COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

IN THE MATTER OF: THE APPLICATION	)	
OF LOUISVILLE GAS AND ELECTRIC	)	Case No.
COMPANY FOR AN ADJUSTMENT	)	2014-00372
OF ITS ELECTRIC AND GAS 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 LOUISVILLE GAS AND ELECTRIC COMPANY FOR AN ADJUSTMENT OF ITS ELECTRIC AND GAS RATES

Docket No. 2014-00372

SUBMITTED ON BEHALF OF

KENTUCKY OFFICE OF THE ATTORNEY GENERAL

March 6, 2015

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INTRODUCTION

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

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

Q. PLEASE DESCRIBE THE HUDSON RIVER ENERGY GROUP.

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

Q. PLEASE SUMMARIZE YOUR EDUCATION AND BUSINESS EXPERIENCE?

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

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

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

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

Q. FOR WHOM ARE YOU APPEARING?

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

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

A. Yes, they were.

SCOPE OF TESTIMONY

Q. WHAT IS THE SCOPE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. I have been asked to review the reasonableness of the rate request for Louisville Gas and Electric Company ("LG&E" or "the Company").

Q. HAVE YOU PREPARED ANY EXHIBITS IN SUPPORT OF YOUR RECOMMENDATIONS?

A. Yes, I have prepared three exhibits:

Exhibit__AG-1	Resume of Frank W. Radigan
Exhibit__AG-2	Tangible – Elec. Company Depreciation Statistics
Exhibit__ AG-3	AG Revenue Requirement Schedules

SUMMARY

Q. PLEASE SUMMARIZE YOUR TESTIMONY.

A. My testimony presents several adjustments to LG&E's case. First, I propose three adjustments to the expense forecast. The largest adjustment is keeping the pension forecast at the known and measureable 2014 booked amount. I also made an adjustment to forecasted headcount due to a lack of documentation and support. On depreciation, I made an adjustment to account for a 50 year life span at Cane Run 7. My last expense adjustment is to include a slippage factor. I also included a recommendation to incentivize off system sales. Finally, I present the revenue impact of changing the allowed return on equity down to a more reasonable

8.75% for electric and 8.6% for gas. The table below summarizes the revenue requirement impact of my adjustments.

RATE IMPACT OF CHANGES IN CAPITAL STRUCTURE AND RETURN ON EQUITY

Q. COULD YOU PLEASE DISCUSS THE RATE IMPACTS OF DR. WOOLRIDGE'S RECOMMENDATIONS ON THE REQUESTED RATES IN THIS CASE?

A. Yes. Attorney General Witness Dr. Randall Woolridge has made recommendations on the appropriate capital structure and return on equity to use for LG&E. He recommends a debt equity ratio of 50%/50% and a return on equity of for LG&E electric operation of 8.75% and for its gas operations of 8.60%.

The impact of these changes is to reduce the necessary revenue requirement by approximately $35.5 million for LG&E's electric operations. Put another way, if no other change were made to the Company's presentation, Dr. Woolridge's recommendations would reduce the Company's proposed rate increase from $30.3 million to a $6.2 million decrease. I have reflected this impact of Dr. Woolridge's recommendations in Exhibit__(AG-3), Schedule 2.

For the Company's gas operations, the impact of these changes is to reduce the necessary revenue requirement by approximately $9.5 million. Put another way,

if no other change were made to the Company's presentation, Dr. Woolridge's recommendations would reduce the Company's proposed rate increase from $14.3 million to $4.8 million. I have reflected this impact of Dr. Woolridge's recommendations in Exhibit__(AG-3), Schedule No. 6.

PENSION

Q. PLEASE DISCUSS THE ISSUE OF PENSION EXPENSE.

A. In this case the Company is proposing a large increase in its pension obligation. For LG&E, the Company's actual 2014 pension expense was $12,256,765 and for the forecast test year the Company is forecasting a pension expense of $28,916,101 (See Response to KIUC 1-20). This equates to a forecasted 136% increase in pension expense.

The Company's estimates for pension expense and required funding are based on an actuarial study, using the RP-2014 Mortality Improvement Scale MP-2014 (See Blake Direct at page 29). The cost of the Company's pension programs had previously been calculated using Interim Mortality Scale AA, which the Society of Actuaries ("SOA") issued in 1994 (Ibid). The Society of Actuaries recently issued RP-2014 Mortality Improvement Scale MP- 2014, which is intended to replace prior scales (Ibid). Based on the Company's actuarial report submitted in response to KIUC 1-16, the Company notes that the primary driver for the increase in expense is the change in the mortality assumption (See Response to Staff 2-93).

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

A. Yes, several. First, the Company admits that its rate case presentation is an estimate at this time and acknowledges that its actuary has not calculated the pension actuarial projects for 2015, 2016, or 2017 (See Response to KIUC 1-16). Second, Company witness Thompson testified that the additional pension expense is due to updated actuarial standards the IRS is anticipated to adopt (See Thompson Direct at page 9). Thus the forecast is based in assumptions about what the IRS *might* do. Furthermore, the Company acknowledges that the exact date the IRS will adopt the updated actuarial standards is uncertain, but they are not expected until sometime in 2016 or 2017 (See Response to AG 1-15). Thus, the Company is asking the Commission to adopt a forecast that is speculative and based upon facts which cannot be verified or replicated.

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

A. Yes. Given that the pension obligation is a funding trust, there are many variables that go into the calculation. These include: (1) the Discount Rate or the interest rate used to adjust for the time value of money; (2) the Expected Return on Assets, which is the expected long-term rate of return on plan assets and the market value of the plan assets; (3) the Fair Value of assets, which is the price that the holder might expect to receive at the time the pension obligation is measured; (4) Health Care Cost Trend Rates, which is the anticipated rate of increase in the healthcare

obligation of the funding trust; and (5) the issue of Gain or Loss, which is the change in the value of either the projected benefit or the plan assets resulting from actual experience from that assumed. A full explanation of the utility's accounting policy and procedures on pension was provided in response to Staff 1-8 and contains a detailed definition of each of the factors discussed above.

Q. ARE THESE FACTORS MATERIALLY IMPORTANT?

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

One other issue that plays into this is the Company's accounting policy No. 456, in which the Company notes that it changed the amortization period for unrealized

gain and losses after PPL acquired KU and LG&E in 2010. In its response to KIUC 1-19, the Company states that it was not obligated to inform the Commission of this change. I note that there was a significant change in Gain/(Loss) entry for pension between 2013-2014 with a drop in total pension expense from $27.3 million to $12.3 million, with almost all the change coming from the change in Gain/(Loss).

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

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

I also note that in 2014, the utility took advantage of one funding option available to it which allowed it to substantially reduce its pension obligation in that year. The reduced pension expense increased the net income for the utility. Based on a

response to a discovery question in this case, the Company made this change without informing the Commission (See response to KIUC 1-19). I think this change is illustrative of the fact that the pension issue is impacted by many variables and that building the wrong assumption into rates could cost ratepayers dearly. Hence, the Commission should approach this issue with caution and work with what is known and measurable and not forecast.

Based on the foregoing, I recommend the Commission approve the known and measureable 2014 booked expense of $12,256,765. My adjustment in this regard results in a decrease in revenue requirement of $16,659,336 (See AG-3, Schedule 4 for LG&E Electric, page 4; and Schedule 8 for LG&E Gas, page 4).

SLIPPAGE FACTOR

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

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

adjustment, then the rates set would be higher than necessary and it would be unfair to ratepayers.

In this case, LG&E did not make any adjustment to the predicted cost of its plant additions as it believes there is no need to apply a slippage factor (See Response to Staff 2-89). The Company provided calculations on its past budgeting accuracy which show that the Company budgets have been 97.728% accurate (2.273% over forecast) which the Company states shows the reasonableness of its forecast (See response to Staff 1-13, part c).

Q. WHAT DO YOU PROPOSE?

A. I believe a slippage factor should be used and applied in this case. The slippage factor of 2.273% was developed on a 10-year average of budgeting work by the Company and totaled over $1.9 billion of projects (See Response to Staff 1-13). Given the amount of money in the budgets and the long term period for calculation, I believe this slippage factor represents an accurate assessment of the Company's budgeting accuracy and believe it should be applied in this case. For LG&E the electric revenue requirement for the forecasted test year is a reduction of $738,268 (See Response to Staff 2-89(b)). The impact of my adjustment on the LG&E Gas revenue requirement for the forecasted test year is a reduction of $152,310(Ibid). The adjustments are shown on Exhibit AG-3, Schedule 4 for LG&E Electric, page 6; and Schedule 8 for LG&E Gas, page 6).

RETIREMENT OF CANE RUN UNITS 4, 5 AND 6

Q. PLEASE DISCUSS THE ISSUE OF THE RETIREMENT OF THE CANE RUN UNITS 4, 5 AND 6.

A. The commercial operation of the 640 MW Cane Run 7 will allow the Company to retire the existing 543 MW of the 1950s era coal-fired units. A review of the Company's work papers show that it has properly removed all the non-labor cost of operating and maintaining these units from the future test year operation and maintenance expense forecast. That said there is an issue with respect to labor costs. The Company anticipates that at the time of the closure there will be 108 employees at the Station (See Response to AG 2-12). The Company forecasts that 43 of these employees will transfer to Cane Run 7, 19 will retire and 46 will be placed elsewhere in the generation fleet (Ibid). As to the employees that will be placed elsewhere, 6 will be moved to headquarters and 40 will be moved to the Mill Creek plant.

Q. IS THE COMPANY'S PROPOSAL REASONABLE?

A. No. I do not believe that the Company has met its burden of proof, and its assumptions are not in any way reasonable. Between 2009 and 2014, the Mill Creek Station had an employee count of between 211 and 205 employees with the most recent four years averaging 206. During 2014, the plant had 205 employees (See Response to AG 1-155). For the future test year, the Company forecasts an employee count at the station of 245 employees which is 40 more, constituting a 20% increase over 2014 levels. When arranged by job title, the Company is

forecasting that the number of operators working in the coal yard shall increase from 31 to 50, a 61% increase (See Response to AG 2-12). In 2012 the plant had 34 yard operators (Ibid). Similarly, at Mill Creek the Company is forecasting a 295 *increase* in Instrument and Electrical Technicians and a 21% increase in Material Handlers. As to those transferring to headquarters, if the headquarters unit has been operating satisfactorily up to now, there should consequently be *less* future work – after all, with fewer plants and significantly reduced coal operations, why would the headquarters need more staff? The Company's testimony failed to explain the reasoning behind its assumptions. As the Company chose not to present any evidence supporting its assumptions, I propose to not recognize the cost in rates and reduce the headcount by 46 positions as being unsupported. The lack of support on the Company's part is truly surprising given the claimed need for additional personnel due to retirements. One would think that the Company would engage in a worker retraining program or fill openings at other plants when retirements occur with workers from Cane Run. Until the company tenders such a proposal, however, the only reasonable approach is to reduce the number of positions being funded. This adjustment reduces the operations and maintenance expense for LG&E by $4,054,541. This adjustment is reflected on Exhibit AG-3, Schedule 4 for LG&E Electric, page 2.

FUTURE TEST PERIOD MAINTENANCE FORECASTS

Q. PLEASE COMMENT ON LG&E'S GAS FORECAST OF FUTURE TEST YEAR MAINTENANCE EXPENSE.

A. In reviewing the Company's forecast test year and how it changed from the base year levels, I noticed that there were a large number of expenses forecasted that were simply explained away as a change in forecast amounts. The company's explanation in this regard differed significantly from many of its explanations regarding differences in other accounts, such as changes due to headcount, change to payroll increase, no change due to immateriality, change due to allocation, etc. I also noticed that these changes generally were not of small magnitude and many of them increased revenue requirement. I summarize them in the table below and note that they total $1,581,447 in increased revenue requirement. I have found no testimony, responses to data requests, or nor any other evidence in the record tendered by the Company as to why these changes were made or why they are reasonable. As the utility is the one who chooses the test year on which it seeks to set rates, and since it, too, carries the burden of proof as to why its estimates are reasonable, I propose that there should be no allowance for the particular changes presented below. This recommendation reduces revenue requirement by $1,581,447, and is reflected on Exhibit AG-3, Schedule 8 for LG&E Gas, page 2.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2014-00372 - GAS OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

Account #	Account Title	Base Period	Test Period	Difference	Reasoning
818	COMPRESSOR STATION EXPENSES	$ 1,729,146	$ 1,871,489	$ 142,343	Variance reflects more costs in the forecasted period for tree trimming at Muldraugh and Magnolia to maintain right of ways for mowing, aerial patrol, etc.
819	COMPRESSOR STATION FUEL AND POWER	$ 765,555	$ 580,500	$ (185,055)	Variance reflects lower compressor related expenses at Magnolia in the forecasted period.
821	PURIFICATION EXPENSES	$ 1,547,600	$ 1,394,646	$ (152,954)	Variance reflects lower estimated usage in the forecasted period.
834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	$ 725,314	$ 1,147,975	$ 422,661	Variance reflects more maintenance in the forecasted period.
836	MAINTENANCE OF PURIFICATION EQUIPMENT	$ 692,772	$ 931,000	$ 238,228	Variance reflects more maintenance in the forecasted period.
850	OPERATION SUPERVISION AND ENGINEERING	$ 390,166	$ 528,093	$ 137,927	Variance reflects incremental expenses for the safety organization in the forecasted period, with an offset in Account 880.
851	SYSTEM CONTROL AND LOAD DISPATCHING	$ 413,581	$ 508,700	$ 95,119	Variance reflects more control room management support in the forecasted period.
856	MAIN EXPENSES	$ 432,596	$ 489,000	$ 56,404	Variance reflects fewer 811 digging calls in the base period.
863	MAINTENENACE OF MAINS	$ 812,796	$ 1,263,500	$ 450,704	Variance reflects more nline inspection costs in the forecasted period.
879	CUSTOMER INSTALLATIONS EXPENSE	$ 225,067	$ 119,000	$ (106,067)	Variance reflects an adjustment for Gas Line Tracker (GLT) expenses for the forecasted period and reconnects that are budgeted in Account 887.
887	MAINTENANCE OF MAINS	$ 10,233,515	$ 10,958,818	$ 725,303	Variance reflects higher Pipeline Integrity costs, higher test and reconnect work (offset in Account 879), higher trouble/dispatch work in the forecasted period.
891	MTCE MEASURING AND REGULATING STATION EXP - CG	$ 452,285	$ 366,663	$ (85,622)	Variance reflects repairs for leaks on meter loops being charged to this account in the base period but the budget is in Account 892.
894	MAINTENANCE OF OTHER EQUIPMENT	$ 265,439	$ 107,896	$ (157,543)	Variance reflects higher maintenance costs incurred in the base period than what is expected in the future period.
				$ 1,581,447	

LABOR

Q. PLEASE DISCUSS THE ISSUE OF INCREASED HEADCOUNT.

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

compliance and regulatory requirements, such as Critical Infrastructure Protection and reliability standards, are reasons driving the claimed need for additional headcount (See Blake Direct at Page 10-12).

Q. HAVE YOU REVIEWED THE COMPANY'S CLAIMED NEED FOR THE NEW POSITIONS AND HOW FAR THEY HAVE PROGRESSED IN FULLFLLING THE CLAIMED NEEDS FOR ADDITIONAL HEAD COUNT?

A. Yes, based on responses to a number of data requests, the Company has already hired a significant number of new employees since the last rate case in several areas. For example, Generation has increased the number of employees by 50. Since the end of 2012 to the end of 2014, the Trimble plant increase personnel from 146 to 158. The Ghent plant for the same time period increased personnel from 190 to 217. In Transmission by the end of 2014, 12 of the 19 positions have been filled. The company asserts that many of these new positions relate to increased regulatory requirements coming from the North American Reliability Council. Many of the other positions seem to relate to the Company's claimed need to retain core skills. The Company provided a workforce planning document to support its claim (See Response to Staff 2-25). A review of that document, however, shows no real analysis of headcount need. Rather it contains much discussion of how the Company has an aging workforce and needs to acquire, train and retain younger workers.

While this is certainly interesting reading and very useful for human resource training efforts, it does nothing to show why there is a *need* for headcount. While the Company did provide one table (page 70 of 80 of the Attachment to the response of 2-25) that purports to support the claimed need for increased headcount, a reading of the whole document, however, presents no analysis to support what the table purports to indicate. Indeed, a reading of the report's conclusion is telling in that there is no mention of any need for increased headcount that is necessary to meet the challenges the Company faces. Rather, it seems there is simply a need for increased training.

> The Operations Organization will see a tremendous amount of change over the next five years. The aging workforce as well as changes within the regulatory framework and new technology and infrastructure change will drive efforts to prepare the future workforce to take on highly skilled roles in the absence of the experienced employees who are exiting the organization. Continuous monitoring of overtime rates, training hours and requirements, pending regulatory and legal changes will be necessary to ensure staffing levels are appropriate. Additionally succession planning, mentoring, leadership development, and timely staffing of positions will be key to transferring both technical knowledge and the safety culture that is at the heart of the operations culture. (See response to Staff 2-25, Conclusion at page 69 of 80)

Q. WHAT DO YOU PROPOSE?

A. This issue points to a potential danger in future test years in that it relies on forecasts. Here there has been no presentation of past forecast and budget accuracy so we have no way to gauge how well the Company is truly preforming with regard to headcount. While some of the reasoning makes sense and can be

verified (existing headcount in Generation and the cost benefit of filling needs in-house rather than using contractors), others cannot. For example, for Distribution, the Company can show the cost benefit of filling needs in-house for seven employees while I can find no basis for the need to fill 19 line technician positions at LG&E Electric. Additionally, the Commission should be aware that the Company could forecast increased headcount and receive rate increments for that level, but not hire them. If they do not hire them, the utility will retain the money, as such, one needs to be reasonably sure the Company needs these increased personnel. Without a factual showing of need by the Company, I conclude that the Company has not shown that its future test year headcount is truly a known and measurable change (or even reasonably forecasted). As such, I propose that the headcount be limited to the level that existed at December 2014. This adjustment results in a decrease in operations and maintenance expense for LG&E Electric of $2,811,541 and for LG&E Gas of $1,636,504. The adjustments are shown on Exhibit AG-3, Schedule 4 for LG&E Electric, page 3; and Schedule 8 for LG&E Gas, page 4.

DEPRECIATION FOR CANE RUN 7

Q. PLEASE PROVIDE SOME BACKGROUND ON WHAT DEPRECIATION IS.

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

> Broadly speaking, depreciation is the loss; not restored by current maintenance which is due to all the factors causing the ultimate retirement of the property. These factors embrace wear and tear, decay, inadequacy

> and obsolescence. Annual depreciation is the loss which takes place in a year.[1]

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

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

Q. WHAT IS AN AVERAGE SERVICE LIFE?

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

[1] *Lindheimer v. Illinois Bell Telephone Company*, 292 U.S. 151, 167 (1934).

Q. WHAT IS THE LIFE SPAN METHOD?

A. The Life Span Method is a method utilized to study the expected retirement dates of specific property or locations. In the Life Span Method, an estimated probable retirement year is determined for each specific property or location of the property group. The probable retirement date may be based on analytic analysis of the economics to continue to run the unit, an estimate of changing technology (e.g. new environmental parameters will require all coal units less than 150 MW to be retired by 2025), age of the unit within the asset group and management's future plans (e.g. all McDonald's franchises will have the new workflow design and façade by 2020.

Q. WHAT IS AN IOWA CURVE?

A. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves or L-Curves are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. Think of a type of property where some might not last very long, but then others

might last a very long time. One might imagine that this could occur with Chevrolet Corvettes, where some are driven at high speed and crashed while other are cherished and pampered in the garage. If a substantial proportion is retired early compared to the average, the curve is moded to the left. The symmetrical moded curves, or S Curves, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, or R Curves, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, or O Curves, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

Q. WHAT IS NET SALVAGE?

A. Net salvage is the value obtained from retired property (the gross salvage) less the cost of removal. Net salvage can be either positive or negative. Net salvage can be positive in cases where the salvage value of the property exceeds the cost of removing the property. For example, when one sells a truck it costs little or nothing for the utility to consign a number of trucks to a dealer and the money received offsets the original cost of the truck. Net salvage can be negative as well in cases where cost of removal is greater than gross salvage. An old utility pole

has little if any salvage value but a truck and crew must be still dispatched to remove it.

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

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

Q. WHAT IS A DEPRECIATION RATE?

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

Q. WHAT IS DEPRECIATION EXPENSE?

A. The depreciation expenses of a utility are determined by applying approved depreciation rates to the depreciable plant balances. The rates are developed separately for particular classes of plant, such as production (e.g., gas-fired generation, coal-fired generation), transmission, distribution, etc., based on detailed studies.

Q. WHAT IS THE DEPRECIATION RESERVE?

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

Q. WHAT IS A DEPRECIATION STUDY?

A. A depreciation study is the process whereby each account is examined to determine the appropriate survivor curve, average service life, and net salvage rate to be used in the calculation of depreciation rates, thereby allowing

calculation of depreciation expense which would allow the utility to properly recover its invested capital.

Q. PLEASE DISCUSS THE COMPANY'S PROPOSED AVERAGE SERVICE LIVES FOR ITS CANE RUN 7 COMBINED CYCLE UNIT.

A. Company Witness John J. Spanos states that the life span for Cane Run 7 was determined to be 40 years or April 2055 from the projected initial date in service (See Spanos Direct at page 10). Mr. Spanos testified that his basis for the probable retirement year was informed judgment which includes objective information, the outlook of Company management and incorporating consideration of the age, use, size, nature of construction, and typical life spans experienced and used by other electric utilities for similar facilities (See Spanos Direct at page 8 and Response to Staff 2-47 part b).

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

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

However, when further probed on this issue, Mr. Spanos also stated that all of the power plants on the list were less than 10 years old (See response to AG-166). Staff followed up on this response and asked several pertinent questions. Staff initially asked whether there are other combined cycle units in operation in the Country that were older than 10 years old, to which Mr. Spanos replied that while there are some, he was not aware of how they were operated, or whether the age is the original year of installation or the converted date (See response to Staff 3-31). Upon Staff's further inquiry, Mr. Spanos revealed that in determining Cane Run 7's life span, he relied upon life spans recommended by Mr. Spanos or other members of his firm (Ibid).

Q. COULD YOU PLEASE COMMENT ON THESE DISCOVERY RESPONSES?

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

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

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

Strong arguments can be made that combined cycle units much more closely resemble steam production facilities than they would a combustion turbine. For example, they run as intermediate or base load units because of their attractive heat rates. Thus their capacity factor is like a steam unit in the 40-85% range rather than a 3%-5% range typical of a combustion turbine. While both types of

units have a combustion turbine to produce electricity, the difference is that the combined cycle unit has an entire steam production facility attached to it. It is this steam production facility and its attendant *second* turbine which gives the unit it state-of-the-art efficiency in producing electricity. Based on these facts, and because we must rely on industry data to develop a life span for Cane Run 7, I recommend a 50-year life span with a 100-year interim average service life. This results in a decrease in operation and maintenance expense of $890,081. This adjustment is shown on Exhibit AG-3, Schedule 4 for LG&E Electric, page 5.

SALES FOR RESALE

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

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

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

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

CONCLUSION

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes, it does.

[2] *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 NYPSC 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 reductions 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.

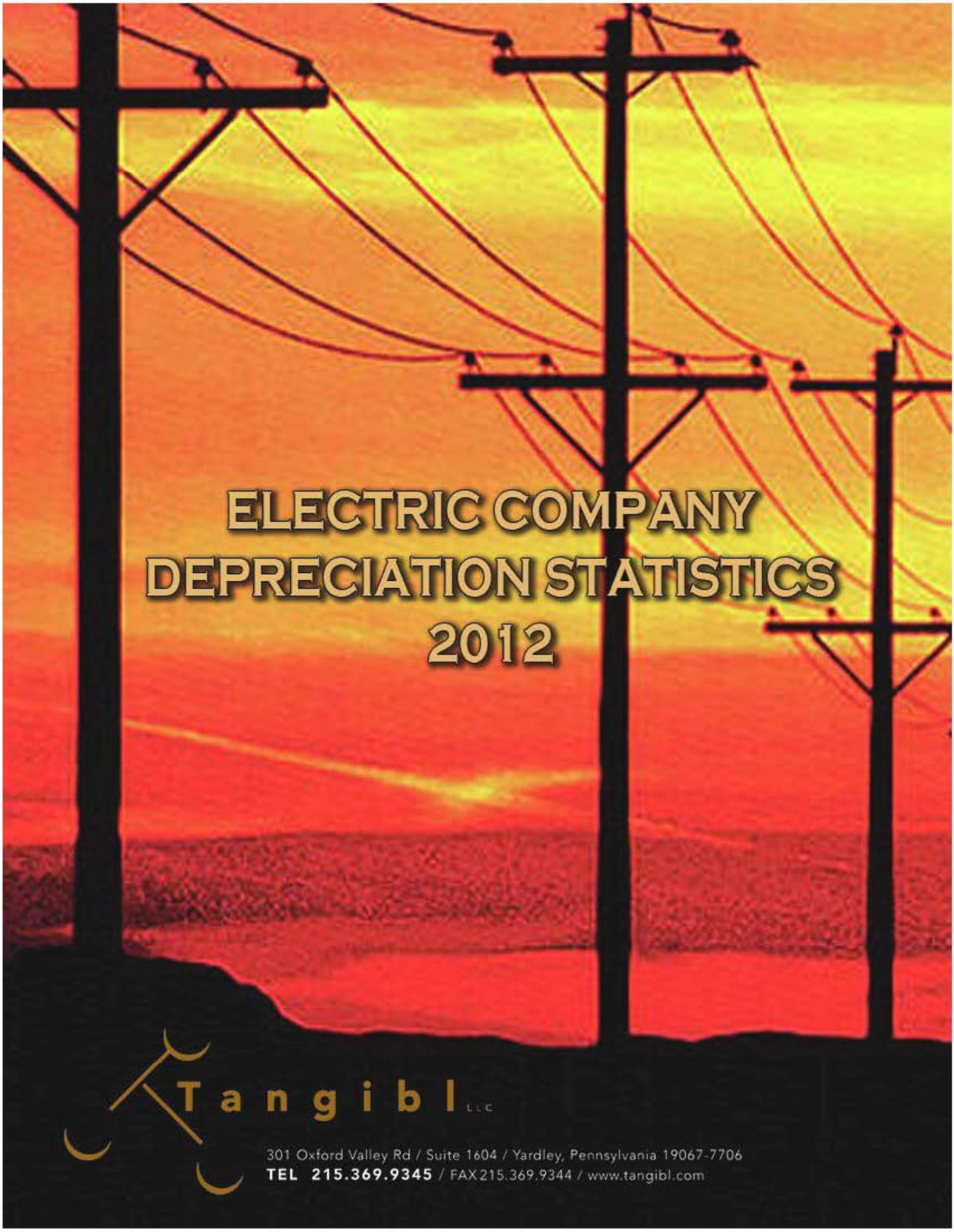
IBC Conference – Successful Strategies for Negotiating Purchased Power Contracts, 1997, Washington, DC – Speaker on NY power purchase contract policies, ratepayer valuation, contract approval process and policy on recovery of buyout costs.

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
Tangibl LLC
301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706
TEL 215.369.9345 / FAX 215.369.9344 / 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 From 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 deprecation analyst in comparing results across companies. It is not intended to be the sole basis for making estimates of deprecation 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 deprecation 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 or call Don Clayton, 724-934-1936.

