(10)	2.50	110,198	30	S4	0	4.34
397	Communication Equipment										
397	Communication Equipment	8,410	15	SQ	0	6.67					
397	Miscellaneous Equipment	329	15	L0.5	0	6.67	4,156	15	SQ	0	6.67
398	Other General Plant										



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ERC Account	Subaccount	Duquesne Light Company				El Paso Electric Company					
		Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
350	Structures and Improvements		45	R3	5-Yr. Amort.	2.30	9,754	70	70-R4		0.97
352	Station Equipment		41	S0	5-Yr. Amort.	3.40	124,294	45	45-R3		1.36
353	Towers and Fixtures		50	R2.5	5-Yr. Amort.	2.49	24,087	65	65-R4		1.62
354	Poles and Fixtures		55	R3	5-Yr. Amort.	1.98	81,127	40	40-S4		2.84
355	Overhead Conductors and Devices		60	R4	5-Yr. Amort.	1.85					
356	Overhead Conductors and Devices	Clearing Land and ROW	55	R4	5-Yr. Amort.	1.86					
356	Underground Conduit		55	R4	5-Yr. Amort.	3.12					
357	Underground Conductors and Devices										
358	Roads and Trails										
359											
Distributio	Land and Land Rights										
360	Structures and Improvements		45	R3	5-Yr. Amort.	2.28					
361	Station Equipment		53	R1	5-Yr. Amort.	2.56	158,270	50	50-R3		1.76
362	Station Equipment	SCADA									
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures		50	R2	5-Yr. Amort.	2.14	132,053	42	42-R3		1.87
364	Overhead Conductors and Devices		48	R1	5-Yr. Amort.	2.71	76,424	45	45-R2.5		2.02
365	Overhead Conductors and Devices	Clearing Land and ROW									
365	Overhead Conductors and Devices	Capacitors									
365	Underground Conduit		70	R4	5-Yr. Amort.	1.75	103,785	50	50-R3		2.03
366	Underground Conductors and Devices		50	R1.5	5-Yr. Amort.	2.35	103,785	36	36-R2.5		2.76
367	Line Transformers		44	S0	5-Yr. Amort.	3.35	193,443	50	50-R3		1.81
368	Line Transformers	Overhead									
368	Line Transformers	Underground									
368	Services		65	R3	5-Yr. Amort.	1.59	41,277	55	55-S3		1.66
369	Services	Overhead									
369	Services	Underground									
369	Meters		31	R2.5	5-Yr. Amort.	7.36	21,245	27	27-R2		3.87
370	Meters	Solid State	10	S3	5-Yr. Amort.	22.19					
370	Meters	Other									
370	Installations on Customers' Premises						11,471	32	32-R1.5		
371	Leased Property on Customers' Premises										
372	Street Lighting and Signal Equipment		27	R0.5	5-Yr. Amort.	2.72	9,960	50	50-R2.5		2.03
373	Street Lighting and Signal Equipment	Overhead									
373	Street Lighting and Signal Equipment	Underground									
373	Street Lighting and Signal Equipment	Non-roadway Lighting									
373											
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights										
389	Structures and Improvements		50	R1.5	5-Yr. Amort.	3.84					
390	Structures and Improvements	Major									
390	Structures and Improvements	Minor									
390	Structures and Improvements	Improvements									
390	Office Furniture and Equipment		20	SQ	5-Yr. Amort.	5.00					
391	Office Furniture and Equipment	Furniture									
391	Office Furniture and Equipment	Equipment									
391	Office Furniture and Equipment	Computers	5	SQ	5-Yr. Amort.	20.00					
391	Office Furniture and Equipment	Minor Software					15,812	5	SQ		0.20
391	Office Furniture and Equipment	Major Software					40,205	10	SQ		0.10
391	Transportation Equipment										
392	Transportation Equipment	Automobiles	6	SQ	5-Yr. Amort.	16.67					
392	Transportation Equipment	Light Trucks	7	SQ	5-Yr. Amort.	14.29					
392	Transportation Equipment	Medium Trucks	10	SQ	5-Yr. Amort.	10.00					
392	Transportation Equipment	Heavy Trucks	11	SQ	5-Yr. Amort.	9.09					
392	Transportation Equipment	Trailers	20	SQ	5-Yr. Amort.	5.00					
392	Transportation Equipment	Aircraft									
392	Transportation Equipment	Other									
392	Stores Equipment		30	SQ	5-Yr. Amort.	3.33					
393	Tools, Garage and Shop Equipment		25	SQ	5-Yr. Amort.	4.00	2,435	25	25-SQ		3.09
394	Tools, Garage and Shop Equipment	Tools, Shop and Work Eq.									
394	Tools, Garage and Shop Equipment	Garage Eq.									
394	Laboratory Equipment		20	SQ	5-Yr. Amort.	5.00	2,073	15	15-SQ		0.51
395	Power Operated Equipment		20	SQ	5-Yr. Amort.	5.00					
396	Communication Equipment		15	SQ	5-Yr. Amort.	6.67					
397	Communication Equipment	Microwave									
397	Communication Equipment	Mobile Radio									
397	Miscellaneous Equipment		20	SQ	5-Yr. Amort.	5.00					
398	Other General Plant										





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ERC Account	Subaccount	Entergy - Arkansas					Entergy - Gulf States Louisiana				
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
350	Structures and Improvements	45,886	75	R3	0	1.04	63,516	65		0	1.53
352	Station Equipment	39,263	55	R3	(5)	1.84	17,302	54	SQ	0	1.85
353	Towers and Fixtures	559,834	55	R3	(10)	2.00	414,317	41		1	2.07
354	Poles and Fixtures	144,216	62	R5	(20)	1.85	70,292	42		(4)	1.83
355	Overhead Conductors and Devices	320,906	52	R1	(20)	2.41	212,272	47		(19)	2.40
356	Overhead Conductors and Devices	307,545	61	R3	(25)	2.10	190,333	53		(16)	1.86
	Clearing Land and ROW										
356	Underground Conduit	19	50	S2.5	0	1.92	8	51		0	0.20
357	Underground Conductors and Devices	39	45	R2.5	(5)	2.39	248	33		(2)	0.44
358	Roads and Trails	1,900	75	R3	0	1.37	222	65		0	0.47
359											
Distributio	Land and Land Rights										
360	Structures and Improvements	2,434	65	R4	0	0.75	5,158	50	SQ	0	2.13
361	Station Equipment	14,391	56	R4	(5)	1.77	14,432	45		0	1.44
362	Station Equipment	350,310	55	R1	(10)	1.68	195,164	34		15	1.97
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	499,737	37	S0.5	(35)	3.06	161,451	40		(29)	2.96
364	Overhead Conductors and Devices	403,888	34	R2	(25)	3.39	189,808	40		10	1.60
365	Overhead Conductors and Devices										
365	Overhead Conductors and Devices										
365	Underground Conduit	88,514	51	R0.5	0	2.06	58,309	60		0	1.54
366	Underground Conductors and Devices	139,115	39	S0.5	(10)	1.82	88,410	40		(5)	2.58
367	Line Transformers	662,015	31	R1.5	(10)	3.32	296,521	39		0	2.31
368	Line Transformers										
368	Line Transformers										
368	Services										
369	Services	129,158	41	S1	(10)	2.18	87,930	36		(10)	2.86
369	Services	117,864	35	S2	(20)	3.18	66,552	36		(10)	2.86
369	Meters	129,237	30	R2.5		3.20	45,095	33		0	2.76
370	Meters										
370	Meters										
370	Installations on Customers' Premises	35,267	15	L2	(5)	7.20	58,120	39		0	2.57
371	Leased Property on Customers' Premises										
372	Street Lighting and Signal Equipment	80,515	20	R0.5	(10)	2.70	20,684	40		20	1.06
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment	1,873	20	R0.5	(10)	2.70	615	40		20	1.06
373											
Regional T	Computer Hardware	107	5	SQ	0	20.00	85	5	SQ	0	20.00
382	Computer Software	1,587	5	SQ	0	20.00					
383											
General Pl	Land and Land Rights										
389	Structures and Improvements	77,907	49	R1	(10)	1.78	49,305	41		0	2.25
390	Structures and Improvements										
390	Structures and Improvements										
390	Structures and Improvements										
390	Office Furniture and Equipment	1,708	20	SQ	0	5.00	1,761	26		2	4.38
391	Office Furniture and Equipment										
391	Office Furniture and Equipment	2,756	15	SQ	0	6.67	18,117	8		0	19.94
391	Office Furniture and Equipment	34,892	5	SQ	0	20.00	1,350	8		0	14.96
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Transportation Equipment	13	15	SQ	0	6.67					
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Stores Equipment	1,141	15	SQ	0	6.67	1,165	25		0	4.24
393	Tools, Garage and Shop Equipment	14,350	15	SQ	0	6.67	4,750	20		0	6.78
394	Tools, Garage and Shop Equipment										
394	Tools, Garage and Shop Equipment										
394	Laboratory Equipment	1,239	10	SQ	0	10.00	4,522	22		0	4.87
395	Power Operated Equipment	233	15	SQ	0	6.67	704	16		0	5.36
396	Communication Equipment	2,497	10	SQ	0	10.00	2,386	19		0	5.93
397	Communication Equipment	38,880	15	SQ	0	6.67	29,147	19		0	5.93
397	Communication Equipment										
397	Miscellaneous Equipment	3,606	10	SQ	0	10.00	1,734	24		0	4.63
398	Other General Plant										



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ERC Account	Subaccount	Entergy - Texas					Georgia Power Company				
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights	Rights	34,068	85	R3	0	1.17				
350	Structures and Improvements		24,927	65	R3	(5)	1.59	89,813	95	R1.5	1.18
352	Station Equipment		407,611	55	R2	(15)	2.17	1,310,160	60	L0	1.84
353	Towers and Fixtures		25,404	70	R4	0	1.40	647,609	85	R1	1.30
354	Poles and Fixtures		201,472	59	R2	(5)	2.17	439,467	40	R0.5	2.73
355	Overhead Conductors and Devices		199,436	65	R2.5	(15)	1.97	992,148	55	L1	2.00
356	Overhead Conductors and Devices	Clearing Land and ROW									
356	Underground Conduit							3,765	100	R4	1.08
357	Underground Conductors and Devices		322	50	R2	5	2.00	4,323	56	L5	1.92
358	Roads and Trails		203	65	R5	0	1.52	346	95	SQ	1.14
359											
Distributio	Land and Land Rights	Rights	11,773	65	R3	0	1.78				
360	Structures and Improvements		8,846	65	R3	(5)	1.75	92,800	92	L0	1.18
361	Station Equipment		175,760	55	R1.5	15	2.13	986,587	40	R1	2.68
362	Station Equipment	SCADA									
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures		234,691	40	R1	0	3.14	835,942	44	O1	2.44
364	Overhead Conductors and Devices		240,282	39	R0.5	33	2.80	854,440	35	R0.5	3.07
365	Overhead Conductors and Devices	Clearing Land and ROW									
365	Overhead Conductors and Devices	Capacitors									
365	Underground Conduit		27,319	60	R3	5	1.89	275,472	80	R2	1.34
366	Underground Conductors and Devices		98,681	35	R1.5	4	3.31	1,295,356	48	O1	2.24
367	Line Transformers		391,212	33	L0.5	15	2.96	1,251,538	42	O1	2.56
368	Line Transformers	Overhead									
368	Line Transformers	Underground									
368	Services							875,251	56	O1	1.92
369	Services	Overhead	60,188	26	L4	5	4.98				
369	Services	Underground	39,961	33	R4	(5)	4.33				
369	Meters		27,041	28	R1.5	(2)	4.86	359,862	28	S0	3.83
370	Meters	Solid State									
370	Meters	Other									
370	Installations on Customers' Premises		19,211	45	R1.5	(5)	3.04				
371	Leased Property on Customers' Premises							612	22	SQ	4.87
372	Street Lighting and Signal Equipment		5,122	48	R2	20	0.76	304,501	22	R2	4.83
373	Street Lighting and Signal Equipment	Overhead									
373	Street Lighting and Signal Equipment	Underground									
373	Street Lighting and Signal Equipment	Non-roadway Lighting	291	6	S3	25	18.11				
373											
Regional T	Computer Hardware		62	5	SQ	0	20.00				
382	Computer Software										
383											
General Pl	Land and Land Rights	Rights									
389	Structures and Improvements		58,156	45	R2	(5)	1.90	292,637	45	S0.5	2.08
390	Structures and Improvements	Major									
390	Structures and Improvements	Minor									
390	Structures and Improvements	Improvements									
390	Office Furniture and Equipment		753	15	SQ	0	6.67				
391	Office Furniture and Equipment	Furniture									
391	Office Furniture and Equipment	Equipment	352	15	SQ	0	6.67				
391	Office Furniture and Equipment	Computers	21,454	5	SQ	0	20.00				
391	Office Furniture and Equipment	Minor Software									
391	Office Furniture and Equipment	Major Software									
391	Transportation Equipment		11	15	SQ	20	5.34	183,608	8	VARIOUS	14.34
392	Transportation Equipment	Automobiles									
392	Transportation Equipment	Light Trucks									
392	Transportation Equipment	Medium Trucks									
392	Transportation Equipment	Heavy Trucks									
392	Transportation Equipment	Trailers									
392	Transportation Equipment	Aircraft									
392	Transportation Equipment	Other									
392	Stores Equipment		3,145	15	SQ	0	6.67				
393	Tools, Garage and Shop Equipment		7,905	15	SQ	0	6.67				
394	Tools, Garage and Shop Equipment	Tools, Shop and Work Eq.									
394	Tools, Garage and Shop Equipment	Garage Eq.									
394	Laboratory Equipment		281	10	SQ	0	10.00				
395	Power Operated Equipment		527	15	SQ	20	6.14	11,067	10	S1.5	18.78
396	Communication Equipment		972	10	SQ	0	10.00	198,025	15	L1	6.20
397	Communication Equipment	Microwave	44,284	25	S5	0	1.30				
397	Communication Equipment	Mobile Radio									
397	Miscellaneous Equipment		1,171	10	SQ	0	10.00				
398	Other General Plant										