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Generation

Summary – Annual Deprecation Rates

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Depreciation Statistics
Electric Company - Production
Depreciation Statistics - Annual Depreciaiton Rates
FERC Form 1

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

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Steam Production									
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				
Indianapolis Power and Light	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
Interstate Power and Light - Iowa	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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			Account						
			310	311	312	313	314	315	316
	Function / Unit	Total	Land and Land Rights - Rights	Structures and Improvements	Boiler Plant Equipment	Engines and Engine Driven Generators	Turbogenerator Units	Accessory Electric Equipment	Miscellaneous Power Plant Equipment
Steam Production									
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
Kansas City Gas and Electric	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	311	312	313	314	315	316
	Function / Unit	Total	Land and Land Rights - Rights	Structures and Improvements	Boiler Plant Equipment	Engines and Engine Driven Generators	Turbogenerator Units	Accessory Electric Equipment	Miscellaneous Power Plant Equipment
Steam Production									
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					
Ohio Power Company	Steam	2.64		2.15	2.78		2.52	1.95	2.24
	Amos	2.83		2.29	2.88		2.78	2.32	2.62
	Cardinal	3.08		2.38	3.16		2.99	2.66	2.98
	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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	Function / Unit	Total	Land and Land Rights - Rights	Structures and Improvements	Boiler Plant Equipment	Engines and Engine Driven Generators	Turbogenerator Units	Accessory Electric Equipment	Miscellaneous Power Plant Equipment
Steam Production									
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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	Function / Unit	Total	Land and Land Rights - Rights	Structures and Improvements	Boiler Plant Equipment	Engines and Engine Driven Generators	Turbogenerator Units	Accessory Electric Equipment	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**	**3.59**
	Median	**3.02**	**2.19**	**2.60**	**2.87**	**2.95**	**2.84**	**2.66**	**3.05**
	Min	**1.24**	**0.40**	**0.96**	**1.83**	**2.41**	**1.63**	**1.30**	**1.77**
	Max	**5.01**	**3.71**	**5.01**	**5.40**	**3.48**	**5.44**	**7.67**	**7.60**
	Number of Data Points	**43**	**7**	**35**	**33**	**2**	**33**	**33**	**33**

Generation Detail

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	Alabama Power						Alcoa Power Generating					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Steam	4,054,391	44.8	Forecast	-3.98	3.07	Steam	744,539				5.01
310 Land and Land Rights Rights												
311 Structures and Improvements							Steam	115,433	24.81			3.70
312 Boiler Plant Equipment								444,326	18.67			5.40
313 Engines and Engine Driven Generators												
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 Rights												
331 Structures and Improvements							Hydraulic	3,798	35.3			3.00
332 Reservoirs, Dams and Waterways							Hydraulic	27,261	48.04			2.00
333 Waterwheels, Turbines and Generators							Hydraulic	38,045	24.46			4.00
334 Accessory Electric Equipment							Hydraulic	8,754	23.99			4.50
335 Miscellaneous Power Plant Equipment							Hydraulic	6,849	16.19			5.00
336 Roads, Railroads and Bridges												
Other Production	Other	768,682	35.1	Forecast	-5.91	3.32						
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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	Ameren Energy Generating Company						Ameren Energy Generating Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Newton	774,874				1.62	Coffeen	1,229,164				3.10
310 Land and Land Rights Rights												
311 Structures and Improvements	Newton	102,007	59.7	120-SO*		0.83	Coffeen	50,230	55.2	120-SO*		1.21
312 Boiler Plant Equipment	Newton	436,609	49.5	60-S0*		1.83	Coffeen	971,212	31.8	60-S0*		3.30
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Newton	153,363	52.8	100-S0*		1.60	Coffeen	109,710	43.4	100-S0*		2.40
315 Accessory Electric Equipment	Newton	64,227	50.5	70-L0.5*		1.50	Coffeen	85,669	36.4	70-L0.5*		2.88
316 Miscellaneous Power Plant Equipment	Newton	18,668	51.1	70-L0*		1.55	Coffeen	12,343	40.1	70-L0*		2.39
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	Grant Tower	339,405				3.13	Joppa	83,952				2.66
340 Land and Land Rights Rights												
341 Structures and Improvements	Grant Tower	19,194	30			0.91	Joppa	2,184	30			3.32
342 Fuel Holder, Producers and Accessories	Grant Tower	8,994	30			3.13	Joppa	821	30			3.31
343 Prime Movers	Grant Tower	16,992	30			4.64	Joppa	69,686	30			2.52
344 Generators	Grant Tower	270,223	30			3.22	Joppa	9,081	30			3.32
345 Accessory Electric Equipment	Grant Tower	20,053	30			2.95	Joppa	2,180	30			3.31
346 Miscellaneous Power Plant Equipment	Grant Tower	3,949	30			2.21						

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	Ameren Energy Generating Company						Ameren Energy Generating Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Steam	2,004,038				2.52						
310 Land and Land Rights Rights												
311 Structures and Improvements	Steam	152,237				0.96						
312 Boiler Plant Equipment	Steam	1,407,821				2.84						
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Steam	263,073				1.93						
315 Accessory Electric Equipment	Steam	149,896				2.29						
316 Miscellaneous Power Plant Equipment	Steam	31,011				1.88						
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	Other Units	210,231				3.33	Other	633,588				3.13
340 Land and Land Rights Rights												
341 Structures and Improvements	Other Units	5,239	30			3.33	Other	26,617				1.58
342 Fuel Holder, Producers and Accessories	Other Units	12,828	30			3.33	Other	22,643				3.25
343 Prime Movers	Other Units	178,438	30			3.33	Other	265,116				3.20
344 Generators	Other Units	13,155	30			3.33	Other	292,459				3.23
345 Accessory Electric Equipment	Other Units	571	30			3.33	Other	22,804				2.99
346 Miscellaneous Power Plant Equipment							Other	3,949				2.21

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

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	Avista						Avista					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Kettle Falls	80,850				3.41	Steam	379,631				2.73
310 Land and Land Rights Rights	Kettle Falls	148		SQ	0	2.19	Steam	148				2.19
311 Structures and Improvements	Kettle Falls	24,982		65-S1.5*	-5	2.34	Steam	126,223				2.32
312 Boiler Plant Equipment	Kettle Falls	42,375		60-R1*	-10	3.31	Steam	143,517				2.97
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Kettle Falls	13,345		50-O1*	-10	3.18	Steam	44,893				3.40
315 Accessory Electric Equipment	Kettle Falls	9,913		55-S1.5*	-5	2.74	Steam	23,311				2.65
316 Miscellaneous Power Plant Equipment	Kettle Falls	2,612		50-R3*	0	2.68	Steam	11,210				2.51
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	Post Falls	11,182				1.75	Long lake	31,449				1.09
330 Land and Land Rights Rights	Post Falls	199	75	R3*	0	3.79	Long lake	171	75	R3*	0	5.68
331 Structures and Improvements	Post Falls	1,466	110	R0.5*	-5	0.36	Long lake	2,429	110	R0.5*	-5	0.12
332 Reservoirs, Dams and Waterways	Post Falls	6,344	100	R1.5*	0	2.72	Long lake	16,673	100	R1.5*	0	1.10
333 Waterwheels, Turbines and Generators	Post Falls	2,234	60	R1.5*	-5	0.16	Long lake	8,824	60	R1.5*	-5	1.29
334 Accessory Electric Equipment	Post Falls	716	45	R2.5*	0	0.14	Long lake	2,823	45	R2.5*	0	0.82
335 Miscellaneous Power Plant Equipment	Post Falls	223	65	R1*	0	2.68	Long lake	529	65	R1*	0	1.58
336 Roads, Railroads and Bridges												
Other Production	Kettle Falls C	9178				4.71	Boulder Park	32,439				2.83
340 Land and Land Rights Rights												
341 Structures and Improvements							Boulder Park	1,205		SQ*		2.63
342 Fuel Holder, Producers and Accessories	Kettle Falls C	89	55	R3*	0	4.74	Boulder Park	116	55	R3*		2.71
343 Prime Movers	Kettle Falls C	9,071	50	S2.5*	0	4.71	Boulder Park	57	50	S2.5*		3.01
344 Generators	Kettle Falls C	4	45	R3*	0	4.98	Boulder Park	30,611	45	R3*		2.84
345 Accessory Electric Equipment	Kettle Falls C	14	40	S1.5*	0	4.48	Boulder Park	443	40	S1.5*		2.97
346 Miscellaneous Power Plant Equipment							Boulder Park	7		SQ*		2.69

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		Avista						Avista					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			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		Little Falls	16,608				2.50	Upper Falls	14238				1.31
330 Land and Land Rights	Rights	Little Falls	4214	75	R3*	0	7.03	Upper Falls	64	75	R4*	0	2.48
331 Structures and Improvements		Little Falls	1,188	110	R0.5*	-5	0.12	Upper Falls	936	110	R0.5*	-5	0.12
332 Reservoirs, Dams and Waterways		Little Falls	5,066	100	R1.5*	0	1.51	Upper Falls	7,677	100	R1.5*	0	1.20
333 Waterwheels, Turbines and Generators		Little Falls	3,940	60	R1.5*	-5	0.51	Upper Falls	1,186	60	R1.5*	-5	0.90
334 Accessory Electric Equipment		Little Falls	2,056	45	R2.5*	0	0.93	Upper Falls	4,268	45	R2.5*	0	1.85
335 Miscellaneous Power Plant Equipment		Little Falls	144	65	R1*	0	1.18	Upper Falls	107	65	R1*	0	2.30
336 Roads, Railroads and Bridges													
Other Production		Coyote Spr	163,669				2.91	Other	281,250				3.24
340 Land and Land Rights	Rights												
341 Structures and Improvements		341	11,374		SQ*		2.76	Other	16,582				2.90
342 Fuel Holder, Producers and Accessories		342	19,145	55	R3*		2.85	Other	21,077				2.96
343 Prime Movers								Other	23,688				5.64
344 Generators		344	119,026	45	R3*		2.92	Other	201,104				2.99
345 Accessory Electric Equipment		345	12,818	40	S1.5*		3.10	Other	17,080				3.56
346 Miscellaneous Power Plant Equipment		346	1,306		SQ*		2.76	Other	1,719				2.40

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	Avista						Avista					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	Nine Mile	30,766				2.50	Monroe	31,221				2.01
330 Land and Land Rights Rights	Nine Mile	10	75	R3*	0	4.59						
331 Structures and Improvements	Nine Mile	3,950	110	R0.5*	-5	2.35	Monroe	8,444	110	R0.5*	-5	1.82
332 Reservoirs, Dams and Waterways	Nine Mile	13,620	100	R1.5*	0	2.16	Monroe	9,978	100	R1.5*	0	1.72
333 Waterwheels, Turbines and Generators	Nine Mile	9,627	60	R1.5*	-5	3.03	Monroe	11,030	60	R1.5*	-5	2.28
334 Accessory Electric Equipment	Nine Mile	2,637	45	R2.5*	0	2.57	Monroe	1,685	45	R2.5*	0	2.97
335 Miscellaneous Power Plant Equipment	Nine Mile	297	65	R1*	0	2.31	Monroe	34	65	R1*	0	2.04
336 Roads, Railroads and Bridges	Nine Mile	625	60	S2.5*	0	2.64	Monroe	50	60	S2.5*	0	2.17
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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	Avista						Bangor Hydro Electric Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	Hydraulic	418,249				2.06						
330 Land and Land Rights Rights	Hydraulic	42,889				3.24						
331 Structures and Improvements	Hydraulic	44,267				1.23						
332 Reservoirs, Dams and Waterways	Hydraulic	124,134				1.59						
333 Waterwheels, Turbines and Generators	Hydraulic	163,044				2.44						
334 Accessory Electric Equipment	Hydraulic	34,013				1.85						
335 Miscellaneous Power Plant Equipment	Hydraulic	8,128				0.77						
336 Roads, Railroads and Bridges	Hydraulic	2,021				2.19						
Other Production							Young's Corner	1972				13.02
340 Land and Land Rights Rights												
341 Structures and Improvements							Young's Corner	12	120	R1.5*	1	10.27
342 Fuel Holder, Producers and Accessories							Young's Corner	109		SQUARE*	1.05	10.13
343 Prime Movers							Young's Corner	1,312	70	R0.5*	1	16.77
344 Generators							Young's Corner	539	70	L0*	1	4.52
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												

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		Bangor Hydro Electric Company						Bangor Hydro Electric Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			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		Eastport	1860				11.33	Medway	1465				11.33
340 Land and Land Rights	Rights												
341 Structures and Improvements		Eastport	178	120	R1.5*	1.1	2.63	Medway	19	120	R1.5*	1	7.87
342 Fuel Holder, Producers and Accessories		Eastport	315	1.05	SQUARE*		8.95	Medway	180		SQUARE*	1.05	16.17
343 Prime Movers		Eastport	826	70	R0.5*	1	6.62	Medway	925	70	R0.5*	1	9.28
344 Generators		Eastport	541	70	L0*	1	3.33	Medway	341	70	L0*	1	14.55
345 Accessory Electric Equipment													
346 Miscellaneous Power Plant Equipment													

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		Bangor Hydro Electric Company						Black Hills Power					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production								Osage	17,979	63		-5	2.69
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		Other	5297				9.97	Lange	30,343	48		5	2.06
340 Land and Land Rights	Rights												
341 Structures and Improvements		Other	209				3.55						
342 Fuel Holder, Producers and Accessories		Other	604				11.31						
343 Prime Movers		Other	3063				11.77						
344 Generators		Other	1421				6.47						
345 Accessory Electric Equipment													
346 Miscellaneous Power Plant Equipment													

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	Black Hills Power						Black Hills Power					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Ben French	14,268	63		-5	3.49	Wyodak	109,023	52		-5	3.35
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	Neil Simpson I CT	29,971	50		5	2.71	Ben French CTS	19,567	55		5	1.84
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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		Black Hills Power						Black Hills Power					
				Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Neil Simpson I	22,275	54		-5	3.55	Neil Simpson II	143,516	50		-5	2.79
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	Other	79,881				2.25						
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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		Black Hills Power						Black Hills Power					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Wygen	130,205	50		-5	2.72	Steam	437,266				2.97
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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		Black Hills/Colorado Electric Utility Company						Carolina Power and Light					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Steam	3,882				4.30	Asheville 1	198,972	67	125L1.5*	-9.92	2.00
310 Land and Land Rights	Rights												
311 Structures and Improvements		Steam	3,882	80			4.30						
312 Boiler Plant Equipment													
313 Engines and Engine Driven Generators													
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		Other	245,262				2.86	Weatherspoon	21,838	57		-0.83	0.38
340 Land and Land Rights	Rights												
341 Structures and Improvements		Other	29,487	40		0	2.32						
342 Fuel Holder, Producers and Accessories		Other	8,492	50		0	3.06						
343 Prime Movers		Other	2,342	45		-2	4.64						
344 Generators		Other	185,156	40		-3	2.79						
345 Accessory Electric Equipment		Other	19,196	35		-1	4.07						
346 Miscellaneous Power Plant Equipment		Other	589	30		0	3.33						

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	Carolina Power and Light						Carolina Power and Light					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Asheville 2	203,729	62	125L1.5*	-11.85	1.48	Asheville 1 SCR	3,076	67	125L1.5*	-10	35.45
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	Brunswick 1	921,089	59	85-L1.5*	-4.73	2.21	Brunswick 2	873,186	59	85-L1.5*	-4.73	1.73
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 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	Cape Fear	10,858	58		-1.14	0.39	Blewett	13,250	56		-3.98	2.46
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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	Carolina Power and Light						Carolina Power and Light					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Asheville 2 SCR	1,413	62	125L1.5*	-10	34.61	Roxboro 1	263,030	66	125L1.5*	-13.13	4.09
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	Harris Plant	3,343,387	59	85-L1.5*	-4.73	1.71	Nuclear	6,152,209				1.88
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	Sutton	9,746	58		-0.64	0.21	Sutton - Common	1,058	58		-0.22	0.21
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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				Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Roxboro 1 SCR	7,119	66	125L1.5*	-10	11.30	Roxboro 2	351,282	64	125L1.5*	-15.22	2.67
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	Darlington	149,114	55		-1.73	2.63	Asheville - Commor	14,988	40		0.33	2.25
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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		Carolina Power and Light						Carolina Power and Light					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Roxboro 2 SCR	7,374	64	125L1.5*	-10	19.82	Roxboro 3	412,536	62	125L1.5*	-12.56	3.35
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		Asheville - 160	77,477	40		0.15	2.25	Richmond	103	40		0.65	2.76
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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		Carolina Power and Light						Carolina Power and Light					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Roxboro 3 SCR	6,971	62	125L1.5*	-10	20.02	Roxboro 4	396,906	55	125L1.5*	-15.13	0.71
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		Richmond Fut	193,924	40		-4.65	2.35	Smith Comple	467,499	40		0	2.45
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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		Carolina Power and Light						Carolina Power and Light					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Roxboro 4 SCR	6,328	55	125L1.5*	-10	13.62	Roxboro Common	336,757	62	125L1.5*	-15.27	3.52
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		Richmond IC	268,261	40		1.61	2.76	Wayne County	240,067	40		-0.19	2.46
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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		Carolina Power and Light						Carolina Power and Light					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Mayo 1	792,777	52	125L1.5*	-8.96	3.09	Mayo SCR	3,908	52	125L1.5*	-10	19.19
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		Wayne 3x1	650,283	40		0	2.45	Robinson	2,777	59		-0.77	2.45
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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		Carolina Power and Light						Carolina Power and Light					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Robinson	38,973	10	125L1.5*	-19.6	7.08	Sutton 1	38,766	10	125L1.5*	-19.8	3.50
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		Other	2,121,243				2.44						
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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		Carolina Power and Light						Carolina Power and Light					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Sutton 2	37,417	10	125L1.5*	-20.01	2.24	Sutton 3	151,988	10	125L1.5*	-20.01	4.96
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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		Carolina Power and Light						Carolina Power and Light					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Sutton - Common	1,919	10	125L1.5*	-20.01	12.00	Steam	3,261,241				3.06
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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	Central Hudson Gas and Electric						Central Vermont Public Service					
			Survivor Curve						Survivor Curve			
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Annual Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production							Steam	21,731				2.79
310 Land and Land Rights Rights												
311 Structures and Improvements							Steam	4,608	37.8		-7	2.70
312 Boiler Plant Equipment							Steam	12,932	35		-7	2.87
313 Engines and Engine Driven Generators												
314 Turbogenerator Units							Steam	3,139	39.8		-7	2.56
315 Accessory Electric Equipment							Steam	787	37.4		-7	2.72
316 Miscellaneous Power Plant Equipment							Steam	265	28.7		-7	3.52
Nuclear Production							Nuclear	56,222				1.23
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment							Nuclear	35,719	59		0	1.23
323 Turbogenerator Units							Nuclear	9,985	59		0	1.23
324 Accessory Electric Equipment							Nuclear	8,559	59		0	1.23
325 Miscellaneous Power Plant Equipment							Nuclear	1,959	59		0	1.23
Hydraulic Production	Hydraulic	33,662				2.32	Hydraulic	68,323				2.54
330 Land and Land Rights Rights												
331 Structures and Improvements	Hydraulic	2,691	65	R3	-45	2.23	Hydraulic	5,576	100	R2.5	-10	2.36
332 Reservoirs, Dams and Waterways	Hydraulic	22,537	75	L5	-60	2.13	Hydraulic	29,101	90	R3	-10	2.43
333 Waterwheels, Turbines and Generators	Hydraulic	6,617	60	R4	-70	2.84	Hydraulic	24,088	90	R1.5	-15	2.40
334 Accessory Electric Equipment	Hydraulic	1,666	55	L0	-70	3.09	Hydraulic	9,371	45	S0	-5	3.36
335 Miscellaneous Power Plant Equipment	Hydraulic	151	45	S2.5	-40	3.11	Hydraulic	150	60	R3	0	1.76
336 Roads, Railroads and Bridges							Hydraulic	37	55	S3	0	1.83
Other Production	Other	3785				3.55	Other	5823				3.43
340 Land and Land Rights Rights												
341 Structures and Improvements	Other	412	40	S4	-5	2.62	Other	46		SQ	0	0.20
342 Fuel Holder, Producers and Accessories	Other	554	35	S3	-20	3.43	Other	598	50	R1.5	-10	4.34
343 Prime Movers	Other	1,447	25	R4	-5	4.20	Other	3,402	50	R2.5	-10	3.60
344 Generators	Other	872	40	S4	-20	3.00	Other	779	50	S2.5	-10	0.98
345 Accessory Electric Equipment	Other	456	35	R2.5	-25	3.57	Other	967	35	R3	0	4.49
346 Miscellaneous Power Plant Equipment	Other	44	30	R2.5	0	3.33	Other	31	45	R3	0	2.22

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	Cheyenne Light, Fuel and Power Company						Cleco Power					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Steam	184,321				2.61	Steam	1,770,787				2.83
310 Land and Land Rights Rights												
311 Structures and Improvements	Steam	8,540	40		-5	2.77	Steam	180,404				2.22
312 Boiler Plant Equipment	Steam	95,207	40		-5	2.77	312	1,203,973				2.66
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Steam	71,004	40		-5	2.39	314	288,309				3.75
315 Accessory Electric Equipment	Steam	9,468	40		-5	2.50	315	53,785				4.23
316 Miscellaneous Power Plant Equipment	Steam	102	40		-5	5.72	316	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 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							Other	30,792				2.81
340 Land and Land Rights Rights												
341 Structures and Improvements							Other	6,281				2.51
342 Fuel Holder, Producers and Accessories							Other	1,229				2.51
343 Prime Movers							Other	2,386				3.13
344 Generators							Other	15,501				3.03
345 Accessory Electric Equipment							Other	4,760				2.51
346 Miscellaneous Power Plant Equipment							Other	635				2.50

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

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		Consumers Energy						Consumers Energy					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Steam	3,081,827				3.34						
310 Land and Land Rights	Rights	Steam	854		SQ*	0	1.85						
311 Structures and Improvements		Steam	484,645		90-R2.5*	-15	2.60						
312 Boiler Plant Equipment		Steam	2,026,392		60-R1.5*	-16	3.53						
313 Engines and Engine Driven Generators													
314 Turbogenerator Units		Steam	387,105		60-R0.5*	-15	3.26						
315 Accessory Electric Equipment		Steam	146,499		60-L1.5*	-11	3.05						
316 Miscellaneous Power Plant Equipment		Steam	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		Other Units	83924				11.36	Ludington PS	172,337				3.28
330 Land and Land Rights	Rights	Other Units	41		SQ*		3.01						
331 Structures and Improvements		Other Units	7,469	125	125-R1.5*	-117	5.27	Ludington PS	18,652	67	67-SQ*	-103	3.33
332 Reservoirs, Dams and Waterways		Other Units	54,483	95	95-L5*	-433	11.69	Ludington PS	96,891	75	75-SQ*	-106	3.04
333 Waterwheels, Turbines and Generators		Other Units	12,216	80	80-R3*	-411	14.40	Ludington PS	45,150	57	57-SQ*	-97	3.75
334 Accessory Electric Equipment		Other Units	6,042	60	60-R1.5*	-299	10.81	Ludington PS	7,879	56	56-SQ*	-59	3.13
335 Miscellaneous Power Plant Equipment		Other Units	3,609	40	40-L0*	-267	9.79	Ludington PS	2,220	38	38-SQ*	-62	4.62
336 Roads, Railroads and Bridges		Other Units	64		SQ*	-475	12.86	Ludington PS	1,545	76	76-SQ*	-114	3.09
Other Production		Other Units	45774				1.21	Zeeland	354,664				3.32
340 Land and Land Rights	Rights	Other Units	14		SQ*	0	8.73						
341 Structures and Improvements		Other Units	1,426		SQ*	0	2.67	Zeeland	24,087		SQ*		3.92
342 Fuel Holder, Producers and Accessories		Other Units	642	60	60-L2*	-5	2.30	Zeeland	2,481	60	60-L2*	-5	3.74
343 Prime Movers													
344 Generators		Other Units	40,552	60	60-L4*	-5	1.02	Zeeland	287,525	60	60-L4*	-5	3.07
345 Accessory Electric Equipment		Other Units	2,779	60	60-R1.5*	-5	2.53	Zeeland	38,687	60	60-R1.5*	-5	4.70
346 Miscellaneous Power Plant Equipment		Other Units	361	22	R3	-5	4.64	Zeeland	1,884	22	R3	-5	6.63

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		Consumers Energy						Consumers Energy					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			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		Hydraulic	256,261				5.93						
330 Land and Land Rights	Rights	Hydraulic	41				3.01						
331 Structures and Improvements		Hydraulic	26,121				3.88						
332 Reservoirs, Dams and Waterways		Hydraulic	151,374				6.15						
333 Waterwheels, Turbines and Generators		Hydraulic	57,366				6.02						
334 Accessory Electric Equipment		Hydraulic	13,921				6.46						
335 Miscellaneous Power Plant Equipment		Hydraulic	5,829				7.82						
336 Roads, Railroads and Bridges		Hydraulic	1,609				3.48						
Other Production		Wind	23078				3.75	Other	423,516				3.12
340 Land and Land Rights	Rights	Wind			SQ*		1.33	Other	14				8.73
341 Structures and Improvements		Wind	461	75	75-SQ*	-59	2.11	Other	25,974				3.82
342 Fuel Holder, Producers and Accessories								Other	3,123				3.44
343 Prime Movers													
344 Generators		Wind	21,975	27	27-SQ*	-3	3.86	Other	350,052				2.88
345 Accessory Electric Equipment		Wind	458	75	75-SQ*	-1	1.34	Other	41,924				4.52
346 Miscellaneous Power Plant Equipment		Wind	184	75	75-SQ*	-1	1.34	Other	2,429				5.93

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	Deseret Generation and Transmission Cooperative						DTE Electric Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Steam	296,343				3.10	Non-Belle River	4,786,264				2.13
310 Land and Land Rights Rights												
311 Structures and Improvements	Steam	106,400	32			3.10	Non-Belle River	562,195	50.35	R3	-10	1.41
312 Boiler Plant Equipment	Steam	134,114	32			3.10	Non-Belle River	3,502,482	38.47	R3	-9.7	2.23
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Steam	34,957	32			3.10	Non-Belle River	541,402	37.4	R3	-9.7	2.27
315 Accessory Electric Equipment	Steam	14,052	32			3.10	Non-Belle River	160,505	41.03	R3	-12.1	2.13
316 Miscellaneous Power Plant Equipment	Steam	6,820	32			3.10	Non-Belle River	19,680	40.46	S5	-9.7	2.08
Nuclear Production							Nuclear	371,497				4.06
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment							Nuclear	206,066	37.05	200-SQ*	-45	3.55
323 Turbogenerator Units							Nuclear	112,348	36.99	200-SQ*	-45	4.46
324 Accessory Electric Equipment							Nuclear	34,289	36.65	200-SQ*	-45	4.22
325 Miscellaneous Power Plant Equipment							Nuclear	18,794	37.7	200-SQ*	-45	4.24
Hydraulic Production							Hydraulic	195,491				3.03
330 Land and Land Rights Rights												
331 Structures and Improvements							Hydraulic	19,824	69	SQ	-91	3.03
332 Reservoirs, Dams and Waterways							Hydraulic	115,740	74.88	SQ	-93	2.81
333 Waterwheels, Turbines and Generators							Hydraulic	48,112	58.87	SQ	-85	3.48
334 Accessory Electric Equipment							Hydraulic	7,944	56.33	SQ	-52	3.30
335 Miscellaneous Power Plant Equipment							Hydraulic	2,008	38.87	SQ	-56	4.78
336 Roads, Railroads and Bridges							Hydraulic	1,863	76	SQ	-100	2.79
Other Production							Other	666,387				4.02
340 Land and Land Rights Rights												
341 Structures and Improvements							Other	1,113	31.94	R4	-5	3.84
342 Fuel Holder, Producers and Accessories							Other	3,738	31.65	R4	-5	3.60
343 Prime Movers							Other	11,456	38.28	R4	-5	5.62
344 Generators							Other	258,056	30.98	R4	-5	3.63
345 Accessory Electric Equipment							Other	9,718	33.63	R4	-5	3.73
346 Miscellaneous Power Plant Equipment							Other	382,306	20	R4		4.24

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	DTE Electric Company						DTE Electric Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Belle River 1	615,014				1.59	Belle River 2	644,700				1.57
310 Land and Land Rights Rights												
311 Structures and Improvements	Belle River 1	91,385	59.3	200-SQ*	-3.6	1.48	Belle River 2	97,146	60.15	200-SQ*	-3.6	1.47
312 Boiler Plant Equipment	Belle River 1	400,952	58.32	200-SQ*	-5.8	1.59	Belle River 2	421,044	58.22	200-SQ*	-5.8	1.61
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Belle River 1	106,182	56.13	200-SQ*	-4.1	1.64	Belle River 2	116,441	58.91	200-SQ*	-4.2	1.53
315 Accessory Electric Equipment	Belle River 1	16,495	55.39	200-SQ*	-6.3	1.73	Belle River 2	10,069	59.13	200-SQ*	-6.4	1.61
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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		DTE Electric Company						DTE Electric Company					
				Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Belle River - Common	399,392				1.61	Steam	6,445,370				1.99
310 Land and Land Rights Rights												
311 Structures and Improvements	Belle River - Common	126,787	56.61	200-SQ*	-3.6	1.61	Steam	877,513				1.45
312 Boiler Plant Equipment	Belle River - Common	219,840	59.02	200-SQ*	-5.8	1.58	Steam	4,544,318				2.08
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Belle River - Common	33,605	60.06	200-SQ*	-4.2	1.49	Steam	797,630				2.05
315 Accessory Electric Equipment	Belle River - Common	16,618	60.32	200-SQ*	-6.4	1.51	Steam	203,687				2.02
316 Miscellaneous Power Plant Equipment	Belle River - Common	2,542	58.42	200-SQ*	-6.4	1.58	Steam	22,222				2.02
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						El Paso Electric Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Rio Grand 6	11,129				1.61	Rio Grand 7	12,009				1.32
310 Land and Land Rights Rights												
311 Structures and Improvements	Rio Grand 6	1,698	55	100-S1.5*		3.64	Rio Grand 7	1,227	55	100-S1.5*		2.31
312 Boiler Plant Equipment	Rio Grand 6	2,973	55	80-S3*		0.53	Rio Grand 7	4,373	55	80-S3*		1.08
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Rio Grand 6	3,523	55	75-R4*		0.15	Rio Grand 7	3,995	55	75-R4*		0.73
315 Accessory Electric Equipment	Rio Grand 6	730	55	65-S2.5*		0.96	Rio Grand 7	561	55	65-S2.5*		1.41
316 Miscellaneous Power Plant Equipment	Rio Grand 6	2,205	55	65-R3*		4.04	Rio Grand 7	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 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						El Paso Electric Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Rio Grand 8	33,504				3.43	Newman 1	22,682				3.09
310 Land and Land Rights Rights												
311 Structures and Improvements	Rio Grand 8	1,812	49	100-S1.5*		3.05	Newman 1	1,270	56	100-S2.5*		1.75
312 Boiler Plant Equipment	Rio Grand 8	12,306	49	80-S3*		3.30	Newman 1	7,842	56	80-S3*		3.74
313 Engines and Engine Driven Generators							Newman 1	328	56	50-R2.5*		0.67
314 Turbogenerator Units	Rio Grand 8	10,153	49	75-R4*		2.44	Newman 1	10,012	56	75-R4*		2.74
315 Accessory Electric Equipment	Rio Grand 8	3,460	49	65-S2.5*		4.80	Newman 1	1,148	56	65-S2.5*		0.86
316 Miscellaneous Power Plant Equipment	Rio Grand 8	5,773	49	60-R3*		4.72	Newman 1	2,082	56	60-R3*		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						El Paso Electric Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Newman 2	18,979				4.81	Newman 3	19,316				3.71
310 Land and Land Rights	Rights												
311 Structures and Improvements		Newman 2	747	51	100-S2.5*		5.04	Newman 3	611	50	100-S2.5*		3.95
312 Boiler Plant Equipment		Newman 2	6,026	51	80-S3*		3.52	Newman 3	5,182	50	80-S3*		3.08
313 Engines and Engine Driven Generators													
314 Turbogenerator Units		Newman 2	8,324	51	75-R4*		5.13	Newman 3	7,078	50	75-R4*		3.13
315 Accessory Electric Equipment		Newman 2	1,053	51	65-S2.5*		2.11	Newman 3	800	50	65-S2.5*		1.07
316 Miscellaneous Power Plant Equipment		Newman 2	2,829	51	60-R3*		7.54	Newman 3	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	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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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Newman 4	100,283				6.87	Newman 5	235,000				2.16
310 Land and Land Rights Rights												
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 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						Entergy - Arkansas					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Steam	452,902				3.49	Couch Common	1529				11.64
310 Land and Land Rights Rights												
311 Structures and Improvements	Steam	38,545				2.60	Couch Common	833		108-R3*	-32	11.45
312 Boiler Plant Equipment	Steam	156,021				2.45	Couch Common	27		75-R3*	-32	9.88
313 Engines and Engine Driven Generators	Steam	54,434				3.48						
314 Turbogenerator Units	Steam	120,268				3.82	Couch Common	51		75-R4*	-32	18.10
315 Accessory Electric Equipment	Steam	33,921				2.58	Couch Common	338		74-R4*	-32	9.74
316 Miscellaneous Power Plant Equipment	Steam	49,713				7.24	Couch Common	280		73-R3*	-32	13.48
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							CarpntrHydro Common	5847				1.88
330 Land and Land Rights Rights							CarpntrHydro Common	267		75-R3*	-5	1.22
331 Structures and Improvements							CarpntrHydro Common	637		109-S3*	-5	1.83
332 Reservoirs, Dams and Waterways							CarpntrHydro Common	2,393		105R5*	-10	1.70
333 Waterwheels, Turbines and Generators							CarpntrHydro Common	909		77-L2*	-15	2.38
334 Accessory Electric Equipment							CarpntrHydro Common	92		73-R1.5*	-5	2.76
335 Miscellaneous Power Plant Equipment							CarpntrHydro Common	1,549		77-R1.5*	0	1.93
336 Roads, Railroads and Bridges												
Other Production							Lynch Diesel	720				3.95
340 Land and Land Rights Rights												
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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	Entergy - Arkansas						Entergy - Arkansas					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Couch 2	18932				5.29	Independence Common	32,479				1.38
310 Land and Land Rights Rights												
311 Structures and Improvements	Couch 2	1,707		108-R3*	-32	5.11	Independence Common	10,999		108-R3*	-17	1.29
312 Boiler Plant Equipment	Couch 2	8,377		75-R3*	-32	5.46	IndependenceCmn	17,928		75-R3*	-17	1.39
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Couch 2	5,516		75-R4*	-32	6.84	IndependenceCmn	867		75-R4*	-17	1.23
315 Accessory Electric Equipment	Couch 2	3,053		74-R4*	-32	2.23	IndependenceCmn	817		74-R4*	-17	2.08
316 Miscellaneous Power Plant Equipment	Couch 2	279		73-R3*	-32	4.39	IndependenceCmn	1,868		73-R3*	-17	1.64
Nuclear Production	ANO 1	820416				2.66	ANO 2	956143				2.24
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment	ANO 1	518,712		40-R1.5*	-2	3.71	ANO 2	626,430		40-R1.5*	-2	2.91
323 Turbogenerator Units	ANO 1	124,896		56-R2*	-2	1.63	ANO 2	168,366		56-R2*	-2	2.03
324 Accessory Electric Equipment	ANO 1	100,482		55-R2*	-1	1.27	ANO 2	126,576		55-R2*	-1	1.24
325 Miscellaneous Power Plant Equipment	ANO 1	76,326		57-R2.5*	0	1.41	ANO 2	34,771		57-R2.5*	0	1.00
Hydraulic Production	CarpntrHydro 1	6409				1.31	CarpntrHydro 2	7806				1.25
330 Land and Land Rights Rights												
331 Structures and Improvements	CarpntrHydro 1	541		109-S3*	-5	0.40	CarpntrHydro 2	542		109-S3*	-5	0.40
332 Reservoirs, Dams and Waterways	CarpntrHydro 1	1,356		105R5*	-10	0.74	CarpntrHydro 2	1,376		105R5*	-10	0.70
333 Waterwheels, Turbines and Generators	CarpntrHydro 1	4,294		77-L2*	-15	1.64	CarpntrHydro 2	5,488		77-L2*	-15	1.51
334 Accessory Electric Equipment	CarpntrHydro 1	116		73-R1.5*	-5	0.93	CarpntrHydro 2	296		73-R1.5*	-5	0.97
335 Miscellaneous Power Plant Equipment	CarpntrHydro 1	102		77-R1.5*	0	0.16	CarpntrHydro 2	104		77-R1.5*	0	0.16
336 Roads, Railroads and Bridges												
Other Production	MablvleGasTurb 1	3121				4.25	MablvleGasTurb 2	2978				3.86
340 Land and Land Rights Rights												
341 Structures and Improvements	MablvleGasTurb 1	124		64-S1*	0	7.58	MablvleGasTurb 2	11		64-S1*	0	0.87
342 Fuel Holder, Producers and Accessories	MablvleGasTurb 1	58		55-S2*	-10	0.35	MablvleGasTurb 2	49		55-S2*	-10	0.09
343 Prime Movers	MablvleGasTurb 1	1,526		44-S6*	-5	2.62	MablvleGasTurb 2	1,569		44-S6*	-5	3.08
344 Generators	MablvleGasTurb 1	420		57-S0.5*	-5	0.47	MablvleGasTurb 2	569		57-S0.5*	-5	0.82
345 Accessory Electric Equipment	MablvleGasTurb 1	985		47-S4*	-5	8.22	MablvleGasTurb 2	777		47-S4*	-5	7.94
346 Miscellaneous Power Plant Equipment	MablvleGasTurb 1	8		52-R3*	0	1.25	MablvleGasTurb 2	3		52-R3*	0	1.18