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ERC Account	Subaccount	Green Mountain Power					Gulf Power				
		Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
350	Structures and Improvements	296	56	SQ	(5)	1.77	12,650	60	SQ	0	1.60
352	Station Equipment	27,726	39	S5.0	(5)	2.61	11,074	50	R4	(5)	2.00
353	Towers and Fixtures	214	70	SQ	(20)	0.43	137,673	45	S0	(5)	2.30
354	Poles and Fixtures	9,092	40	S4.0	(30)	3.22	42,296	50	R5	(20)	2.30
355	Overhead Conductors and Devices	12,415	46	S4.0	(15)	2.40	100,663	38	S0	(40)	3.60
356	Overhead Conductors and Devices						74,914	50	R2	(30)	2.50
356	Underground Conduit										
357	Underground Conductors and Devices						14,094	45	R3	0	2.10
358	Roads and Trails						141	50	SQ	0	2.00
359											
Distributio	Land and Land Rights										
360	Structures and Improvements	243	35	R3.0	(15)	3.79					
361	Station Equipment	31,991	36	R2.5	(10)	3.33	21,398	48	R3	(5)	2.20
362	Station Equipment						178,492	45	R1.5	(5)	2.20
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	49,769	36	S3.0	(25)	3.47					
364	Overhead Conductors and Devices	52,713	36	S3.0	(35)	3.43	127,021	34	R1	(75)	5.00
365	Overhead Conductors and Devices						128,616	38	R1	(20)	3.10
365	Overhead Conductors and Devices										
365	Underground Conduit	13,562	42	R2.0	(5)	2.55					
366	Underground Conductors and Devices	19,285	39	R2.5	(5)	1.98	1,189	60	R3	0	1.30
367	Line Transformers	50,869	44	R1.5	(5)	2.10	128,545	32	S3	(8)	3.30
368	Line Transformers						231,074	30	S0	(20)	4.00
368	Line Transformers										
368	Services	16,353	39	R1.0	(45)	3.50					
369	Services						52,376	35	R1	(45)	3.80
369	Services						44,419	40	R1.5	(10)	2.60
369	Meters	15,176	25	R1.0	(2)	4.14					
370	Meters						70,608	33	R1	10	2.70
370	Meters										
370	Installations on Customers' Premises										
371	Leased Property on Customers' Premises										
372	Street Lighting and Signal Equipment	5,089	25	S2.0	(10)	5.77					
373	Street Lighting and Signal Equipment						61,070	20	L1	(10)	4.90
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights										
389	Structures and Improvements	14,843	30	R2.0	(5)	4.14					
390	Structures and Improvements						69,731	45	S1.5	(5)	2.30
390	Structures and Improvements										
390	Structures and Improvements										
390	Office Furniture and Equipment	6,355	24	L1.0	0	6.53					
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment						6,983	10	L3	12	9.30
392	Transportation Equipment						20,539	11	L4	15	7.90
392	Transportation Equipment						1,184	18	S1.5	12	4.80
392	Transportation Equipment										
392	Transportation Equipment										
392	Stores Equipment	209	40	S1.5	0	2.11					
393	Tools, Garage and Shop Equipment	2,402	28	S4.0	0	3.92					
394	Tools, Garage and Shop Equipment										
394	Tools, Garage and Shop Equipment										
394	Laboratory Equipment	959	40	S6.0	0	2.50					
395	Power Operated Equipment						851	15	R5	20	4.70
396	Communication Equipment	5,325	15	SQ	0	8.22					
397	Communication Equipment						17,519	16	S1	0	6.30
397	Communication Equipment										
397	Communication Equipment										
397	Miscellaneous Equipment	106	15	S0.0	0	9.07					
398	Other General Plant	53	5	SQ	0	20.00					



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ERC Account	Subaccount	Idaho Power					Indiana Michigan Power Company					
		Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	
Transmissi	Land and Land Rights	Rights	31,171	70	R3.0	0	1.39	53,498	65	R5	0	1.16
350	Structures and Improvements		70,137	65	R3.0	(35)	1.84	20,963	75	R4	(10)	1.19
352	Station Equipment		365,355	50	R1.5	6	1.90	616,472	50	R1	10	1.53
353	Towers and Fixtures		155,096	65	S3.0	(15)	1.70	222,766	59	R5	(20)	1.45
354	Poles and Fixtures		120,356	60	R2.0	(70)	2.77	109,475	57	R1	(44)	2.26
355	Overhead Conductors and Devices		182,332	65	R2.0	(40)	2.25	235,986	65	R3	(13)	1.31
356	Overhead Conductors and Devices	Clearing Land and ROW										
356	Underground Conduit							1,594	50	L5	0	1.43
357	Underground Conductors and Devices							5,402	60	R3	(7)	1.39
358	Roads and Trails		390	65	R2.5	0	0.79	350	65	R5	0	1.49
359												
Distributio	Land and Land Rights	Rights	32	30	SQ	0	3.33	12,320	65	R5	0	1.40
360	Structures and Improvements		31,354	65	R2.5	(40)	2.14	8,855	70	R2	(12)	1.29
361	Station Equipment		189,665	50	R1.0	(5)	2.00	184,096	50	L0	(1)	1.70
362	Station Equipment	SCADA										
362	Storage Battery Equipment							5,488	15	SQ	0	6.67
363	Poles, Towers and Fixtures		230,356	44	R1.5	(45)	3.08	221,623	38	R0.5	(63)	3.74
364	Overhead Conductors and Devices		124,012	45	R0.5	(35)	2.98	306,724	40	R0.5	(5)	1.88
365	Overhead Conductors and Devices	Clearing Land and ROW										
365	Overhead Conductors and Devices	Capacitors										
365	Underground Conduit		46,834	60	R2.0	(20)	1.95	62,018	55	R2.5	0	1.63
366	Underground Conductors and Devices		197,732	46	R2.0	(15)	2.26	181,875	40	R2	0	2.30
367	Line Transformers		451,212	35	R1.0	(3)	2.58	267,946	30	R1.5	(3)	2.61
368	Line Transformers	Overhead										
368	Line Transformers	Underground										
368	Services		56,853	40	R2.0	(40)	2.55	147,990	45	R0.5	(17)	2.46
369	Services	Overhead										
369	Services	Underground										
369	Meters		14,182	22	O1.0	1	3.46	90,311	25	S5	(22)	3.72
370	Meters	Solid State	56,751	15	S2.5	0	6.96	3,715	10	SQ		10.00
370	Meters	Other										
370	Installations on Customers' Premises		2,838	17	R1.5	(2)	1.51	21,350	16	L0	(20)	7.03
371	Leased Property on Customers' Premises											
372	Street Lighting and Signal Equipment		4,505	30	R1.0	(25)	2.41					
373	Street Lighting and Signal Equipment	Overhead										
373	Street Lighting and Signal Equipment	Underground										
373	Street Lighting and Signal Equipment	Non-roadway Lighting						18,600	25	R0.5	(7)	2.47
373												
Regional T	Computer Hardware											
382	Computer Software											
383												
General Pl	Land and Land Rights	Rights										
389	Structures and Improvements		65,695	55	S0.5	(5)	1.90	36,747	45	S1.5	14	1.78
390	Structures and Improvements	Major	27,395	100	S0.5	(5)	2.58					
390	Structures and Improvements	Minor	563	35	S3.0	0	2.15					
390	Structures and Improvements	Improvements										
390	Office Furniture and Equipment							6,091	22	SQ	7	3.69
391	Office Furniture and Equipment	Furniture	12,769	20	SQ	0	2.88					
391	Office Furniture and Equipment	Equipment	8,588	8	L2.0	0	11.22					
391	Office Furniture and Equipment	Computers	21,438	5	SQ	0	11.12					
391	Office Furniture and Equipment	Minor Software										
391	Office Furniture and Equipment	Major Software										
391	Transportation Equipment											
392	Transportation Equipment	Automobiles										
392	Transportation Equipment	Light Trucks	2,590	10	S2.5	50	1.73					
392	Transportation Equipment	Medium Trucks	10,724	12	L2.0	15	7.50					
392	Transportation Equipment	Heavy Trucks	10,724	12	L2.0	15	7.50					
392	Transportation Equipment	Trailers	5,635	20	L2.0	15	3.21					
392	Transportation Equipment	Aircraft	30,787	20	L2.0	15	4.14					
392	Transportation Equipment	Other	4,431	35	S1.0	15	2.10					
392	Stores Equipment		1,878	25	SQ	0	3.30	41	14	SQ	0	6.05
393	Tools, Garage and Shop Equipment		6,466	20	SQ	0	4.13	10,158	16	SQ	0	5.64
394	Tools, Garage and Shop Equipment	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
394	Laboratory Equipment		12,255	20	SQ	0	4.29	336	20	SQ	1	3.70
395	Power Operated Equipment		11,496	20	O1.0	30	1.66	545	25	SQ	0	3.96
396	Communication Equipment		3,621	10	SQ	0	7.90	26,106	27	SQ	14	2.60
397	Communication Equipment	Microwave	36,309	15	SQ	0	4.25					
397	Communication Equipment	Mobile Radio						345	10	SQ		10.00
397	Miscellaneous Equipment		5,622	15	SQ	0	5.20	7,983	30	SQ	12	2.62
398	Other General Plant											



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Depreciation Statistics  
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ERC Account	Subaccount	Indianapolis Power & Light					International Transmission Company				
		Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
350	Structures and Improvements	13,245	84	SQ	0	1.16	67,572	75	0	1	R5
352	Station Equipment	2,886	45	R4	(15)	2.31	74,198	60	-5	1	R4
353	Towers and Fixtures	58,254	31	S2	15	2.41	766,080	48	-10	2	L1.5
354	Poles and Fixtures	28,600	45	S2	(20)	2.52	300,696	60	-10	1	R4
355	Overhead Conductors and Devices	11,452	30	R3	20	2.39					
356	Overhead Conductors and Devices	32,295	29	S4	5	2.89	182,030	55	-10	2	R4
356	Overhead Conductors and Devices			Clearing Land and ROW							
356	Underground Conduit	646	40	R3	(5)	2.14	16,920	60		1	R4
357	Underground Conductors and Devices	810	35	R3	(5)	2.59	117,140	60	-10	2	R3
358	Roads and Trails										
359											
Distributio	Land and Land Rights										
360	Structures and Improvements	163	46	SQ	0	2.31					
360	Structures and Improvements	3,769	35	R3	(25)	3.86					
361	Station Equipment	58,969	33	R2	10	2.99					
362	Station Equipment			SCADA							
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	33,432	25	R4	(65)	7.49					
364	Overhead Conductors and Devices	41,779	25	R4	(65)	7.47					
365	Overhead Conductors and Devices			Clearing Land and ROW							
365	Overhead Conductors and Devices			Capacitors							
365	Underground Conduit	18,735	47	R2.5	(5)	2.34					
366	Underground Conductors and Devices	34,005	25	R4	0	4.34					
367	Line Transformers	56,450	32	R2.5	(50)	5.11					
368	Line Transformers			Overhead							
368	Line Transformers			Underground							
368	Services	25,717	33	R2.5	(60)	5.30					
369	Services			Overhead							
369	Services			Underground							
369	Meters	21,062	34	R2	5	2.98					
370	Meters			Solid State							
370	Meters			Other							
370	Installations on Customers' Premises	10,765	9	L3	(50)	8.53					
371	Leased Property on Customers' Premises										
372	Street Lighting and Signal Equipment	23,965	24	R0.5	(45)	6.53					
373	Street Lighting and Signal Equipment			Overhead							
373	Street Lighting and Signal Equipment			Underground							
373	Street Lighting and Signal Equipment			Non-roadway Lighting							
373											
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights										
389	Structures and Improvements	22,843	40	S-0.5	(20)	3.01	101,047	70	R4	(5)	1.51
390	Structures and Improvements			Major							
390	Structures and Improvements			Minor							
390	Structures and Improvements			Improvements							
390	Office Furniture and Equipment	4,040	21	S-0.5	5	4.54					
391	Office Furniture and Equipment			Furniture			11,602	20	SQ	0	5.00
391	Office Furniture and Equipment			Equipment							
391	Office Furniture and Equipment	756	8	SQ	0	12.55	31,833	5	SQ	0	20.00
391	Office Furniture and Equipment			Minor Software			21,698	5	SQ	0	20.00
391	Office Furniture and Equipment			Major Software							
391	Transportation Equipment	8,487	10	SQ	30	7.03	6,958	5	R4	5	22.11
392	Transportation Equipment			Automobiles							
392	Transportation Equipment			Light Trucks							
392	Transportation Equipment			Medium Trucks							
392	Transportation Equipment			Heavy Trucks							
392	Transportation Equipment			Trailers							
392	Transportation Equipment			Aircraft							
392	Transportation Equipment			Other							
392	Stores Equipment	762	27	R5	10	3.36	626	10	SQ	0	10.00
393	Tools, Garage and Shop Equipment	4,539	25	R3	5	3.82	6,179	10	SQ	0	10.00
394	Tools, Garage and Shop Equipment			Tools, Shop and Work Eq.							
394	Tools, Garage and Shop Equipment			Garage Eq.							
394	Laboratory Equipment	2,554	23	S6	0	4.37					
395	Power Operated Equipment	2,412	16	SQ	25	4.70	8,317	15	R3	5	6.92
396	Communication Equipment	1,030	18	S6	0	5.59	9,661	10	SQ	0	10.00
397	Communication Equipment			Microwave							
397	Communication Equipment			Mobile Radio							
397	Miscellaneous Equipment	494	27	R2.5	0	3.73	348	10	SQ	0	10.00
398	Other General Plant										



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ERC Account	Subaccount	Interstate Power and Light - Iowa					Interstate Power and Light - Minnesota				
		Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
350	Structures and Improvements										
352	Station Equipment										
353	Towers and Fixtures										
354	Poles and Fixtures										
355	Overhead Conductors and Devices										
356	Overhead Conductors and Devices			Clearing Land and ROW							
356	Underground Conduit										
357	Underground Conductors and Devices										
358	Roads and Trails										
359											
Distributio	Land and Land Rights										
360	Structures and Improvements	31,547	53	R2.5	(20)	2.32	652	50	R2.5	(5)	1.79
361	Station Equipment	284,872	48	R2.5	(5)	1.91	23,655	25	O1	(10)	3.13
362	Station Equipment	7,937	10	S4	0	0.38					
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	379,551	50	R3	(60)	2.80	36,174	47	R1	(50)	2.25
364	Overhead Conductors and Devices	449,551	55	R3	(40)	2.41	38,075	42	R1	(40)	3.10
365	Overhead Conductors and Devices			Clearing Land and ROW							
365	Overhead Conductors and Devices			Capacitors							
365	Underground Conduit	58,546	70	R4	(25)	1.81	957	40	R3	(5)	2.67
366	Underground Conductors and Devices	244,525	48	R3	(10)	2.12	16,451	42	R2	(25)	3.01
367	Line Transformers	286,814	45	R3	(5)	1.86	16,079	39	R1	(5)	2.03
368	Line Transformers			Overhead							
368	Line Transformers			Underground							
368	Services	126,138	43	R2	(50)	3.64	9,624	40	O1	(50)	3.66
369	Services			Overhead							
369	Services			Underground							
369	Meters	86,155	36	R1	0	3.49	2,967	43	R1.5	(5)	7.11
370	Meters			Solid State							
370	Meters			Other							
370	Installations on Customers' Premises										
371	Leased Property on Customers' Premises										
372	Street Lighting and Signal Equipment	59,051	30	R1.5	(20)	3.54	4,347	23	L1	(20)	5.00
373	Street Lighting and Signal Equipment			Overhead							
373	Street Lighting and Signal Equipment			Underground							
373	Street Lighting and Signal Equipment			Non-roadway Lighting							
373											
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights										
389	Structures and Improvements						4,008	50	S3	-5	2.01
390	Structures and Improvements			Major							
390	Structures and Improvements	36,807	45	R2.5	(5)	2.44					
390	Structures and Improvements			Improvements							
390	Office Furniture and Equipment	3,739	20	SQ	0	5.28	181	20	S3	0	18.38
391	Office Furniture and Equipment			Furniture			36	20	SQ	0	4.72
391	Office Furniture and Equipment			Equipment							
391	Office Furniture and Equipment	1,524	5	SQ	0	4.94	5		SQ	0	14.34
391	Office Furniture and Equipment			Minor Software							
391	Office Furniture and Equipment			Major Software							
391	Transportation Equipment	52,849	18	L1.5	15	3.77	8,035	13	L3	10	7.58
392	Transportation Equipment			Automobiles							
392	Transportation Equipment			Light Trucks							
392	Transportation Equipment			Medium Trucks							
392	Transportation Equipment			Heavy Trucks							
392	Transportation Equipment			Trailers							
392	Transportation Equipment			Aircraft							
392	Transportation Equipment			Other							
392	Stores Equipment	110	25	SQ	0	5.23	16	25	SQ	0	3.75
393	Tools, Garage and Shop Equipment	27,464	25	SQ	0	4.06	972	25	SQ	0	3.91
394	Tools, Garage and Shop Equipment			Tools, Shop and Work Eq.							
394	Tools, Garage and Shop Equipment			Garage Eq.							
394	Laboratory Equipment	149	15	SQ	0	22.40	37	15	SQ	0	6.87
395	Power Operated Equipment	4,278	18	L2.5	0	10.00	1,410	13	L3	10	6.38
396	Communication Equipment	7,594	25	SQ	0	4.14	2,797	25	SQ	0	3.68
397	Communication Equipment			Microwave							
397	Communication Equipment	14,437	10	SQ	0	7.69	1,107	12	SQ	0	5.68
397	Miscellaneous Equipment	10	10	SQ	0	9.69					
398	Other General Plant										



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Depreciation Statistics  
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ERC Account	Subaccount	ITC Great Plains					ITC Midwest				
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights	18,041	60	SQ	0	1.67	15,180	75	R5	0	1.33
350	Structures and Improvements	3,542	60	SQ	(5)	1.75	43,797	60	R4	(5)	1.55
352	Station Equipment	46,547	45	SQ	(3)	2.29	473,792	48	L1.5	(10)	2.05
353	Towers and Fixtures	7,307	60	SQ	(12)	1.87	27,829	60	R4	(10)	1.22
354	Poles and Fixtures	51,933	60	SQ	(12)	1.87	510,032	60	R5	(10)	1.69
355	Overhead Conductors and Devices	42,546	55	SQ	(2)	1.85	361,471	55	R4	(10)	1.81
356	Overhead Conductors and Devices										
356	Underground Conduit		55	SQ	(5)	1.91	697	60	R4	0	1.57
357	Underground Conductors and Devices		55	SQ	0	1.82	1,542	60	R3	(10)	1.66
358	Roads and Trails							75	R5	0	1.33
359											
Distributio	Land and Land Rights										
360	Structures and Improvements										
361	Station Equipment										
362	Station Equipment										
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures										
364	Overhead Conductors and Devices										
365	Overhead Conductors and Devices										
365	Overhead Conductors and Devices										
365	Underground Conduit										
366	Underground Conductors and Devices										
367	Line Transformers										
368	Line Transformers										
368	Line Transformers										
368	Services										
369	Services										
369	Services										
369	Meters										
370	Meters										
370	Meters										
370	Installations on Customers' Premises										
371	Leased Property on Customers' Premises										
372	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights		60	SQ	0	1.67		75	R5	0	1.33
389	Structures and Improvements						21,761	70	R4	(5)	1.50
390	Structures and Improvements										
390	Structures and Improvements		50	SQ	(10)	2.20					
390	Structures and Improvements										
390	Office Furniture and Equipment	33	20	SQ	0	5.00	3,065	20	SQ	0	5.00
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Office Furniture and Equipment	316	5	SQ	0	20.00	8,783	5	SQ	0	20.00
391	Office Furniture and Equipment						3,793	5	SQ	0	20.00
391	Office Furniture and Equipment										
391	Transportation Equipment		5	SQ	10	18.00	32,151	5	R4	5	20.13
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Stores Equipment		10	SQ	0	10.00	1,229	10	SQ	0	10.00
393	Tools, Garage and Shop Equipment		10	SQ	0	10.00	17,817	10	SQ	0	10.00
394	Tools, Garage and Shop Equipment										
394	Tools, Garage and Shop Equipment										
394	Laboratory Equipment		5	SQ	0	20.00		10	SQ	0	10.00
395	Power Operated Equipment		10	SQ	10	9.00	15,268	15	R3	5	6.36
396	Communication Equipment	31	10	SQ	0	10.00	290	10	SQ	0	10.00
397	Communication Equipment										
397	Communication Equipment										
397	Miscellaneous Equipment		5	SQ	0	20.00		10	SQ	0	10.00
398	Other General Plant		5	SQ	0	20.00					



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ERC Account	Subaccount	Jersey Central Power and Light					Kansas Gas and Electric				
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
	Rights	38,702	84	SQ						1.19	
350	Structures and Improvements	25,901	71	S2			12,861	55	S2	(10)	2.68
352	Station Equipment	410,166	65	R1			165,135	58	R1.5	(10)	1.54
353	Towers and Fixtures	36,077	68	L1.5			6,951	65	R3	(30)	3.51
354	Poles and Fixtures	145,161	50	R3			195,306	50	R1.5	(25)	3.19
355	Overhead Conductors and Devices	190,738	59	R3			64	55	S5-R2	(22)	2.11
356	Overhead Conductors and Devices	18,695	60	SQ			108,006	50	R2	(15)	2.05
356	Underground Conduit	1,894	55	L0			422	65	R3	0	1.50
357	Underground Conductors and Devices	13,431	35	L4			1,854	49	R4	0	2.10
358	Roads and Trails	2,034	50	SQ			20	65	R4	0	1.56
359											
Distributio	Land and Land Rights										
	Rights	27,023	46	SQ						2.08	
360	Structures and Improvements	22,887	52	S3			7,066	55	R2.5	(20)	1.80
361	Station Equipment	407,708	51	R2			80,478	61	S0.5	(15)	1.58
362	Station Equipment										
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	441,815	51	R0.5			145,540	52	R0.5	(30)	2.11
364	Overhead Conductors and Devices	534,764	48	R2			127,516	62	R0.5	(40)	1.82
365	Overhead Conductors and Devices	75,137	60	SQ							
365	Overhead Conductors and Devices										
365	Underground Conduit	106,849	56	R4			38,718	60	R3	(50)	1.84
366	Underground Conductors and Devices	355,599	30	R3			97,421	51	L1	(30)	2.16
367	Line Transformers	600,740	35	L0			86,980	48	S0	(10)	1.89
368	Line Transformers										
368	Line Transformers										
368	Services										
369	Services	160,992	55	R2			27,238	53	R1	(25)	1.92
369	Services	236,144	55	R2			56,371	51	R1	(25)	2.03
369	Meters	84,758	27	O2			40,384	37	SQ	(5)	2.30
370	Meters										
370	Meters										
370	Installations on Customers' Premises	18,040	30	O3							
371	Leased Property on Customers' Premises						8,162	27	SQ	(40)	4.61
372	Street Lighting and Signal Equipment						29,551	32	SQ	(30)	3.58
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment	147,746	26	O2						3.29	
373											
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights										
	Rights	111	100	SQ						0.97	
389	Structures and Improvements						20,854	42	L0	(5)	1.60
390	Structures and Improvements	38,867	40	S6							
390	Structures and Improvements	47,995	40	S6							
390	Structures and Improvements										
390	Office Furniture and Equipment						5,148	25	SQ	0	3.32
391	Office Furniture and Equipment	24,919	33	SQ						3.92	
391	Office Furniture and Equipment	10,826	13	SQ						5.00	
391	Office Furniture and Equipment	7,405	3	SQ			3,189	5	SQ	0	19.70
391	Office Furniture and Equipment										
391	Office Furniture and Equipment	3	13	SQ						517.46	
391	Transportation Equipment						5,151	11	O4	0	3.38
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment	243	30	S6						6.26	
392	Transportation Equipment	2,816	30	S6						4.47	
392	Transportation Equipment										
392	Transportation Equipment										
392	Stores Equipment	3,699	33	SQ			1,245	25	SQ	0	4.00
393	Tools, Garage and Shop Equipment	23,390	27	SQ			5,922	25	SQ	0	4.00
394	Tools, Garage and Shop Equipment										
394	Tools, Garage and Shop Equipment										
394	Laboratory Equipment	5,661	37	SQ			344	25	SQ	0	4.00
395	Power Operated Equipment	3,690	11	S0.5			2,333	16	SQ	5	1.49
396	Communication Equipment	71,519	22	S2			238	27	SQ	0	6.67
397	Communication Equipment	27,461	22	S2			43,293	15	SQ	0	5.28
397	Communication Equipment	4,675	22	SQ						3.54	
397	Miscellaneous Equipment						188	15	SQ	0	1.01
398	Other General Plant										





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ERC Account	Subaccount	Maine Public Service Company					Metropolitan Edison company							
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)			
Transmissi	Land and Land Rights													
350	Structures and Improvements	1,791	80	SQ	0	1.25	26,933	80	SQ	5-Yr. Amort.	1.50			
352	Station Equipment	105	50	R1.5	0	1.99	6,431	58	R3	5-Yr. Amort.	1.91			
353	Towers and Fixtures	7,539	55	R2	(5)	1.58	144,646	54	R1.5	5-Yr. Amort.	1.63			
354	Poles and Fixtures						36,830	65	R3	5-Yr. Amort.	1.11			
355	Overhead Conductors and Devices	9,923	55	R3	(40)	2.40	39,345	62	R3	5-Yr. Amort.	1.42			
356	Overhead Conductors and Devices	7,505	50	R3	(15)	2.41	59,305	65	R2.5	5-Yr. Amort.	1.28			
356	Underground Conduit													
357	Underground Conductors and Devices						332	40	R0.5	5-Yr. Amort.	2.49			
358	Roads and Trails						716	50	SQ	5-Yr. Amort.	2.33			
359														
Distributio	Land and Land Rights													
360	Structures and Improvements	722	80	SQ	0	0.70	28,696	65	SQ	5-Yr. Amort.	1.48			
361	Station Equipment	122	45	R3	0	1.43	11,815	45	R3	5-Yr. Amort.	2.61			
362	Station Equipment	10,256	47	R2	(5)	2.01	175,746	58	R2	5-Yr. Amort.	1.55			
362	Storage Battery Equipment													
363	Poles, Towers and Fixtures	11,337												
364	Overhead Conductors and Devices	24,322	39	R0.5	(25)	3.01	285,169	65	R0.5	5-Yr. Amort.	1.30			
365	Overhead Conductors and Devices	23,745	47	R2	(30)	2.50	273,608	55	R0.5	5-Yr. Amort.	1.67			
365	Overhead Conductors and Devices						78,201	65	SQ	5-Yr. Amort.	1.55			
365	Underground Conduit													
366	Underground Conductors and Devices	21	60	R3	0	1.46	27,846	60	R2.5	5-Yr. Amort.	1.81			
367	Line Transformers	1,419	47	R2	(5)	0.57	159,697	35	R3	5-Yr. Amort.	2.91			
368	Line Transformers	11,337	38	R2	(60)	4.70	347,985	42	S0	5-Yr. Amort.	2.14			
368	Services													
369	Services	6,462	41	R2	(65)	4.15								
369	Services						52,066	42	R0.5	5-Yr. Amort.	2.41			
369	Meters						98,459	41	R2.5	5-Yr. Amort.	2.29			
370	Meters	6,224	35	R1	(70)	4.47	55,402	24	O2	5-Yr. Amort.	4.25			
370	Meters													
370	Installations on Customers' Premises													
371	Leased Property on Customers' Premises	659	22	O1	(15)	3.30	3,350	24	O1	5-Yr. Amort.	3.32			
372	Street Lighting and Signal Equipment	1,016	28	R1	(5)	3.32	11,280	34	L0	5-Yr. Amort.	2.29			
373	Street Lighting and Signal Equipment													
373	Street Lighting and Signal Equipment													
373	Street Lighting and Signal Equipment													
373	Street Lighting and Signal Equipment													
Regional T	Computer Hardware													
382	Computer Software													
383														
General Pl	Land and Land Rights						18	50	SQ	5-Yr. Amort.	2.28			
389	Structures and Improvements	5,976	45	R3	0	1.87								
390	Structures and Improvements						59,605	80	S0	5-Yr. Amort.	2.17			
390	Structures and Improvements						14,673	40	R1.5	5-Yr. Amort.	2.18			
390	Office Furniture and Equipment	793	20	SQ	0	4.74								
391	Office Furniture and Equipment						18,120	20	SQ	5-Yr. Amort.	4.91			
391	Office Furniture and Equipment						5,921	10	SQ	5-Yr. Amort.	10.00			
391	Office Furniture and Equipment	1,504	7	SQ	0	6.34	3,974	4	SQ	5-Yr. Amort.	25.00			
391	Office Furniture and Equipment													
391	Office Furniture and Equipment						5	10	SQ	5-Yr. Amort.	108.54			
391	Transportation Equipment													
392	Transportation Equipment													
392	Transportation Equipment													
392	Transportation Equipment													
392	Transportation Equipment						215	10	L3	5-Yr. Amort.	10.55			
392	Transportation Equipment						827	25	S1	5-Yr. Amort.	3.57			
392	Transportation Equipment													
392	Stores Equipment	347	20	SQ	0	4.73	1,459	20	R3	5-Yr. Amort.	3.56			
393	Tools, Garage and Shop Equipment	1,122	20	SQ	0	5.74	11,064	25	SQ	5-Yr. Amort.	4.48			
394	Tools, Garage and Shop Equipment													
394	Laboratory Equipment	723	15	SQ	0	6.77	3,274	20	SQ	5-Yr. Amort.	0.41			
395	Power Operated Equipment						643	20	L0.5	5-Yr. Amort.	0.66			
396	Communication Equipment	1,563	24	R4	0	3.30	38,182	20	R0.5	5-Yr. Amort.	2.58			
397	Communication Equipment													
397	Communication Equipment													
397	Miscellaneous Equipment	284	20	SQ	0	2.53	2,830	20	SQ	5-Yr. Amort.	3.74			
398	Other General Plant													