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

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

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	LkCatherine 3	11848				5.45	LkCatherine 4	51896				1.72
310 Land and Land Rights Rights												
311 Structures and Improvements	LkCatherine 3	1,257		108-R3*	-40	2.27	LkCatherine 4	4,757		108-R3*	-40	1.50
312 Boiler Plant Equipment	LkCatherine 3	5,649		75-R3*	-40	6.00	LkCatherine 4	25,324		75-R3*	-40	1.87
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	LkCatherine 3	3,413		75-R4*	-40	4.71	LkCatherine 4	14,731		75-R4*	-40	1.38
315 Accessory Electric Equipment	LkCatherine 3	1,422		74-R4*	-40	7.79	LkCatherine 4	6,540		74-R4*	-40	1.90
316 Miscellaneous Power Plant Equipment	LkCatherine 3	107		73-R3*	-40	6.27	LkCatherine 4	544		73-R3*	-40	3.66
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	35815				1.62						
330 Land and Land Rights Rights	Hydraulic	267				1.22						
331 Structures and Improvements	Hydraulic	2831				1.10						
332 Reservoirs, Dams and Waterways	Hydraulic	14995				1.57						
333 Waterwheels, Turbines and Generators	Hydraulic	14457				1.75						
334 Accessory Electric Equipment	Hydraulic	1112				1.69						
335 Miscellaneous Power Plant Equipment	Hydraulic	2153				1.85						
336 Roads, Railroads and Bridges												
Other Production	Ouachita 2	59587				4.25	RitchieGasTurb 3	1652				0.26
340 Land and Land Rights Rights												
341 Structures and Improvements	Ouachita 2	3,204		SQ *	0	3.97	RitchieGasTurb 3	25		64-S1*	0	6.46
342 Fuel Holder, Producers and Accessories	Ouachita 2	45		SQ *	0	4.24	RitchieGasTurb 3	105		55-S2*	-10	0.20
343 Prime Movers	Ouachita 2	1,396		SQ *	0	4.24	RitchieGasTurb 3	1,069		44-S6*	-5	0.15
344 Generators	Ouachita 2	54,327		57-S0.5	0	4.27	RitchieGasTurb 3	374		57-S0.5*	-5	0.20
345 Accessory Electric Equipment	Ouachita 2	410		SQ *	0	4.24	RitchieGasTurb 3	79		47-S4*	-5	0.16
346 Miscellaneous Power Plant Equipment	Ouachita 2	205		52-R3*	0	4.24						

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		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Lynch Common	1782				17.39	Lynch 1	1519				1.85
310 Land and Land Rights	Rights												
311 Structures and Improvements		Lynch Common	1,383		108-R3*	-34	17.31	Lynch 1	1,101		108-R3*	-34	1.82
312 Boiler Plant Equipment								Lynch 1	54		75-R3*	-34	5.00
313 Engines and Engine Driven Generators													
314 Turbogenerator Units		Lynch Common	22		75-R4*	-34	20.62						
315 Accessory Electric Equipment		Lynch Common	301		74-R4*	-34	19.29	Lynch 1	240		74-R4*	-34	1.41
316 Miscellaneous Power Plant Equipment		Lynch Common	76		73-R3*	-34	10.36	Lynch 1	124		73-R3*	-34	1.59
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		Other	163019				4.14						
340 Land and Land Rights	Rights												
341 Structures and Improvements		Other	14426				3.98						
342 Fuel Holder, Producers and Accessories		Other	553				1.96						
343 Prime Movers		Other	19990				3.47						
344 Generators		Other	122294				4.20						
345 Accessory Electric Equipment		Other	4196				6.37						
346 Miscellaneous Power Plant Equipment		Other	1560				4.01						

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		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Lynch 2	9979				8.45	Lynch 3	23848				5.47
310 Land and Land Rights Rights												
311 Structures and Improvements	Lynch 2	1,354		108-R3*	-34	1.99	Lynch 3	2,052		108-R3*	-34	1.79
312 Boiler Plant Equipment	Lynch 2	3,999		75-R3*	-34	9.58	Lynch 3	8,195		75-R3*	-34	5.23
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Lynch 2	3,338		75-R4*	-34	8.42	Lynch 3	10,929		75-R4*	-34	5.82
315 Accessory Electric Equipment	Lynch 2	977		74-R4*	-34	11.04	Lynch 3	2,047		74-R4*	-34	6.90
316 Miscellaneous Power Plant Equipment	Lynch 2	311		73-R3*	-34	14.12	Lynch 3	625		73-R3*	-34	9.62
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 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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		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Moses Common	2717				14.74	Moses 1	9240				3.49
310 Land and Land Rights Rights												
311 Structures and Improvements	Moses Common	431		108-R3*	-34	12.55	Moses 1	1,389		108-R3*	-34	1.57
312 Boiler Plant Equipment	Moses Common	1,818		75-R3*	-34	15.37	MosesUnit	2,849		75-R3*	-34	1.32
313 Engines and Engine Driven Generators												
314 Turbogenerator Units							MosesUnit	3,327		75-R4*	-34	4.20
315 Accessory Electric Equipment							MosesUnit	1,496		74-R4*	-34	8.09
316 Miscellaneous Power Plant Equipment	Moses Common	468		73-R3*	-34	14.32	MosesUnit	179		73-R3*	-34	1.37
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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				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Moses 2	9134				3.31	Ritchie Common	4041				2.26
310 Land and Land Rights	Rights												
311 Structures and Improvements		Moses 2	1,364		108-R3*	-34	1.57	Ritchie Common	2,528		108-R3*	-25	1.34
312 Boiler Plant Equipment		Moses 2	2,896		75-R3*	-34	1.32	Ritchie Common	759		75-R3*	-25	5.32
313 Engines and Engine Driven Generators													
314 Turbogenerator Units		Moses 2	3,271		75-R4*	-34	3.91	Ritchie Common	124		75-R4*	-25	1.11
315 Accessory Electric Equipment		Moses 2	1,422		74-R4*	-34	7.92	Ritchie Common	110		74-R4*	-25	3.76
316 Miscellaneous Power Plant Equipment		Moses 2	181		73-R3*	-34	1.37	Ritchie Common	520		73-R3*	-25	2.23
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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Depreciation Statistics
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	Entergy - Arkansas						Entergy - Arkansas					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Ritchie 1	45938				1.71	WhiteBluff Common	56420				3.17
310 Land and Land Rights Rights												
311 Structures and Improvements	Ritchie 1	1,842		108-R3*	-25	3.03	WhiteBluff Common	4,138		108-R3*	-18	2.39
312 Boiler Plant Equipment	RitchieUnit	20,235		75-R3*	-25	1.92	WhiteBluffCommon	46,112		75-R3*	-18	3.36
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	RitchieUnit	19,647		75-R4*	-25	1.38	WhiteBluffCommon	1,248		75-R4*	-18	2.39
315 Accessory Electric Equipment	RitchieUnit	3,518		74-R4*	-25	1.58	WhiteBluffCommon	1,802		74-R4*	-18	2.02
316 Miscellaneous Power Plant Equipment	RitchieUnit	696		73-R3*	-25	2.40	WhiteBluffCommon	3,120		73-R3*	-18	2.44
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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	Entergy - Arkansas						Entergy - Arkansas					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	WhiteBluff Skills	1010				1.12	WhiteBluff 1	232701				1.52
310 Land and Land Rights Rights												
311 Structures and Improvements	WhiteBluff Skills	340		108-R3*	-18	1.26	WhiteBluff 1	34,370		108-R3*	-18	1.19
312 Boiler Plant Equipment							WhiteBluffUn	135,993		75-R3*	-18	1.70
313 Engines and Engine Driven Generators												
314 Turbogenerator Units							WhiteBluffUn	39,217		75-R4*	-18	1.33
315 Accessory Electric Equipment	WhiteBluff Skills	26		74-R4*	-18	1.20	WhiteBluffUn	20,103		74-R4*	-18	1.29
316 Miscellaneous Power Plant Equipment	WhiteBluff Skills	644		73-R3*	-18	1.05	WhiteBluffUn	3,018		73-R3*	-18	1.37
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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	Entergy - Arkansas						Entergy - Arkansas					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	WhiteBluff 2	202082				1.57	Steam	858,469				2.12
310 Land and Land Rights Rights												
311 Structures and Improvements	WhiteBluff 2	6,976		108-R3*	-18	1.17	Steam	83,410				1.93
312 Boiler Plant Equipment	WhiteBluffUn	129,503		75-R3*	-18	1.67	Steam	490,796				2.13
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	WhiteBluffUn	48,280		75-R4*	-18	1.33	Steam	190,225				2.03
315 Accessory Electric Equipment	WhiteBluffUn	16,231		74-R4*	-18	1.68	Steam	76,275				2.36
316 Miscellaneous Power Plant Equipment	WhiteBluffUn	1,092		73-R3*	-18	1.34	Steam	17,763				3.02
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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	Entergy - Texas						Entergy - Texas					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Big Cajun 3	102,791				1.21	Big Cajun Common	2,719				2.68
310 Land and Land Rights Rights												
311 Structures and Improvements	Big Cajun 3	19,578			-5	1.16	Big Cajun Common	445			-5	2.80
312 Boiler Plant Equipment	Big Cajun 3	52,302			-5	1.24	Big Cajun Common	709			-5	2.49
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Big Cajun 3	18,394			-5	1.13	Big Cajun Common	317			-5	2.98
315 Accessory Electric Equipment	Big Cajun 3	11,698			-5	1.27	Big Cajun Common	789			-5	2.75
316 Miscellaneous Power Plant Equipment	Big Cajun 3	819			-5	1.72	Big Cajun Common	459			-5	2.52
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												
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	Entergy - Texas						Entergy - Texas					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Lewis Creek 1	41,417				2.07	Lewis Creek 2	55,238				2.27
310 Land and Land Rights Rights												
311 Structures and Improvements	Lewis Creek 1	2,280	50		-5	0.44	Lewis Creek 2	1,576	50		-5	0.49
312 Boiler Plant Equipment	Lewis Creek 1	19,994	50		-5	2.34	Lewis Creek 2	37,639	50.00		-5	2.46
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Lewis Creek 1	13,916	50		-5	1.98	Lewis Creek 2	12,299	50.00		-5	1.86
315 Accessory Electric Equipment	Lewis Creek 1	5,227	50		-5	1.95	Lewis Creek 2	3,724	50		-5	2.46
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 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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	Entergy - Texas						Entergy - Texas					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Lewis Creek Common	22,398				1.27	Nelson 6	177,530				1.23
310 Land and Land Rights Rights												
311 Structures and Improvements	Lewis Creek Common	13,927	50		-5	0.94	Nelson 6	28,743			-5	1.06
312 Boiler Plant Equipment	Lewis Creek Common	3,354	50.00		-5	1.62	Nelson 6	102,132			-5	1.22
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Lewis Creek Common	329	50		-5	3.04	Nelson 6	24,912			-5	1.46
315 Accessory Electric Equipment	Lewis Creek Common	3,535	50		-5	2.18	Nelson 6	20,382			-5	1.23
316 Miscellaneous Power Plant Equipment	Lewis Creek Common	1,253	50		-5	0.89	Nelson 6	1,361			-5	1.21
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												

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	Entergy - Texas							Entergy - Texas						
	Cat. / Unit	Depr. Base	Survivor Curve Life	Survivor Curve Type	Net Salvage	Annual Rate		Cat. / Unit	Depr. Base	Survivor Curve Life	Survivor Curve Type	Net Salvage	Annual Rate	
		000s			(%)	(%)			000s			(%)	(%)	
Steam Production	Nelson Common	6,209				2.57		Sabine 1	37,774					2.83
310 Land and Land Rights Rights														
311 Structures and Improvements	Nelson Common	2,864			-5	2.52		Sabine 1	1,664	55		-5		4.00
312 Boiler Plant Equipment	Nelson Common	2,742			-5	2.61		Sabine 1	14,545	55		-5		3.46
313 Engines and Engine Driven Generators														
314 Turbogenerator Units	Nelson Common	164			-5	2.76		Sabine 1	14,552	55		-5		1.29
315 Accessory Electric Equipment	Nelson Common	262			-5	2.45		Sabine 1	6,934	55		-5		4.38
316 Miscellaneous Power Plant Equipment	Nelson Common	177			-5	2.89		Sabine 1	79	50		-5		9.14
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 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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		Entergy - Texas						Entergy - Texas					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Sabine 2	33,103				3.89	Sabine 3	58,775				3.54
310 Land and Land Rights	Rights												
311 Structures and Improvements		Sabine 2	575	55		-5	1.57	Sabine 3	1,322	51		-5	1.81
312 Boiler Plant Equipment		Sabine 2	13,946	55		-5	4.58	Sabine 3	29,657	51		-5	4.13
313 Engines and Engine Driven Generators													
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	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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		Entergy - Texas						Entergy - Texas					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Sabine 4	98,570				2.08	Sabine 5	168,183				1.26
310 Land and Land Rights	Rights												
311 Structures and Improvements		Sabine 4	6,572	50		-5	0.95	Sabine 5	8,421	50		-5	1.20
312 Boiler Plant Equipment		Sabine 4	45,035	50		-5	2.57	Sabine 5	77,168	50		-5	1.24
313 Engines and Engine Driven Generators													
314 Turbogenerator Units		Sabine 4	39,251	50		-5	1.85	Sabine 5	60,283	50		-5	1.21
315 Accessory Electric Equipment		Sabine 4	7,690	50		-5	1.36	Sabine 5	22,311	50		-5	1.45
316 Miscellaneous Power Plant Equipment		Sabine 4	22	50		-5	3.80						
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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	Entergy - Texas						Entergy - Texas					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Sabine Common	60,615				1.57	Spindletop	6,298				3.55
310 Land and Land Rights Rights												
311 Structures and Improvements	Sabine Common	24,670	50		-5	1.15	Spindletop	713			-5	2.17
312 Boiler Plant Equipment	Sabine Common	22,182	50		-5	1.52	Spindletop	78				3.42
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Sabine Common	1,133	50		-5	1.90						
315 Accessory Electric Equipment	Sabine Common	6,763	67		-5	2.43	Spindletop	5,126			-5	3.73
316 Miscellaneous Power Plant Equipment	Sabine Common	5,867	50		-5	2.45	Spindletop	381			-5	3.67
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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		Entergy - Texas						Georgia Power Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Steam	830,403				1.91	Steam	5,463,392	40.4			3.57
310 Land and Land Rights	Rights												
311 Structures and Improvements		Steam	111,120				1.19						
312 Boiler Plant Equipment		Steam	401,539				2.06						
313 Engines and Engine Driven Generators			0										
314 Turbogenerator Units		Steam	205,239				1.84						
315 Accessory Electric Equipment		Steam	101,931				2.20						
316 Miscellaneous Power Plant Equipment		Steam	10,574				2.23						
Nuclear Production								Nuclear	4,155,452	54			1.37
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	632,533	54.2			2.21
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								Other	907,311	39.7			2.63
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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	Golden State Water Company						Green Mountain Power					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production							Steam	12,501				3.29
310 Land and Land Rights Rights												
311 Structures and Improvements							Steam	2,631	33	SQ	0	3.17
312 Boiler Plant Equipment							Steam	5,927	30	SQ	0	3.37
313 Engines and Engine Driven Generators												
314 Turbogenerator Units							Steam	1,840	33	SQ	0	3.16
315 Accessory Electric Equipment							Steam	439	33	SQ	0	3.14
316 Miscellaneous Power Plant Equipment							Steam	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							Hydraulic	60,912				2.09
330 Land and Land Rights Rights												
331 Structures and Improvements							Hydraulic	6,149	60.1	FORECAST	-10	1.39
332 Reservoirs, Dams and Waterways							Hydraulic	29,999	53.2	FORECAST	-10	2.19
333 Waterwheels, Turbines and Generators							Hydraulic	17,531	52.1	FORECAST	-10	2.29
334 Accessory Electric Equipment							Hydraulic	5,357	55.9	FORECAST	0	1.74
335 Miscellaneous Power Plant Equipment							Hydraulic	1,204	54.2	FORECAST	0	1.91
336 Roads, Railroads and Bridges							Hydraulic	672	61	FORECAST	0	1.55
Other Production	Other	11,345				2.39	Other	35,456				6.01
340 Land and Land Rights Rights												
341 Structures and Improvements	Other	2,435	50			2.00	Other	3,199	22.9	FORECAST	0	3.47
342 Fuel Holder, Producers and Accessories	Other	334	45			2.22	Other	3,201	23.5	FORECAST	0	3.88
343 Prime Movers							Other	11,417	17.7	FORECAST	0	4.79
344 Generators	Other	3,885	35			2.86	Other	15,620	16.2	FORECAST	0	8.33
345 Accessory Electric Equipment	Other	3,590	45			2.22	Other	1,164	36.3	FORECAST	0	1.28
346 Miscellaneous Power Plant Equipment	Other	1,101	45			2.22	Other	855	35.8	FORECAST	0	3.92

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		Gulf Power Company						Gulf Power Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Daniel	254,575	41	Forecast	-10	2.80	Daniel - Easmt.	78	69	Forecast	0	1.40
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		Smith	7,956				3.60	Pace	10,482				5.30
340 Land and Land Rights	Rights												
341 Structures and Improvements		Smith	1,302	28	Forecast	0	3.60						
342 Fuel Holder, Producers and Accessories		Smith	712	28	Forecast	0	3.60						
343 Prime Movers		Smith	2,406	28	Forecast	0	3.60	Pace	6,791	20	Forecast	0	5.30
344 Generators		Smith	3,439	28	Forecast	0	3.60	Pace	3,107	20	Forecast	0	5.30
345 Accessory Electric Equipment		Smith	48	28	Forecast	0	3.60	Pace	584	20	Forecast	0	5.30
346 Miscellaneous Power Plant Equipment		Smith	49	28	Forecast	0	3.60						

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Daniel - Rail	2,742	67	Forecast	0	1.50	Crist	1,341,979	30	Forecast	-4	3.50
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	Perdido Landfill	5,111				5.00	Smith 3	210,564				2.80
340 Land and Land Rights Rights												
341 Structures and Improvements	Perdido Landfill	942	20	SQ	0	5.00	341	13,266	37	Forecast	0	2.80
342 Fuel Holder, Producers and Accessories	Perdido Landfill	579	20	SQ	0	5.00	342	3,042	37	Forecast	0	2.80
343 Prime Movers	Perdido Landfill	2,746	20	SQ	0	5.00	343	113,814	37	Forecast	0	2.80
344 Generators							344	67,250	37	Forecast	0	2.80
345 Accessory Electric Equipment	Perdido Landfill	798	20	SQ	0	5.00	345	12,073	37	Forecast	0	2.80
346 Miscellaneous Power Plant Equipment	Perdido Landfill	46	20	SQ	0	5.00	346	1,119	37	Forecast	0	2.80

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		Gulf Power Company						Gulf Power Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Scholz	30,993	19	Forecast	-3	4.10	Smith	174,685	32	Forecast	-5	3.30
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		Other	234,113				2.88						
340 Land and Land Rights	Rights												
341 Structures and Improvements		Other	15,510				2.70						
342 Fuel Holder, Producers and Accessories		Other	4,333				2.56						
343 Prime Movers		Other	125,757				2.89						
344 Generators		Other	73,796				2.94						
345 Accessory Electric Equipment		Other	13,503				2.75						
346 Miscellaneous Power Plant Equipment		Other	1,214				2.73						

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		Gulf Power Company						Gulf Power Company					
				Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Scherer	358,387	47	Forecast	-6	2.00	Steam	2,163,439	47	Forecast	-6	3.16
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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		Idaho Power Company						Indiana Michigan Power Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Steam	937,514				2.73	Rockport 1	651,107				1.81
310 Land and Land Rights	Rights	Steam	633		75-R4*	0	3.71						
311 Structures and Improvements		Steam	147,710		100-S1*	-10	1.70	Rockport 1	92,946			-11	1.63
312 Boiler Plant Equipment		Steam	559,146		60-R3*	-5	2.38	Rockport 1	398,265			-11	1.83
313 Engines and Engine Driven Generators													
314 Turbogenerator Units		Steam	147,772		45-S1*	-5	2.84	Rockport 1	87,376			-11	1.97
315 Accessory Electric Equipment		Steam	68,200		60-S1.5*		6.82	Rockport 1	57,890			-11	1.68
316 Miscellaneous Power Plant Equipment		Steam	14,053		45-R0.5*	-5	6.60	Rockport 1	14,630			-11	1.97
Nuclear Production								Cook 1	867,870				1.44
320 Land and Land Rights													
321 Structures and Improvements													
322 Reactor Plant Equipment								Cook 1	522,297			-2	1.55
323 Turbogenerator Units								Cook 1	240,616			-2	1.51
324 Accessory Electric Equipment								Cook 1	77,020			0	1.03
325 Miscellaneous Power Plant Equipment								Cook 1	27,937			1	1.85
Hydraulic Production		Hydraulic	661,024				2.09	Berrien Springs	14,757				2.84
330 Land and Land Rights	Rights												
331 Structures and Improvements		Hydraulic	157,518		100-R2.5*	-25	2.52	Berrien Springs	525			-25	2.42
332 Reservoirs, Dams and Waterways		Hydraulic	228,211		95-S4*	-20	1.88	Berrien Springs	5,109			-25	2.44
333 Waterwheels, Turbines and Generators		Hydraulic	200,844		80-R3*	-5	1.81	Berrien Springs	7,125			-25	3.14
334 Accessory Electric Equipment		Hydraulic	46,647		50-R1.5*	-5	2.85	Berrien Springs	1,208			-25	2.87
335 Miscellaneous Power Plant Equipment		Hydraulic	19,686		95-R2*	0	2.19	Berrien Springs	790			-25	3.02
336 Roads, Railroads and Bridges		Hydraulic	8,118		75-R3*	0	2.23						
Other Production		Other	542,569				3.05						
340 Land and Land Rights	Rights												
341 Structures and Improvements		Other	133,026		SQ*	0	2.89						
342 Fuel Holder, Producers and Accessories		Other	7,988		50-S2.5*	0	2.90						
343 Prime Movers		Other	226,811		40-S1.5*	0	3.26						
344 Generators		Other	73,447		45-S2.0*	0	2.48						
345 Accessory Electric Equipment		Other	95,558		50-S1.5*	0	3.21						
346 Miscellaneous Power Plant Equipment		Other	5,739		35-S2.5*	0	3.14						

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	Indiana Michigan Power Company						Indiana Michigan Power Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Rockport 2	31,718				3.61	Rockport ACI	11,817				7.63
310 Land and Land Rights Rights												
311 Structures and Improvements	Rockport 2	3,998			-2	3.41	Rockport Aci	11,817			-6	7.63
312 Boiler Plant Equipment	Rockport 2	18,144			-2	3.64						
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Rockport 2	773			-2	3.90						
315 Accessory Electric Equipment	Rockport 2	2,020			-2	3.52						
316 Miscellaneous Power Plant Equipment	Rockport 2	6,783			-2	3.62						
Nuclear Production	Cook 2	1,090,516				1.28	Nuclear	1,958,386				1.35
320 Land and Land Rights												
321 Structures and Improvements												
322 Reactor Plant Equipment	Cook 2	653,811			-2	1.34	Nuclear	1,176,108				1.43
323 Turbogenerator Units	Cook 2	197,869			-2	1.15	Nuclear	438,485				1.35
324 Accessory Electric Equipment	Cook 2	91,917			0	1.03	Nuclear	168,937				1.03
325 Miscellaneous Power Plant Equipment	Cook 2	146,919			1	1.63	Nuclear	174,856				1.67
Hydraulic Production	Buchanan	7,180				2.40	Constantine	2,646				2.90
330 Land and Land Rights Rights												
331 Structures and Improvements	Buchanan	232			-25	2.08	Constantine	272			-25	2.38
332 Reservoirs, Dams and Waterways	Buchanan	4,370			-25	2.30	Constantine	1,005			-25	2.43
333 Waterwheels, Turbines and Generators	Buchanan	1,292			-25	2.38	Constantine	743			-25	2.88
334 Accessory Electric Equipment	Buchanan	1,021			-25	2.79	Constantine	369			-25	3.77
335 Miscellaneous Power Plant Equipment	Buchanan	265			-25	2.94	Constantine	257			-25	4.14
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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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Tanners Crk	526,515				2.52	Tanners Crk Precips	91,294				1.64
310 Land and Land Rights Rights												
311 Structures and Improvements	Tanners Crk	46,656			-9	1.31	Tanners Crk Precips	6,874			-9	1.63
312 Boiler Plant Equipment	Tanners Crk	363,846			-9	2.87	Tanners Crk Precips	76,225			-9	1.65
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Tanners Crk	87,896			-9	1.84						
315 Accessory Electric Equipment	Tanners Crk	18,951			-9	1.66	Tanners Crk Precips	7,885			-9	1.61
316 Miscellaneous Power Plant Equipment	Tanners Crk	9,166			-9	2.87	Tanners Crk Precips	310			-9	1.59
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	Crew Service	544				1.62	Elkhart	6,172				2.69
330 Land and Land Rights Rights												
331 Structures and Improvements	Crew Service	417			-25	1.63	Elkhart	863			-25	2.69
332 Reservoirs, Dams and Waterways							Elkhart	4,067			-25	2.73
333 Waterwheels, Turbines and Generators							Elkhart	607			-25	2.24
334 Accessory Electric Equipment							Elkhart	451			-25	2.52
335 Miscellaneous Power Plant Equipment	Crew Service	127			-25	1.58	Elkhart	184			-25	3.80
336 Roads, Railroads and Bridges												
Other Production							Tanners Crk Precips	76,225			-9	1.65
340 Land and Land Rights Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories							Tanners Crk Precips	7,885			-9	1.61
343 Prime Movers							Tanners Crk Precips	310			-9	1.59
344 Generators												
345 Accessory Electric Equipment							Tanners Crk SNCR	14,152			0	7.46
346 Miscellaneous Power Plant Equipment												

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

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

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Eagle Valley	59,538				2.53	Petersburg	464,319				3.03
310 Land and Land Rights 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	Eagle Valley	206				4.58	Petersburg	590				4.38
340 Land and Land Rights Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators	Eagle Valley	206	25	SQ	-15	4.58	Petersburg	590	25	SQ	-10	4.38
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												

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

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	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Clinton 2/ML Kapp 2	85,130				3.73	Lansing 3	9,112				5.59
310 Land and Land Rights Rights												
311 Structures and Improvements	Clinton 2/ML Kapp 2	9,865		100-S2.5*	-30	3.49	Lansing 3	1,029		100-S2.5*	-30	7.00
312 Boiler Plant Equipment	Clinton 2/ML Kapp 2	47,680		75-R2*	-20	3.41	Lansing 3	4,994		75-R2*	-20	7.24
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Clinton 2/ML Kapp 2	18,661		70-R2.5*	-10	5.05	Lansing 3	2,287		70-R2.5*	-10	1.92
315 Accessory Electric Equipment	Clinton 2/ML Kapp 2	5,015		70-R3*	-5	2.33	Lansing 3	593		70-R3*	-5	0.21
316 Miscellaneous Power Plant Equipment	Clinton 2/ML Kapp 2	3,909		60-R2*	-5	3.82	Lansing 3	209		60-R2*	-5	14.44
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	Burlington CT 2	276				6.04	Burlington CT 3	43				5.88
340 Land and Land Rights Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers	Burlington CT 2	35		43-S2*	-5	7.11						
344 Generators	Burlington CT 2	241		50-R3*	-15	5.88	Burlington CT 3	43		50-R3*	-15	5.88
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Lansing 4	333,458				3.43	Lansing Common	7,248				2.86
310 Land and Land Rights Rights												
311 Structures and Improvements	Lansing 4	26,002		100-S2.5*	-30	1.68	Lansing Common	212		100-S2.5*	-30	1.68
312 Boiler Plant Equipment	Lansing 4	274,136		75-R2*	-20	3.82	Lansing Common	3,119		75-R2*	-20	3.82
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Lansing 4	21,067		70-R2.5*	-10	1.48	Lansing Common	127		70-R2.5*	-10	1.48
315 Accessory Electric Equipment	Lansing 4	8,600		70-R3*	-5	1.25	Lansing Common	1,471		70-R3*	-5	1.25
316 Miscellaneous Power Plant Equipment	Lansing 4	3,653		60-R2*	-5	2.77	Lansing Common	2,319		60-R2*	-5	2.77
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	Burlington CT 4	10				5.88	Burlington CT Common	15,938				5.66
340 Land and Land Rights Rights												
341 Structures and Improvements							Burlington CT Common	31		50-S2*	-3	4.68
342 Fuel Holder, Producers and Accessories							Burlington CT Common	2,063		55-R2.5*	-10	4.40
343 Prime Movers							Burlington CT Common	371		43-S2*	-5	7.11
344 Generators	Burlington CT 4	10		50-R3*	-15	5.88	Burlington CT Common	13,127		50-R3*	-15	5.88
345 Accessory Electric Equipment							Burlington CT Common	321		40-S1*	0	3.54
346 Miscellaneous Power Plant Equipment							Burlington CT Common	25		40-R2*	0	1.62