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Depreciation Statistics  
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ERC Account	Subaccount	Michigan Electric Transmission Company					Nevada Power Company				
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights	10,083	75	R5	0	1.32	99,161	65	R4	0	1.55
350	Structures and Improvements	52,221	60	R4	(5)	1.66	2,342	60	R3	(5)	0.99
352	Station Equipment	516,748	48	L1.5	(10)	2.15	591,963	60	R2	(5)	1.67
353	Towers and Fixtures	121,630	60	R4	(10)	1.57	33,792	60	R4	(5)	1.48
354	Poles and Fixtures	317,715	60	R5	(10)	1.69	247,299	45	R2	(20)	2.52
355	Overhead Conductors and Devices	198,376	55	R4	(10)	1.72	151,476	55	R1.5	(30)	2.26
356	Overhead Conductors and Devices										
356	Underground Conduit		60	R4	0	1.67	14,309	55	R2	0	1.61
357	Underground Conductors and Devices		60	R3	(10)	1.83	29,688	45	R3	0	2.21
358	Roads and Trails	3,360	75	R5	0	0.88	1,738	60	R5	0	1.74
359											
Distributio	Land and Land Rights						49,696	65	R4	0	1.40
360	Structures and Improvements						4,066	50	R3	(5)	2.06
361	Station Equipment						546,859	60	R2.5	(5)	1.56
362	Station Equipment										
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures						65,024	50	R1	(35)	2.61
364	Overhead Conductors and Devices						107,552	60	R2	(20)	2.02
365	Overhead Conductors and Devices										
365	Overhead Conductors and Devices										
365	Underground Conduit						156,394	60	R4	(20)	1.80
366	Underground Conductors and Devices						1,167,298	40	R4	(15)	3.21
367	Line Transformers						491,869	38	R2	15	2.24
368	Line Transformers										
368	Line Transformers										
368	Services						153,974	45	R4	(50)	2.34
369	Services										
369	Services										
369	Meters						91,692	35	R1	0	2.75
370	Meters										
370	Meters										
370	Installations on Customers' Premises										
371	Leased Property on Customers' Premises						3,425	30	R1	(5)	4.89
372	Street Lighting and Signal Equipment						1,033	35	R2	(5)	0.66
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights						423	65	R4	0	0.05
389	Structures and Improvements	8,618	70	R4	(5)	1.50	131,812	45	R2	(5)	2.17
390	Structures and Improvements										
390	Structures and Improvements										
390	Structures and Improvements										
390	Office Furniture and Equipment	1,557	20	SQ	0	5.00	23,685	20	SQ	0	5.00
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Office Furniture and Equipment						33,333	5	SQ	0	20.00
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Transportation Equipment	10,316	5	R4	5	14.51	2,527	9	S1	15	29.65
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Stores Equipment	142	10	SQ	0	10.00	1,027	20	SQ	0	5.00
393	Tools, Garage and Shop Equipment	9,368	10	SQ	0	10.00	5,047	25	SQ	0	4.00
394	Tools, Garage and Shop Equipment										
394	Tools, Garage and Shop Equipment										
394	Laboratory Equipment		10	SQ	0	10.00	1,948	15	SQ	0	6.67
395	Power Operated Equipment	14,172	15	R3	5	6.33	2,080	14	L2.5	10	48.09
396	Communication Equipment	1,302	10	SQ	0	10.00	115,481	15	SQ	0	6.67
397	Communication Equipment										
397	Communication Equipment										
397	Miscellaneous Equipment		10	SQ	0	10.00	2,898	15	SQ	0	6.67
398	Other General Plant										



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Depreciation Statistics  
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ERC Account	Subaccount	New York State Electric and Gas					Ohio Power Company				
		Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights						84,920	55	R3	5	2.02
350	Structures and Improvements		60	R3.0	(25)	2.08	358	55	R3	5	2.02
352	Station Equipment		60	SQ	(15)	1.92	1,060,039	43	R1	(30)	2.29
353	Towers and Fixtures		75	R3.0	(30)	1.73	173,024	60	R4	0	1.88
354	Poles and Fixtures		60	SQ	(50)	2.50	236,512	39	R1	(4)	3.52
355	Overhead Conductors and Devices		72	SQ	(55)	2.15	293,432	44	R4	(4)	1.91
356	Overhead Conductors and Devices	Clearing Land and ROW	10	SQ		10.00					
356	Underground Conduit		50	R3.0	(10)	2.20	10,894	50	R2	(1)	2.26
357	Underground Conductors and Devices		50	R3.0	(15)	2.30	19,686	50	R2	(16)	3.27
358	Roads and Trails										
359											
Distributio	Land and Land Rights										
360	Structures and Improvements		57	R3.0	(35)	2.37	20,466	60	R1.5	(19)	2.03
361	Station Equipment		55	SQ	(25)	2.27	530,737	40	L0	(16)	2.90
362	Station Equipment	SCADA									
362	Storage Battery Equipment						5,062	15	SQ	0	6.67
363	Poles, Towers and Fixtures		58	SQ	(50)	2.59	597,024	32	L0	(87)	5.34
364	Overhead Conductors and Devices		65	SQ	(65)	2.54	599,271	30	L0	(16)	3.30
365	Overhead Conductors and Devices	Clearing Land and ROW	10	R3.0		10.00					
365	Overhead Conductors and Devices	Capacitors									
365	Underground Conduit		50	R3.0	(10)	2.20	176,022	50	R2	0	1.79
366	Underground Conductors and Devices		55	R2.0	(15)	2.09	515,500	36	R0.5	(14)	3.39
367	Line Transformers						659,834	34	R1.5	(15)	3.34
368	Line Transformers	Overhead	40	SQ	(60)	4.00					
368	Line Transformers	Underground	42	SQ	(25)	2.98					
368	Services						290,501	33	R0.5	(20)	3.54
369	Services	Overhead									
369	Services	Underground									
369	Meters		35	R0.5	(10)	3.14	158,036	36	S1	(17)	3.43
370	Meters	Solid State									
370	Meters	Other					16,800		SQ	0	14.29
370	Installations on Customers' Premises						50,202	12	L0	(21)	9.63
371	Leased Property on Customers' Premises						104	30	R1	0	3.33
372	Street Lighting and Signal Equipment		28	L0.0	(20)	4.29	35,591	20	L0	(18)	5.40
373	Street Lighting and Signal Equipment	Overhead									
373	Street Lighting and Signal Equipment	Underground									
373	Street Lighting and Signal Equipment	Non-roadway Lighting									
373											
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights										
389	Structures and Improvements		50	L1.0	(15)	2.30	116,303	45	L1	5	2.14
390	Structures and Improvements	Major									
390	Structures and Improvements	Minor									
390	Structures and Improvements	Improvements									
390	Office Furniture and Equipment		15	L1.5	0	6.67	8,088	30	SQ	0	3.33
391	Office Furniture and Equipment	Furniture									
391	Office Furniture and Equipment	Equipment									
391	Office Furniture and Equipment	Computers	8	L3.0	0	12.50					
391	Office Furniture and Equipment	Minor Software									
391	Office Furniture and Equipment	Major Software									
391	Transportation Equipment										
392	Transportation Equipment	Automobiles									
392	Transportation Equipment	Light Trucks									
392	Transportation Equipment	Medium Trucks									
392	Transportation Equipment	Heavy Trucks									
392	Transportation Equipment	Trailers									
392	Transportation Equipment	Aircraft									
392	Transportation Equipment	Other					71	50	SQ	0	2.00
392	Stores Equipment		27	L3.0	0	3.70	1,380	34	SQ	0	2.94
393	Tools, Garage and Shop Equipment		19	R1.5	0	5.26	32,222	30	SQ	9	3.58
394	Tools, Garage and Shop Equipment	Tools, Shop and Work Eq.									
394	Tools, Garage and Shop Equipment	Garage Eq.									
394	Laboratory Equipment		25	S3.0	0	4.00	1,095	28	SQ	0	3.57
395	Power Operated Equipment						623	26	SQ	(6)	3.61
396	Communication Equipment		19	L5.0	0	5.26	57,335	35	SQ	0	2.86
397	Communication Equipment	Microwave									
397	Communication Equipment	Mobile Radio									
397	Miscellaneous Equipment		24	R5.0	0	4.17	4,036	25	SQ	0	4.00
398	Other General Plant										



Depreciation Statistics  
 Electric Company - Transmission, Distribution and General  
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ERC Account	Subaccount	Oklahoma Gas and Electric					Orange and Rockland Utilities				
		Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights	64,826	75	SQ	0	1.33	8,046	60	h3.0	0	1.67
350	Structures and Improvements	5,572	65	R2.5	(5)	1.62	9,944	60	h2.0	(10)	1.83
352	Station Equipment	507,341	55	R2	(25)	2.27	78,637	40	h1.0	(15)	2.88
353	Towers and Fixtures	159,502	75	R4	(15)	1.53	5,553	65	h3.0	(20)	1.85
354	Poles and Fixtures	409,038	55	R1	(60)	2.91	54,832	50	h2.5	(50)	3.00
355	Overhead Conductors and Devices	364,750	60	R2.5	(30)	2.17	33,878	65	h2.0	(15)	1.77
356	Overhead Conductors and Devices										
356	Underground Conduit						5,126	30	h2.5	0	3.33
357	Underground Conductors and Devices	110	40	R2.5	0	2.50	15,421	30	h3.5	0	3.33
358	Roads and Trails						1,183	60	h3.0	0	1.67
359											
Distributio	Land and Land Rights	4,825	60	S4	0	1.69	809	50	h.30	0	2.00
360	Structures and Improvements	6,143	60	R2	(10)	1.77	12,570	55	h2.5	(15)	2.09
361	Station Equipment	529,152	55	R2.5	(25)	2.32	117,590	40	h1.5	(10)	2.75
362	Station Equipment										
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	512,706	50	R1	(40)	2.37					
364	Overhead Conductors and Devices	390,828	50	R0.5	(40)	2.60	134,527	65	h1.5	(90)	2.92
365	Overhead Conductors and Devices						3,385	30	h2.5	(40)	4.67
365	Overhead Conductors and Devices										
365	Underground Conduit	169,320	55	S0.5	(30)	2.34	20,644	75	h2.0	(50)	2.00
366	Underground Conductors and Devices	627,757	55	R2.5	(35)	2.43	93,593	70	h2.5	(50)	2.14
367	Line Transformers	366,877	36	R0.5	(20)	4.03	103,258	45	h1.0	(10)	2.44
368	Line Transformers										
368	Line Transformers										
368	Services	236,338	55	R4	(20)	1.75					
369	Services						14,342	60	h2.5	(100)	3.33
369	Services						17,096	55	h3.5	(100)	3.64
369	Meters	140,785	15	S2.5	(5)	6.03	11,797	30	h1.0	0	3.33
370	Meters										
370	Meters										
370	Installations on Customers' Premises	15,496	5	S2	0	20.00	228	40	h2.0	0	2.50
371	Leased Property on Customers' Premises						13,385	40	h1.0	(60)	4.00
372	Street Lighting and Signal Equipment	201,630	40	R1.5	(30)	2.65					
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights	148	45	R4	0	2.58	594	50	H3.0	0	2.00
389	Structures and Improvements	147,469	35	R2	0	2.55	43,715	45	h1.5	(20)	2.67
390	Structures and Improvements										
390	Structures and Improvements										
390	Structures and Improvements										
390	Office Furniture and Equipment	18,027	15	SQ	0	6.67					
391	Office Furniture and Equipment						2,111	20	h1.5	0	5.00
391	Office Furniture and Equipment						524	13	h1.0	0	6.67
391	Office Furniture and Equipment						906	8	h2.0	0	12.50
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Office Furniture and Equipment						8,259	13	h2.5	0	7.69
391	Transportation Equipment	74,409	13	Various	(10)	7.29					
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Stores Equipment	871	25	SQ	0	5.33	287	25	h2.0	0	4.00
393	Tools, Garage and Shop Equipment	9,662	25	SQ	0	5.27	4,368	25	h1.5	0	4.00
394	Tools, Garage and Shop Equipment										
394	Tools, Garage and Shop Equipment										
394	Laboratory Equipment	11,603	20	SQ	0	9.73	5,473	25	h2.0	0	4.00
395	Power Operated Equipment	9,605	16	L1	(20)	3.78					
396	Communication Equipment	20,385	10	SQ	0	12.94	11,128	15	h.15	0	6.67
397	Communication Equipment										
397	Communication Equipment						2,843	8	h2.0	0	3.00
397	Miscellaneous Equipment	5,805	20	SQ	0	2.24	2,164	20	h1.5	0	5.00
398	Other General Plant										



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ERC Account	Subaccount	Otter Tail Power					Pacific Gas and Electric				
		Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
	Rights										
350	Structures and Improvements						340,700	64	R3	(16)	1.77
352	Station Equipment	49,542	45	R0.5	(5)	1.61	3,449,667	47	R2.5,S0	(29)	3.05
353	Towers and Fixtures	2,337	55	R5	(10)	1.50	487,426	69	R5	(79)	2.34
354	Poles and Fixtures	45,299	55	S1.5	(50)	2.21	630,419	60	R2.5	0	2.22
355	Overhead Conductors and Devices	40,909	55	S1.5	(30)	2.04	985,477	62	R5	0	2.37
356	Overhead Conductors and Devices										
	Clearing Land and ROW										
356	Underground Conduit						349,375	60	R5	0	1.68
357	Underground Conductors and Devices	12	40	S4	(5)	2.99	248,289	55	R3	0	1.76
358	Roads and Trails						50,728	65	R5	0	1.50
359											
Distributio	Land and Land Rights										
	Rights										
360	Structures and Improvements						285,874	55	L5	(20)	2.23
361	Station Equipment	46,888	35	S-0.5	5	2.40	2,463,758	40	R2.5	(15)	2.92
362	Station Equipment										
	SCADA										
362	Storage Battery Equipment						532	10	SQ	0	35.04
363	Poles, Towers and Fixtures	29,041	60	R3	(75)	2.62	2,973,689	40	R2	(80)	4.70
364	Overhead Conductors and Devices	11,155	58	R3	(100)	3.18	3,600,272	40	R2.5	(77)	4.64
365	Overhead Conductors and Devices										
	Clearing Land and ROW										
365	Overhead Conductors and Devices										
	Capacitors										
365	Underground Conduit						2,365,157	54	R4	(20)	2.42
366	Underground Conductors and Devices	32,949	35	R4	(5)	2.86	3,455,768	39	R4	(40)	3.42
367	Line Transformers	60,701	40	R0.5	50	1.46	2,253,282	31	R2.5,S2.5	(4)	3.42
368	Line Transformers										
	Overhead										
	Underground										
368	Services						2,743,413	45	R3,R4	(41)	2.90
369	Services	(963)	48	S5	(150)	4.77					
369	Services	20,501	40	R4	(20)	2.58					
369	Meters	13,825	33	S0.5	0	2.90	871,737	1	R1.5	(0)	3.28
370	Meters	222	5	SQ	0	20.00					
370	Meters	4,906	20	L3	0	5.84					
370	Installations on Customers' Premises	2,997	19	L0	10	3.98	27,314	40	S1	0	
371	Leased Property on Customers' Premises						895	16	S1	0	
372	Street Lighting and Signal Equipment	2,303	16	L2	(5)	5.51	179,481	23	R0.5,L3,L0,S6	(9)	2.59
373	Street Lighting and Signal Equipment										
	Overhead										
373	Street Lighting and Signal Equipment										
	Underground										
373	Street Lighting and Signal Equipment										
	Non-roadway Lighting										
373											
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights										
	Rights										
389	Structures and Improvements						7,853	40	R3	(10)	2.13
390	Structures and Improvements	5,720	55	SQ	(5)	2.90					
390	Structures and Improvements	14,778	45	L1	10	1.84					
390	Structures and Improvements										
	Improvements										
390	Office Furniture and Equipment						13,383	20	SQ	0	9.72
391	Office Furniture and Equipment	666	15	SQ	0	6.67					
391	Office Furniture and Equipment	760	10	SQ	0	10.00					
391	Office Furniture and Equipment	2,936	5	SQ	0	20.00					
391	Office Furniture and Equipment										
	Minor Software										
391	Office Furniture and Equipment										
	Major Software										
391	Transportation Equipment										
392	Transportation Equipment		5	SQ	15	23.00					
392	Transportation Equipment		10	SQ	10	9.00					
	Automobiles										
	Light Trucks										
392	Transportation Equipment		10	SQ	15	8.50					
	Medium Trucks										
392	Transportation Equipment		15	SQ	10	6.00					
	Heavy Trucks										
392	Transportation Equipment		7	SQ	39	8.71					
	Trailers										
392	Transportation Equipment		10	SQ	20	8.00					
	Aircraft										
392	Transportation Equipment										
	Other										
392	Stores Equipment										
393	Tools, Garage and Shop Equipment	2,375	15	SQ	0	6.67	67,148	25	SQ	0	3.44
394	Tools, Garage and Shop Equipment										
	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment										
	Garage Eq.										
394	Laboratory Equipment	15		SQ	0	6.67	13,395	20	SQ	0	8.09
395	Power Operated Equipment	385	15	L0	5	3.59	295	20	SQ	0	5.86
396	Communication Equipment	1,038	25	R4	5	3.88	12,256	11	SQ	0	4.49
397	Communication Equipment	434	15	SQ	0	8.25					
	Microwave										
397	Communication Equipment	1,018	10	SQ	0	10.00					
	Mobile Radio										
397	Miscellaneous Equipment						10,457	20	SQ	0	13.84
398	Other General Plant										