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	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Louisa	32,681				2.31	Neal 3	55,330				2.80
310 Land and Land Rights Rights												
311 Structures and Improvements	Louisa	5,598		100-S2.5*	-30	3.59	Neal 3	4,761		100-S2.5*	-30	2.45
312 Boiler Plant Equipment	Louisa	19,728		75-R2*	-20	2.10	Neal 3	35,345		75-R2*	-20	2.84
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Louisa	4,715		70-R2.5*	-10	1.97	Neal 3	9,827		70-R2.5*	-10	2.42
315 Accessory Electric Equipment	Louisa	2,481		70-R3*	-5	1.81	Neal 3	5,213		70-R3*	-5	3.65
316 Miscellaneous Power Plant Equipment	Louisa	159		60-R2*	-5	1.85	Neal 3	184		60-R2*	-5	1.07
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 1	1,569				5.06	Centerville CT 2	1,168				3.06
340 Land and Land Rights Rights												
341 Structures and Improvements	Centerville CT 1	4		50-S2*	-3	6.52		79		50-S2*	-3	6.52
342 Fuel Holder, Producers and Accessories												
343 Prime Movers	Centerville CT 1	309		43-S2*	-5	13.76						
344 Generators	Centerville CT 1	1,256		50-R3*	-15	2.91	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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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Neal 4	90,300				3.07	Ottumwa	206,832				2.77
310 Land and Land Rights Rights												
311 Structures and Improvements	Neal 4	12,289		100-S2.5*	-30	3.69	Ottumwa	42,220		100-S2.5*	-30	2.76
312 Boiler Plant Equipment	Neal 4	55,240		75-R2*	-20	3.18	Ottumwa	112,968		75-R2*	-20	2.95
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Neal 4	12,718		70-R2.5*	-10	2.80	Ottumwa	30,809		70-R2.5*	-10	2.42
315 Accessory Electric Equipment	Neal 4	8,951		70-R3*	-5	2.01	Ottumwa	17,562		70-R3*	-5	2.20
316 Miscellaneous Power Plant Equipment	Neal 4	1,102		60-R2*	-5	2.56	Ottumwa	3,273		60-R2*	-5	2.77
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 Common	2,740				2.50	Centerville Diesel	576				10.91
340 Land and Land Rights Rights												
341 Structures and Improvements	Centerville CT Common	163		50-S2*	-3	6.52						
342 Fuel Holder, Producers and Accessories	Centerville CT Common	184		55-R2.5*	-10	2.25	Centerville Diesel	9		55-R2.5*	-10	2.35
343 Prime Movers	Centerville CT Common			43-S2*	-5	13.76	Centerville Diesel	56		43-S2*	-5	3.79
344 Generators	Centerville CT Common	1,421		50-R3*	-15	2.91	Centerville Diesel	385		50-R3*	-15	13.20
345 Accessory Electric Equipment	Centerville CT Common	871		40-S1*	0	1.05	Centerville Diesel	125		40-S1*	0	7.76
346 Miscellaneous Power Plant Equipment	Centerville CT Common	101		40-R2*	0	3.16	Centerville Diesel	1		40-R2*	0	0.00

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	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Prairie Creek 1,2 & 3	54,733				3.40	Prairie Creek 4	72,430				2.25
310 Land and Land Rights Rights												
311 Structures and Improvements							Prairie Creek 4	526		100-S2.5*	-30	2.57
312 Boiler Plant Equipment	Prairie Creek 1,2 & 3	38,914		75-R2*	-20	3.36	Prairie Creek 4	55,252		75-R2*	-20	2.01
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Prairie Creek 1,2 & 3	5,285		70-R2.5*	-10	3.37	Prairie Creek 4	9,937		70-R2.5*	-10	2.77
315 Accessory Electric Equipment	Prairie Creek 1,2 & 3	10,101		70-R3*	-5	3.66	Prairie Creek 4	5,628		70-R3*	-5	3.70
316 Miscellaneous Power Plant Equipment	Prairie Creek 1,2 & 3	433		60-R2*	-5	1.77	Prairie Creek 4	1,087		60-R2*	-5	2.25
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	Dubuque 3 & 4	30,606				3.65	Dubuque Diesel	414				0.76
340 Land and Land Rights Rights												
341 Structures and Improvements	Dubuque 3 & 4	3,970		100-S2.5*	-30	3.91	Dubuque Diesel	19		50-S2*	-3	0.38
342 Fuel Holder, Producers and Accessories							Dubuque Diesel	37		55-R2.5*	-10	1.18
343 Prime Movers	Dubuque 3 & 4	15,353		75-R2*	-20	4.52	Dubuque Diesel	179		43-S2*	-5	0.71
344 Generators	Dubuque 3 & 4	4,494		70-R2.5*	-10	0.78	Dubuque Diesel	73		50-R3*	-15	1.90
345 Accessory Electric Equipment	Dubuque 3 & 4	5,040		70-R3*	-5	3.80	Dubuque Diesel	86		40-S1*	0	
346 Miscellaneous Power Plant Equipment	Dubuque 3 & 4	1,749		60-R2*	-5	2.43	Dubuque Diesel	20		40-R2*	0	

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	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Prairie Creek Common	78,139				2.82	Sutherland 1	10,792				5.09
310 Land and Land Rights Rights												
311 Structures and Improvements	Prairie Creek Common	24,527		100-S2.5*	-30	2.57						
312 Boiler Plant Equipment	Prairie Creek Common	18,431		75-R2*	-20	2.01	Sutherland 1	6,894		75-R2*	-20	4.81
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Prairie Creek Common	1,468		70-R2.5*	-10	2.77	Sutherland 1	2,115		70-R2.5*	-10	1.34
315 Accessory Electric Equipment	Prairie Creek Common	27,978		70-R3*	-5	3.70	Sutherland 1	1,783		70-R3*	-5	10.61
316 Miscellaneous Power Plant Equipment	Prairie Creek Common	5,735		60-R2*	-5	2.25						
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	Emery	384,294				4.33	Grinnell Comb. Turbine	5,638				5.76
340 Land and Land Rights Rights												
341 Structures and Improvements	Emery	55,182		50-S2*	-3	4.26	Grinnell Comb. Turbine	221		50-S2*	-3	3.91
342 Fuel Holder, Producers and Accessories	Emery	15,951		55-R2.5*	-10	4.37	Grinnell Comb. Turbine	113		55-R2.5*	-10	4.28
343 Prime Movers	Emery	13,799		43-S2*	-5	4.55	Grinnell Comb. Turbine	12		43-S2*	-5	8.89
344 Generators	Emery	277,143		50-R3*	-15	4.33	Grinnell Comb. Turbine	4,164		50-R3*	-15	5.96
345 Accessory Electric Equipment	Emery	21,101		40-S1*	0	4.41	Grinnell Comb. Turbine	1,114		40-S1*	0	5.55
346 Miscellaneous Power Plant Equipment	Emery	1,118		40-R2*	0	4.33	Grinnell Comb. Turbine	14		40-R2*	0	1.45

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	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Sutherland 3	28,193				2.32	Sutherland Common	36,273				2.57
310 Land and Land Rights Rights												
311 Structures and Improvements	Sutherland 3	226		100-S2.5*	-30	8.11	Sutherland Common	12,838		100-S2.5*	-30	2.53
312 Boiler Plant Equipment	Sutherland 3	18,558		75-R2*	-20	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*	-10	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	Lansing Diesel	241				2.21	Lime Creek CT	23,697				1.80
340 Land and Land Rights Rights												
341 Structures and Improvements	Lansing Diesel	14		50-S2*	-3	1.24	Lime Creek CT	2,036		50-S2*	-3	1.60
342 Fuel Holder, Producers and Accessories	Lansing Diesel	2		55-R2.5*	-10	4.06	Lime Creek CT	720		55-R2.5*	-10	1.75
343 Prime Movers	Lansing Diesel	163		43-S2*	-5	2.12	Lime Creek CT	15,078		43-S2*	-5	1.72
344 Generators	Lansing Diesel	26		50-R3*	-15	6.17	Lime Creek CT	4,034		50-R3*	-15	2.03
345 Accessory Electric Equipment	Lansing Diesel	36		40-S1*	0	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					
			Survivor Curve						Survivor Curve			
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Annual Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Steam	1,197,533				3.11						
310 Land and Land Rights Rights												
311 Structures and Improvements	Steam	152,098				2.86						
312 Boiler Plant Equipment	Steam	759,178				3.30						
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Steam	149,695				2.53						
315 Accessory Electric Equipment	Steam	107,491				2.93						
316 Miscellaneous Power Plant Equipment	Steam	29,071				3.05						
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	Marshalltown	1,106				0.00	Red Cedar Cogen	13,202				4.21
340 Land and Land Rights Rights												
341 Structures and Improvements	Marshalltown	233		50-S2*	-3	0.00	Red Cedar Cogen	90		50-S2*	-3	5.59
342 Fuel Holder, Producers and Accessories	Marshalltown	83		55-R2.5*	-10	0.00						
343 Prime Movers	Marshalltown	682		43-S2*	-5	0.00						
344 Generators							Red Cedar Gogen	13,015		50-R3*	-15	4.20
345 Accessory Electric Equipment	Marshalltown	101		40-S1*	0	0.00						
346 Miscellaneous Power Plant Equipment	Marshalltown	7		40-R2*	0	0.00	Red Cedar Gogen	97		40-R2*	0	4.78

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	Sutherland CT 1	6,858				4.89	Sutherland CT 2	6,851				4.89
340 Land and Land Rights Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators	Sutherland CT 1	6,858		50-R3*	-15	4.89	Sutherland CT 2	6,851		50-R3*	-15	4.89
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												

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	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	Sutherland CT 3	8,845				4.89	Sutherland CT Common	1,487				7.59
340 Land and Land Rights Rights												
341 Structures and Improvements							Sutherland CT Common	177		50-S2*	-3	1.13
342 Fuel Holder, Producers and Accessories							Sutherland CT Common	676		55-R2.5*	-10	7.92
343 Prime Movers												
344 Generators	Sutherland CT 3	8,845		50-R3*	-15	4.89	Sutherland CT Common	236		50-R3*	-15	4.89
345 Accessory Electric Equipment							Sutherland CT Common	398		40-S1*	0	11.52
346 Miscellaneous Power Plant Equipment												

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	Whispering Willow	364,103				4.23	Other	869,755				4.24
340 Land and Land Rights Rights												
341 Structures and Improvements	Whispering Willow	54,625		SQ*		3.99	Other	116,844				4.07
342 Fuel Holder, Producers and Accessories							Other	19,838				4.35
343 Prime Movers							Other	46,037				3.61
344 Generators	Whispering Willow	284,269		40-S2.5*	-5	4.27	Other	627,616				4.32
345 Accessory Electric Equipment	Whispering Willow	24,909		30-R2.5*	0	4.32	Other	55,879				4.25
346 Miscellaneous Power Plant Equipment	Whispering Willow	300		35-R1.5*	0	6.00	Other	3,541				3.40

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Burlington	6,448				4.38	Clinton 2/ML Kapp 2	5,666				4.10
310 Land and Land Rights Rights												
311 Structures and Improvements	Burlington	799		100-S2.5*	-30	4.72	Clinton 2/ML Kapp 2	657		100-S2.5*	-30	3.64
312 Boiler Plant Equipment	Burlington	3,732		75-R2*	-20	4.01	Clinton 2/ML Kapp 2	3,173		75-R2*	-20	3.77
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Burlington	1,171		70-R2.5*	-10	4.79	Clinton 2/ML Kapp 2	1,242		70-R2.5*	-10	5.64
315 Accessory Electric Equipment	Burlington	476		70-R3*	-5	6.07	Clinton 2/ML Kapp 2	334		70-R3*	-5	2.61
316 Miscellaneous Power Plant Equipment	Burlington	270		60-R2*	-5	3.77	Clinton 2/ML Kapp 2	260		60-R2*	-5	3.86
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	Burlington CT 1	6				0.14	Burlington CT 2	18				1.34
340 Land and Land Rights Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers							Burlington CT 2	2		43-S2*	-5	10.95
344 Generators	Burlington CT 1	6		50-R3*	-15	0.14	Burlington CT 2	16		50-R3*	-15	0.14
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Fox Lake 1	2,553				0.00	Fox Lake 3	22,038				1.23
310 Land and Land Rights Rights												
311 Structures and Improvements	Fox Lake 1	548		100-S2*	-20	0.00	Fox Lake 3	2,866		100-S2*	-20	0.49
312 Boiler Plant Equipment	Fox Lake 1	974		75-S2*	-20	0.00	Fox Lake 3	12,926		75-S2*	-20	1.48
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Fox Lake 1	763		75-S3*	-10	0.00	Fox Lake 3	4,011		75-S3*	-10	0.87
315 Accessory Electric Equipment	Fox Lake 1	238		65-R4*	-5	0.00	Fox Lake 3	1,689		65-R4*	-5	0.62
316 Miscellaneous Power Plant Equipment	Fox Lake 1	30		60-S1.5*	-5	0.00	Fox Lake 3	546		60-S1.5*	-5	3.76
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	Burlington CT 3	3				0.14	Burlington CT 4	4				0.14
340 Land and Land Rights Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators	Burlington CT 3	3		50-R3*	-15	0.14	Burlington CT 4	4		50-R3*	-15	0.14
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												

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

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Lansing 4	22,191				3.40	Lansing Common	482				3.00
310 Land and Land Rights Rights												
311 Structures and Improvements	Lansing 4	1,730		100-S2.5*	-30	1.46	Lansing Common	14		100-S2.5*	-30	4.80
312 Boiler Plant Equipment	Lansing 4	18,244		75-R2*	-20	3.82	Lansing Common	208		75-R2*	-20	3.11
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Lansing 4	1,402		70-R2.5*	-10	1.47	Lansing Common	8		70-R2.5*	-10	4.05
315 Accessory Electric Equipment	Lansing 4	572		70-R3*	-5	1.01	Lansing Common	98		70-R3*	-5	1.72
316 Miscellaneous Power Plant Equipment	Lansing 4	243		60-R2*	-5	2.04	Lansing Common	154		60-R2*	-5	3.45
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	78				2.27	Centerville CT Common	176				7.63
340 Land and Land Rights Rights												
341 Structures and Improvements	Centerville CT 2	5		50-S2*	-3	13.04	Centerville CT Common	11		50-S2*	-3	3.79
342 Fuel Holder, Producers and Accessories							Centerville CT Common	12		55-R2.5*	-10	0.07
343 Prime Movers							Centerville CT Common			43-S2*	-5	13.53
344 Generators	Centerville CT 2	69		50-R3*	-15	0.00	Centerville CT Common	95		50-R3*	-15	4.83
345 Accessory Electric Equipment	Centerville CT 2	4		40-S1*	0	28.05	Centerville CT Common	58		40-S1*	0	14.50
346 Miscellaneous Power Plant Equipment							Centerville CT Common	0		40-R2*	0	4.31

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	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Louisa	2,174				1.91	Neal 3	3,682				2.75
310 Land and Land Rights Rights												
311 Structures and Improvements	Louisa	373		100-S2.5*	-30	2.89	Neal 3	317		100-S2.5*	-30	2.63
312 Boiler Plant Equipment	Louisa	1,313		75-R2*	-20	1.74	Neal 3	2,352		75-R2*	-20	2.74
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Louisa	313		70-R2.5*	-10	1.68	Neal 3	654		70-R2.5*	-10	2.37
315 Accessory Electric Equipment	Louisa	165		70-R3*	-5	1.48	Neal 3	347		70-R3*	-5	3.69
316 Miscellaneous Power Plant Equipment	Louisa	10		60-R2*	-5	2.26	Neal 3	12		60-R2*	-5	1.11
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 Diesel	38				14.05	Dubuque 3 & 4	2038				9.19
340 Land and Land Rights Rights												
341 Structures and Improvements							Dubuque 3 & 4	264		100-S2.5*	-30	10.23
342 Fuel Holder, Producers and Accessories	Centerville Diesel			55-R2.5*	-10	3.06						
343 Prime Movers	Centerville Diesel	4		43-S2*	-5	4.95	Dubuque 3&4	1,022		75-R2*	-20	11.06
344 Generators	Centerville Diesel	26		50-R3*	-15	16.90	Dubuque 3&4	299		70-R2.5*	-10	1.86
345 Accessory Electric Equipment	Centerville Diesel	8		40-S1*	0	9.35	Dubuque 3&4	336		70-R3*	-5	8.75
346 Miscellaneous Power Plant Equipment	Centerville Diesel	0		40-R2*	0	1.87	Dubuque 3&4	117		60-R2*	-5	10.53

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Neal 4	6,009				3.12	Ottumwa	13,765				2.81
310 Land and Land Rights Rights												
311 Structures and Improvements	Neal 4	818		100-S2.5*	-30	3.75	Ottumwa	2,810		100-S2.5*	-30	2.79
312 Boiler Plant Equipment	Neal 4	3,676		75-R2*	-20	3.23	Ottumwa	7,518		75-R2*	-20	2.99
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Neal 4	846		70-R2.5*	-10	2.81	Ottumwa	2,050		70-R2.5*	-10	2.48
315 Accessory Electric Equipment	Neal 4	596		70-R3*	-5	2.05	Ottumwa	1,169		70-R3*	-5	2.27
316 Miscellaneous Power Plant Equipment	Neal 4	73		60-R2*	-5	2.57	Ottumwa	218		60-R2*	-5	2.88
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	Dubuque Diesel	27				1.27	Emery	25576				4.37
340 Land and Land Rights Rights												
341 Structures and Improvements	Dubuque Diesel	1		50-S2*	-3	0.46	Emery	3,673		50-S2*	-3	4.27
342 Fuel Holder, Producers and Accessories	Dubuque Diesel	2		55-R2.5*	-10	1.34	Emery	1,062		55-R2.5*	-10	4.42
343 Prime Movers	Dubuque Diesel	12		43-S2*	-5	1.45	Emery	918		43-S2*	-5	4.60
344 Generators	Dubuque Diesel	5		50-R3*	-15	2.25	Emery	18,445		50-R3*	-15	4.37
345 Accessory Electric Equipment	Dubuque Diesel	6		40-S1*	0	0.24	Emery	1,404		40-S1*	0	4.42
346 Miscellaneous Power Plant Equipment	Dubuque Diesel	1		40-R2*	0	0.94	Emery	74		40-R2*	0	4.36

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	Interstate Power and Light - Minnesota						Interstate Power and Light - Minnesota					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Prairie Creek 1, 2 & 3	3,643				3.77	Prairie Creek 4	4,820				1.78
310 Land and Land Rights Rights												
311 Structures and Improvements							Prairie Creek 4	35		100-S2.5*	-30	0.92
312 Boiler Plant Equipment	Prairie Creek 1, 2 & 3	2,590		75-R2*	-20	4.03	Prairie Creek 4	3,677		75-R2*	-20	1.88
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Prairie Creek 1, 2 & 3	352		70-R2.5*	-10	3.14	Prairie Creek 4	661		70-R2.5*	-10	1.72
315 Accessory Electric Equipment	Prairie Creek 1, 2 & 3	672		70-R3*	-5	3.21	Prairie Creek 4	375		70-R3*	-5	1.29
316 Miscellaneous Power Plant Equipment	Prairie Creek 1, 2 & 3	29		60-R2*	-5	1.75	Prairie Creek 4	72		60-R2*	-5	0.31
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	Grinnell Comb. Turbine	375				6.40	Hills	877				0.91
340 Land and Land Rights Rights												
341 Structures and Improvements	Grinnell Comb. Turbine	15		50-S2*	-3	4.06						
342 Fuel Holder, Producers and Accessories	Grinnell Comb. Turbine	8		55-R2.5*	-10	4.73	Hills	98		50-S0.5*	-5	
343 Prime Movers	Grinnell Comb. Turbine			43-S2*	-5	9.71	Hills	231		40-L4*	-5	1.10
344 Generators	Grinnell Comb. Turbine	277		50-R3*	-15	6.75	Hills	208		60-S2.5*	0	0.83
345 Accessory Electric Equipment	Grinnell Comb. Turbine	74		40-S1*	0	5.82	Hills	325		30-R1.5*	-5	1.14
346 Miscellaneous Power Plant Equipment	Grinnell Comb. Turbine	1		40-R2*	0	2.69	Hills	15		30-R4*	0	0.00

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Prairie Creek Common	5,201				4.37	Sutherland 1	734				8.47
310 Land and Land Rights Rights												
311 Structures and Improvements	Prairie Creek Common	1,632		100-S2.5*	-30	5.18	Sutherland 1	15		100-S2.5*	-30	7.00
312 Boiler Plant Equipment	Prairie Creek Common	1,227		75-R2*	-20	4.52	Sutherland 1	459		75-R2*	-20	6.98
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Prairie Creek Common	98		70-R2.5*	-10	3.62	Sutherland 1	141		70-R2.5*	-10	2.75
315 Accessory Electric Equipment	Prairie Creek Common	1,862		70-R3*	-5	3.82	Sutherland 1	119		70-R3*	-5	21.17
316 Miscellaneous Power Plant Equipment	Prairie Creek Common	382		60-R2*	-5	3.26						
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 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	Lansing Diesel	15				6.32	Lime Creek CT	1575				1.78
340 Land and Land Rights Rights												
341 Structures and Improvements	Lansing Diesel			50-S2*	-3	2.23	Lime Creek CT	135		50-S2*	-3	1.45
342 Fuel Holder, Producers and Accessories	Lansing Diesel			55-R2.5*	-10	6.94	Lime Creek CT	48		55-R2.5*	-10	1.65
343 Prime Movers	Lansing Diesel	11		43-S2*	-5	6.40	Lime Creek CT	1,003		43-S2*	-5	1.76
344 Generators	Lansing Diesel	2		50-R3*	-15	10.85	Lime Creek CT	268		50-R3*	-15	1.96
345 Accessory Electric Equipment	Lansing Diesel	2		40-S1*	0	1.33	Lime Creek CT	114		40-S1*	0	1.92
346 Miscellaneous Power Plant Equipment							Lime Creek CT	7		40-R2*	0	2.61

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	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Sutherland 3	1,861				3.05	Sutherland Common	2,413				3.66
310 Land and Land Rights Rights												
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						
314 Turbogenerator Units							Sutherland Common	245		70-R2.5*	-10	0.37
315 Accessory Electric Equipment							Sutherland Common	330		70-R3*	-5	6.38
316 Miscellaneous Power Plant Equipment							Sutherland Common	196		60-R2*	-5	3.38
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	Marshalltowr	72				0.00	Montgomery	0				0.00
340 Land and Land Rights Rights												
341 Structures and Improvements	Marshalltowr	16		50-S2*	-3	0.00	Montgomery	0		40-S4*	0	
342 Fuel Holder, Producers and Accessories	Marshalltowr	6		55-R2.5*	-10	0.00	Montgomery	0		50-S0.5*	-5	
343 Prime Movers	Marshalltowr	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	Marshalltowr	7		40-S1*	0	0.00	Montgomery	0		30-R1.5*	-5	0.72
346 Miscellaneous Power Plant Equipment	Marshalltowr	0		40-R2*	0	0.00	Montgomery	0		30-R4*	0	0.00

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Steam	105,595				2.89						
310 Land and Land Rights Rights												
311 Structures and Improvements	Steam	14,821				2.67						
312 Boiler Plant Equipment	Steam	63,290				3.06						
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Steam	14,120				2.22						
315 Accessory Electric Equipment	Steam	9,778				2.82						
316 Miscellaneous Power Plant Equipment	Steam	2,960				3.99						
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	Red Cedar Cogen	873				4.28	Sutherland CT 1	457				1.31
340 Land and Land Rights Rights												
341 Structures and Improvements	Red Cedar Cogen			50-S2*	-3	5.77						
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators	Red Cedar Gogen	866		50-R3*	-15	4.28	Sutherland CT 1	457		50-R3*	-15	1.31
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment	Red Cedar Gogen	7		40-R2*	0	4.88						

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				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			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		Sutherland CT 2	456				1.31	Sutherland CT 3	589				4.99
340 Land and Land Rights	Rights												
341 Structures and Improvements													
342 Fuel Holder, Producers and Accessories													
343 Prime Movers													
344 Generators		Sutherland CT 2	456		50-R3*	-15	1.31	Sutherland CT 3	589		50-R3*	-15	4.99
345 Accessory Electric Equipment													
346 Miscellaneous Power Plant Equipment													

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	Interstate Power and Light - Minnesota						Interstate Power and Light - Minnesota					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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		Sutherland CT Common	88				10.24	Whispering Willow	24,233				4.23
340 Land and Land Rights	Rights											
341 Structures and Improvements		Sutherland CT Common		50-S2*	-3	1.85	Whispering Willow	3,636		SQ*		4.11
342 Fuel Holder, Producers and Accessories		Sutherland CT Common	45	55-R2.5*	-10	9.97						
343 Prime Movers												
344 Generators		Sutherland CT Common	16	50-R3*	-15	4.81	Whispering Willow	18,919		40-S2.5*	-5	4.24
345 Accessory Electric Equipment		Sutherland CT Common	27	40-S1*	0	13.90	Whispering Willow	1,658		30-R2.5*	0	4.38
346 Miscellaneous Power Plant Equipment							Whispering Willow	20		40-R2*	0	4.37

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		Interstate Power and Light - Minnesota						Jersey Central Power and Light					
				Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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							Yards Creek	32,767				2.45
330 Land and Land Rights	Rights						Yards Creek	4	92	SQ		3.82
331 Structures and Improvements							Yards Creek	3,411	92	R4		2.25
332 Reservoirs, Dams and Waterways							Yards Creek	10,594	70	SQ		2.68
333 Waterwheels, Turbines and Generators							Yards Creek	15,630	86	R3		2.20
334 Accessory Electric Equipment							Yards Creek	1,666	55	R5		3.13
335 Miscellaneous Power Plant Equipment							Yards Creek	1,462	43	R5		3.13
336 Roads, Railroads and Bridges												
Other Production	Other	58,742				4.34						
340 Land and Land Rights	Rights											
341 Structures and Improvements	Other	7,759				4.34						
342 Fuel Holder, Producers and Accessories	Other	1,418				4.02						
343 Prime Movers	Other	3,292				5.49						
344 Generators	Other	41,984				4.21						
345 Accessory Electric Equipment	Other	4,045				4.68						
346 Miscellaneous Power Plant Equipment	Other	244				6.98						

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

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	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	JEC 2	92,065				2.04	JEC 3	128,068				2.38
310 Land and Land Rights Rights												
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												
314 Turbogenerator Units	JEC 2	12,463	45.67	SQ*	-1.5	1.80	JEC 3	20,704	43.54	SQ*	-1.5	2.23
315 Accessory Electric Equipment	JEC 2	5,971	41.31	SQ*	-0.8	2.09	JEC 3	7,914	42.14	SQ*	-0.8	4.03
316 Miscellaneous Power Plant Equipment	JEC 2	1,367	38.78	SQ*	-0.8	2.30	JEC 3	547	34.16	SQ*	-0.7	2.09
Nuclear Production	Nuclear	1475494				1.55						
320 Land and Land Rights												
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 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	Other	39.17				2.08						
340 Land and Land Rights Rights												
341 Structures and Improvements												
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators	Other	1,608	39.17	SQ*	-0.8	2.08						
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												