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Depreciation Statistics  
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ERC Account	Subaccount	Peco Energy					Pennsylvania Electric Company				
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
	Rights						11,845	80	SQ	5-Yr. Amort.	1.59
350	Structures and Improvements	18,206	50	R2.5	5-Yr. Amort.	3.39	14,589	60	R3	5-Yr. Amort.	1.58
352	Station Equipment	428,031	55	R2	5-Yr. Amort.	2.44	142,471	54	R2	5-Yr. Amort.	1.58
353	Towers and Fixtures	100,255	65	R4	5-Yr. Amort.	2.99	26,825	65	R3	5-Yr. Amort.	1.14
354	Poles and Fixtures	11,463	65	R4	5-Yr. Amort.	1.73	62,507	65	R3	5-Yr. Amort.	1.37
355	Overhead Conductors and Devices	84,115	55	R3	5-Yr. Amort.	3.23	105,346	70	R3	5-Yr. Amort.	1.11
356	Overhead Conductors and Devices						12,072	80	SQ	5-Yr. Amort.	1.16
	Clearing Land and ROW										
356	Underground Conduit	9,096	65	R4	5-Yr. Amort.	2.06					
357	Underground Conductors and Devices	46,912	60	R2	5-Yr. Amort.	2.58	109	40	R0.5	5-Yr. Amort.	2.50
358	Roads and Trails	1,126	50	R4	5-Yr. Amort.	3.53					
359											
Distributio	Land and Land Rights										
	Rights						15,556	65	SQ	5-Yr. Amort.	1.52
360	Structures and Improvements	42,339	50	R2.5	5-Yr. Amort.	3.09	12,958	47	R3	5-Yr. Amort.	1.89
361	Station Equipment	484,716	45	R2.5	5-Yr. Amort.	3.56	209,720	57	R1	5-Yr. Amort.	2.00
362	Station Equipment										
	SCADA										
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	417,528	53	R2	5-Yr. Amort.	2.52	404,290	57	R0.5	5-Yr. Amort.	1.52
364	Overhead Conductors and Devices	644,293	52	R2.5	5-Yr. Amort.	2.59	521,230	58	R0.5	5-Yr. Amort.	1.61
365	Overhead Conductors and Devices						84,467	65	SQ	5-Yr. Amort.	1.54
	Clearing Land and ROW										
365	Overhead Conductors and Devices										
	Capacitors										
365	Underground Conduit	185,726	65	R4	5-Yr. Amort.	2.47	33,096	65	R2.5	5-Yr. Amort.	1.32
366	Underground Conductors and Devices	716,526	52	R1.5	5-Yr. Amort.	2.50	125,444	35	R3	5-Yr. Amort.	2.93
367	Line Transformers	322,940	45	R2	5-Yr. Amort.	3.32	306,680	36	S-5	5-Yr. Amort.	2.48
368	Line Transformers										
	Overhead										
	Underground										
368	Services										
369	Services	77,284	48	R4	5-Yr. Amort.	3.10	59,273	45	1	5-Yr. Amort.	1.66
369	Services	176,368	48	R2.5	5-Yr. Amort.	3.15	45,906	36	R3	5-Yr. Amort.	2.59
369	Meters	95,778	20	R0.5	5-Yr. Amort.	9.28	55,357	25	L0	5-Yr. Amort.	4.34
370	Meters	24,204	15	SQ	5-Yr. Amort.	6.67					
370	Meters										
	Other										
370	Installations on Customers' Premises	106	35	R3	5-Yr. Amort.	4.52	28,135	22	O1	5-Yr. Amort.	2.68
371	Leased Property on Customers' Premises						199	30	SQ	5-Yr. Amort.	2.57
372	Street Lighting and Signal Equipment	14,546	22	L1.5	5-Yr. Amort.	8.33	32,221	24	O2	5-Yr. Amort.	3.43
373	Street Lighting and Signal Equipment	1,420	22	L1.5	5-Yr. Amort.	6.65					
	Overhead										
373	Street Lighting and Signal Equipment	4,637	22	L1.5	5-Yr. Amort.	5.97					
	Underground										
373	Street Lighting and Signal Equipment	1,125	22	L1.5	5-Yr. Amort.	10.03					
	Non-roadway Lighting										
373											
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights										
	Rights						32	50	SQ	5-Yr. Amort.	2.72
389	Structures and Improvements	30,730	50	R2.5	5-Yr. Amort.	2.92					
390	Structures and Improvements						30,454	80	SO	5-Yr. Amort.	3.32
	Major										
390	Structures and Improvements						21,730	40	R1	5-Yr. Amort.	2.33
	Minor										
390	Structures and Improvements						4,382	25	R1	5-Yr. Amort.	4.16
	Improvements										
390	Office Furniture and Equipment										
391	Office Furniture and Equipment	774	15	SQ	5-Yr. Amort.	22.35					
	Furniture										
391	Office Furniture and Equipment	124	10	SQ	5-Yr. Amort.	20.02	1,717	10	SQ	5-Yr. Amort.	10.00
	Equipment										
391	Office Furniture and Equipment	3,432	5	SQ	5-Yr. Amort.	23.43	6,703	4	SQ	5-Yr. Amort.	25.00
	Computers										
391	Office Furniture and Equipment										
	Minor Software										
391	Office Furniture and Equipment										
	Major Software										
391	Transportation Equipment						1,113	30	SQ	5-Yr. Amort.	4.14
392	Transportation Equipment										
	Automobiles										
392	Transportation Equipment										
	Light Trucks										
392	Transportation Equipment										
	Medium Trucks										
392	Transportation Equipment										
	Heavy Trucks										
392	Transportation Equipment						2,227	26	S1	5-Yr. Amort.	3.48
	Trailers										
392	Transportation Equipment										
	Aircraft										
392	Transportation Equipment										
	Other										
392	Stores Equipment	183	15	SQ	5-Yr. Amort.	64.38	1,577	20	SQ	5-Yr. Amort.	1.26
393	Tools, Garage and Shop Equipment	13,377	15	SQ	5-Yr. Amort.	10.41	13,573	25	SQ	5-Yr. Amort.	4.68
394	Tools, Garage and Shop Equipment										
	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment										
	Garage Eq.										
394	Laboratory Equipment	186	20	SQ	5-Yr. Amort.	7.37	6,598	20	SQ	5-Yr. Amort.	0.80
395	Power Operated Equipment						5,359	23	S0.5	5-Yr. Amort.	1.81
396	Communication Equipment	86,269	20	L3	5-Yr. Amort.	5.36	35,296	20	R1	5-Yr. Amort.	3.16
397	Communication Equipment	874	15	SQ	5-Yr. Amort.	24.83					
	Microwave										
397	Communication Equipment										
	Mobile Radio										
397	Miscellaneous Equipment	874	15	SQ	5-Yr. Amort.	24.83	3,825	20	SQ	5-Yr. Amort.	5.03
398	Other General Plant										



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ERC Account	Subaccount	Pennsylvania Power Company					Pike County Light and Power Company				
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
350	Structures and Improvements	837	58	R3	5-Yr. Amort.	1.21					
352	Station Equipment	6,213	55	R2	5-Yr. Amort.	0.97					
353	Towers and Fixtures	8	62	R3	5-Yr. Amort.	1.59					
354	Poles and Fixtures	2,025	58	R2	5-Yr. Amort.	2.13					
355	Overhead Conductors and Devices	1,712	65	R1.5	5-Yr. Amort.	1.04					
356	Overhead Conductors and Devices										
	Clearing Land and ROW										
356	Underground Conduit	65	45	R2	5-Yr. Amort.	1.47					
357	Underground Conductors and Devices	36	40	R0.5	5-Yr. Amort.	1.36					
358	Roads and Trails	6	50	SQ	5-Yr. Amort.	4.33					
359											
Distributio	Land and Land Rights						23	50	h3.0	5-Yr. Amort.	2.00
360	Structures and Improvements	1,520	45	R3	5-Yr. Amort.	2.17	151	50	h3.0	5-Yr. Amort.	2.00
361	Station Equipment	37,703	45	R0.5	5-Yr. Amort.	2.01	1,520	40	h1.5	5-Yr. Amort.	2.50
362	Station Equipment										
	SCADA										
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	79,779	50	R1.5	5-Yr. Amort.	1.61	3,714	40	h1.5	5-Yr. Amort.	2.50
364	Overhead Conductors and Devices	96,790	55	R1	5-Yr. Amort.	2.60	3,741	45	h1.5	5-Yr. Amort.	2.22
365	Overhead Conductors and Devices										
	Clearing Land and ROW										
365	Overhead Conductors and Devices						51	30	h1.5	5-Yr. Amort.	3.33
	Capacitors										
365	Underground Conduit	6,209	55	R2	5-Yr. Amort.	1.76	357	60	h2.5	5-Yr. Amort.	1.67
366	Underground Conductors and Devices	45,949	41	R3	5-Yr. Amort.	2.53	955	40	h2.0	5-Yr. Amort.	2.50
367	Line Transformers	85,360	44	R1.5	5-Yr. Amort.	1.85	2,751	35	h1.0	5-Yr. Amort.	2.86
368	Line Transformers										
	Overhead										
368	Line Transformers										
	Underground										
368	Services	31,775	42	R4	5-Yr. Amort.	2.75					
369	Services						622	50	h2.0	5-Yr. Amort.	2.00
369	Services						426	45	h2.0	5-Yr. Amort.	2.22
369	Meters	23,375	32	R0.5	5-Yr. Amort.	1.61	701	20	h1.5	5-Yr. Amort.	5.00
370	Meters										
	Solid State										
370	Meters										
	Other										
370	Installations on Customers' Premises	3,510	30	R2	5-Yr. Amort.	2.56					
371	Leased Property on Customers' Premises										
372	Street Lighting and Signal Equipment	6,782	25	R2.5	5-Yr. Amort.	2.68	136	30	h1.0	5-Yr. Amort.	3.33
373	Street Lighting and Signal Equipment										
	Overhead										
373	Street Lighting and Signal Equipment										
	Underground										
373	Street Lighting and Signal Equipment										
	Non-roadway Lighting										
373											
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights										
389	Structures and Improvements	5,268	47	R2.5	5-Yr. Amort.	1.76	443	5	SQ	5-Yr. Amort.	20.00
390	Structures and Improvements	957	18	O2	5-Yr. Amort.	1.68					
	Major										
390	Structures and Improvements	804	5	L1	5-Yr. Amort.	4.72					
	Minor										
390	Structures and Improvements										
	Improvements										
390	Office Furniture and Equipment										
391	Office Furniture and Equipment						2	5	SQ	5-Yr. Amort.	20.00
	Furniture										
391	Office Furniture and Equipment						1	5	SQ	5-Yr. Amort.	20.00
	Equipment										
391	Office Furniture and Equipment										
	Computers										
391	Office Furniture and Equipment										
	Minor Software										
391	Office Furniture and Equipment										
	Major Software										
391	Transportation Equipment	435	8	L0	5-Yr. Amort.	8.08					
392	Transportation Equipment										
	Automobiles										
392	Transportation Equipment										
	Light Trucks										
392	Transportation Equipment										
	Medium Trucks										
392	Transportation Equipment										
	Heavy Trucks										
392	Transportation Equipment										
	Trailers										
392	Transportation Equipment										
	Aircraft										
392	Transportation Equipment										
	Other										
392	Stores Equipment	198	38	S0	5-Yr. Amort.	2.16					
393	Tools, Garage and Shop Equipment	1,810	40	L0.5	5-Yr. Amort.	2.46					
394	Tools, Garage and Shop Equipment										
	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment										
	Garage Eq.										
394	Laboratory Equipment	105	26	L1	5-Yr. Amort.	2.05					
395	Power Operated Equipment	460	17	R3	5-Yr. Amort.	5.75					
396	Communication Equipment	2,678	28	L1.5	5-Yr. Amort.	3.21	5	5	SQ	5-Yr. Amort.	20.00
397	Communication Equipment										
	Microwave										
397	Communication Equipment										
	Mobile Radio										
397	Miscellaneous Equipment	151	21	O2	5-Yr. Amort.	4.55	2	5	SQ	5-Yr. Amort.	20.00
398	Other General Plant										



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Depreciation Statistics  
 Electric Company - Transmission, Distribution and General  
 Depreciation Statistics  
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ERC Account	Subaccount	Potomac Electric Power Company - Maryland					PPL Electric Utilities Corp.				
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights						68,140	70	S4	5-Yr. Amort	1.74
350	Structures and Improvements	119	45	R4	0	3.27	21,660	55	R4	5-Yr. Amort	3.14
352	Station Equipment	7,970	40	R3	0	3.07	415,742	47	R1	5-Yr. Amort	2.52
353	Towers and Fixtures	3,760	55	R3	0	1.91	261,629	65	R3	5-Yr. Amort	1.94
354	Poles and Fixtures	46	55	R3	0	2.91	58,012	55	R1.5	5-Yr. Amort	2.67
355	Overhead Conductors and Devices	1,604	55	S1.5	0	1.51	131,254	55	R3	5-Yr. Amort	2.65
356	Overhead Conductors and Devices						8,607	70	R4	5-Yr. Amort	2.49
356	Underground Conduit	903	55	S2	0	1.50	4,094	50	R4	5-Yr. Amort	3.21
357	Underground Conductors and Devices	1,542	55	S2	0	1.24	12,611	40	R3	5-Yr. Amort	3.78
358	Roads and Trails	444	60	S5	0	1.49	4,502	70	R4	5-Yr. Amort	2.06
359											
Distributio	Land and Land Rights	274	45	R4	0	1.53	39,229	65	R3	5-Yr. Amort	2.26
360	Structures and Improvements	50,351	60	R4	(35)	1.34	16,773	65	R2.5	5-Yr. Amort	2.24
361	Station Equipment	244,342	55	R1.5	(40)	1.82	262,710	50	R2	5-Yr. Amort	2.60
362	Station Equipment										
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	160,161	50	R1	(80)	1.80	601,991	44	SQ	5-Yr. Amort	2.78
364	Overhead Conductors and Devices	287,621	50	R1	(70)	1.54	489,551	45	R1	5-Yr. Amort	2.89
365	Overhead Conductors and Devices										
365	Overhead Conductors and Devices										
365	Underground Conduit	252,632	60	R3	(40)	1.61	111,512	55	R3	5-Yr. Amort	2.54
366	Underground Conductors and Devices	460,939	50	R3	(60)	1.34	315,131	43	S1.5	5-Yr. Amort	3.11
367	Line Transformers	374,996	40	R2	(40)	2.26					
368	Line Transformers						128,889	34	SQ	5-Yr. Amort	2.94
368	Line Transformers						110,086	48	SQ	5-Yr. Amort	2.08
368	Services	182,179	45	R3	(60)	2.09	312,964	42	R1.5	5-Yr. Amort	3.42
369	Services										
369	Services										
369	Meters	34,350	35	R2	0	2.95	24,920	28	SQ	5-Yr. Amort	3.57
370	Meters						95,890	15	SQ	5-Yr. Amort	6.67
370	Meters	50,210	38	L2	0	2.95					
370	Installations on Customers' Premises	1,279	20	R2.5		5.00	327	35	R3	5-Yr. Amort	6.84
371	Leased Property on Customers' Premises										
372	Street Lighting and Signal Equipment						46,857	30	L1.5	5-Yr. Amort	5.13
373	Street Lighting and Signal Equipment	25,437	40	SQ	(40)	1.04					
373	Street Lighting and Signal Equipment	14,345	40	SQ	(50)	1.70					
373	Street Lighting and Signal Equipment						2,745	19	L0.5	5-Yr. Amort	8.56
373											
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights						3	65	R4	5-Yr. Amort	3.49
389	Structures and Improvements	3,584	45	R3	(20)	2.61					
390	Structures and Improvements						283,378	55	S0	5-Yr. Amort	1.85
390	Structures and Improvements						22,005	30	R2	5-Yr. Amort	4.55
390	Structures and Improvements										
390	Office Furniture and Equipment	2,221	15	SQ	0	6.67					
391	Office Furniture and Equipment						19,703	20	SQ	5-Yr. Amort	5.22
391	Office Furniture and Equipment						2,665	15	SQ	5-Yr. Amort	6.66
391	Office Furniture and Equipment	1,571	5	R2.5	0	20.00	2,924	5	SQ	5-Yr. Amort	17.62
391	Office Furniture and Equipment	19	5	SQ	0	20.00					
391	Office Furniture and Equipment						38,155	7	SQ	5-Yr. Amort	14.28
391	Transportation Equipment										
392	Transportation Equipment						2,216	5	R4	5-Yr. Amort	41.64
392	Transportation Equipment						7,421	8	S3	5-Yr. Amort	32.84
392	Transportation Equipment						33,243	11	R2.5	5-Yr. Amort	7.49
392	Transportation Equipment										
392	Transportation Equipment						4,021	16	L1	5-Yr. Amort	9.09
392	Transportation Equipment										
392	Transportation Equipment						533	18	L1.5	5-Yr. Amort	10.59
392	Stores Equipment	63	15	SQ	0	6.67	2,439	25	SQ	5-Yr. Amort	5.23
393	Tools, Garage and Shop Equipment	1,324	15	SQ	0	6.67	4,927	20	SQ	5-Yr. Amort	5.83
394	Tools, Garage and Shop Equipment										
394	Tools, Garage and Shop Equipment										
394	Laboratory Equipment	1,836	15	SQ	0	6.67	5,007	20	SQ	5-Yr. Amort	4.81
395	Power Operated Equipment						1,794	15	SQ	5-Yr. Amort	8.99
396	Communication Equipment	24,286	15	SQ	0	6.67	12,489	15	SQ	5-Yr. Amort	5.90
397	Communication Equipment										
397	Communication Equipment										
397	Miscellaneous Equipment	2,124	15	SQ	0	6.67	2,018	20	SQ	5-Yr. Amort	6.59
398	Other General Plant										





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Depreciation Statistics  
 Electric Company - Transmission, Distribution and General  
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ERC Account	Subaccount	Public Service Company of New Mexico -PNM					Public Service Company of New Mexico -SNM				
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
350	Structures and Improvements	36,571	75	R2	0	2.53					
352	Station Equipment	24,026	44	S5	(5)	2.39					
353	Towers and Fixtures	232,868	42	R3	5	1.95	33,146	35	S6	0	3.06
354	Poles and Fixtures	25,919	45	R3	(10)	2.50					
355	Overhead Conductors and Devices	125,827	47	R4	(14)	1.91	12,589	38	S2	(15)	2.55
356	Overhead Conductors and Devices	81,970	50	R4	(15)	1.75					
356	Overhead Conductors and Devices						9,889	36	S5	(15)	2.77
356	Underground Conduit	1,295	40	R3	0	2.35					
357	Underground Conductors and Devices										
358	Roads and Trails	8,084	50	S6	5	1.90					
359											
Distributio	Land and Land Rights										
360	Structures and Improvements	1,990	75	R2	0	3.22					
361	Station Equipment	10,319	50	R3	0	1.97	4,710	38	R3	0	2.69
362	Station Equipment	139,034	36	S0	10	2.28	15,145	39	S2	(10)	3.04
362	Station Equipment										
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	2,382	36	S0	10	2.28					
364	Overhead Conductors and Devices	130,223	37	L2	5	2.00	29,589	34	R1	(25)	4.18
365	Overhead Conductors and Devices	94,086	38	R2	5	1.72	26,675	30	R1	(20)	4.74
365	Overhead Conductors and Devices										
365	Overhead Conductors and Devices										
365	Underground Conduit	96,758	42	S2	0	2.15	3,915	31	R2.5	(5)	3.36
366	Underground Conductors and Devices	220,378	38	R2	10	1.72	6,889	26	R3	(10)	4.71
367	Line Transformers	160,682	37	R2	5	2.31	14,275	37	L5	0	3.05
368	Line Transformers										
368	Line Transformers										
368	Services	118,251	25	R4	(10)	3.99					
369	Services						7,097	24	R5	(35)	6.20
369	Services						6,195	20	S6	0	5.97
369	Meters	41,305	33	S1	0	3.44	4,378	32	S6	0	3.22
370	Meters										
370	Meters										
370	Installations on Customers' Premises										
371	Leased Property on Customers' Premises	7,527	24	R1	(45)	5.11	1,982	12	R1	(5)	10.16
372	Street Lighting and Signal Equipment	15,590	20	R1	60	0.91	2,320	17	S4	20	6.00
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
Regional T	Computer Hardware										
382	Computer Software										
383											
General P	Land and Land Rights										
389	Structures and Improvements	34,512	39	R4	(15)	2.95					
390	Structures and Improvements										
390	Structures and Improvements										
390	Structures and Improvements										
390	Structures and Improvements	5,892	15	SQ	0	6.84					
390	Office Furniture and Equipment	5,722	15	SQ	0	6.67	363	24	L2	5	4.20
391	Office Furniture and Equipment										
391	Office Furniture and Equipment						203	8	S6	5	10.64
391	Office Furniture and Equipment	16,378	5	R4	0	8.65					
391	Office Furniture and Equipment	4	5	SQ	0	6.67					
391	Office Furniture and Equipment										
391	Office Furniture and Equipment										
391	Transportation Equipment						216	5	SQ	0	20.00
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment	1,637	8	SQ	0	6.84					
392	Transportation Equipment	2,211	12	R1	10	8.37					
392	Transportation Equipment	2,427	17	R1	20	1.87					
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Stores Equipment	107	15	SQ	0	6.67					
393	Tools, Garage and Shop Equipment	8,113	15	SQ	0	6.67	1,365	23	R4	5	4.21
394	Tools, Garage and Shop Equipment										
394	Tools, Garage and Shop Equipment										
394	Tools, Garage and Shop Equipment										
394	Laboratory Equipment	763	15	SQ	0	6.67					
395	Power Operated Equipment	3,548	14	R1	12	8.23	478	5	SQ	0	20.00
396	Communication Equipment	37,729	15	SQ	0	6.67	1,399	10	SQ	0	10.64
397	Communication Equipment										
397	Communication Equipment										
397	Communication Equipment	903	5	SQ	0	7.80					
397	Miscellaneous Equipment										
398	Other General Plant										



Depreciation Statistics  
 Electric Company - Transmission, Distribution and General  
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ERC Account	Subaccount	Rochester Gas and Electric					Rockland Electric Company				
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights		75	SQ	0	1.33					
350	Structures and Improvements		50	R3.0	(25)	2.50	1,908	50	h2.0		2.00
352	Station Equipment		63	R2.0	0	1.59	14,041	35	h1.5		2.86
353	Towers and Fixtures		60	R4.0	(25)	2.08	637	60	h3.0		1.67
354	Poles and Fixtures		55	R2.5	(20)	2.18	3,748	50	h3.0		2.00
355	Overhead Conductors and Devices		66	R1.5	(15)	1.74	3,338	60	h2.0		1.67
356	Overhead Conductors and Devices	Clearing Land and ROW					398	60	h2.0		1.67
356	Underground Conduit		75	L3.0	(20)	1.60	1,117	50	h2.0		2.00
357	Underground Conductors and Devices		62	R1.5	(15)	1.86	1,073	30	h3.5		3.33
358	Roads and Trails						77	60	h3.0		1.67
359											
Distributio	Land and Land Rights		75	SQ	0	1.33					
360	Structures and Improvements		60	R3.0	(25)	2.08	3,721	55	h2.75		1.82
361	Station Equipment		63	R2	(15)	1.83	39,112	40	h1.5		2.50
362	Station Equipment	SCADA									
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures		55	R0.5	(30)	2.36	35,459	55	h1.5		1.82
364	Overhead Conductors and Devices		52	R1.0	(20)	2.31	41,527	65	h1.5		1.54
365	Overhead Conductors and Devices	Clearing Land and ROW									
365	Overhead Conductors and Devices	Capacitors					970	30	h2.0		3.33
365	Underground Conduit						14,025	65	h2.0		1.54
366	Underground Conductors and Devices		74	R2.0	(30)	1.76	41,577	65	h2.50		1.54
367	Line Transformers		53	L0.5	(20)	2.26	30,189	45	h1.0		2.22
368	Line Transformers	Overhead	62	L0.5	(5)	1.69					
368	Line Transformers	Underground									
368	Services										
369	Services	Overhead	55	R1.0	(50)	2.73	5,212	55	h3.00		1.82
369	Services	Underground	35	R3.0	(25)	3.57	13,268	60	h3.50		1.67
369	Meters		41	S0.5	0	2.44	3,057	35	h1.0		2.86
370	Meters	Solid State					1,656	20	h1.0		5.00
370	Meters	Other									
370	Installations on Customers' Premises						583	50	h2.0		2.00
371	Leased Property on Customers' Premises										
372	Street Lighting and Signal Equipment		33	L0.0	(10)	3.33	3,923	40	h1.0		2.50
373	Street Lighting and Signal Equipment	Overhead									
373	Street Lighting and Signal Equipment	Underground	45	R1.0	(20)	2.67					
373	Street Lighting and Signal Equipment	Non-roadway Lighting									
373											
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights										
389	Structures and Improvements	Rights					477	50	h1.0		2.00
390	Structures and Improvements	Major	25	L0.0	(10)	4.40					
390	Structures and Improvements	Minor	75	L3.0	(20)	1.60					
390	Structures and Improvements	Improvements									
390	Office Furniture and Equipment										
391	Office Furniture and Equipment	Furniture	25	SQ	0	4.00	13	20	h1.0		5.00
391	Office Furniture and Equipment	Equipment	15	SQ	0	6.67	1	15	h0.5		6.67
391	Office Furniture and Equipment	Computers	5	SQ	0	20.00					
391	Office Furniture and Equipment	Minor Software									
391	Office Furniture and Equipment	Major Software									
391	Transportation Equipment										
392	Transportation Equipment	Automobiles									
392	Transportation Equipment	Light Trucks									
392	Transportation Equipment	Medium Trucks									
392	Transportation Equipment	Heavy Trucks									
392	Transportation Equipment	Trailers									
392	Transportation Equipment	Aircraft									
392	Transportation Equipment	Other									
392	Stores Equipment						4	20	h2.0		5.00
393	Tools, Garage and Shop Equipment		23	25	SQ	0	4.00				
394	Tools, Garage and Shop Equipment	Tools, Shop and Work Eq.					54	20	h1.5		5.00
394	Tools, Garage and Shop Equipment	Garage Eq.					95	30	h2.0		3.33
394	Laboratory Equipment		30	SQ	0	3.33	128	25	h2.0		4.00
395	Power Operated Equipment										
396	Communication Equipment						2,623	15	h1.5		6.67
397	Communication Equipment	Microwave					12	15	h1.5		6.67
397	Communication Equipment	Mobile Radio					49	8	h1.5		12.50
397	Miscellaneous Equipment		25	SQ	0	4.00	58	20	h1.5		5.00
398	Other General Plant										