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	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	JEC Common	73,857				2.44	La Cygne 1	287,747				2.24
310 Land and Land Rights Rights												
311 Structures and Improvements	JEC Common	23,191	46.63	SQ*	-2.3	1.75	La Cygne 1	25,848	45.67	SQ*	-1.8	1.39
312 Boiler Plant Equipment	JEC Common	43,796	35.5	SQ*	-3.1	2.81	La Cygne 1	206,006	34.52	SQ*	-2.3	2.38
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	JEC Common	1,370	35.56	SQ*	-1.5	2.63	La Cygne 1	35,706	35.98	SQ*	-1.2	2.18
315 Accessory Electric Equipment	JEC Common	2,426	34.7	SQ*	-0.7	2.70	La Cygne 1	17,451	35.97	SQ*	-0.6	2.17
316 Miscellaneous Power Plant Equipment	JEC Common	3,074	38.42	SQ*	-0.7	2.33	La Cygne 1	2,736	39.14	SQ*	-0.6	1.87
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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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	La Cygne 2	23,542				2.38	La Cygne Common	17,061				1.17
310 Land and Land Rights Rights												
311 Structures and Improvements	La Cygne 2	2,015	39.21	SQ*	-1.4	1.54	La Cygne Common	3,735	30.02	SQ*	-1.7	(0.56)
312 Boiler Plant Equipment	La Cygne 2	18,423	31.88	SQ*	-1.9	2.34	La Cygne Common	8,007	28.81	SQ*	-2.2	1.92
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	La Cygne 2	1,040	32.6	SQ*	-0.9	2.23	La Cygne Common	1,011	30.54	SQ*	-1.1	0.65
315 Accessory Electric Equipment	La Cygne 2	1,591	22.71	SQ*	-0.5	4.03	La Cygne Common	465	27.79	SQ*	-0.6	0.18
316 Miscellaneous Power Plant Equipment	La Cygne 2	473	33.63	SQ*	-0.5	2.09	La Cygne Common	3,843	27.89	SQ*	-0.6	3.91
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 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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	Kansas City Gas and Electric						Kansas City Gas and Electric					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Murray Gill 1	6,316				(2.96)	Murray Gill 2	10,454				(1.53)
310 Land and Land Rights Rights												
311 Structures and Improvements	Murray Gill 1	275	59.93	SQ*	-0.4	(3.83)	Murray Gill 2	375	58.6	SQ*	-0.3	(3.78)
312 Boiler Plant Equipment	312	2,253	58.22	SQ*	-0.5	(3.77)	Murray Gill 2	3,130	56.03	SQ*	-0.5	(3.67)
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	314	2,923	35.43	SQ*	-0.2	(2.36)	Murray Gill 2	5,726	21.22	SQ*	-0.2	0.04
315 Accessory Electric Equipment	315	857	38.72	SQ*	-0.1	(2.66)	Murray Gill 2	1,216	39.96	SQ*	-0.1	(2.76)
316 Miscellaneous Power Plant Equipment	316	8	13.87	SQ*	-0.1	3.20	Murray Gill 2	7	13.87	SQ*	-0.1	3.20
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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	Kansas City Gas and Electric						Kansas City Gas and Electric					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Murray Gill 3	21,402				1.17	Murray Gill 4	14,518				1.40
310 Land and Land Rights Rights												
311 Structures and Improvements	Murray Gill 3	411	63.1	SQ*	-0.9	(0.56)	Murray Gill 4	387	57.45	SQ*	-0.9	(0.36)
312 Boiler Plant Equipment	Murray Gill 3	9,656	28.58	SQ*	-1.1	1.92	Murray Gill 4	7,630	28.09	SQ*	-1.1	2.01
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Murray Gill 3	9,712	39.45	SQ*	-0.6	0.65	Murray Gill 4	5,451	37.72	SQ*	-0.6	0.80
315 Accessory Electric Equipment	Murray Gill 3	1,605	46.15	SQ*	-0.3	0.18	Murray Gill 4	1,041	38.37	SQ*	-0.3	0.74
316 Miscellaneous Power Plant Equipment	Murray Gill 3	18	19.61	SQ*	-0.3	3.91	Murray Gill 4	9	19.61	SQ*	-0.3	3.91
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 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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	Kansas City Gas and Electric						Kansas City Gas and Electric					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Murray Gill Common	14,372				2.02	Gordon Evans 1	28,427			0	2.62
310 Land and Land Rights Rights												
311 Structures and Improvements	Murray Gill Common	4,596	29.52	SQ*	-0.8	1.74	Gordon Evans 1	406	55.76	SQ*	-1.4	1.67
312 Boiler Plant Equipment	Murray Gill Common	5,759	29.13	SQ*	-1.1	2.00	Gordon Evans 1	14,233	29.15	SQ*	-1.7	2.36
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Murray Gill Common	884	38.01	SQ*	-0.6	0.77	Gordon Evans 1	12,261	31.51	SQ*	-0.9	2.97
315 Accessory Electric Equipment	Murray Gill Common	1,485	21.4	SQ*	-0.3	3.36	Gordon Evans 1	1,500	48.36	SQ*	-0.4	1.36
316 Miscellaneous Power Plant Equipment	Murray Gill Common	1,648	25.69	SQ*	-0.3	2.37	Gordon Evans 1	27	27.19	SQ*	-0.4	3.50
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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	Kansas City Gas and Electric						Kansas City Gas and Electric					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Gordon Evans 2	48,652			0	2.62	Gordon Evans Common	19,368			0	3.03
310 Land and Land Rights Rights												
311 Structures and Improvements	Gordon Evans 2	693	39.56	SQ*	-1.3	1.67	Gordon Evans Common	3,911	36.54	SQ*	-1.3	1.93
312 Boiler Plant Equipment	Gordon Evans 2	21,450	32.62	SQ*	-1.7	2.36	Gordon Evans Common	8,692	25.49	SQ*	-1.7	3.44
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Gordon Evans 2	24,449	27.94	SQ*	-0.8	2.97	Gordon Evans Common	970	24.36	SQ*	-0.8	3.63
315 Accessory Electric Equipment	Gordon Evans 2	2,019	43.59	SQ*	-0.4	1.36	Gordon Evans Common	3,984	26.59	SQ*	-0.4	3.19
316 Miscellaneous Power Plant Equipment	Gordon Evans 2	41	24.92	SQ*	-0.4	3.50	Gordon Evans Common	1,811	29.36	SQ*	-0.4	2.75
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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	Kansas City Gas and Electric						Kansas City Gas and Electric					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Neosho 1	16,391			0	1.36	Neosho Common	67				0.00
310 Land and Land Rights Rights												
311 Structures and Improvements	Neosho 1	2,717	40.9	SQ*	-0.1	(3.51)	Neosho Common	29	4.98	SQ*	-0.1	15.78
312 Boiler Plant Equipment	Neosho 1	5,678	21.1		-0.1	(0.94)						
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Neosho 1	4,321	26.07	SQ*	-0.1	(1.99)						
315 Accessory Electric Equipment	Neosho 1	3,254	5.35	SQ*	0	14.25						
316 Miscellaneous Power Plant Equipment	Neosho 1	421	24.08	SQ*	0	(1.63)	Neosho Common	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 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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	Kansas City Gas and Electric						Madison Gas and Electric					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Steam	892,126				2.13	Grp 1	44,339				3.83
310 Land and Land Rights Rights												
311 Structures and Improvements	Steam	101,792				1.38	Grp 1	6,044	50		-10	12.72
312 Boiler Plant Equipment	Steam	560,876				2.27	Grp 1	27,065	40		-5	2.45
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Steam	152,196				1.87	Grp 1	9,463	44		-5	2.42
315 Accessory Electric Equipment	Steam	60,184				2.66	Grp 1	1,646	45		-5	0.00
316 Miscellaneous Power Plant Equipment	Steam	17,078				2.40	Grp 1	121	25		0	31.64
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							Unit 1	45225				3.33
340 Land and Land Rights Rights												
341 Structures and Improvements							Unit 1	944			0	2.86
342 Fuel Holder, Producers and Accessories							Unit 1	1,579			-15	2.99
343 Prime Movers							Unit 1	8,760			-10	4.40
344 Generators							Unit 1	31,169			-5	3.10
345 Accessory Electric Equipment							Unit 1	2,263			-5	2.68
346 Miscellaneous Power Plant Equipment							Unit 1	510			-5	3.86

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	Madison Gas and Electric						Madison Gas and Electric					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Grp 2	105,961				2.06	Grp 5	1,237				4.25
310 Land and Land Rights Rights												
311 Structures and Improvements	Grp 2	14,001	50		-20	2.94						
312 Boiler Plant Equipment	Grp 2	67,450	40		-7	1.74	Grp 5	1,073	25		3	3.88
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Grp 2	14,222	44		-4	2.38						
315 Accessory Electric Equipment	Grp 2	6,759	45		-5	2.29	Grp 5	164	12		20	6.67
316 Miscellaneous Power Plant Equipment	Grp 2	3,529	25		0	2.85						
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	Unit 2	13512				4.29	Unit 3	19714				3.75
340 Land and Land Rights Rights												
341 Structures and Improvements	Unit 2	3,811			0	4.07						
342 Fuel Holder, Producers and Accessories												
343 Prime Movers	Unit 2	3,820			-10	4.75						
344 Generators	Unit 2	4,607			0	4.20	Unit 3	19,215			-5	3.75
345 Accessory Electric Equipment	Unit 2	922			0	4.06	Unit 3	499			-5	3.65
346 Miscellaneous Power Plant Equipment	Unit 2	352			0	3.59						

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Grp 6	11,908				10.06	Grp 7	53,361				5.05
310 Land and Land Rights Rights												
311 Structures and Improvements							Grp 7	14,552	50		-20	3.81
312 Boiler Plant Equipment	Grp 6	9,947	25		0	10.07	Grp 7	17,356	25		-25	5.34
313 Engines and Engine Driven Generators												
314 Turbogenerator Units							Grp 7	16,446	44		-25	6.15
315 Accessory Electric Equipment							Grp 7	3,491	45		-10	3.47
316 Miscellaneous Power Plant Equipment	Grp 6	1,961	12		0	9.99	Grp 7	1,516	12		-5	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 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	Unit 4	1078				8.51	Unit 5	59316				4.29
340 Land and Land Rights Rights												
341 Structures and Improvements							Unit 5	16,870			0	4.07
342 Fuel Holder, Producers and Accessories												
343 Prime Movers							Unit 5	15,954			-10	4.75
344 Generators	Unit 4	1,078			0	8.51	Unit 5	20,958			0	4.20
345 Accessory Electric Equipment							Unit 5	4,003			0	4.06
346 Miscellaneous Power Plant Equipment							Unit 5	1,531			0	3.59

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		Madison Gas and Electric						Madison Gas and Electric					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Grp 8	1,458				4.07	Steam	218,264				3.61
310 Land and Land Rights	Rights												
311 Structures and Improvements								Steam	34,597				5.01
312 Boiler Plant Equipment		Grp 8	423	25		0	3.57	Steam	123,314				3.10
313 Engines and Engine Driven Generators													
314 Turbogenerator Units								Steam	40,131				3.93
315 Accessory Electric Equipment		Grp 8	283	34		0	2.94	Steam	12,343				2.39
316 Miscellaneous Power Plant Equipment		Grp 8	752	12		0	4.78	Steam	7,879				5.73
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		Other	138845				3.93						
340 Land and Land Rights	Rights												
341 Structures and Improvements		Other	21625				4.02						
342 Fuel Holder, Producers and Accessories		Other	1579				2.99						
343 Prime Movers		Other	28534				4.64						
344 Generators		Other	77027				3.70						
345 Accessory Electric Equipment		Other	7687				3.63						
346 Miscellaneous Power Plant Equipment		Other	2393				3.65						

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	Midwest Energy, Inc.						Midwest Energy, Inc.					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Steam	2,149				3.13						
310 Land and Land Rights Rights												
311 Structures and Improvements	Steam	2,149	32	SQ	0	3.13						
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	IC Below 720 RPM	3635				1.64	IC Above 720 RPM	64712				2.86
340 Land and Land Rights Rights												
341 Structures and Improvements	IC Below 720 RPM	489	60.98	SQ	0	1.64	IC Above 720 RPM	8,710	34.97	SQ	0	2.86
342 Fuel Holder, Producers and Accessories	IC Below 720 RPM	151	60.98	SQ	0	1.64	IC Above 720 RPM	810	34.97	SQ	0	2.86
343 Prime Movers	IC Below 720 RPM	1,374	60.98	SQ	0	1.64	IC Above 720 RPM	21,005	34.97	SQ	0	2.86
344 Generators	IC Below 720 RPM	1,547	60.98	SQ	0	1.64	IC Above 720 RPM	4,200	34.97	SQ	0	2.86
345 Accessory Electric Equipment	IC Below 720 RPM	69	60.98	SQ	0	1.64	IC Above 720 RPM	9,043	34.97	SQ	0	2.86
346 Miscellaneous Power Plant Equipment	IC Below 720 RPM	5	60.98	SQ	0	1.64	IC Above 720 RPM	20,944	34.97	SQ	0	2.86

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Depreciation Statistics
Electric Company - Production
Depreciation Statistics
FERC Form 1

	Midwest Energy, Inc.						Mississippi Power Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production							Greene County	86,002	30.8	Forecast	-24.7	4.39
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	Other	68,347				2.80	Other	468,047	27.1	Forecast	-2.3	3.50
340 Land and Land Rights	Rights											
341 Structures and Improvements	Other	9,199				2.80						
342 Fuel Holder, Producers and Accessories	Other	961				2.67						
343 Prime Movers	Other	22,379				2.79						
344 Generators	Other	5,747				2.53						
345 Accessory Electric Equipment	Other	9,112				2.85						
346 Miscellaneous Power Plant Equipment	Other	20,949				2.86						

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		Mississippi Power Company						Mississippi Power Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Daniel	271,662	47.83	Forecast	-17.15	2.15	All Other	517,950	31.91	Forecast	-23.53	4.34
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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	Mississippi Power Company						Nevada Power Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Steam	875,614				3.67	Steam	970,427				3.96
310 Land and Land Rights Rights							Steam	6,532		SQ*	0	2.50
311 Structures and Improvements							Steam	176,636		75-L1*	-9	4.28
312 Boiler Plant Equipment							Steam	530,471		75-R1.5	-9	3.90
313 Engines and Engine Driven Generators												
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 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							Other	2,666,900				3.31
340 Land and Land Rights Rights							Other	1,415		SQ*	0	1.89
341 Structures and Improvements							Other	246,133		75-L0*	-10	3.23
342 Fuel Holder, Producers and Accessories							Other	390,592		50-S0*	-12	3.36
343 Prime Movers							Other	97,990		40-R2*	-2	3.32
344 Generators							Other	1,614,211		40-R2*	-8	3.29
345 Accessory Electric Equipment							Other	274,420		45-R2*	-9	3.42
346 Miscellaneous Power Plant Equipment							Other	42,139		40-O1*	-3	3.68

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		New York State Electric and Gas						Ohio Power Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Steam					3.33	Amos	971,180				2.83
310 Land and Land Rights	Rights												
311 Structures and Improvements		Steam		30	R3	0	3.33	Amos	43,518				2.29
312 Boiler Plant Equipment								Amos	834,055				2.88
313 Engines and Engine Driven Generators													
314 Turbogenerator Units								Amos	69,567				2.78
315 Accessory Electric Equipment								Amos	16,273				2.32
316 Miscellaneous Power Plant Equipment								Amos	7,767				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		Hydraulic					2.23	Hydraulic	114600				2.65
330 Land and Land Rights	Rights												
331 Structures and Improvements		Hydraulic		60	SQ	-15	1.92	Hydraulic	49,979				2.78
332 Reservoirs, Dams and Waterways		Hydraulic		60	SQ	-35	2.25	Hydraulic	6,304				2.60
333 Waterwheels, Turbines and Generators		Hydraulic		60	SQ	-25	2.80	Hydraulic	43,865				2.56
334 Accessory Electric Equipment		Hydraulic		40	L1	-10	2.75	Hydraulic	10,018				2.57
335 Miscellaneous Power Plant Equipment		Hydraulic		60	H2.5	0	1.67	Hydraulic	4,434				2.36
336 Roads, Railroads and Bridges		Hydraulic		50	SQ	0	2.00						
Other Production		Other					4.24	Darby	189,940				1.61
340 Land and Land Rights	Rights												
341 Structures and Improvements		Other		20	R3	0	5.00	Darby	3,334				1.48
342 Fuel Holder, Producers and Accessories		Other		35	R5	0	2.86	Darby	4,579				1.50
343 Prime Movers		Other		20	R5	0	5.00						
344 Generators		Other		30	R3	0	3.33	Darby	161,591				1.63
345 Accessory Electric Equipment		Other		20	L1	0	5.00	Darby	17,351				1.51
346 Miscellaneous Power Plant Equipment								Darby	3,085				1.45

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		Ohio Power Company						Ohio Power Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Cardinal	713,110				3.08	Cardinal SCR	5,556				10.00
310 Land and Land Rights	Rights												
311 Structures and Improvements		Cardinal	43,712				2.38	Cardinal SCR	5,556				10.00
312 Boiler Plant Equipment		Cardinal	590,412				3.16						
313 Engines and Engine Driven Generators													
314 Turbogenerator Units		Cardinal	50,594				2.99						
315 Accessory Electric Equipment		Cardinal	21,677				2.66						
316 Miscellaneous Power Plant Equipment		Cardinal	6,715				2.98						
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		Waterford	216,675				2.86	Other	406,615				2.28
340 Land and Land Rights	Rights												
341 Structures and Improvements		Waterford	14,242				2.86	Other	17,576				2.60
342 Fuel Holder, Producers and Accessories		Waterford	3,011				2.86	Other	7,590				2.04
343 Prime Movers													
344 Generators		Waterford	164,592				2.86	Other	326,183				2.25
345 Accessory Electric Equipment		Waterford	29,198				2.86	Other	46,549				2.36
346 Miscellaneous Power Plant Equipment		Waterford	5,632				2.86	Other	8,717				2.36

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		Ohio Power Company						Ohio Power Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Conesville	587,948				1.89	Conesville 4	17,653				1.58
310 Land and Land Rights	Rights												
311 Structures and Improvements		Conesville	55,594				1.79	Conesville 4	17,653				1.58
312 Boiler Plant Equipment		Conesville	378,703				1.90						
313 Engines and Engine Driven Generators													
314 Turbogenerator Units		Conesville	102,247				2.02						
315 Accessory Electric Equipment		Conesville	35,714				1.57						
316 Miscellaneous Power Plant Equipment		Conesville	15,690				1.85						
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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		Ohio Power Company						Ohio Power Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Conesville Scrubber	99,134				1.89	Gavin	1,183,525				2.87
310 Land and Land Rights	Rights												
311 Structures and Improvements		Conesville Scrubber	3,766				1.79	Gavin	109,966				2.44
312 Boiler Plant Equipment		Conesville Scrubber	93,040				1.90	Gavin	802,076				2.96
313 Engines and Engine Driven Generators													
314 Turbogenerator Units								Gavin	190,291				2.91
315 Accessory Electric Equipment		Conesville Scrubber	2,273				1.57	Gavin	59,510				2.28
316 Miscellaneous Power Plant Equipment		Conesville Scrubber	55				1.85	Gavin	21,682				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													

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		Ohio Power Company						Ohio Power Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Gavin JMG	714,966				2.96	Gavin SCR	26,740				10.00
310 Land and Land Rights	Rights												
311 Structures and Improvements		Gavin JMG	1,200				2.44						
312 Boiler Plant Equipment		Gavin JMg	713,766				2.96	Gavin SCR	26,740				10.00
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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	Ohio Power Company						Ohio Power Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Gypsum Unloader	13,225				3.12	Mitchell	232,737				2.80
310 Land and Land Rights Rights												
311 Structures and Improvements	Gypsum Unloader	22				2.38	Mitchell	82,600				2.87
312 Boiler Plant Equipment	Gypsum Unloader	13,203				3.12						
313 Engines and Engine Driven Generators												
314 Turbogenerator Units							Mitchell	105,849				2.86
315 Accessory Electric Equipment							Mitchell	30,048				2.39
316 Miscellaneous Power Plant Equipment							Mitchell	14,240				2.79
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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	Ohio Power Company						Ohio Power Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Mitchell SCR	13,254				10.00	Muskingum 5	306,424				3.31
310 Land and Land Rights Rights												
311 Structures and Improvements							Muskingum 5	23,635				2.80
312 Boiler Plant Equipment	Mitchell SCR	13,254				10.00	Muskingum 5	221,687				3.43
313 Engines and Engine Driven Generators												
314 Turbogenerator Units							Muskingum 5	47,723				3.19
315 Accessory Electric Equipment							Muskingum 5	9,472				2.62
316 Miscellaneous Power Plant Equipment							Muskingum 5	3,907				2.94
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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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Muskingum 5 Scrubber	4,112				10.00	Putnam	2,693				2.65
310 Land and Land Rights Rights												
311 Structures and Improvements							Putnam	853				2.29
312 Boiler Plant Equipment	Muskingum 5 Scr	4,112				10.00	Putnam	1,544				2.88
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment							Putnam	146				2.32
316 Miscellaneous Power Plant Equipment							Putnam	150				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 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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		Ohio Power Company						Ohio Power Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Simulator	3,343				2.55	Stuart	539,068				2.33
310 Land and Land Rights	Rights												
311 Structures and Improvements								Stuart	25,698				1.75
312 Boiler Plant Equipment		Simulator	125				2.88	Stuart	439,827				2.41
313 Engines and Engine Driven Generators													
314 Turbogenerator Units								Stuart	57,488				2.29
315 Accessory Electric Equipment		Simulator	870				2.32	Stuart	10,670				1.90
316 Miscellaneous Power Plant Equipment		Simulator	2,348				2.62	Stuart	5,385				
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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		Ohio Power Company						Ohio Power Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Zimmer	800,930				1.51	Steam	6,235,598				2.64
310 Land and Land Rights	Rights												
311 Structures and Improvements		Zimmer	169,711				1.41	Steam	583,484				2.15
312 Boiler Plant Equipment		Zimmer	399,803				1.57	Steam	4,532,347				2.78
313 Engines and Engine Driven Generators													
314 Turbogenerator Units		Zimmer	122,736				1.52	Steam	746,495				2.52
315 Accessory Electric Equipment		Zimmer	92,191				1.44	Steam	278,844				1.95
316 Miscellaneous Power Plant Equipment		Zimmer	16,489				1.51	Steam	94,428				2.24
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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		Oklahoma Gas and Electric						Otter Tail Power Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Steam	1,811,320				2.11	Big Stone	55,713				3.31
310 Land and Land Rights	Rights	Steam	968		SQ*	0	1.32						
311 Structures and Improvements		Steam	260,193		90-R2*	-20	2.62	Big Stone	4,807		SQ*	-9.10	2.0
312 Boiler Plant Equipment		Steam	974,804		50-R1.5*	-15	2.22	Big Stone	35,434		SQ*	-9.1	3.51
313 Engines and Engine Driven Generators													
314 Turbogenerator Units		Steam	411,613		65-R1*	-5	1.71	Big Stone	11,538		SQ*	-9.1	3.42
315 Accessory Electric Equipment		Steam	134,004		50-S2*	-3	1.52	Big Stone	2,925		SQ*	-9.1	2.63
316 Miscellaneous Power Plant Equipment		Steam	29,738		60-R1.5*	-10	2.20	Big Stone	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								Hoot Lake	30				1.30
330 Land and Land Rights	Rights												
331 Structures and Improvements								Hoot Lake	2		SQ*	0	0.24
332 Reservoirs, Dams and Waterways								Hoot Lake	5		SQ*	0	0.28
333 Waterwheels, Turbines and Generators								Hoot Lake	16		SQ*	0	1.45
334 Accessory Electric Equipment								Hoot Lake	7		SQ*	0	1.99
335 Miscellaneous Power Plant Equipment													
336 Roads, Railroads and Bridges													
Other Production		Other	1,561,595				4.31	Jamestown 1	930				2.73
340 Land and Land Rights	Rights												
341 Structures and Improvements		Other	62,444		50-S3*	0	3.19	Jamestown 1	52		SQ*	-0.6	2.23
342 Fuel Holder, Producers and Accessories		Other	14,980		55-R4*	-10	3.43	Jamestown 1	49		SQ*	-0.6	2.27
343 Prime Movers		Other	536,018		30-R3*	0	4.44	Jamestown 1	788		SQ*	-0.6	2.70
344 Generators		Other	831,272		45-R3*	-5	4.33						
345 Accessory Electric Equipment		Other	107,881		25-S2*	0	4.29	Jamestown 1	4		SQ*	-0.6	1.64
346 Miscellaneous Power Plant Equipment		Other	9,000		30-R2*	0	3.98	Jamestown 1	37		SQ*	-0.6	4.80

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	Otter Tail Power Company						Otter Tail Power Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Hoot Lake 2 & 3	15,906				4.33	Coyote	58471				2.16
310 Land and Land Rights Rights												
311 Structures and Improvements	Hoot Lake 2 & 3	744		SQ*	-11.2	2.26	Coyote	9,929		SQ*	-4.9	1.82
312 Boiler Plant Equipment	Hoot Lake 2 & 3	12,917		SQ*	-11.2	4.66	Coyote	33,265		SQ*	-4.9	2.10
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Hoot Lake 2 & 3	1,622		SQ*	-11.2	2.55	Coyote	9,678		SQ*	-4.9	2.57
315 Accessory Electric Equipment	Hoot Lake 2 & 3	117		SQ*	-11.2	1.56	Coyote	4,650		SQ*	-4.9	2.31
316 Miscellaneous Power Plant Equipment	Hoot Lake 2 & 3	506		SQ*	-11.1	5.41	Coyote	949		SQ*	-4.6	2.80
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	Wright	436				4.82	Pisgah	410				6.53
330 Land and Land Rights Rights												
331 Structures and Improvements	Wright	6		SQ*	0	3.01	Pisgah	3		SQ*	0	3.40
332 Reservoirs, Dams and Waterways	Wright	191		SQ*	0	4.81	Pisgah	231		SQ*	0	6.96
333 Waterwheels, Turbines and Generators	Wright	116		SQ*	0	4.90	Pisgah	110		SQ*	0	6.68
334 Accessory Electric Equipment	Wright	107		SQ*	0	5.16	Pisgah	59		SQ*	0	5.11
335 Miscellaneous Power Plant Equipment	Wright	16		SQ*	0	2.87	Pisgah	7		SQ*	0	3.14
336 Roads, Railroads and Bridges												
Other Production	Lake Preston	802				2.12	Jamestown 2	808				2.06
340 Land and Land Rights Rights												
341 Structures and Improvements	341	31		SQ*	-0.9	1.61	341	5		SQ*	-0.6	3.52
342 Fuel Holder, Producers and Accessories	342	122		SQ*	-0.9	3.67	342	10		SQ*	-0.6	2.76
343 Prime Movers	343	588		SQ*	-0.9	1.88	343	776		SQ*	-0.6	2.03
344 Generators												
345 Accessory Electric Equipment	345	58		SQ*	-0.9	1.61	345	11		SQ*	-0.6	2.69
346 Miscellaneous Power Plant Equipment	346	3		SQ*	-0.9	1.62	346	6		SQ*	-0.6	2.05

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

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	Otter Tail Power Company						Otter Tail Power Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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		Bemidji	620			6.29	Hydraulic	2,247				5.67
330 Land and Land Rights	Rights											
331 Structures and Improvements		Bemidji	162	SQ*	0	7.82	Hydraulic	176				7.38
332 Reservoirs, Dams and Waterways		Bemidji	285	SQ*	0	6.17	Hydraulic	1,162				5.73
333 Waterwheels, Turbines and Generators		Bemidji	170	SQ*	0	5.05	Hydraulic	576				5.69
334 Accessory Electric Equipment		Bemidji	2	SQ*	0	2.61	Hydraulic	283				4.71
335 Miscellaneous Power Plant Equipment		Bemidji	1	SQ*	0	9.71	Hydraulic	50				3.38
336 Roads, Railroads and Bridges												
Other Production		Langdon Wind	66,452			3.94	Ashtabula Wind	101,670				3.90
340 Land and Land Rights	Rights											
341 Structures and Improvements		Langdon Wind	2,095	S5*	0	3.92	Ashtabula Wind	2,855		S5*	0	3.91
342 Fuel Holder, Producers and Accessories												
343 Prime Movers												
344 Generators		Langdon Wind	58,443	S5*	0	3.94	Ashtabula Wind	93,347		S5*	0	3.90
345 Accessory Electric Equipment		Langdon Wind	5,914	S5*	0	3.94	Ashtabula Wind	5,468		S5*	0	3.91
346 Miscellaneous Power Plant Equipment												

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		Otter Tail Power Company						Otter Tail Power Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			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		Luverne Wind	65,702				3.87	Other	257,494				3.80
340 Land and Land Rights	Rights												
341 Structures and Improvements		Luverne Wind	2,063		S5*	0	3.87	Other	10,263				3.55
342 Fuel Holder, Producers and Accessories								Other	934				2.91
343 Prime Movers								Other	18,198				2.74
344 Generators		Luverne Wind	59,224		S5*	0	3.87	Other	211,014				3.90
345 Accessory Electric Equipment		Luverne Wind	4,415		S5*	0	3.87	Other	16,799				3.84
346 Miscellaneous Power Plant Equipment													

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	Pacific Gas and Electric Company						Public Service Company of New Hampshire					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Steam	697,996				3.54	Merrimack	639,519				3.03
310 Land and Land Rights Rights												
311 Structures and Improvements	Steam	108,592	29	R5	0	3.64						
312 Boiler Plant Equipment	Steam	266,339	30	R5	0	3.52						
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Steam	246,633	30	R5	0	3.52						
315 Accessory Electric Equipment	Steam	48,776	30	R5	0	3.52						
316 Miscellaneous Power Plant Equipment	Steam	27,656	29	R5	0	3.61						
Nuclear Production	Nuclear	6995318				1.73						
320 Land and Land Rights												
321 Structures and Improvements	Nuclear	983,580		100-R1*	-3	0.47						
322 Reactor Plant Equipment	Nuclear	3,368,642		52-R1*	-5	2.37						
323 Turbogenerator Units	Nuclear	1,136,336		40-R3*	-2	1.16						
324 Accessory Electric Equipment	Nuclear	774,539		40-R3*	-2	0.63						
325 Miscellaneous Power Plant Equipment	Nuclear	732,221		40-R4*	-2	2.51						
Hydraulic Production	Hydraulic	3,046,251				1.37	Amoskeag LP	12,358				1.16
330 Land and Land Rights Rights												
331 Structures and Improvements	Hydraulic	339,672		100-S2.5*	-0.49	0.97						
332 Reservoirs, Dams and Waterways	Hydraulic	1,809,757		100-S2.5*	-0.23	1.10						
333 Waterwheels, Turbines and Generators	Hydraulic	574,355		70-R1.5*	-1.33	1.71						
334 Accessory Electric Equipment	Hydraulic	196,177		40-R5*	-4.11	2.63						
335 Miscellaneous Power Plant Equipment	Hydraulic	69,660		40-R3*	-2.17	2.82						
336 Roads, Railroads and Bridges	Hydraulic	56,630		60-R1.5*	0	2.59						
Other Production	Other	924189				3.67	Lost Nation	2,875				1.94
340 Land and Land Rights Rights												
341 Structures and Improvements	Other	190,676	22	R5	0	3.64						
342 Fuel Holder, Producers and Accessories	Other	10,655	30	R5	0	3.54						
343 Prime Movers	Other	222,747	30	R5	0	3.52						
344 Generators	Other	236,456	30	R5	0	3.87						
345 Accessory Electric Equipment	Other	175,776	18	R5	0	3.71						
346 Miscellaneous Power Plant Equipment	Other	87,879	20	R5,SQ	0	3.72						

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	Public Service Company of New Hampshire						Public Service Company of New Hampshire					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Newington	146,122				0.86	Schiller	213,490				5.24
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	Ayers Island LP	11,536				1.12	Canaan LP	3,095				0.67
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	Merrimack	3,601				1.06	Schiller	1,960				0.37
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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			Survivor Curve						Survivor Curve			
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Annual Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Annual Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Wyman	6,781				0.91	Steam	1,005,912				1.24
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	Eastman Falls LP	9,022				1.63	Garvins LP	11,600				1.48
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	White Lake	2,574				4.14	Other	11,010				1.89
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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	Public Service Company of New Hampshire						Public Service Company of New Hampshire					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	Gorham LP	2,083				1.09	Hooksett LP	1,969				0.79
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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		Public Service Company of New Hampshire						Public Service Company of New Hampshire					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			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		Jackman	5,810				1.20	Smith LP	8,260				0.89
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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	Public Service Company of New Hampshire						Public Service Company of New Mexico					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production							Algodones	4,083				0.00
310 Land and Land Rights Rights							Algodones	7		75-R2*	0	0.00
311 Structures and Improvements							Algodones	645		75-R2*	0	0.00
312 Boiler Plant Equipment							Algodones	1,659		R2-75*	0	0.00
313 Engines and Engine Driven Generators												
314 Turbogenerator Units							Algodones	1,545		R2-75*	0	0.00
315 Accessory Electric Equipment							Algodones	196		R2-75*	0	0.00
316 Miscellaneous Power Plant Equipment							Algodones	31		R2-75*	0	0.00
Nuclear Production							PVNGS	361471				2.01
320 Land and Land Rights							PVNGS	45		75-R2*	0	0.96
321 Structures and Improvements							PVNGS	101,381		75-R2*	0	1.81
322 Reactor Plant Equipment							PVNGS	177,296		75-R2*	0	2.2
323 Turbogenerator Units							PVNGS	56,412		75-R2*	0	1.92
324 Accessory Electric Equipment							PVNGS	25,036		75-R2*	0	1.59
325 Miscellaneous Power Plant Equipment							PVNGS	1,301		75-R2*	0	3.68
Hydraulic Production	Hydraulic	65,733				1.21						
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							Las Vegas	81				1.5
340 Land and Land Rights Rights												
341 Structures and Improvements							Las Vegas	34		75-R2*	0	1.5
342 Fuel Holder, Producers and Accessories							Las Vegas	47		75-R2*	0	1.5
343 Prime Movers												
344 Generators												
345 Accessory Electric Equipment												
346 Miscellaneous Power Plant Equipment												

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TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