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Depreciation Statistics  
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ERC Account	Subaccount	Sierra Pacific Power Company					Southern California Edison				
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
350	Structures and Improvements	48,957	70	R4		1.40	148,010	60	SQ	0	1.67
		19,659	55	R4	(5)	2.00	376,715	55	S2	(30)	2.38
352	Station Equipment	209,142	65	R3	(5)	1.28	3,977,075	40	R1	(5)	2.89
353	Towers and Fixtures	130,066	65	R3	(5)	1.50	771,537	65	R5	(70)	2.54
354	Poles and Fixtures	80,201	70	R3	(40)	1.91	603,692	50	R1	(70)	3.43
355	Overhead Conductors and Devices	155,792	65	R4	(25)	1.75	705,748	50	R4	(80)	3.57
356	Overhead Conductors and Devices										
	Clearing Land and ROW										
356	Underground Conduit	9,121	60	S4	0	1.68	48,517	55	R3	0	1.70
357	Underground Conductors and Devices	12,555	50	S3	0	1.94	208,167	40	R2.5	(20)	2.81
358	Roads and Trails	383	70	R4	0	1.13	43,039	60	SQ	0	1.69
359											
Distributio	Land and Land Rights										
360	Structures and Improvements	8,193	65	R4		1.34	56,250	60	SQ		1.67
		3,403	55	R3	(5)	1.87	436,831	40	R2.5	(25)	3.20
361	Station Equipment	182,579	55	R4	(10)	1.65	1,761,038	45	R1.5	(20)	3.13
362	Station Equipment										
	SCADA										
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	144,277	65	R1	(40)	1.73	1,655,027	45	R1	(190)	7.06
364	Overhead Conductors and Devices	134,491	55	R3	(70)	2.72	1,195,653	45	R0.5	(110)	4.61
365	Overhead Conductors and Devices										
	Clearing Land and ROW										
365	Overhead Conductors and Devices										
	Capacitors										
365	Underground Conduit	77,294	65	R4	(10)	1.52	1,389,563	55	r3	(20)	2.16
366	Underground Conductors and Devices	305,685	65	R4	(50)	2.15	4,402,044	40	R1	(60)	3.35
367	Line Transformers	182,217	50	R0.5	(5)	1.65	3,022,096	30	R1.5		3.68
368	Line Transformers										
	Overhead										
368	Line Transformers										
	Underground										
368	Services	117,118	60	R2	(25)	1.36	1,172,062	40	R2.5	(85)	4.76
369	Services										
	Overhead										
369	Services										
	Underground										
369	Meters	51,221	30	R0.5	0	2.99	960,736	20	R3	(5)	5.35
370	Meters										
	Solid State										
370	Meters										
	Other										
370	Installations on Customers' Premises	7,389	35	R2	(20)	1.01					
371	Leased Property on Customers' Premises										
372	Street Lighting and Signal Equipment	36,624	50	R2	(50)	3.03	753,721	40	L0.5	(20)	2.73
373	Street Lighting and Signal Equipment										
	Overhead										
373	Street Lighting and Signal Equipment										
	Underground										
373	Street Lighting and Signal Equipment										
	Non-roadway Lighting										
373											
Regional T	Computer Hardware										
382	Computer Software										
383											
General P	Land and Land Rights										
389	Structures and Improvements	184	65	R4	0	1.80	3,269	60	SQ	0	1.67
		9,040	57	R4	(5)	7.78	843,191	40	R2.5	(5)	1.80
390	Structures and Improvements										
	Major										
390	Structures and Improvements										
	Minor										
390	Structures and Improvements										
	Improvements										
390	Office Furniture and Equipment	2,792	20	SQ	0	5.00	744,241	10	SQ	0	13.94
391	Office Furniture and Equipment										
	Furniture										
391	Office Furniture and Equipment										
	Equipment										
391	Office Furniture and Equipment	4,824	5	SQ	0	20.00					
	Computers										
391	Office Furniture and Equipment										
	Minor Software										
391	Office Furniture and Equipment										
	Major Software										
391	Transportation Equipment	5,103	14	L1	8	4.40	2,918	7	SQ	0	14.29
392	Transportation Equipment										
	Automobiles										
392	Transportation Equipment										
	Light Trucks										
392	Transportation Equipment										
	Medium Trucks										
392	Transportation Equipment										
	Heavy Trucks										
392	Transportation Equipment										
	Trailers										
392	Transportation Equipment										
	Aircraft										
392	Transportation Equipment										
	Other										
392	Stores Equipment	60	20	SQ	0	5.00	9,444	20	SQ	0	5.00
393	Tools, Garage and Shop Equipment	2,109	25	SQ	0	4.00	403	10	SQ	0	10.00
394	Tools, Garage and Shop Equipment										
	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment										
	Garage Eq.										
394	Laboratory Equipment	785	15	SQ	0	6.67	69,552	15	SQ	0	6.67
395	Power Operated Equipment	2,157	14	SQ	8	6.76	678	15	SQ	25	6.67
396	Communication Equipment	49,822	15	SQ	0	6.67	587,987	17	SQ	0	7.57
397	Communication Equipment										
	Microwave										
397	Communication Equipment										
	Mobile Radio										
397	Miscellaneous Equipment	53	20	SQ	0	5.00	16,546	20	SQ	0	5.00
398	Other General Plant										



Depreciation Statistics  
 Electric Company - Transmission, Distribution and General  
 Depreciation Statistics  
 FERC Form 1

ERC Account	Subaccount	Superior Water, Light and Power Company					The United Illuminating Company						
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)		
Transmissi	Land and Land Rights						1,084	85	SQ	0	0.01		
350	Structures and Improvements						30,512	45	R-3	0	2.22		
352	Station Equipment	5,351	40	R2	0	2.50	230,548	45	R-3	5	2.10		
353	Towers and Fixtures	92	60	R2	(10)	1.83	11,824	50	R-3	(15)	2.27		
354	Poles and Fixtures	2,319	35	R2	(10)	3.14	24,468	50	R-3	(20)	2.39		
355	Overhead Conductors and Devices	1,856	40	R2	(5)	2.63	17,817	30	R-3	0	3.32		
356	Overhead Conductors and Devices			Clearing Land and ROW									
356	Underground Conduit						121,676	45	R-5	0	2.18		
357	Underground Conductors and Devices						69,450	30	R-3	10	2.97		
358	Roads and Trails	40		R2	0	2.50							
359													
Distributio	Land and Land Rights						22,220	60	SQ	0	1.65		
360	Structures and Improvements	320	51	R2	0	1.96		45	R-0.5	0	2.03		
361	Station Equipment	6,399	40	R2	(5)	2.63	98,239	47	S-1.5	(5)	2.47		
362	Station Equipment			SCADA									
362	Storage Battery Equipment												
363	Poles, Towers and Fixtures	5,357	34	L1	(40)	4.12	108,046	34	R-0.5	(25)	3.15		
364	Overhead Conductors and Devices	5,670	30	R2	(4)	4.67	157,673	32	R-1.0	(10)	3.30		
365	Overhead Conductors and Devices			Clearing Land and ROW									
365	Overhead Conductors and Devices			Capacitors									
365	Underground Conduit	30	55	R2	(5)	1.91	59,861	75	R-5.0	(5)	1.37		
366	Underground Conductors and Devices	4,337	30	R2	(25)	4.17	122,971	32	R-3.0	(10)	3.72		
367	Line Transformers	4,076	32	R2	0	3.13	143,859	33	S-0.5	0	2.59		
368	Line Transformers			Overhead									
368	Line Transformers			Underground									
368	Services	1,299	27	R2	(80)	6.67	28,039	38	S-0.5	(30)	3.26		
369	Services			Overhead									
369	Services			Underground									
369	Meters	2,897	20	R2	0	5.00	47,103	25	R-1.0	0	4.62		
370	Meters			Solid State									
370	Meters			Other			1,269	10	SQ	0	10.00		
370	Installations on Customers' Premises	83	15	R2	0	6.67	1,232	35	R-3.0	0	2.85		
371	Leased Property on Customers' Premises						15,461	20	R-1.0	10	4.87		
372	Street Lighting and Signal Equipment	383	20	R2	(20)	6.00	28,387	18	R-2.5	(15)	4.95		
373	Street Lighting and Signal Equipment			Overhead			48	19	R-2.5	0	4.18		
373	Street Lighting and Signal Equipment			Underground			637	45	R-3.0	0	2.05		
373	Street Lighting and Signal Equipment			Non-roadway Lighting									
373													
Regional T	Computer Hardware												
382	Computer Software												
383													
General Pl	Land and Land Rights												
389	Structures and Improvements						84,793	45	S-0.5	0	5.57		
390	Structures and Improvements			Major									
390	Structures and Improvements			Minor									
390	Structures and Improvements			Improvements									
390	Office Furniture and Equipment	9	20	R2	0	5.00							
391	Office Furniture and Equipment			Furniture			2,247	30	S-1	5	2.94		
391	Office Furniture and Equipment			Equipment			27,426	15	S-1	5	5.29		
391	Office Furniture and Equipment			Computers	4	R2	0	25.00	62	4	L-3	0	22.56
391	Office Furniture and Equipment			Minor Software									
391	Office Furniture and Equipment			Major Software									
391	Transportation Equipment	28	8	R2	5	11.88	10,463	5	SQ	10	18.48		
392	Transportation Equipment			Automobiles			845	8	L-1.5	10	12.20		
392	Transportation Equipment			Light Trucks			8,294	11	R-1.0	10	8.39		
392	Transportation Equipment			Medium Trucks									
392	Transportation Equipment			Heavy Trucks			11,229	30	R-1.0	10	3.67		
392	Transportation Equipment			Trailers			1,091	5	SQ	10	13.47		
392	Transportation Equipment			Aircraft									
392	Transportation Equipment			Other									
392	Stores Equipment	86	20	R2	5	5.25	107	33	S-2	0	2.50		
393	Tools, Garage and Shop Equipment	574	25	R2	0	4.00							
394	Tools, Garage and Shop Equipment			Tools, Shop and Work Eq.			1,016	40	R-2.5	5	2.21		
394	Tools, Garage and Shop Equipment			Garage Eq.			5,260	40	R-2.5	5	2.21		
394	Laboratory Equipment	328	20	R2	0	5.00	823	40	S-0	5	2.24		
395	Power Operated Equipment	76	15	R2	10	6.00	4,625	40	SQ	5	2.21		
396	Communication Equipment	405	20	R2	0	5.00	16,616	25	S-1	0	3.67		
397	Communication Equipment			Microwave									
397	Communication Equipment			Mobile Radio									
397	Miscellaneous Equipment						1,329	20	L-2	5	3.98		
398	Other General Plant												



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Depreciation Statistics  
 Electric Company - Transmission, Distribution and General  
 Depreciation Statistics  
 FERC Form 1

ERC Account	Subaccount	UGI Utilities, Inc.					West Penn Power Company				
		Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Life	Curve Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights						30,909	75	R4	5Yr. Amort.	1.60
350	Structures and Improvements	299	55	R3	5-Yr. Amort.	1.82	7,354	60	S2.5	5Yr. Amort.	1.55
352	Station Equipment	19,269	57	R3	5-Yr. Amort.	1.68	104,972	54	R1.5	5Yr. Amort.	1.35
353	Towers and Fixtures	2,789	70	R4	5-Yr. Amort.	0.85	44,333	75	R4	5Yr. Amort.	0.98
354	Poles and Fixtures	3,733	49	R2.5	5-Yr. Amort.	2.16	60,503	54	S2.5	5Yr. Amort.	1.30
355	Overhead Conductors and Devices	7,106	53	R2	5-Yr. Amort.	1.94	71,184	58	R4	5Yr. Amort.	0.87
356	Overhead Conductors and Devices						33,081	75	R4	5Yr. Amort.	1.43
356	Underground Conduit	2,092	50	L3	5-Yr. Amort.	1.39					
357	Underground Conductors and Devices	12,486	40	R4	5-Yr. Amort.	1.12	265	40	S2.5	5Yr. Amort.	2.58
358	Roads and Trails										
359											
Distributio	Land and Land Rights						10,412	75	R4	5Yr. Amort.	1.76
360	Structures and Improvements	11,459	50	R3	5-Yr. Amort.	0.56	18,632	70	R3	5Yr. Amort.	1.15
361	Station Equipment	482,227	40	S1	5-Yr. Amort.	1.29	286,667	54	R1.5	5Yr. Amort.	1.22
362	Station Equipment						4,931	25	S1.5	5Yr. Amort.	0.69
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	31,469	54	R2.5	5-Yr. Amort.	1.97	326,670	52	R2	5Yr. Amort.	1.52
364	Overhead Conductors and Devices	23,660	51	R1	5-Yr. Amort.	2.49	261,421	58	R1	5Yr. Amort.	1.30
365	Overhead Conductors and Devices						100,437	75	R4	5Yr. Amort.	1.49
365	Overhead Conductors and Devices										
365	Underground Conduit	4,705	65	R3	5-Yr. Amort.	1.55	30,087	50	R2.5	5Yr. Amort.	1.91
366	Underground Conductors and Devices	6,365	40	R3	5-Yr. Amort.	2.56	118,250	40	R4	5Yr. Amort.	2.35
367	Line Transformers						346,466	42	R3	5Yr. Amort.	1.99
368	Line Transformers	8,612	35	L2	5-Yr. Amort.	2.67					
368	Line Transformers	11,418	40	S1	5-Yr. Amort.	2.36					
368	Services	11,342	44	R2	5-Yr. Amort.	2.27	94,133	44	R2	5Yr. Amort.	2.07
369	Services										
369	Services										
369	Meters	5,544	32	R2	5-Yr. Amort.	3.33	86,956	40	R3	5Yr. Amort.	1.77
370	Meters						14,666	15	S2.5	5Yr. Amort.	6.84
370	Meters	1,866	15	S3	5-Yr. Amort.	5.89					
370	Meters	1,657	65	R5	5-Yr. Amort.	1.52					
370	Installations on Customers' Premises	1,363	30	O1	5-Yr. Amort.	3.13					
371	Leased Property on Customers' Premises						297	27	R1.5	5Yr. Amort.	1.76
372	Street Lighting and Signal Equipment	1,465	35	L1	5-Yr. Amort.	1.83	32,585	29	R0.5	5Yr. Amort.	2.35
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
373	Street Lighting and Signal Equipment										
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights						293	75	R4	5Yr. Amort.	1.29
389	Structures and Improvements	758		Various	5-Yr. Amort.	0.38	96,196	60	S0.5	5Yr. Amort.	2.03
390	Structures and Improvements						1,456	45	R3	5Yr. Amort.	2.84
390	Structures and Improvements	107	20	SQ	5-Yr. Amort.	5.42					
390	Structures and Improvements	346	5	SQ	5-Yr. Amort.	18.00					
390	Office Furniture and Equipment										
391	Office Furniture and Equipment						7,787	16	SQ	5Yr. Amort.	6.54
391	Office Furniture and Equipment						587	16	SQ	5Yr. Amort.	14.01
391	Office Furniture and Equipment						2,528	5	SQ	5Yr. Amort.	15.55
391	Office Furniture and Equipment										
391	Office Furniture and Equipment						4,251	7	SQ	5Yr. Amort.	14.73
391	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment	12	7	L4	5-Yr. Amort.	14.29					
392	Transportation Equipment	61	12	L2.5	5-Yr. Amort.	8.33					
392	Transportation Equipment	32	14	S3	5-Yr. Amort.	7.14					
392	Transportation Equipment										
392	Transportation Equipment										
392	Transportation Equipment										
392	Stores Equipment	12	10	SQ	5-Yr. Amort.	7.21	922	25	SQ	5Yr. Amort.	4.21
393	Tools, Garage and Shop Equipment	574	20	SQ	5-Yr. Amort.	5.97	10,299	15	SQ	5Yr. Amort.	6.86
394	Tools, Garage and Shop Equipment										
394	Tools, Garage and Shop Equipment										
394	Laboratory Equipment	90	10	SQ	5-Yr. Amort.	6.84	1,852	23	SQ	5Yr. Amort.	4.68
395	Power Operated Equipment	168	18	S0.5	5-Yr. Amort.	0.41					
396	Communication Equipment	1,258	10	SQ	5-Yr. Amort.	10.19	14,405	12	SQ	5Yr. Amort.	9.28
397	Communication Equipment										
397	Communication Equipment										
397	Miscellaneous Equipment	109	10	SQ	5-Yr. Amort.	10.36	2,488	14	SQ	5Yr. Amort.	8.26
398	Other General Plant		5	SQ	5-Yr. Amort.	20.00					

Depreciation Statistics  
 Electric Company - Transmission, Distribution and General  
 Depreciation Statistics  
 FERC Form 1

ERC Account	Subaccount	Westar Energy, Inc.				Wisconsin Power and Light Company					
		Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)	Depr. Base (\$000s)	Survivor Curve Life	Type	Net Salvage (%)	Annual Rate (%)
Transmissi	Land and Land Rights										
	Rights										
350	Structures and Improvements	38,857	55	S2	(10)	3.08					
352	Station Equipment	282,796	50	R2.5	(10)	1.96					
353	Towers and Fixtures	2,819	60	R3	(30)	3.51					
354	Poles and Fixtures	310,328	42	S0	(25)	4.03					
355	Overhead Conductors and Devices	157,072	50	R1.5	(15)	2.58					
356	Overhead Conductors and Devices										
	Clearing Land and ROW										
356	Underground Conduit	1,249	55	R3	0	1.50					
357	Underground Conductors and Devices	4,466	40	R3	0	2.10					
358	Roads and Trails										
359											
Distributio	Land and Land Rights										
	Rights										
360	Structures and Improvements	13,550	55	R2.5	(20)	1.66	18,263	47	R1.5	(10)	2.14
361	Station Equipment	134,159	60	S0.5	(15)	1.47	205,044	40	R1.5	(5)	2.36
362	Station Equipment										
	SCADA										
362	Storage Battery Equipment										
363	Poles, Towers and Fixtures	228,324	51	R0.5	(30)	2.01	287,343	43	R1	(30)	2.50
364	Overhead Conductors and Devices	146,092	61	R0.5	(40)	1.78	380,851	38	R1.5	(10)	2.95
365	Overhead Conductors and Devices										
	Clearing Land and ROW										
365	Overhead Conductors and Devices										
	Capacitors										
365	Underground Conduit	36,113	60	R3	(50)	1.71	32,328	43	S1	(5)	2.51
366	Underground Conductors and Devices	89,905	51	L1	(30)	2.11	342,801	40	R1	0	2.25
367	Line Transformers						264,355	28	R1	0	3.58
368	Line Transformers	113,833	45	S0	(10)	1.73					
368	Line Transformers	70,875	50	L1.5		1.62					
368	Services										
369	Services	67,880	52	R1	(25)	1.87	19,404	52	R1	(50)	1.36
369	Services						101,838	52	R1	(10)	1.59
369	Meters	49,442	34	SQ	(5)	2.37	12,828	16	R0.5	0	2.25
370	Meters						65,837	15	SQ	0	6.67
370	Meters										
	Other										
370	Installations on Customers' Premises						4,322	25	S3	0	3.97
371	Leased Property on Customers' Premises	13,788	25	SQ	(40)	4.54					
372	Street Lighting and Signal Equipment	31,678	29	SQ	(30)	3.60	12,638	25	R2	0	2.23
373	Street Lighting and Signal Equipment										
	Overhead										
373	Street Lighting and Signal Equipment										
	Underground										
373	Street Lighting and Signal Equipment										
	Non-roadway Lighting										
373											
Regional T	Computer Hardware										
382	Computer Software										
383											
General Pl	Land and Land Rights										
	Rights										
389	Structures and Improvements	64,093	41	L0	(5)	1.84	4,044	40	R0.5	0	2.68
390	Structures and Improvements										
	Major										
390	Structures and Improvements										
	Minor										
390	Structures and Improvements										
	Improvements										
390	Office Furniture and Equipment	10,802	25	SQ	0	4.00					
391	Office Furniture and Equipment										
	Furniture										
391	Office Furniture and Equipment										
	Equipment										
391	Office Furniture and Equipment	28,578	5	SQ	0	6.84	10,837	20	SQ	0	5.00
391	Office Furniture and Equipment						5	4	SQ	0	25.00
	Minor Software										
391	Office Furniture and Equipment										
	Major Software										
391	Transportation Equipment	6,481	10	O4	0	4.64	29,462	13	R0.5	10	7.09
392	Transportation Equipment										
	Automobiles										
392	Transportation Equipment										
	Light Trucks										
392	Transportation Equipment										
	Medium Trucks										
392	Transportation Equipment										
	Heavy Trucks										
392	Transportation Equipment						311	21	S2.5	10	4.26
	Trailers										
392	Transportation Equipment										
	Aircraft										
392	Transportation Equipment										
	Other										
392	Stores Equipment	1,798	25	SQ	0	4.00	178	50	SQ	0	2.00
393	Tools, Garage and Shop Equipment	10,958	25	SQ	0	3.92	9,970	20	SQ	0	5.00
394	Tools, Garage and Shop Equipment						372	15	SQ	0	6.67
	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment										
	Garage Eq.										
394	Laboratory Equipment	161	25	SQ	0	4.00					
395	Power Operated Equipment	3,965	15	SQ	5	1.44	990	18	L1	15	7.34
396	Communication Equipment	37,647	15	SQ	0	5.78	7,128	12	SQ	0	8.33
397	Communication Equipment										
	Microwave										
397	Communication Equipment										
	Mobile Radio										
397	Miscellaneous Equipment	433	15	SQ	0	5.98	3	25	SQ	0	4.00
398	Other General Plant										

# AG Exhibit 3

Test Period June 30,2016  
Case No. 20014-00371

Exhibit AG-3  
Sch. FWR-1

KENTUCKY UTILITIES COMPANY  
Revenue Requirement

		KU Recommended (1)	Adjustment	AG Recommended
1	Capitalization	3,568,968,428		3,568,968,428
2	Rate of Return	7.38%		6.31%
3	Required Operating Income	263,438,015		225,184,456
4	Pro-Forma Operating Income	167,044,210	22,487,828	189,532,038
5	Operating Income Deficiency	96,393,805		35,652,418
6	Gross Revenue Conversion Factor	1.5918		1.5918
7	Required Revenue Increase	153,443,515	(96,690,571)	56,752,945



Test Period June 30,2016  
Case No. 20014-00371

Exhibit AG-3  
Sch. FWR-2

KENTUCKY UTILITIES COMPANY  
Revenue Requirement Impact of Changing Rate of Return

	KU Recommended (1)	Adjustment	AG Recommended
1 Capitalization	3,568,968,428		3,568,968,428
2 Rate of Return	7.38%		6.31%
3 Required Operating Income	263,438,015		225,184,456
4 Pro-Forma Operating Income	167,044,210	-	167,044,210
5 Operating Income Deficiency	96,393,805		58,140,246
6 Gross Revenue Conversion Factor	1.5918		1.5918
7 Required Revenue Increase	153,443,515	(60,893,547)	92,549,968

Test Period June 30,2016  
Case No. 20014-00371

Exhibit AG-3  
Sch. FWR-3

KENTUCKY UTILITIES COMPANY  
Rate of Return

<u>KU Recommended</u>	Capitalization Ratio	Cost Rate	Weighted Cost Rate
SHORT-TERM DEBT	3.05%	0.91%	0.03%
LONG-TERM DEBT	43.93%	4.07%	1.79%
COMMON EQUITY	<u>53.02%</u>	10.50%	<u>5.57%</u>
Total	<u>100.00%</u>		<u>7.38%</u>

<u>AG Recommended</u>	Capitalization Ratio (2)	Cost Rate (2)	Weighted Cost Rate (2)
SHORT-TERM DEBT	3.17%	0.90%	0.03%
LONG-TERM DEBT	46.83%	4.07%	1.91%
COMMON EQUITY	<u>50.00%</u>	8.75%	<u>4.38%</u>
Total	<u>100.00%</u>		<u>6.31%</u>

(1) Response to PSC 1-59,Schedule J

(2) Testimony of Dr.J.Randall Woolridge

KENTUCKY UTILITIES COMPANY  
Pro-Form Operating Income

**Forecasted Pro-Forma Operating Income Proposed by KU** \$ 167,044,210

**AG Recommended Operating Income Adjustments**

1	Retirement of Green River	\$ 8,404,362	Sch 4, page 2
2	Lack of Support for Forecast Headcount	\$ 1,908,101	Sch 4, page 3
3	Pension at 2014 Level	\$ 9,358,151	Sch 4, page 4
4	50 Life Span at Cane Run 7	\$ 1,917,638	Sch 4, page 5
5	Slippage Factor	\$ 899,576	Sch 4, page 6
	<b>AG Pro-Forma Operating Income</b>	<b>\$ 189,532,038</b>	

KENTUCKY UTILITIES COMPANY  
Green River Forecast Pro Forma Operation and Maintenance Expense

Account No.	Account Name	KU Recommended (1)	Adjustment	AG Recommended
408	TAXES OTHER THAN INCOME TAXES	\$ 304,804		\$ -
426		\$ 7,320		\$ -
500	STEAM OPERATION SUPERVISION AND ENGINEERING	\$ 2,083,136		\$ -
501	FUEL	\$ 1,481,408		\$ -
502	STEAM EXPENSES	\$ 1,333,646		\$ -
505	ELECTRIC EXPENSES	\$ 873,065		\$ -
506	MISC STEAM POWER EXPENSES	\$ 517,221		\$ -
507	RENTS	\$ -		\$ -
509	ALLOWANCES	\$ 64,392		\$ -
510	MAINTENANCE SUPERVISION AND ENGINEERING	\$ 1,125,461		\$ -
511	MAINTENANCE OF STRUCTURES	\$ 947,270		\$ -
512	MAINTENANCE OF BOILER PLANT	\$ 1,838,288		\$ -
513	MAINTENANCE OF ELECTRIC PLANT	\$ 811,771		\$ -
514	MAINTENANCE OF MISC STEAM PLANT	\$ 644,376		\$ -
925	INJURIES AND DAMAGES	\$ 41,689		\$ -
926	EMPLOYEE PENSION AND BENEFITS	\$ 1,681,246		\$ -
	Total	\$ 13,755,093	\$ 13,755,093	\$ -
	Composite After Tax Rate		0.6110 (2)	
	Impact on Operating Income		8,404,362	

**NOTES;**

(1) - Response to KIUC 1.7

(2) - Composite SIT rate of 6% and FIT of 35% = 38.9%. After tax income rate is 1 - 38.9% = 61.1%

KENTUCKY UTILITIES COMPANY  
Forecast Pro-Forma Labor Expense

	KU Recommended (1)	Adjustment	AG Recommended
<u>Cost Section</u>			
Transmission	\$ 1,082,747		\$ 683,840
Distribution	\$ 618,707		\$ 280,169
Customer Service	\$ 3,114,774		\$ 1,875,563
Administrative Services	\$ 832,572		\$ 587,698
Information Technology	\$ 2,654,080		\$ 1,752,694
	<u>\$ 8,302,880</u>	\$ 3,122,915	\$ 5,179,964
		0.6110 (2)	
		1,908,101	

**NOTES;**

- (1) - See responses to Kroger 1-10, 1-11, 1-12, 1-13, 1-14 and responses to PSC 3-7and 3-24  
(2) - Composite SIT rate of 6% and FIT of 35% = 38.9%. After tax income rate is 1 - 38.9% = 61.1%

KENTUCKY UTILITIES COMPANY  
Pension Expense

	KU Recommended (1)	Adjustment	AG Recommended
Pension	<u>\$ 26,003,091</u>		<u>\$ 10,686,969</u>
Total	\$ 26,003,091	\$ 15,316,122	\$ 10,686,969
Composite After Tax Rate		0.6110 (2)	
Impact on Operating Income		9,358,151	

**NOTES;**

(1) - Response to KIUC 1-20

(2) - Composite SIT rate of 6% and FIT of 35% = 38.9%. After tax income rate is 1 - 38.9% = 61.1%

KENTUCKY UTILITIES COMPANY  
Cane Run Depreciation Expense

	KU Recommended (1)	Adjustment	AG Recommended
Cane Run	<u>\$ 12,660,207</u>		<u>\$ 9,521,682</u>
Total	\$ 12,660,207	\$ 3,138,524	\$ 9,521,682
Composite After Tax Rate		0.6110	(2)
Impact on Operating Income		1,917,638	

**NOTES;**

(1) - Response to PSC 1-59

(2) - Composite SIT rate of 6% and FIT of 35% = 38.9%. After tax income rate is 1 - 38.9% = 61.1%

**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2014-00371**

**Response to Commission Staff's Second Request for Information  
Dated January 8, 2015**

**Question No. 75**

**Responding Witness: Kent W. Blake**

Q-75. Refer to the response to Item 13 of Staff's First Request and page 1 of the attachment to part b. of the response.

- a. Part c. of the response indicates, with the result for capital projects that are recovered in base rates being a slippage factor of 97.803 percent, that KU believes there is no need to apply a slippage factor. Provide the percentage at which KU believes there would be a need to apply a slippage factor.
- b. Using the slippage factor of 97.803 percent shown on page 1 of the attachment to part b. of the response, provide the resulting net investment rate base, capitalization, COSS, and revised revenue requirement for KU for the base period and forecasted period. Include all work papers, spreadsheets, etc. which show the derivation of each item for each period in Excel spreadsheet format with the formulas intact and unprotected and with all columns and rows accessible.

A-75. a. As stated in response to Commission Staff's First Request for Information Item No. 13(c), given the demonstrated reasonable accuracy of the Company's predicting the cost of its utility plant additions and when new plant will be placed in service, KU does not believe there is a need to apply a Slippage Factor. Without waiver of its position, the Slippage Factor of 97.803 percent is the least unreasonable Slippage Factor when compared with the other Slippage Factor calculations shown in the response to Staff First Request for Information Item No. 13.

- b. See the attachments being provided in Excel format. The impact on the KU revenue requirement for the forecasted test year is a reduction of \$899,576.

Reduced Revenue Requirement	\$	899,576
Revenue Conversion Factor		1.0000
Impact on Operating Income	\$	899,576