Depreciation Statistics
Electric Company - Production
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		Public Service Company of New Mexico						Public Service Company of New Mexico					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Bulk Power	3				0.40	Four Corners	147,160				1.45
310 Land and Land Rights	Rights	Bulk Power	3		75-R2*	0	0.40	Four Corners	15		75-R2*	0	0.40
311 Structures and Improvements								Four Corners	10,993		75-R2*	-1	1.03
312 Boiler Plant Equipment								Four Corners	100,302		R2-75*	-15	1.42
313 Engines and Engine Driven Generators													
314 Turbogenerator Units								Four Corners	16,727		R2-75*	-5	1.45
315 Accessory Electric Equipment								Four Corners	10,305		R2-75*	-6	0.98
316 Miscellaneous Power Plant Equipment								Four Corners	8,818		R2-75*	-3	2.83
Nuclear Production		Nuclear	361471				2.01						
320 Land and Land Rights		Nuclear	45		75-R2*	0	0.96						
321 Structures and Improvements		Nuclear	101,381		75-R2*	0	1.81						
322 Reactor Plant Equipment		Nuclear	177,296		75-R2*	0	2.2						
323 Turbogenerator Units		Nuclear	56,412		75-R2*	0	1.92						
324 Accessory Electric Equipment		Nuclear	25,036		75-R2*	0	1.59						
325 Miscellaneous Power Plant Equipment		Nuclear	1,301		75-R2*	0	3.68						
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		Afton	212,461				2.47	Lordsburg	51,054				2.52
340 Land and Land Rights	Rights							Lordsburg	198		75-R2*	0	3.34
341 Structures and Improvements		Afton	32,481		75-R2*	0	2.31	Lordsburg	9,718		75-R2*	0	2.25
342 Fuel Holder, Producers and Accessories		Afton	72,559		75-R2*	0	2.32	Lordsburg	2,027		75-R2*	0	2.5
343 Prime Movers													
344 Generators		Afton	95,673		75-R2*	0	2.63	Lordsburg	32,734		75-R2*	0	2.6
345 Accessory Electric Equipment		Afton	8,704		75-R2*	0	2.59	Lordsburg	2,492		75-R2*	0	2.54
346 Miscellaneous Power Plant Equipment		Afton	3,044		75-R2*	0	2.58	Lordsburg	3,885		75-R2*	0	2.53

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		Public Service Company of New Mexico							Public Service Company of New Mexico						
		Cat. / Unit	Depr. Base	Survivor Curve Life	Survivor Curve Type	Net Salvage	Annual Rate		Cat. / Unit	Depr. Base	Survivor Curve Life	Survivor Curve Type	Net Salvage	Annual Rate
			000s			(%)	(%)			000s			(%)	(%)
Steam Production		Reeves	70,710				1.26		San Juan	940,691				1.76
310 Land and Land Rights	Rights	Reeves	619		75-R2*	0	0.40		San Juan	604		75-R2*	0	0.40
311 Structures and Improvements		Reeves	4,018		75-R2*	-10	0.53		San Juan	126,461		75-R2*	0	1.08
312 Boiler Plant Equipment		Reeves	33,504		R2-75*	-5	1.08		San Juan	599,519		R2-75*	-35	1.95
313 Engines and Engine Driven Generators														
314 Turbogenerator Units		Reeves	27,921		R2-75*	-8	1.41		San Juan	135,013		R2-75*	-35	1.85
315 Accessory Electric Equipment		Reeves	2,966		R2-75*	0	2.11		San Juan	60,446		R2-75*	-12	1.32
316 Miscellaneous Power Plant Equipment		Reeves	1,682		R2-75*	0	2.72		San Juan	18,648		R2-75*	0	1.19
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		Luna	62,612				4.13		Solar	86,556				4
340 Land and Land Rights	Rights	Luna	1,504		75-R2*	0	3.33							
341 Structures and Improvements		Luna	13,794		75-R2*	0	3.52							
342 Fuel Holder, Producers and Accessories		Luna	11,433		75-R2*	0	3.43							
343 Prime Movers														
344 Generators		Luna	28,271		75-R2*	0	4.74		Solar	78,217	25	SQ	0	4
345 Accessory Electric Equipment									Solar	7,445	30	SQ	0	3.33
346 Miscellaneous Power Plant Equipment		Luna	7,610		75-R2*	0	4.22		Solar	894	10	SQ	0	10

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		Public Service Company of New Mexico						Rochester Gas and Electric					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Steam	1,162,647				1.69						
310 Land and Land Rights	Rights	Steam	1,248				0.40						
311 Structures and Improvements		Steam	142,117				1.06						
312 Boiler Plant Equipment		Steam	734,984				1.83						
313 Engines and Engine Driven Generators													
314 Turbogenerator Units		Steam	181,206				1.73						
315 Accessory Electric Equipment		Steam	73,913				1.30						
316 Miscellaneous Power Plant Equipment		Steam	29,179				1.77						
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					1.75
330 Land and Land Rights	Rights												
331 Structures and Improvements								Hydraulic		90	R2.0	-5	1.17
332 Reservoirs, Dams and Waterways								Hydraulic		60	L1.0	-50	2.5
333 Waterwheels, Turbines and Generators								Hydraulic		70	S0.5	-50	2.14
334 Accessory Electric Equipment								Hydraulic		85	L1.0	0	1.18
335 Miscellaneous Power Plant Equipment								Hydraulic		68	R1.5	-50	2.2
336 Roads, Railroads and Bridges								Hydraulic		75	SQ	75	1.33
Other Production		Other	412,764				3.05						
340 Land and Land Rights	Rights	Other	1,702				3.33						
341 Structures and Improvements		Other	56,027				2.6						
342 Fuel Holder, Producers and Accessories		Other	86,066				2.47						
343 Prime Movers													
344 Generators		Other	234,895				3.34						
345 Accessory Electric Equipment		Other	18,641				2.88						
346 Miscellaneous Power Plant Equipment		Other	15,433				3.81						

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Depreciation Statistics
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	Safe Harbor Water Power Corporation						Safe Harbor Water Power Corporation					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	(C)	111,069				2.19	(D)	120,342				1.79
330 Land and Land Rights Rights	(C)	1,926		150-SQ*	0	1.4						
331 Structures and Improvements	(C)	12,396		90-SQ*	0	1.25	(D)	19,036		80-SQ*	0	1.28
332 Reservoirs, Dams and Waterways	(C)	34,988		150-SQ*	0	1.73	(D)	5,026		100-SQ*	0	1.24
333 Waterwheels, Turbines and Generators	(C)	36,381		60-SQ*	0	2.55	(D)	85,720		40-SQ*	0	1.95
334 Accessory Electric Equipment	(C)	15,641		70-SQ*	0	2.48	(D)	9,046		45-SQ*	0	1.75
335 Miscellaneous Power Plant Equipment	(C)	9,581		45-SQ*	0	3.43	(D)	1,514		45-SQ*	0	1.42
336 Roads, Railroads and Bridges	(C)	156		155-SQ*	0	0.72						
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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	Safe Harbor Water Power Corporation						Sierra Pacific Power Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production							Steam	480,424				3.57
310 Land and Land Rights Rights							Steam	566		SQ*	0	2.73
311 Structures and Improvements							Steam	83,631		125-R2*	-9	3.11
312 Boiler Plant Equipment							312	245,105		60-R2*	-13	3.62
313 Engines and Engine Driven Generators												
314 Turbogenerator Units							314	93,127		70-R2*	-17	4.28
315 Accessory Electric Equipment							315	48,134		60-S1.5*	-10	2.61
316 Miscellaneous Power Plant Equipment							316	9,861		50-R1.5*	-11	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	Hydraulic	231,411				1.98						
330 Land and Land Rights Rights	Hydraulic	1,926				1.4						
331 Structures and Improvements	Hydraulic	31,432				1.27						
332 Reservoirs, Dams and Waterways	Hydraulic	40,014				1.67						
333 Waterwheels, Turbines and Generators	Hydraulic	122,101				2.13						
334 Accessory Electric Equipment	Hydraulic	24,687				2.21						
335 Miscellaneous Power Plant Equipment	Hydraulic	11,095				3.16						
336 Roads, Railroads and Bridges	Hydraulic	156				0.72						
Other Production							Other	581,107				3.27
340 Land and Land Rights Rights												
341 Structures and Improvements							Other	38,444		SQ*	-3	3.27
342 Fuel Holder, Producers and Accessories							Other	113,871		SQ*	-3	2.98
343 Prime Movers							Other	22,338		SQ*	-7	3.63
344 Generators							Other	307,287		SQ*	-3	3.4
345 Accessory Electric Equipment							Other	64,710		SQ*	-4	3.28
346 Miscellaneous Power Plant Equipment							Other	34,457		SQ*	-2	2.87

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		Southern California Edison							Southern California Edison						
				Survivor Curve			Annual				Survivor Curve			Annual	
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	
			000s			(%)	(%)			000s			(%)	(%)	
Steam Production		Steam	581,913				3.86								
310 Land and Land Rights	Rights														
311 Structures and Improvements		Steam	24,419	45	SQ*	0	1.78								
312 Boiler Plant Equipment		Steam	450,306	45	SQ*	-0.3	3.44								
313 Engines and Engine Driven Generators															
314 Turbogenerator Units		Steam	58,308	45	SQ*	-0.4	5.44								
315 Accessory Electric Equipment		Steam	22,024	45	SQ*	-0.2	7.67								
316 Miscellaneous Power Plant Equipment		Steam	26,856	45	SQ*	0	6.20								
Nuclear Production		Songs 2 & 3	1,279,165				0.68	#	PVNGS 1, 2 & 3	279,359					0.99
320 Land and Land Rights		Songs 2 & 3	18	39	SQ*	0	6.08	#	PVNGS 1, 2 & 3	536	39	SQ*	0		4.99
321 Structures and Improvements		Songs 2 & 3	122,881	39	SQ*	0	0.93	#	PVNGS 1, 2 & 3	114,559	39	SQ*	0		0.71
322 Reactor Plant Equipment		Songs 2 & 3	896,120	39	SQ*	0	0.48	#	PVNGS 1, 2 & 3	100,080	39	SQ*	0		1.4
323 Turbogenerator Units		Songs 2 & 3	97,407	39	SQ*	0	1.01	#	PVNGS 1, 2 & 3	49,724	39	SQ*	0		1.24
324 Accessory Electric Equipment		Songs 2 & 3	75,181	39	SQ*	0	0.63	#	PVNGS 1, 2 & 3	5,152	39	SQ*	0		0.54
325 Miscellaneous Power Plant Equipment		Songs 2 & 3	87,558	39	SQ*	0	2.01	#	PVNGS 1, 2 & 3	9,308	39	SQ*	0		-1.31
Hydraulic Production		Hydraulic	1,026,549				2.17								
330 Land and Land Rights	Rights	Hydraulic	3,311	60	SQ*	0	2.84								
331 Structures and Improvements		Hydraulic	157,619	61	SQ*	-5.8	1.63								
332 Reservoirs, Dams and Waterways		Hydraulic	513,023	73	SQ*	-2.8	1.85								
333 Waterwheels, Turbines and Generators		Hydraulic	149,324	59	SQ*	-3.1	1.72								
334 Accessory Electric Equipment		Hydraulic	178,936	43	SQ*	-22	3.94								
335 Miscellaneous Power Plant Equipment		Hydraulic	12,389	58	SQ*	-7.1	1.61								
336 Roads, Railroads and Bridges		Hydraulic	11,947	66	SQ*	-13.7	2.48								
Other Production		Other	1,332,721				2.97								
340 Land and Land Rights	Rights	Other	527	30	SQ*	0	4.52								
341 Structures and Improvements		Other	70,917	30	SQ*	0	3.59								
342 Fuel Holder, Producers and Accessories		Other	10,660	30	SQ*	0	5.01								
343 Prime Movers		Other	996,247	30	SQ*	0	2.83								
344 Generators		Other	86,476	30	SQ*	0	2.85								
345 Accessory Electric Equipment		Other	160,634	30	SQ*	0	3.47								
346 Miscellaneous Power Plant Equipment		Other	7,260	30	SQ*	0	3.47								

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	Southern California Edison						Southern Electric Generating Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production							Steam	404,193	35.6	SQ*	-5.72	4.00
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	Nuclear	1,558,524				0.73						
320 Land and Land Rights	Nuclear	554				5.03						
321 Structures and Improvements	Nuclear	237,440				0.82						
322 Reactor Plant Equipment	Nuclear	996,200				0.57						
323 Turbogenerator Units	Nuclear	147,131				1.09						
324 Accessory Electric Equipment	Nuclear	80,333				0.62						
325 Miscellaneous Power Plant Equipment	Nuclear	96,866				1.69						
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							Other	3,289	45.5	SQ*	0	1.98
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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		System Energy Resources						Tampa Electric Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production								GP40	328,211				3.24
310 Land and Land Rights	Rights												
311 Structures and Improvements								GP40	142,060			-5	2.90
312 Boiler Plant Equipment								GP40	123,502			-8	3.40
313 Engines and Engine Driven Generators													
314 Turbogenerator Units								GP40	7,315			-6	2.30
315 Accessory Electric Equipment								GP40	37,263			-6	3.70
316 Miscellaneous Power Plant Equipment								GP40	18,071			-8	4.20
Nuclear Production		Nuclear	3,929,686				2.85						
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								GP30	158,661				2.84
340 Land and Land Rights	Rights												
341 Structures and Improvements								GP30	70,511			-2	2.3
342 Fuel Holder, Producers and Accessories								GP30	20,678			-4	2.5
343 Prime Movers								GP30	34,274			-11	3.2
344 Generators													
345 Accessory Electric Equipment								GP30	21,343			-8	4.2
346 Miscellaneous Power Plant Equipment								GP30	11,855			-6	3.2

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	Tampa Electric Company						Tampa Electric Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	GP41	158,377				3.74	GP42	166,494				3.61
310 Land and Land Rights Rights												
311 Structures and Improvements	GP41	7,986			-1	2.00	GP42	7,776			-1	2.00
312 Boiler Plant Equipment	GP41	100,941			-4	4.00	GP42	94,782			-5	3.70
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	GP41	32,706			-4	3.50	GP42	47,371			-4	3.80
315 Accessory Electric Equipment	GP41	15,685			-3	3.50	GP42	16,018			-5	3.30
316 Miscellaneous Power Plant Equipment	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 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	GP31	325,300				3.68	GP32	440,335				3.63
340 Land and Land Rights Rights												
341 Structures and Improvements	GP31	22,008			-1	2.5	GP32	26,038			-1	2.5
342 Fuel Holder, Producers and Accessories	GP31	74,811			-5	2.9	GP32	97,705			-5	2.9
343 Prime Movers	GP31	194,492			-6	4.2	GP32	269,436			-6	4.1
344 Generators												
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						Tampa Electric Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	GP43	217,229				3.33	GP44	437,929				2.80
310 Land and Land Rights Rights												
311 Structures and Improvements	GP43	15,211			-1	1.80	GP44	62,504			-2	1.80
312 Boiler Plant Equipment	GP43	134,549			-6	3.50	GP44	232,723			-8	3.00
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	GP43	42,176			-5	3.20	GP44	92,696			-7	2.80
315 Accessory Electric Equipment	GP43	23,793			-6	3.60	GP44	44,185			-7	3.20
316 Miscellaneous Power Plant Equipment	GP43	1,500			-4	3.00	GP44	5,821			-5	2.50
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	GP33	31,261				3.93	GP34	22,524				3.93
340 Land and Land Rights Rights												
341 Structures and Improvements	GP33	655			-1	2.6	GP34	243			-1	2.6
342 Fuel Holder, Producers and Accessories	GP33	3,334			-6	3.6	GP34	3,222			-6	3.6
343 Prime Movers	GP33	15,153			-6	4	GP34	15,090			-6	4
344 Generators												
345 Accessory Electric Equipment	GP33	12,119			-11	4	GP34	3,969			-11	4
346 Miscellaneous Power Plant Equipment												

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		Tampa Electric Company						Tampa Electric Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		GP45	203,157				2.52	GP46	84,599				3.25
310 Land and Land Rights	Rights												
311 Structures and Improvements		GP45	21,318			-3	2.00	GP46	12,576			-4	2.90
312 Boiler Plant Equipment		GP45	157,834			-7	2.50	GP46	60,737			-5	3.30
313 Engines and Engine Driven Generators													
314 Turbogenerator Units													
315 Accessory Electric Equipment		GP45	23,253			-7	3.10	GP46	9,495			-5	3.50
316 Miscellaneous Power Plant Equipment		GP45	752			-12	3.20	GP46	1,791			-4	2.90
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		GP35	30,467				3.96	GP35	35,692				3.88
340 Land and Land Rights	Rights												
341 Structures and Improvements		GP35	377			-1	2.6	GP35	2,656			-1	2.6
342 Fuel Holder, Producers and Accessories		GP35	2,001			-6	3.6	GP36	1,466			-6	3.6
343 Prime Movers		GP35	17,947			-6	4	GP36	17,244			-6	4
344 Generators													
345 Accessory Electric Equipment		GP35	10,142			-11	4	GP36	14,326			-11	4
346 Miscellaneous Power Plant Equipment													

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	Tampa Electric Company						Tampa Electric Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	GP47	3,216				14.30	GP51	83,975				4.33
310 Land and Land Rights Rights												
311 Structures and Improvements							GP51	23,137			0	4.10
312 Boiler Plant Equipment							GP51	45,352			-2	4.30
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment							GP51	14,606			-4	4.80
316 Miscellaneous Power Plant Equipment	GP47	3,216			0	14.30	GP51	880			-1	4.10
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	GP44	39,518				3.86	GP80	75,968				2.32
340 Land and Land Rights Rights												
341 Structures and Improvements	GP44	3,299			-1	2.6	GP80	65,055			-1	2.2
342 Fuel Holder, Producers and Accessories	GP44	2,318			-6	3.6	GP80	4,889			-5	3.7
343 Prime Movers	GP44	19,034			-6	4	GP80	2,412			-2	2.2
344 Generators												
345 Accessory Electric Equipment	GP44	14,867			-11	4	GP80	2,406			-4	2.9
346 Miscellaneous Power Plant Equipment							GP80	1,206			-3	2.4

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	Tampa Electric Company						Tampa Electric Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	GP52	92,946				3.88	GP53	80,165				3.70
310 Land and Land Rights Rights												
311 Structures and Improvements	GP52	25,209			0	3.50	GP53	21,689			-1	3.10
312 Boiler Plant Equipment	GP52	50,864			-3	4.00	GP53	43,960			-6	3.90
313 Engines and Engine Driven Generators												
314 Turbogenerator Units												
315 Accessory Electric Equipment	GP52	15,914			-4	4.10	GP53	13,691			-6	4.00
316 Miscellaneous Power Plant Equipment	GP52	959			-2	3.70	GP53	825			-5	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 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	GP81	474,253				3.59	GP82	47,851				3.74
340 Land and Land Rights Rights												
341 Structures and Improvements	GP81	46,897			-1	2.5	GP82	2,149			-1	2.7
342 Fuel Holder, Producers and Accessories	GP81	235,924			-7	3.4	GP82	1,234			-5	3.3
343 Prime Movers	GP81	127,634			-7	4.5	GP82	27,725			-8	4.4
344 Generators												
345 Accessory Electric Equipment	GP81	58,646			-4	3.3	GP82	16,570			-2	2.8
346 Miscellaneous Power Plant Equipment	GP81	5,152			-5	3.1	GP82	173			-8	3.5

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		Tampa Electric Company						Tampa Electric Company					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		GP54	61,183				3.43	Steam	1,917,481				3.27
310 Land and Land Rights	Rights												
311 Structures and Improvements		GP54	16,857			-1	2.40	Steam	356,323				2.68
312 Boiler Plant Equipment		GP54	32,996			-12	3.80	Steam	1,078,240				3.37
313 Engines and Engine Driven Generators													
314 Turbogenerator Units								Steam	222,264				3.18
315 Accessory Electric Equipment		GP54	10,642			-12	3.90	Steam	224,545				3.61
316 Miscellaneous Power Plant Equipment		GP54	688			-13	3.30	Steam	36,109				4.58
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		GP83	63,702				4.01	GP84	35,108				3.75
340 Land and Land Rights	Rights												
341 Structures and Improvements		GP83	10,337			-1	2.60	GP84	5,584			-1	2.40
342 Fuel Holder, Producers and Accessories		GP83	1,163			-3	2.90	GP84	2,111			-6	3.20
343 Prime Movers		GP83	42,676			-9	4.60	GP84	22,325			-6	4.10
344 Generators													
345 Accessory Electric Equipment		GP83	9,093			-3	3.00	GP84	5,088			-6	3.90
346 Miscellaneous Power Plant Equipment		GP83	433			-5	3.10						

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	Tampa Electric Company						Tampa Electric Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	GP85	325,300				4.00	GP90	6,499				4.30
340 Land and Land Rights Rights												
341 Structures and Improvements	GP85	22,008			-1	2.40						
342 Fuel Holder, Producers and Accessories	GP85	74,811			-7	3.40						
343 Prime Movers	GP85	194,492			-6	3.90	GP90	6,499			-8	4.30
344 Generators												
345 Accessory Electric Equipment	GP85	32,731			-6	3.90						
346 Miscellaneous Power Plant Equipment	GP87	1,258			0	14.30						

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

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	The Empire District Electric Company						The Empire District Electric Company					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	Other than CC	176,878				2.18	Other	338,050				2.50
340 Land and Land Rights Rights												
341 Structures and Improvements	Other than CC	4,009	55.25			1.81	Other	14,613				2.56
342 Fuel Holder, Producers and Accessories	Other than CC	6,021	26.46			3.78	Other	6,021				3.78
343 Prime Movers	Other than CC	123,330	51.81			1.93	Other	230,208				2.35
344 Generators	Other than CC	21,239	54.95			1.82	Other	52,410				2.43
345 Accessory Electric Equipment	Other than CC	19,358	28.25			3.54	Other	28,478				3.32
346 Miscellaneous Power Plant Equipment	Other than CC	2,921	25.38			3.94	Other	6,320				3.34

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		Wabash Valley Power Association						Wabash Valley Power Association					
				Survivor Curve			Annual			Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			000s			(%)	(%)		000s			(%)	(%)
Steam Production		Steam	227,595				2.40						
310 Land and Land Rights	Rights												
311 Structures and Improvements		Steam	18,484			-12.7	1.71						
312 Boiler Plant Equipment		Steam	157,479			-12.7	2.60						
313 Engines and Engine Driven Generators													
314 Turbogenerator Units		Steam	40,940			-12.7	2.03						
315 Accessory Electric Equipment		Steam	7,894			-12.7	1.67						
316 Miscellaneous Power Plant Equipment		Steam	2,798			-12.7	3.46						
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	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		GP0	51,485				5.80	GP1	98,858				2.89
340 Land and Land Rights	Rights												
341 Structures and Improvements		GP0	9,724			-1	5.05	GP1	3,563			-5	2.89
342 Fuel Holder, Producers and Accessories		GP0	708			0	2.91	GP1	15,548			-5	2.89
343 Prime Movers		GP0	26,649			-1	6.12	GP1	3,461			-5	2.89
344 Generators		GP0	3,318			-1	5.00	GP1	66,294			-5	2.89
345 Accessory Electric Equipment		GP0	10,445			-1	6.12	GP1	9,777			-5	2.89
346 Miscellaneous Power Plant Equipment		GP0	641			0	6.12	GP1	215			-5	2.89

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	Wabash Valley Power Association						Wabash Valley Power Association					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	GP2	32,188				3.76	GP3	201,972				3.19
340 Land and Land Rights Rights												
341 Structures and Improvements	GP2	32,172			-5	3.76	GP3	7,647			0	1.73
342 Fuel Holder, Producers and Accessories							GP3	16,298			0	3.76
343 Prime Movers							GP3	111,606			0	3.76
344 Generators							GP3	44,579			0	2.37
345 Accessory Electric Equipment							GP3	12,895			0	1.65
346 Miscellaneous Power Plant Equipment	GP2	16			0	3.76	GP3	8,947			0	2.63

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	Wabash Valley Power Association						Wabash Valley Power Association					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	GP4	55,016				2.44	Other	439,519				3.38
340 Land and Land Rights Rights												
341 Structures and Improvements	GP4	3,799			0	3.76	Other	56,905				3.65
342 Fuel Holder, Producers and Accessories	GP4	143			0	3.76	Other	32,697				3.33
343 Prime Movers	GP4	248			0	3.76	Other	141,964				4.18
344 Generators	GP4	45,159			0	2.36	Other	159,350				2.64
345 Accessory Electric Equipment	GP4	5,651			0	2.11	Other	38,768				3.23
346 Miscellaneous Power Plant Equipment	GP4	16			0	3.76	Other	9,835				2.87

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	Westar Energy, Inc.						Westar Energy, Inc.					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Jeffrey 1	303,583				0.00	Jeffrey 2	314,262				2.13
310 Land and Land Rights Rights												
311 Structures and Improvements	Jeffrey 1	34,249	55.93	SQ*	-2.4	1.31	Jeffrey 2	26,956	55	SQ*	-2.3	1.35
312 Boiler Plant Equipment	Jeffrey 1	195,790	46.98	SQ*	-3.1	2.33	Jeffrey 2	220,576	40.51	SQ*	-3.1	2.25
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Jeffrey 1	45,248	41.89	SQ*	-1.5	2.08	Jeffrey 2	43,194	44.79	SQ*	-1.5	1.88
315 Accessory Electric Equipment	Jeffrey 1	24,681	41.31	SQ*	-0.8	2.12	Jeffrey 2	19,946	40.31	SQ*	-0.8	2.26
316 Miscellaneous Power Plant Equipment	Jeffrey 1	3,615	40.61	SQ*	-0.8	2.17	Jeffrey 2	3,590	35.92	SQ*	-0.7	2.59
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	Gordan Evans 1	30,345				2.38	Gordan Evans 2	30,056				2.32
340 Land and Land Rights Rights												
341 Structures and Improvements	Gordan Evans 1	1,581	37.19	SQ*	-0.8	2.32	Gordan Evans 2	1,581	37.19	SQ*	-0.8	2.32
342 Fuel Holder, Producers and Accessories	Gordan Evans 1	510	34.42	SQ*	-0.8	2.65	Gordan Evans 2	594	36.23	SQ*	-0.8	2.43
343 Prime Movers												
344 Generators	Gordan Evans 1	23,254	37.19	SQ*	-0.8	2.32	Gordan Evans 2	22,930	37.15	SQ*	-0.8	2.32
345 Accessory Electric Equipment	Gordan Evans 1	5,000	34.42	SQ*	-0.8	2.65	Gordan Evans 2	4,951	37.19	SQ*	-0.8	2.32
346 Miscellaneous Power Plant Equipment												

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	Westar Energy, Inc.						Westar Energy, Inc.					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Jeffrey 3	427,058				0.00	Jeffrey Common	207,766				2.67
310 Land and Land Rights Rights												
311 Structures and Improvements	Jeffrey 3	44,254	52.5	SQ*	-2.3	1.46	Jeffrey Common	86,649	43.06	SQ*	-2.3	2.02
312 Boiler Plant Equipment	Jeffrey 3	282,049	39.65	SQ*	-3.1	2.35	Jeffrey Common	93,214	30.74	SQ*	-3.1	3.27
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Jeffrey 3	72,253	41.62	SQ*	-1.5	2.10	Jeffrey Common	4,351	33.66	SQ*	-1.5	2.85
315 Accessory Electric Equipment	Jeffrey 3	26,550	37.98	SQ*	-0.7	2.40	Jeffrey Common	10,880	33.73	SQ*	-0.7	2.87
316 Miscellaneous Power Plant Equipment	Jeffrey 3	1,952	33.96	SQ*	-0.7	2.80	Jeffrey Common	12,672	37.02	SQ*	-0.7	2.48
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	Gordan Evans 3	55,524				2.32	Gordan Evans Common	9,186				2.33
340 Land and Land Rights Rights												
341 Structures and Improvements	Gordan Evans 3	2,857	37.19	SQ*	-0.8	2.32	Gordan Evans Common	5,331	37.2	SQ*	-0.8	2.32
342 Fuel Holder, Producers and Accessories	Gordan Evans 3	780	37.19	SQ*	-0.8	2.32	Gordan Evans Common	2,971	37.19	SQ*	-0.8	2.32
343 Prime Movers												
344 Generators	Gordan Evans 3	39,319	37.19	SQ*	-0.8	2.32	Gordan Evans Common	561	36.73	SQ*	-0.8	2.37
345 Accessory Electric Equipment	Gordan Evans 3	12,568	37.19	SQ*	-0.8	2.32	Gordan Evans Common	152	36.67	SQ*	-0.8	2.38
346 Miscellaneous Power Plant Equipment							Gordan Evans Common	171	36.43	SQ*	-0.8	2.40

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	Westar Energy, Inc.						Westar Energy, Inc.					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Tecumseh 7	56,760				4.51	Tecumseh 8	58,101				3.30
310 Land and Land Rights Rights												
311 Structures and Improvements	Tecumseh 7	3,068	45.06	SQ*	-0.9	1.42	Tecumseh 8	3,626	30.06	SQ*	-0.9	2.68
312 Boiler Plant Equipment	Tecumseh 7	32,011	19.23	SQ*	-1.2	4.98	Tecumseh 8	32,599	25.95	SQ*	-1.2	3.30
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Tecumseh 7	12,312	26.95	SQ*	-0.6	3.41	Tecumseh 8	17,328	28.62	SQ*	-0.6	2.94
315 Accessory Electric Equipment	Tecumseh 7	9,288	17.94	SQ*	-0.3	5.35	Tecumseh 8	4,445	20.04	SQ*	-0.3	5.22
316 Miscellaneous Power Plant Equipment	Tecumseh 7	81	24.92	SQ*	-0.3	3.43	Tecumseh 8	103	16.72	SQ*	-0.3	5.65
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	Emporia 1	29,671				3.14	Emporia 2	26,457				3.14
340 Land and Land Rights Rights												
341 Structures and Improvements	Emporia 1	262	31.65	SQ*	-0.8	3.14	Emporia 2	262	31.65	SQ*	-0.8	3.14
342 Fuel Holder, Producers and Accessories	Emporia 1	834	31.65	SQ*	-0.8	3.14	Emporia 2	618	31.65	SQ*	-0.8	3.14
343 Prime Movers												
344 Generators	Emporia 1	23,558	31.65	SQ*	-0.8	3.14	Emporia 2	23,984	31.65	SQ*	-0.8	3.14
345 Accessory Electric Equipment	Emporia 1	4,896	31.65	SQ*	-0.8	3.14	Emporia 2	1,475	31.65	SQ*	-0.8	3.14
346 Miscellaneous Power Plant Equipment	Emporia 1	121	31.65	SQ*	-0.8	3.14	Emporia 2	118	31.65	SQ*	-0.8	3.14

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Tecumseh Common	43,293				4.31	Lawrence 2	31				0.00
310 Land and Land Rights Rights												
311 Structures and Improvements	Tecumseh Common	13,411	20.41	SQ*	-0.9	4.46	Lawrence 2	31	19.06	SQ*	-30	0.00
312 Boiler Plant Equipment	Tecumseh Common	19,340	21		-0.84	4.30						
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	Tecumseh Common	865	18.08	SQ*	-0.6	5.16						
315 Accessory Electric Equipment	Tecumseh Common	5,609	20.97	SQ*	-0.3	4.29						
316 Miscellaneous Power Plant Equipment	Tecumseh Common	4,068	23.51	SQ*	-0.3	3.72						
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	Emporia 3	29,254				3.14	Emporia 4	26,283				3.14
340 Land and Land Rights Rights												
341 Structures and Improvements	Emporia 3	262	31.65	SQ*	-0.8	3.14	Emporia 4	262	31.65	SQ*	-0.8	3.14
342 Fuel Holder, Producers and Accessories	Emporia 3	618	31.65	SQ*	-0.8	3.14	Emporia 4	617	31.65	SQ*	-0.8	3.14
343 Prime Movers												
344 Generators	Emporia 3	23,588	31.65	SQ*	-0.8	3.14	Emporia 4	24,016	31.65	SQ*	-0.8	3.14
345 Accessory Electric Equipment	Emporia 3	4,632	31.65	SQ*	-0.8	3.14	Emporia 4	1,234	31.65	SQ*	-0.8	3.14
346 Miscellaneous Power Plant Equipment	Emporia 3	154	31.65	SQ*	-0.8	3.14	Emporia 4	154	31.65	SQ*	-0.8	3.14

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Lawrence 3	37,392				5.52	Lawrence 4	126,286				3.42
310 Land and Land Rights Rights												
311 Structures and Improvements	311	1,257	40.43	SQ*	-0.9	1.36	Lawrence 4	3,506	40.15	SQ*	-1.6	2.08
312 Boiler Plant Equipment	312	13,928	16.27	SQ*	-1.1	5.73	Lawrence 4	98,955	27.79	SQ*	-2.1	3.43
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	314	17,863	16.42	SQ*	-0.6	5.81	Lawrence 4	14,922	29.46	SQ*	-1	3.28
315 Accessory Electric Equipment	315	4,314	18.48	SQ*	-0.3	4.84	Lawrence 4	8,722	25.05	SQ*	-0.5	4.07
316 Miscellaneous Power Plant Equipment	316	30	22.78	SQ*	-0.3	3.62	Lawrence 4	181	33.4	SQ*	-0.5	2.65
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	Emporia 5	58,863				3.14	Emporia 6	48,688				3.25
340 Land and Land Rights Rights												
341 Structures and Improvements	Emporia 5	450	31.65	SQ*	-0.8	3.14	Emporia 6	486	30.72	SQ*	-0.8	3.25
342 Fuel Holder, Producers and Accessories	Emporia 5	1,011	31.65	SQ*	-0.8	3.14	Emporia 6	1,114	30.72	SQ*	-0.8	3.25
343 Prime Movers												
344 Generators	Emporia 5	48,246	31.65	SQ*	-0.8	3.14	Emporia 6	39,575	30.72	SQ*	-0.8	3.25
345 Accessory Electric Equipment	Emporia 5	8,535	31.65	SQ*	-0.8	3.14	Emporia 6	7,367	30.72	SQ*	-0.8	3.25
346 Miscellaneous Power Plant Equipment	Emporia 5	621	31.65	SQ*	-0.8	3.14	Emporia 6	146	30.72	SQ*	-0.8	3.25

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			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		000s			(%)	(%)		000s			(%)	(%)
Steam Production	Lawrence 5	214,325				3.11	Lawrence Common	106,233				3.51
310 Land and Land Rights Rights												
311 Structures and Improvements	311	9,281	40.37	SQ*	-1.6	2.06	311	31,362	26.77	SQ*	-1.5	3.56
312 Boiler Plant Equipment	312	136,507	30.33	SQ*	-2.1	3.09	312	65,715	27.07	SQ*	-1.7	3.53
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	314	56,404	28.33	SQ*	-1	3.34	314	1,053	22.81	SQ*	-1	4.32
315 Accessory Electric Equipment	315	11,916	29.98	SQ*	-0.5	3.12	315	2,953	31.28	SQ*	-0.5	2.89
316 Miscellaneous Power Plant Equipment	316	217	36.69	SQ*	-0.5	2.33	316	5,150	28.65	SQ*	-0.5	3.21
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	Emporia 7	48,878				3.25	Emporia Common	35,741				3.19
340 Land and Land Rights Rights												
341 Structures and Improvements	Emporia 7	488	30.72	SQ*	-0.8	3.25	Emporia Common	16,721	31.65	SQ*	-0.8	3.14
342 Fuel Holder, Producers and Accessories	Emporia 7	1,118	30.72	SQ*	-0.8	3.25	Emporia Common	240	31.65	SQ*	-0.8	3.14
343 Prime Movers												
344 Generators	Emporia 7	39,674	30.72	SQ*	-0.8	3.25	Emporia Common	4,721	31.65	SQ*	-0.8	3.14
345 Accessory Electric Equipment	Emporia 7	7,451	30.72	SQ*	-0.8	3.25	Emporia Common	6,880	31.65	SQ*	-0.8	3.14
346 Miscellaneous Power Plant Equipment	Emporia 7	147	30.72	SQ*	-0.8	3.25	Emporia Common	7,179	29.8	SQ*	-0.8	3.37

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	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
								000s			(%)	(%)
Steam Production	Hutchinson	36,260				4.04	Steam	1,931,350				2.73
310 Land and Land Rights Rights												
311 Structures and Improvements	311	6,632	31.19	SQ*	-0.8	3.16	Steam	264,282				2.10
312 Boiler Plant Equipment	312	14,867	21.6	SQ*	-1.1	4.63	Steam	1,205,551				2.83
313 Engines and Engine Driven Generators												
314 Turbogenerator Units	314	10,973	26.02	SQ*	-0.5	3.80	Steam	296,766				2.78
315 Accessory Electric Equipment	315	2,693	31.04	SQ*	-0.3	3.23	Steam	131,997				3.03
316 Miscellaneous Power Plant Equipment	316	1,095	17.6	SQ*	-0.3	5.65	Steam	32,754				2.87
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	Tecumseh GT 1	1,384				(7.92)	Tecumseh GT 2	1,577				(7.16)
340 Land and Land Rights Rights												
341 Structures and Improvements	Tecumseh GT 1	11	39.85	SQ*	0	(8.43)	Tecumseh GT 2	10	39.85	SQ*	0	(8.43)
342 Fuel Holder, Producers and Accessories	Tecumseh GT 1	47	18.91	SQ*	0	(5.18)	Tecumseh GT 2	36	39.85	SQ*	0	(8.43)
343 Prime Movers												
344 Generators	Tecumseh GT 1	1,008	37.03	SQ*	0	(8.21)	Tecumseh GT 2	1,318	27.52	SQ*	0	(7.12)
345 Accessory Electric Equipment	Tecumseh GT 1	91	17.79	SQ*	0	(4.79)	Tecumseh GT 2	36	10.96	SQ*	0	(0.69)
346 Miscellaneous Power Plant Equipment	Tecumseh GT 1	227	39.85	SQ*	0	(8.43)	Tecumseh GT 2	177	39.85	SQ*	0	(8.43)

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	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	Hutchinson GT 1	6,560				1.00	Hutchinson GT 2	7,002				1.30
340 Land and Land Rights Rights												
341 Structures and Improvements	Hutchinson GT 1	14	33.08	SQ*	-0.3	0.90	Hutchinson GT 2	22	31.63	SQ*	-0.3	1.08
342 Fuel Holder, Producers and Accessories	Hutchinson GT 1	160	42.76	SQ*	-0.3	(0.01)	Hutchinson GT 2	160	42.76	SQ*	-0.3	(0.01)
343 Prime Movers												
344 Generators	Hutchinson GT 1	6,058	31.63	SQ*	-0.3	1.08	Hutchinson GT 2	6,529	29.47	SQ*	-0.3	1.39
345 Accessory Electric Equipment	Hutchinson GT 1	302	41.14	SQ*	-0.3	0.11	Hutchinson GT 2	265	41.39	SQ*	-0.3	0.09
346 Miscellaneous Power Plant Equipment	Hutchinson GT 1	26	45.65	SQ*	-0.3	(0.21)	Hutchinson GT 2	26	45.65	SQ*	-0.3	(0.21)

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	Westar Energy, Inc.						Westar Energy, Inc.					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	Hutchinson GT 3	8,696				1.42	Hutchinson GT 4	8,375				(2.95)
340 Land and Land Rights Rights												
341 Structures and Improvements	Hutchinson GT 3	21	31.63	SQ*	-0.3	1.08	Hutchinson GT 4	8	39.58	SQ*	-0.1	(3.84)
342 Fuel Holder, Producers and Accessories	Hutchinson GT 3	388	23.92	SQ*	-0.3	2.43	Hutchinson GT 4	40	39.58	SQ*	-0.1	(3.84)
343 Prime Movers												
344 Generators	Hutchinson GT 3	7,760	31.49	SQ*	-0.3	1.10	Hutchinson GT 4	7,903	31.01	SQ*	-0.1	(2.92)
345 Accessory Electric Equipment	Hutchinson GT 3	501	15.16	SQ*	-0.3	5.62	Hutchinson GT 4	422	34.21	SQ*	-0.1	(3.32)
346 Miscellaneous Power Plant Equipment	Hutchinson GT 3	26	45.65	SQ*	-0.3	(0.21)	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.					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	Abilene	8,780				(2.37)	Central Plains Wind	180,952				5.09
340 Land and Land Rights Rights												
341 Structures and Improvements	Abilene	645	19.09	SQ*	-0.1	(1.08)	Central Plains Wind	9,181	19.5	SQ*	-0.5	5.09
342 Fuel Holder, Producers and Accessories	Abilene	130	39.57	SQ*	-0.1	(4.28)						
343 Prime Movers												
344 Generators	Abilene	7,162	26.32	SQ*	-0.1	(2.76)	Central Plains Wind	153,693	19.5	SQ*	-0.5	5.09
345 Accessory Electric Equipment	Abilene	672	21.86	SQ*	-0.1	(1.86)	Central Plains Wind	17,304	19.5	SQ*	-0.5	5.09
346 Miscellaneous Power Plant Equipment	Abilene	171	7.38	SQ*	-0.1	8.75	Central Plains Wind	774	19.5	SQ*	-0.5	5.09

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	Westar Energy, Inc.						Westar Energy, Inc.					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	Flat Ridge Wind	94,777				5.34	Spring Creek 1	26,972				1.62
340 Land and Land Rights Rights												
341 Structures and Improvements	Flat Ridge Wind	4,721	18.55	SQ*	-0.4	5.35	Spring Creek 1	1,649	24.24	SQ*	-0.5	1.62
342 Fuel Holder, Producers and Accessories							Spring Creek 1	341	24.24	SQ*	-0.5	1.62
343 Prime Movers												
344 Generators	Flat Ridge Wind	74,560	18.55	SQ*	-0.4	5.35	Spring Creek 1	22,884	24.24	SQ*	-0.5	1.62
345 Accessory Electric Equipment	Flat Ridge Wind	15,166	18.69	SQ*	-0.4	5.30	Spring Creek 1	2,098	24.24	SQ*	-0.5	1.62
346 Miscellaneous Power Plant Equipment	Flat Ridge Wind	330	18.55	SQ*	-0.4	5.35						

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	Westar Energy, Inc.						Westar Energy, Inc.					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	Spring Creek 2	26,972				1.62	Spring Creek 3	26,972				1.62
340 Land and Land Rights Rights												
341 Structures and Improvements	Spring Creek 2	1,649	24.24	SQ*	-0.5	1.62	Spring Creek 3	1,649	24.24	SQ*	-0.5	1.62
342 Fuel Holder, Producers and Accessories	Spring Creek 2	341	24.24	SQ*	-0.5	1.62	Spring Creek 3	341	24.24	SQ*	-0.5	1.62
343 Prime Movers												
344 Generators	Spring Creek 2	22,884	24.24	SQ*	-0.5	1.62	Spring Creek 3	22,884	24.24	SQ*	-0.5	1.62
345 Accessory Electric Equipment	Spring Creek 2	2,098	24.24	SQ*	-0.5	1.62	Spring Creek 3	2,098	24.24	SQ*	-0.5	1.62
346 Miscellaneous Power Plant Equipment												

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Depreciation Statistics
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	Westar Energy, Inc.						Westar Energy, Inc.					
			Survivor Curve			Annual			Survivor Curve			Annual
	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate	Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
		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	Spring Creek 4	26,972				1.62	Spring Creek Common	1,747				1.61
340 Land and Land Rights Rights												
341 Structures and Improvements	Spring Creek 4	1,649	24.24	SQ*	-0.5	1.62	Spring Creek Common	16	22.35	SQ*	-0.5	2.97
342 Fuel Holder, Producers and Accessories	Spring Creek 4	341	24.24	SQ*	-0.5	1.62	Spring Creek Common	63	22.35	SQ*	-0.5	2.97
343 Prime Movers												
344 Generators	Spring Creek 4	22,884	24.24	SQ*	-0.5	1.62	Spring Creek Common	178	21.4	SQ*	-0.5	3.74
345 Accessory Electric Equipment	Spring Creek 4	2,098	24.24	SQ*	-0.5	1.62	Spring Creek Common	312		SQ*		
346 Miscellaneous Power Plant Equipment							Spring Creek Common	1,178	24.24	SQ*	-0.5	1.62

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Depreciation Statistics
Electric Company - Production
Depreciation Statistics
FERC Form 1

		Westar Energy, Inc.					
				Survivor Curve			Annual
		Cat. / Unit	Depr. Base	Life	Type	Net Salvage	Rate
			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		Other	856,684				3.30
340 Land and Land Rights	Rights						
341 Structures and Improvements		Other	51,788				3.26
342 Fuel Holder, Producers and Accessories		Other	13,413				2.47
343 Prime Movers							
344 Generators		Other	671,131				3.30
345 Accessory Electric Equipment		Other	108,604				3.42
346 Miscellaneous Power Plant Equipment		Other	11,748				2.97

Transmission, Distribution and General

Summary – Service Life

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	Range	
							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

Depeciation Statistics
Electric Company - Transmission, Distribution and General
Depeciation 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%

Depeciation Statistics
Electric Company - Transmission, Distribution and General
Depeciation 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%

Depeciation Statistics
Electric Company - Transmission, Distribution and General
Depeciation 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

			Allete					Atlantic City Electric				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
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	Clearing Land and ROW	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	SCADA										
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	Clearing Land and ROW	5,334	65	S-4	0	1.45					
365	Overhead Conductors and Devices	Capacitors										
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	Overhead										
368	Line Transformers	Underground										
368	Services							163,349	40	R1.5		2.50
369	Services	Overhead	6,734	30	R-0.5	(50)	5.96					
369	Services	Underground	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	Solid State										
370	Meters	Other										
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	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		54,658	28	SQ	0		23,358	40	R1.5		2.50
390	Structures and Improvements	Major										
390	Structures and Improvements	Minor										
390	Structures and Improvements	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	Furniture										
391	Office Furniture and Equipment	Equipment										
391	Office Furniture and Equipment	Computers	14,105	7	S-3	5	13.57	7,016	5	L3		20.00
391	Office Furniture and Equipment	Minor Software	2,261	5	S-6	5	19.00	798	5	L3		20.00
391	Office Furniture and Equipment	Major Software										
391	Transportation Equipment											
392	Transportation Equipment	Automobiles	23	7	S-1.5	0	14.29	371	5	R3	30	5.26
392	Transportation Equipment	Light Trucks										
392	Transportation Equipment	Medium Trucks										
392	Transportation Equipment	Heavy Trucks	266	8	L-2	0	12.50					
392	Transportation Equipment	Trailers	1,483	25	R-4	0	4.00					
392	Transportation Equipment	Aircraft	1,474	13	L-2	0	7.69					
392	Transportation Equipment	Other										
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	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
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	Microwave	9,782	20	R-0.5	0	5.00					
397	Communication Equipment	Mobile Radio	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											

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

			Avista					Bangor Hydro				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
ERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	Rights	1,488	75	R4	0	1.28					
350	Structures and Improvements		17,104	60	R4	(5)	1.61					
352	Station Equipment		213,222	47	R3	(15)	2.39	120,194	47	R2	(5)	2.24
353	Towers and Fixtures		17,123	70	S3	(20)	1.87	9,529	50	S3	(15)	2.30
354	Poles and Fixtures		154,798	60	R3	(30)	1.84	127,420	48	R2.5	(20)	2.50
355	Overhead Conductors and Devices		116,768	60	R3	(10)	1.93	91,458	45	R3	(10)	2.44
356	Overhead Conductors and Devices	Clearing Land and ROW										
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	Rights		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	SCADA						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	Clearing Land and ROW						2,075	60	R3	(5)	1.75
365	Overhead Conductors and Devices	Capacitors										
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	Overhead										
368	Line Transformers	Underground										
368	Services		132,648	60	R3	(15)	1.63	24,192	45	R4	(15)	2.55
369	Services	Overhead										
369	Services	Underground										
369	Meters		47,965	38	S1	0	2.39	4,927	33	S2	0	3.02
370	Meters	Solid State						16,785	15	S2	0	6.77
370	Meters	Other						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	Overhead										
373	Street Lighting and Signal Equipment	Underground										
373	Street Lighting and Signal Equipment	Non-roadway Lighting	20,029	32	R2.5	(5)	2.82					
373												
Regional T	Computer Hardware											
382	Computer Software											
383												
General Pl	Land and Land Rights	Rights										
389	Structures and Improvements		6,229	55	S2	(5)	1.85	16,304	40	R1	0	2.50
390	Structures and Improvements	Major										
390	Structures and Improvements	Minor										
390	Structures and Improvements	Improvements										
390	Office Furniture and Equipment											
391	Office Furniture and Equipment	Furniture						175	20	SQ	0	5.46
391	Office Furniture and Equipment	Equipment						4,480	10	SQ	0	17.02
391	Office Furniture and Equipment	Computers	7,870	5	SQ	0	17.67	1,274	10	SQ	0	4.96
391	Office Furniture and Equipment	Minor Software						23	10	SQ	0	6.77
391	Office Furniture and Equipment	Major Software										
391	Transportation Equipment		3,742	11	S3	10	3.70	2,678	5	L1.5	10	16.13
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		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	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
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	Microwave						138	24	L2	0	7.69
397	Communication Equipment	Mobile Radio										
397	Miscellaneous Equipment							2,216	20	SQ	0	4.62
398	Other General Plant											

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TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

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

			Black Hills Power					Black Hills/Colorado Electric Utility Co.				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
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	Clearing Land and ROW	4,063	45		0	1.83					
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 Pl	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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Depreciation Statistics
Electric Company - Transmission, Distribution and General
Depreciation Statistics
FERC Form 1

			Carolina Power & Light					Central Hudson Gas & Electric				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
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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Depreciation Statistics
Electric Company - Transmission, Distribution and General
Depreciation Statistics
FERC Form 1

			Central Vermont Public Service					Cheyenne Light, Fuel and Power Co.				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	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	Clearing Land and ROW										
356	Underground Conduit											
357	Underground Conductors and Devices											
358	Roads and Trails		1	60	R4	0	1.67					
359												
Distributio	Land and Land Rights	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	SCADA										
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	Clearing Land and ROW										
365	Overhead Conductors and Devices	Capacitors										
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	Overhead										
368	Line Transformers	Underground										
368	Services		22,839	34	S0.5	(25)	2.47	14,590	45		(25)	2.64
369	Services	Overhead										
369	Services	Underground										
369	Meters		19,413	29	L0.5	0	0.59	880	39		(25)	4.01
370	Meters	Solid State										
370	Meters	Other										
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	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											
390	Structures and Improvements	Major										
390	Structures and Improvements	Minor										
390	Structures and Improvements	Improvements										
390	Office Furniture and Equipment		4,604	9	SQ	0	9.43					
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		3,079	12	R2.5	10	6.11					
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		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	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
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	Microwave										
397	Communication Equipment	Mobile Radio										
397	Miscellaneous Equipment		170	15	SQ	0	6.53					
398	Other General Plant											

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TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

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

			Consolidated Edison of New York					Consolidated Water Power company				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
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	Clearing Land and ROW						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	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	SCADA										
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	Clearing Land and ROW										
365	Overhead Conductors and Devices	Capacitors										
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	Overhead	270,741	35	h1.25	(5)	3.00					
368	Line Transformers	Underground	2,242,497	40	h1.75	(5)	2.63					
368	Services								35		(20)	3.43
369	Services	Overhead	138,040	60	h0.75	(175)	4.58					
369	Services	Underground	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	Solid State	111,342	20	h1.00	0	5.00					
370	Meters	Other										
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	Overhead	25,352	45	h0.50	(100)	4.44					
373	Street Lighting and Signal Equipment	Underground	224,121	70	h0.75	(75)	2.50					
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		601,320	50	h0.75	(60)	3.20	1,294	39		0	2.56
390	Structures and Improvements	Major										
390	Structures and Improvements	Minor										
390	Structures and Improvements	Improvements										
390	Office Furniture and Equipment							143	7		0	14.29
391	Office Furniture and Equipment	Furniture	46,386	18	SQ	0	5.56					
391	Office Furniture and Equipment	Equipment	224,490	8	SQ	5	11.88					
391	Office Furniture and Equipment	Computers										
391	Office Furniture and Equipment	Minor Software										
391	Office Furniture and Equipment	Major Software										
391	Transportation Equipment		227,414	8	SQ	10	11.25					
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		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	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
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	Microwave										
397	Communication Equipment	Mobile Radio										
397	Miscellaneous Equipment		33,783	20	SQ	0	5.00					
398	Other General Plant											

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TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

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

			Consumers Energy Company					Delmarva Power and Light - Delaware				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	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	Clearing Land and ROW										
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	Rights	20,613	60	R2	0	1.54	3,505	50	R3	0	2.08
360	Structures and Improvements		41,829	58	S0.5	(30)	2.19	14,985	68	R3	0	1.25
361	Station Equipment		604,170	43	L0	(15)	2.60	139,583	50	R1.5	(35)	1.87
362	Station Equipment	SCADA										
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	Clearing Land and ROW										
365	Overhead Conductors and Devices	Capacitors										
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	Overhead										
368	Line Transformers	Underground										
368	Services											
369	Services	Overhead	172,699	50	R1	(50)	3.36	13,870	50	R0.5	(80)	1.75
369	Services	Underground	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	Solid State										
370	Meters	Other										
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	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	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	Major										
390	Structures and Improvements	Minor										
390	Structures and Improvements	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	Furniture										
391	Office Furniture and Equipment	Equipment										
391	Office Furniture and Equipment	Computers	24,517	5	SQ	5	21.43					
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		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	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
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	Microwave										
397	Communication Equipment	Mobile Radio										
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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Depreciation Statistics
Electric Company - Transmission, Distribution and General
Depreciation Statistics
FERC Form 1

			Delmarva Power and Light - Maryland					DTE Electric Company				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
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	Clearing Land and ROW										
356	Underground Conduit											
357	Underground Conductors and Devices											
358	Roads and Trails											
359												
Distributio	Land and Land Rights	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	SCADA										
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	Clearing Land and ROW										
365	Overhead Conductors and Devices	Capacitors										
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	Overhead										
368	Line Transformers	Underground										
368	Services											
369	Services	Overhead	7,224	65	R3	(75)	1.15	171,301	40	R2	(125)	5.83
369	Services	Underground	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	Solid State						75,008	20	S3	0	5.00
370	Meters	Other										
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	Overhead						80,327	25	R3	(45)	5.83
373	Street Lighting and Signal Equipment	Underground						115,061	52	R1.5	(45)	2.93
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		18,556	35	R2.5	(10)	2.94	295,300	36	L1.5	(5)	3.53
390	Structures and Improvements	Major										
390	Structures and Improvements	Minor										
390	Structures and Improvements	Improvements										
390	Office Furniture and Equipment		27	15	L2	0	6.67					
391	Office Furniture and Equipment	Furniture						101,766	8	SQ	0	12.50
391	Office Furniture and Equipment	Equipment						3,046	10	SQ	0	10.00
391	Office Furniture and Equipment	Computers	119	5	R3	0	20.00	34,403	15	SQ	0	6.67
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						112,522	7	SQ	0	15.00
392	Transportation Equipment	Aircraft										
392	Transportation Equipment	Other										
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	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
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	Microwave										
397	Communication Equipment	Mobile Radio	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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Depreciation Statistics
Electric Company - Transmission, Distribution and General
Depreciation Statistics
FERC Form 1

			Duquesne Light Company					El Paso Electric Company				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	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	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	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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TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

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

			Entergy - Arkansas					Entergy - Gulf States Louisiana				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
ERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	Rights	45,886	75	R3	0	1.04	63,516	65		0	1.53
350	Structures and Improvements		39,263	55	R3	(5)	1.84	17,302	54	SQ	0	1.85
352	Station Equipment		559,834	55	R3	(10)	2.00	414,317	41		1	2.07
353	Towers and Fixtures		144,216	62	R5	(20)	1.85	70,292	42		(4)	1.83
354	Poles and Fixtures		320,906	52	R1	(20)	2.41	212,272	47		(19)	2.40
355	Overhead Conductors and Devices		307,545	61	R3	(25)	2.10	190,333	53		(16)	1.86
356	Overhead Conductors and Devices	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	Rights	2,434	65	R4	0	0.75	5,158	50	SQ	0	2.13
360	Structures and Improvements		14,391	56	R4	(5)	1.77	14,432	45		0	1.44
361	Station Equipment		350,310	55	R1	(10)	1.68	195,164	34		15	1.97
362	Station Equipment	SCADA										
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	Clearing Land and ROW										
365	Overhead Conductors and Devices	Capacitors										
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	Overhead										
368	Line Transformers	Underground										
368	Services											
369	Services	Overhead	129,158	41	S1	(10)	2.18	87,930	36		(10)	2.86
369	Services	Underground	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	Solid State										
370	Meters	Other										
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	Overhead										
373	Street Lighting and Signal Equipment	Underground										
373	Street Lighting and Signal Equipment	Non-roadway Lighting	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	Rights										
389	Structures and Improvements		77,907	49	R1	(10)	1.78	49,305	41		0	2.25
390	Structures and Improvements	Major										
390	Structures and Improvements	Minor										
390	Structures and Improvements	Improvements										
390	Office Furniture and Equipment		1,708	20	SQ	0	5.00	1,761	26		2	4.38
391	Office Furniture and Equipment	Furniture										
391	Office Furniture and Equipment	Equipment	2,756	15	SQ	0	6.67	18,117	8		0	19.94
391	Office Furniture and Equipment	Computers	34,892	5	SQ	0	20.00	1,350	8		0	14.96
391	Office Furniture and Equipment	Minor Software										
391	Office Furniture and Equipment	Major Software										
391	Transportation Equipment		13	15	SQ	0	6.67					
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		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	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
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	Microwave	38,880	15	SQ	0	6.67	29,147	19		0	5.93
397	Communication Equipment	Mobile Radio										
397	Miscellaneous Equipment		3,606	10	SQ	0	10.00	1,734	24		0	4.63
398	Other General Plant											

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

			Entergy - Texas					Georgia Power Company				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
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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TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

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

			Green Mountain Power					Gulf Power				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	Rights						12,650	60	SQ	0	1.60
350	Structures and Improvements		296	56	SQ	(5)	1.77	11,074	50	R4	(5)	2.00
352	Station Equipment		27,726	39	S5.0	(5)	2.61	137,673	45	S0	(5)	2.30
353	Towers and Fixtures		214	70	SQ	(20)	0.43	42,296	50	R5	(20)	2.30
354	Poles and Fixtures		9,092	40	S4.0	(30)	3.22	100,663	38	S0	(40)	3.60
355	Overhead Conductors and Devices		12,415	46	S4.0	(15)	2.40	74,914	50	R2	(30)	2.50
356	Overhead Conductors and Devices	Clearing Land and ROW										
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	Rights										
360	Structures and Improvements		243	35	R3.0	(15)	3.79	21,398	48	R3	(5)	2.20
361	Station Equipment		31,991	36	R2.5	(10)	3.33	178,492	45	R1.5	(5)	2.20
362	Station Equipment	SCADA										
362	Storage Battery Equipment											
363	Poles, Towers and Fixtures		49,769	36	S3.0	(25)	3.47	127,021	34	R1	(75)	5.00
364	Overhead Conductors and Devices		52,713	36	S3.0	(35)	3.43	128,616	38	R1	(20)	3.10
365	Overhead Conductors and Devices	Clearing Land and ROW										
365	Overhead Conductors and Devices	Capacitors										
365	Underground Conduit		13,562	42	R2.0	(5)	2.55	1,189	60	R3	0	1.30
366	Underground Conductors and Devices		19,285	39	R2.5	(5)	1.98	128,545	32	S3	(8)	3.30
367	Line Transformers		50,869	44	R1.5	(5)	2.10	231,074	30	S0	(20)	4.00
368	Line Transformers	Overhead										
368	Line Transformers	Underground										
368	Services		16,353	39	R1.0	(45)	3.50					
369	Services	Overhead						52,376	35	R1	(45)	3.80
369	Services	Underground						44,419	40	R1.5	(10)	2.60
369	Meters		15,176	25	R1.0	(2)	4.14	70,608	33	R1	10	2.70
370	Meters	Solid State										
370	Meters	Other										
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	61,070	20	L1	(10)	4.90
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		14,843	30	R2.0	(5)	4.14	69,731	45	S1.5	(5)	2.30
390	Structures and Improvements	Major										
390	Structures and Improvements	Minor										
390	Structures and Improvements	Improvements										
390	Office Furniture and Equipment		6,355	24	L1.0	0	6.53					
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											
392	Transportation Equipment	Automobiles										
392	Transportation Equipment	Light Trucks										
392	Transportation Equipment	Medium Trucks						6,983	10	L3	12	9.30
392	Transportation Equipment	Heavy Trucks						20,539	11	L4	15	7.90
392	Transportation Equipment	Trailers						1,184	18	S1.5	12	4.80
392	Transportation Equipment	Aircraft										
392	Transportation Equipment	Other										
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	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
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	17,519	16	S1	0	6.30
397	Communication Equipment	Microwave										
397	Communication Equipment	Mobile Radio										
397	Miscellaneous Equipment		106	15	S0.0	0	9.07					
398	Other General Plant		53	5	SQ	0	20.00					

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

			Idaho Power					Indiana Michigan Power Company				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
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
Electric Company - Transmission, Distribution and General
Depreciation Statistics
FERC Form 1

			Indianapolis Power & Light					International Transmission Company				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	Rights	13,245	84	SQ	0	1.16	67,572	75	0	1	R5
350	Structures and Improvements		2,886	45	R4	(15)	2.31	74,198	60	-5	1	R4
352	Station Equipment		58,254	31	S2	15	2.41	766,080	48	-10	2	L1.5
353	Towers and Fixtures		28,600	45	S2	(20)	2.52	300,696	60	-10	1	R4
354	Poles and Fixtures		11,452	30	R3	20	2.39					
355	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	Rights	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	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	Computers	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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Depreciation Statistics
Electric Company - Transmission, Distribution and General
Depreciation Statistics
FERC Form 1

			Interstate Power and Light - Iowa					Interstate Power and Light - Minnesota				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
ERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	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	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	SCADA	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	Rights										
389	Structures and Improvements							4,008	50	S3	-5	2.01
390	Structures and Improvements	Major										
390	Structures and Improvements	Minor	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	Computers	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	Mobile Radio	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											

Tangible LLC
301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706
TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

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

			ITC Great Plains					ITC Midwest				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	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	Clearing Land and ROW										
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	Rights										
360	Structures and Improvements											
361	Station Equipment											
362	Station Equipment	SCADA										
362	Storage Battery Equipment											
363	Poles, Towers and Fixtures											
364	Overhead Conductors and Devices											
365	Overhead Conductors and Devices	Clearing Land and ROW										
365	Overhead Conductors and Devices	Capacitors										
365	Underground Conduit											
366	Underground Conductors and Devices											
367	Line Transformers											
368	Line Transformers	Overhead										
368	Line Transformers	Underground										
368	Services											
369	Services	Overhead										
369	Services	Underground										
369	Meters											
370	Meters	Solid State										
370	Meters	Other										
370	Installations on Customers' Premises											
371	Leased Property on Customers' Premises											
372	Street Lighting and Signal Equipment											
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		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	Major										
390	Structures and Improvements	Minor		50	SQ	(10)	2.20					
390	Structures and Improvements	Improvements										
390	Office Furniture and Equipment		33	20	SQ	0	5.00	3,065	20	SQ	0	5.00
391	Office Furniture and Equipment	Furniture										
391	Office Furniture and Equipment	Equipment										
391	Office Furniture and Equipment	Computers	316	5	SQ	0	20.00	8,783	5	SQ	0	20.00
391	Office Furniture and Equipment	Minor Software						3,793	5	SQ	0	20.00
391	Office Furniture and Equipment	Major Software										
391	Transportation Equipment			5	SQ	10	18.00	32,151	5	R4	5	20.13
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			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	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
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	Microwave										
397	Communication Equipment	Mobile Radio										
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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TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

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

			Jersey Central Power and Light						Kansas Gas and Electric				
				Survivor Curve			Annual			Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	Rights	38,702	84	SQ		1.19					
350	Structures and Improvements		25,901	71	S2		1.24	12,861	55	S2	(10)	2.68
352	Station Equipment		410,166	65	R1		1.55	165,135	58	R1.5	(10)	1.54
353	Towers and Fixtures		36,077	68	L1.5		0.65	6,951	65	R3	(30)	3.51
354	Poles and Fixtures		145,161	50	R3		1.59	195,306	50	R1.5	(25)	3.19
355	Overhead Conductors and Devices		190,738	59	R3		1.45	64	55	55-R2	(22)	2.11
356	Overhead Conductors and Devices	Clearing Land and ROW	18,695	60	SQ		1.47	108,006	50	R2	(15)	2.05
356	Underground Conduit		1,894	55	L0		1.49	422	65	R3	0	1.50
357	Underground Conductors and Devices		13,431	35	L4		2.85	1,854	49	R4	0	2.10
358	Roads and Trails		2,034	50	SQ		1.83	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		1.38	7,066	55	R2.5	(20)	1.80
361	Station Equipment		407,708	51	R2		1.72	80,478	61	S0.5	(15)	1.58
362	Station Equipment	SCADA										
362	Storage Battery Equipment											
363	Poles, Towers and Fixtures		441,815	51	R0.5		1.70	145,540	52	R0.5	(30)	2.11
364	Overhead Conductors and Devices		534,764	48	R2		1.81	127,516	62	R0.5	(40)	1.82
365	Overhead Conductors and Devices	Clearing Land and ROW	75,137	60	SQ		1.63					
365	Overhead Conductors and Devices	Capacitors										
365	Underground Conduit		106,849	56	R4		1.69	38,718	60	R3	(50)	1.84
366	Underground Conductors and Devices		355,599	30	R3		3.28	97,421	51	L1	(30)	2.16
367	Line Transformers		600,740	35	L0		2.70	86,980	48	S0	(10)	1.89
368	Line Transformers	Overhead										
368	Line Transformers	Underground										
368	Services											
369	Services	Overhead	160,992	55	R2		1.26	27,238	53	R1	(25)	1.92
369	Services	Underground	236,144	55	R2		1.26	56,371	51	R1	(25)	2.03
369	Meters		84,758	27	O2		4.38	40,384	37	SQ	(5)	2.30
370	Meters	Solid State										
370	Meters	Other										
370	Installations on Customers' Premises		18,040	30	O3		2.91					
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	Overhead										
373	Street Lighting and Signal Equipment	Underground										
373	Street Lighting and Signal Equipment	Non-roadway Lighting	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	Major	38,867	40	S6		2.26					
390	Structures and Improvements	Minor	47,995	40	S6		2.97					
390	Structures and Improvements	Improvements										
390	Office Furniture and Equipment							5,148	25	SQ	0	3.32
391	Office Furniture and Equipment	Furniture	24,919	33	SQ		3.92					
391	Office Furniture and Equipment	Equipment	10,826	13	SQ		5.00					
391	Office Furniture and Equipment	Computers	7,405	3	SQ		(2.63)	3,189	5	SQ	0	19.70
391	Office Furniture and Equipment	Minor Software										
391	Office Furniture and Equipment	Major Software	3	13	SQ		517.46					
391	Transportation Equipment							5,151	11	O4	0	3.38
392	Transportation Equipment	Automobiles										
392	Transportation Equipment	Light Trucks										
392	Transportation Equipment	Medium Trucks										
392	Transportation Equipment	Heavy Trucks	243	30	S6		6.26					
392	Transportation Equipment	Trailers	2,816	30	S6		4.47					
392	Transportation Equipment	Aircraft										
392	Transportation Equipment	Other										
392	Stores Equipment		3,699	33	SQ		2.88	1,245	25	SQ	0	4.00
393	Tools, Garage and Shop Equipment		23,390	27	SQ		4.35	5,922	25	SQ	0	4.00
394	Tools, Garage and Shop Equipment	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
394	Laboratory Equipment		5,661	37	SQ		2.73	344	25	SQ	0	4.00
395	Power Operated Equipment		3,690	11	S0.5		8.48	2,333	16	SQ	5	1.49
396	Communication Equipment		71,519	22	S2		4.18	238	27	SQ	0	6.67
397	Communication Equipment	Microwave	27,461	22	S2		2.82	43,293	15	SQ	0	5.28
397	Communication Equipment	Mobile Radio	4,675	22	SQ		3.54					
397	Miscellaneous Equipment							188	15	SQ	0	1.01
398	Other General Plant											

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

			Maine Public Service Company					Metropolitan Edison company				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	Rights	1,791	80	SQ	0	1.25	26,933	80	SQ	5-Yr. Amort.	1.50
350	Structures and Improvements		105	50	R1.5	0	1.99	6,431	58	R3	5-Yr. Amort.	1.91
352	Station Equipment		7,539	55	R2	(5)	1.58	144,646	54	R1.5	5-Yr. Amort.	1.63
353	Towers and Fixtures							36,830	65	R3	5-Yr. Amort.	1.11
354	Poles and Fixtures		9,923	55	R3	(40)	2.40	39,345	62	R3	5-Yr. Amort.	1.42
355	Overhead Conductors and Devices		7,505	50	R3	(15)	2.41	59,305	65	R2.5	5-Yr. Amort.	1.28
356	Overhead Conductors and Devices	Clearing Land and ROW										
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	Rights	722	80	SQ	0	0.70	28,696	65	SQ	5-Yr. Amort.	1.48
360	Structures and Improvements		122	45	R3	0	1.43	11,815	45	R3	5-Yr. Amort.	2.61
361	Station Equipment		10,256	47	R2	(5)	2.01	175,746	58	R2	5-Yr. Amort.	1.55
362	Station Equipment	SCADA										
362	Storage Battery Equipment		11,337									
363	Poles, Towers and Fixtures		24,322	39	R0.5	(25)	3.01	285,169	65	R0.5	5-Yr. Amort.	1.30
364	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	Clearing Land and ROW						78,201	65	SQ	5-Yr. Amort.	1.55
365	Overhead Conductors and Devices	Capacitors										
365	Underground Conduit		21	60	R3	0	1.46	27,846	60	R2.5	5-Yr. Amort.	1.81
366	Underground Conductors and Devices		1,419	47	R2	(5)	0.57	159,697	35	R3	5-Yr. Amort.	2.91
367	Line Transformers		11,337	38	R2	(60)	4.70	347,985	42	S0	5-Yr. Amort.	2.14
368	Line Transformers	Overhead										
368	Line Transformers	Underground										
368	Services		6,462	41	R2	(65)	4.15					
369	Services	Overhead						52,066	42	R0.5	5-Yr. Amort.	2.41
369	Services	Underground						98,459	41	R2.5	5-Yr. Amort.	2.29
369	Meters		6,224	35	R1	(70)	4.47	55,402	24	O2	5-Yr. Amort.	4.25
370	Meters	Solid State										
370	Meters	Other										
370	Installations on Customers' Premises		659	22	O1	(15)	3.30	3,350	24	O1	5-Yr. Amort.	3.32
371	Leased Property on Customers' Premises											
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	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						18	50	SQ	5-Yr. Amort.	2.28
389	Structures and Improvements		5,976	45	R3	0	1.87					
390	Structures and Improvements	Major						59,605	80	S0	5-Yr. Amort.	2.17
390	Structures and Improvements	Minor						14,673	40	R1.5	5-Yr. Amort.	2.18
390	Structures and Improvements	Improvements										
390	Office Furniture and Equipment		793	20	SQ	0	4.74					
391	Office Furniture and Equipment	Furniture						18,120	20	SQ	5-Yr. Amort.	4.91
391	Office Furniture and Equipment	Equipment						5,921	10	SQ	5-Yr. Amort.	10.00
391	Office Furniture and Equipment	Computers	1,504	7	SQ	0	6.34	3,974	4	SQ	5-Yr. Amort.	25.00
391	Office Furniture and Equipment	Minor Software										
391	Office Furniture and Equipment	Major Software						5	10	SQ	5-Yr. Amort.	108.54
391	Transportation Equipment											
392	Transportation Equipment	Automobiles										
392	Transportation Equipment	Light Trucks										
392	Transportation Equipment	Medium Trucks										
392	Transportation Equipment	Heavy Trucks						215	10	L3	5-Yr. Amort.	10.55
392	Transportation Equipment	Trailers						827	25	S1	5-Yr. Amort.	3.57
392	Transportation Equipment	Aircraft										
392	Transportation Equipment	Other										
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	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
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	Microwave										
397	Communication Equipment	Mobile Radio										
397	Miscellaneous Equipment		284	20	SQ	0	2.53	2,830	20	SQ	5-Yr. Amort.	3.74
398	Other General Plant											

Tangibl LLC
301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706
TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

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

			Michigan Electric Transmission Company					Nevada Power Company				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	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	Clearing Land and ROW										
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	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	SCADA										
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	Clearing Land and ROW										
365	Overhead Conductors and Devices	Capacitors										
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	Overhead										
368	Line Transformers	Underground										
368	Services							153,974	45	R4	(50)	2.34
369	Services	Overhead										
369	Services	Underground										
369	Meters							91,692	35	R1	0	2.75
370	Meters	Solid State										
370	Meters	Other										
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	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						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	Major										
390	Structures and Improvements	Minor										
390	Structures and Improvements	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	Furniture										
391	Office Furniture and Equipment	Equipment										
391	Office Furniture and Equipment	Computers						33,333	5	SQ	0	20.00
391	Office Furniture and Equipment	Minor Software										
391	Office Furniture and Equipment	Major Software										
391	Transportation Equipment		10,316	5	R4	5	14.51	2,527	9	S1	15	29.65
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		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	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
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	Microwave										
397	Communication Equipment	Mobile Radio										
397	Miscellaneous Equipment			10	SQ	0	10.00	2,898	15	SQ	0	6.67
398	Other General Plant											

Tangibl LLC
301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706
TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

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

			New York State Electric and Gas					Ohio Power Company				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	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	0	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	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	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											

Tangible LLC
301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706
TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

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

			Oklahoma Gas and Electric					Orange and Rockland Utilities				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	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	Clearing Land and ROW										
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	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	SCADA										
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	Clearing Land and ROW						3,385	30	h2.5	(40)	4.67
365	Overhead Conductors and Devices	Capacitors										
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	Overhead										
368	Line Transformers	Underground										
368	Services		236,338	55	R4	(20)	1.75					
369	Services	Overhead						14,342	60	h2.5	(100)	3.33
369	Services	Underground						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	Solid State										
370	Meters	Other										
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	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	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	Major										
390	Structures and Improvements	Minor										
390	Structures and Improvements	Improvements										
390	Office Furniture and Equipment		18,027	15	SQ	0	6.67					
391	Office Furniture and Equipment	Furniture						2,111	20	h1.5	0	5.00
391	Office Furniture and Equipment	Equipment						524	13	h1.0	0	6.67
391	Office Furniture and Equipment	Computers						906	8	h2.0	0	12.50
391	Office Furniture and Equipment	Minor Software										
391	Office Furniture and Equipment	Major Software						8,259	13	h2.5	0	7.69
391	Transportation Equipment		74,409	13	Various	(10)	7.29					
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		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	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
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	Microwave										
397	Communication Equipment	Mobile Radio						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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Depreciation Statistics
Electric Company - Transmission, Distribution and General
Depreciation Statistics
FERC Form 1

			Otter Tail Power					Pacific Gas and Electric				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
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										
368	Line Transformers	Underground										
368	Services							2,743,413	45	R3,R4	(41)	2.90
369	Services	Overhead	(963)	48	S5	(150)	4.77					
369	Services	Underground	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	Solid State	222	5	SQ	0	20.00					
370	Meters	Other	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	Major	5,720	55	SQ	(5)	2.90					
390	Structures and Improvements	Minor	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	Furniture	666	15	SQ	0	6.67					
391	Office Furniture and Equipment	Equipment	760	10	SQ	0	10.00					
391	Office Furniture and Equipment	Computers	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	Automobiles		5	SQ	15	23.00					
392	Transportation Equipment	Light Trucks	Trucks	10	SQ	10	9.00					
392	Transportation Equipment	Medium Trucks										
392	Transportation Equipment	Heavy Trucks	Trucks & S	10	SQ	15	8.50					
392	Transportation Equipment	Trailers		15	SQ	10	6.00					
392	Transportation Equipment	Aircraft		7	SQ	39	8.71					
392	Transportation Equipment	Other	Oil	10	SQ	20	8.00					
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	Microwave	434	15	SQ	0	8.25					
397	Communication Equipment	Mobile Radio	1,018	10	SQ	0	10.00					
397	Miscellaneous Equipment							10,457	20	SQ	0	13.84
398	Other General Plant											

Tangibl LLC
301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706
TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

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

			Peco Energy					Pennsylvania Electric Company				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
ERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
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	Clearing Land and ROW						12,072	80	SQ	5-Yr. Amort.	1.16
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	Clearing Land and ROW						84,467	65	SQ	5-Yr. Amort.	1.54
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										
368	Line Transformers	Underground										
368	Services											
369	Services	Overhead	77,284	48	R4	5-Yr. Amort.	3.10	59,273	45	1	5-Yr. Amort.	1.66
369	Services	Underground	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	Solid State	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	Overhead	1,420	22	L1.5	5-Yr. Amort.	6.65					
373	Street Lighting and Signal Equipment	Underground	4,637	22	L1.5	5-Yr. Amort.	5.97					
373	Street Lighting and Signal Equipment	Non-roadway Lighting	1,125	22	L1.5	5-Yr. Amort.	10.03					
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	Major						30,454	80	SO	5-Yr. Amort.	3.32
390	Structures and Improvements	Minor						21,730	40	R1	5-Yr. Amort.	2.33
390	Structures and Improvements	Improvements						4,382	25	R1	5-Yr. Amort.	4.16
390	Office Furniture and Equipment											
391	Office Furniture and Equipment	Furniture	774	15	SQ	5-Yr. Amort.	22.35					
391	Office Furniture and Equipment	Equipment	124	10	SQ	5-Yr. Amort.	20.02	1,717	10	SQ	5-Yr. Amort.	10.00
391	Office Furniture and Equipment	Computers	3,432	5	SQ	5-Yr. Amort.	23.43	6,703	4	SQ	5-Yr. Amort.	25.00
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	Trailers						2,227	26	S1	5-Yr. Amort.	3.48
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	Microwave	874	15	SQ	5-Yr. Amort.	24.83					
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											

Tangibl LLC
301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706
TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

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

			Pennsylvania Power Company					Pike County Light and Power Company				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
ERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	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	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	Capacitors						51	30	h1.5	5-Yr. Amort.	3.33
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	Overhead						622	50	h2.0	5-Yr. Amort.	2.00
369	Services	Underground						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	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	Major	957	18	O2	5-Yr. Amort.	1.68					
390	Structures and Improvements	Minor	804	5	L1	5-Yr. Amort.	4.72					
390	Structures and Improvements	Improvements										
390	Office Furniture and Equipment											
391	Office Furniture and Equipment	Furniture						2	5	SQ	5-Yr. Amort.	20.00
391	Office Furniture and Equipment	Equipment						1	5	SQ	5-Yr. Amort.	20.00
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											

Tangibl LLC
301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706
TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

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

			Potomac Electric Power Company - Maryland					PPL Electric Utilities Corp.				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	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	Clearing Land and ROW						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	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	SCADA										
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	Clearing Land and ROW										
365	Overhead Conductors and Devices	Capacitors										
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	Overhead						128,889	34	SQ	5-Yr. Amort	2.94
368	Line Transformers	Underground						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	Overhead										
369	Services	Underground										
369	Meters		34,350	35	R2	0	2.95	24,920	28	SQ	5-Yr. Amort	3.57
370	Meters	Solid State						95,890	15	SQ	5-Yr. Amort	6.67
370	Meters	Other	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	Overhead	25,437	40	SQ	(40)	1.04					
373	Street Lighting and Signal Equipment	Underground	14,345	40	SQ	(50)	1.70					
373	Street Lighting and Signal Equipment	Non-roadway Lighting						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	Rights						3	65	R4	5-Yr. Amort	3.49
389	Structures and Improvements		3,584	45	R3	(20)	2.61					
390	Structures and Improvements	Major						283,378	55	S0	5-Yr. Amort	1.85
390	Structures and Improvements	Minor						22,005	30	R2	5-Yr. Amort	4.55
390	Structures and Improvements	Improvements										
390	Office Furniture and Equipment		2,221	15	SQ	0	6.67					
391	Office Furniture and Equipment	Furniture						19,703	20	SQ	5-Yr. Amort	5.22
391	Office Furniture and Equipment	Equipment						2,665	15	SQ	5-Yr. Amort	6.66
391	Office Furniture and Equipment	Computers	1,571	5	R2.5	0	20.00	2,924	5	SQ	5-Yr. Amort	17.62
391	Office Furniture and Equipment	Minor Software	19	5	SQ	0	20.00					
391	Office Furniture and Equipment	Major Software						38,155	7	SQ	5-Yr. Amort	14.28
391	Transportation Equipment											
392	Transportation Equipment	Automobiles						2,216	5	R4	5-Yr. Amort	41.64
392	Transportation Equipment	Light Trucks						7,421	8	S3	5-Yr. Amort	32.84
392	Transportation Equipment	Medium Trucks						33,243	11	R2.5	5-Yr. Amort	7.49
392	Transportation Equipment	Heavy Trucks										
392	Transportation Equipment	Trailers						4,021	16	L1	5-Yr. Amort	9.09
392	Transportation Equipment	Aircraft										
392	Transportation Equipment	Other						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	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
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	Microwave										
397	Communication Equipment	Mobile Radio										
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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TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

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

			Public Service Company of New Mexico -PNM					Public Service Company of New Mexico -SNM				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	Rights	36,571	75	R2	0	2.53					
350	Structures and Improvements		24,026	44	S5	(5)	2.39					
352	Station Equipment		232,868	42	R3	5	1.95	33,146	35	S6	0	3.06
353	Towers and Fixtures		25,919	45	R3	(10)	2.50					
354	Poles and Fixtures		125,827	47	R4	(14)	1.91	12,589	38	S2	(15)	2.55
355	Overhead Conductors and Devices		81,970	50	R4	(15)	1.75					
356	Overhead Conductors and Devices	Clearing Land and ROW						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	Rights	1,990	75	R2	0	3.22					
360	Structures and Improvements		10,319	50	R3	0	1.97	4,710	38	R3	0	2.69
361	Station Equipment		139,034	36	S0	10	2.28	15,145	39	S2	(10)	3.04
362	Station Equipment	SCADA										
362	Storage Battery Equipment		2,382	36	S0	10	2.28					
363	Poles, Towers and Fixtures		130,223	37	L2	5	2.00	29,589	34	R1	(25)	4.18
364	Overhead Conductors and Devices		94,086	38	R2	5	1.72	26,675	30	R1	(20)	4.74
365	Overhead Conductors and Devices	Clearing Land and ROW										
365	Overhead Conductors and Devices	Capacitors										
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	Overhead										
368	Line Transformers	Underground										
368	Services		118,251	25	R4	(10)	3.99					
369	Services	Overhead						7,097	24	R5	(35)	6.20
369	Services	Underground						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	Solid State										
370	Meters	Other										
370	Installations on Customers' Premises		7,527	24	R1	(45)	5.11	1,982	12	R1	(5)	10.16
371	Leased Property on Customers' Premises											
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	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		34,512	39	R4	(15)	2.95					
390	Structures and Improvements	Major										
390	Structures and Improvements	Minor										
390	Structures and Improvements	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	Furniture										
391	Office Furniture and Equipment	Equipment						203	8	S6	5	10.64
391	Office Furniture and Equipment	Computers	16,378	5	R4	0	8.65					
391	Office Furniture and Equipment	Minor Software	4	5	SQ	0	6.67					
391	Office Furniture and Equipment	Major Software										
391	Transportation Equipment							216	5	SQ	0	20.00
392	Transportation Equipment	Automobiles										
392	Transportation Equipment	Light Trucks	1,637	8	SQ	0	6.84					
392	Transportation Equipment	Medium Trucks	2,211	12	R1	10	8.37					
392	Transportation Equipment	Heavy Trucks	2,427	17	R1	20	1.87					
392	Transportation Equipment	Trailers										
392	Transportation Equipment	Aircraft										
392	Transportation Equipment	Other										
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	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
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	Microwave										
397	Communication Equipment	Mobile Radio	903	5	SQ	0	7.80					
397	Miscellaneous Equipment											
398	Other General Plant											

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

			Rochester Gas and Electric					Rockland Electric Company				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
ERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	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	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	Rights										
389	Structures and Improvements			25	L0.0	(50)	6.00	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
Electric Company - Transmission, Distribution and General
Depreciation Statistics
FERC Form 1

			Sierra Pacific Power Company					Southern California Edison				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	Rights	48,957	70	R4		1.40	148,010	60	SQ	0	1.67
350	Structures and Improvements		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	Rights	8,193	65	R4		1.34	56,250	60	SQ		1.67
360	Structures and Improvements		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 Pl	Land and Land Rights	Rights	184	65	R4	0	1.80	3,269	60	SQ	0	1.67
389	Structures and Improvements		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	Computers	4,824	5	SQ	0	20.00					
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											

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

			Superior Water, Light and Power Company					The United Illuminating Company				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
ERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	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	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	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

			UGI Utilities, Inc.					West Penn Power Company				
				Survivor Curve			Annual		Survivor Curve			Annual
		Subaccount	Depr. Base	Life	Type	Net Salvage	Rate	Depr. Base	Life	Type	Net Salvage	Rate
FERC Account			($000s)			(%)	(%)	($000s)			(%)	(%)
Transmissi	Land and Land Rights	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	Clearing Land and ROW						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	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	SCADA						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	Clearing Land and ROW						100,437	75	R4	5Yr. Amort.	1.49
365	Overhead Conductors and Devices	Capacitors										
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	Overhead	8,612	35	L2	5-Yr. Amort.	2.67					
368	Line Transformers	Underground	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	Overhead										
369	Services	Underground										
369	Meters		5,544	32	R2	5-Yr. Amort.	3.33	86,956	40	R3	5Yr. Amort.	1.77
370	Meters	Solid State	1,866	15	S3	5-Yr. Amort.	5.89	14,666	15	S2.5	5Yr. Amort.	6.84
370	Meters	Other	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	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						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	Major						1,456	45	R3	5Yr. Amort.	2.84
390	Structures and Improvements	Minor	107	20	SQ	5-Yr. Amort.	5.42					
390	Structures and Improvements	Improvements	346	5	SQ	5-Yr. Amort.	18.00					
390	Office Furniture and Equipment											
391	Office Furniture and Equipment	Furniture						7,787	16	SQ	5Yr. Amort.	6.54
391	Office Furniture and Equipment	Equipment						587	16	SQ	5Yr. Amort.	14.01
391	Office Furniture and Equipment	Computers						2,528	5	SQ	5Yr. Amort.	15.55
391	Office Furniture and Equipment	Minor Software										
391	Office Furniture and Equipment	Major Software						4,251	7	SQ	5Yr. Amort.	14.73
391	Transportation Equipment											
392	Transportation Equipment	Automobiles										
392	Transportation Equipment	Light Trucks	12	7	L4	5-Yr. Amort.	14.29					
392	Transportation Equipment	Medium Trucks	61	12	L2.5	5-Yr. Amort.	8.33					
392	Transportation Equipment	Heavy Trucks	32	14	S3	5-Yr. Amort.	7.14					
392	Transportation Equipment	Trailers										
392	Transportation Equipment	Aircraft										
392	Transportation Equipment	Other										
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	Tools, Shop and Work Eq.										
394	Tools, Garage and Shop Equipment	Garage Eq.										
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	Microwave										
397	Communication Equipment	Mobile Radio										
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					

Tangible LLC
301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706
TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

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

			Westar Energy, Inc.					Wisconsin Power and Light Company				
				Survivor Curve			Annual		Survivor Curve			Annual
FERC Account		Subaccount	Depr. Base ($000s)	Life	Type	Net Salvage (%)	Rate (%)	Depr. Base ($000s)	Life	Type	Net Salvage (%)	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	Overhead	113,833	45	S0	(10)	1.73					
368	Line Transformers	Underground	70,875	50	L1.5		1.62					
368	Services											
369	Services	Overhead	67,880	52	R1	(25)	1.87	19,404	52	R1	(50)	1.36
369	Services	Underground						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	Solid State						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	Computers	28,578	5	SQ	0	6.84	10,837	20	SQ	0	5.00
391	Office Furniture and Equipment	Minor Software						5	4	SQ	0	25.00
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	Trailers						311	21	S2.5	10	4.26
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	Tools, Shop and Work Eq.						372	15	SQ	0	6.67
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. 20014-00372

Louisville Gas and Electric Company
Electric Operations
Revenue Requirement

		LG&E Recommended (1)	Adjustment	AG Recommended
1	Capitalization	2,146,046,494		2,146,046,494
2	Rate of Return	7.36%		6.30%
3	Required Operating Income	157,893,914		135,129,058
4	Pro-Forma Operating Income	139,066,100	14,057,567	153,123,667
5	Operating Income Deficiency	18,827,814		(17,994,609)
6	Gross Revenue Conversion Factor	1.6086		1.6086
7	Required Revenue Increase	30,286,064	(59,231,851)	(28,945,786)

Exhibit AG-3
Sch. FWR-2

Test Period June 30,2016
Case No. 20014-00372

Louisville Gas and Electric Company
Electric Operations
Revenue Requirement Impact from Change in Rate of Return

		LG&E Recommended (1)	Adjustment	AG Recommended
1	Capitalization	2,146,046,494		2,146,046,494
2	Rate of Return	7.36%		6.30%
3	Required Operating Income	157,893,914		135,129,058
4	Pro-Forma Operating Income	139,066,100	-	139,066,100
5	Operating Income Deficiency	18,827,814		(3,937,042)
6	Gross Revenue Conversion Factor	1.6086		1.6086
7	Required Revenue Increase	30,286,064	(36,619,115)	(6,333,051)

Louisville Gas and Electric Company
Electric Operations
Rate of Return

LG&E Recommended	Capitalization Ratio	Cost Rate	Weighted Cost Rate
SHORT-TERM DEBT	3.57%	1.58%	0.04%
LONG-TERM DEBT	43.02%	4.49%	1.78%
COMMON EQUITY	53.40%	10.50%	5.54%
Total	100.00%		7.36%

AG Recommended	Capitalization Ratio (2)	Cost Rate (2)	Weighted Cost Rate (2)
SHORT-TERM DEBT	4.27%	0.89%	0.04%
LONG-TERM DEBT	45.28%	4.16%	1.88%
COMMON EQUITY	50.00%	8.75%	4.38%
Total	99.55%		6.30%

NOTES:

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

(2) Testimony of Dr.J.Randall Woolridge

Louisville Gas and Electric Company
Electric Operations
Pro-Form Operating Income

	Forecasted Pro-Forma Operating Income Proposed by LG&E	$	139,066,100	
	AG Recommended Operating Income Adjustments			
1	Cane Run Employee Count	$	3,423,467	Sch 4, page 2
2	Lack of Support for Forecast Headcount	$	1,717,852	Sch 4, page 3
3	Pension at 2014 Level	$	7,634,141	Sch 4, page 4
4	50 Life Span at Cane Run 7	$	543,839	Sch 4, page 5
5	Slippage Factor	$	738,268	Sch 4, page 6
	AG Pro-Forma Operating Income	$	153,123,667	

Louisville Gas and Electric Company
Electric Operations
Cane Run Labor Expense

	LG&E Recommended (1)	Adjustment	AG Recommended
Forecast Cost of New Generation Employees	$ 1,705,278		$ 1,705,278
# of Employees	$ 14		$ 14
Average Cost Per Employee	$ 121,805.57		$ 121,805.57
Number of Positions	46.00		-
Labor Costs	$ 5,603,056	$ 5,603,056	$ -
Composite After Tax Rate		0.6110 (2)	
Impact on Operating Income		3,423,467	

NOTES:

(1) - Response to KIUC 1.7

(2) - SIT rate of 6.0 and FIT of 35% = 38.9%. After tax income rate is 1 - 38.9% = 61.1%

Louisville Gas and Electric Company
Electric Operations
Forecast Pro-Forma Labor Expense

	LG&E Recommended	Adjustment	AG Recommended
Transmission	$ 486,225		$ 307,089
Distribution	$ 2,413,396		$ 1,092,859
Customer Service	$ 1,318,074		$ 793,679
Administrative Services	$ 552,316		$ 389,870
Information Technology	$ 1,840,358		$ 1,215,331
	$ 6,610,369	$ 2,811,541	$ 3,798,828
		0.6110 (2)	
		1,717,852	

NOTES:

(2) - See responses to Kroger 1-11, 1-12, 1-13, 1-14, 1-15 and PSC 3-7and 3-24

(4) - SIT rate of 6.0 and FIT of 35% = 38.9%. After tax income rate is 1 - 38.9% = 61.1%

Louisville Gas and Electric Company
Electric Operations
Pension Expense

	LG&E Recommended (1)	Adjustment	AG Recommended
Gross Pension	$ 28,916,101		$ 12,256,765
Attributable to Electric	75%		75%
Pension	$ 21,687,076		$ 9,192,574
Total	$ 21,687,076	$ 12,494,502	$ 9,192,574
Composite After Tax Rate		0.6110 (2)	
Impact on Operating Income		7,634,141	

NOTES:

(1) - Response to KIUC 1-20

(2) - SIT rate of 6.0 and FIT of 35% = 38.9%. After tax income rate is 1 - 38.9% = 61.1%

Louisville Gas and Electric Company
Electric Operations
Cane Run Depreciation Expense

	LG&E Recommended (1)	Adjustment		AG Recommended
Cane Run	$ 3,596,286			$ 2,706,205
Total	$ 3,596,286	$ 890,081		$ 2,706,205
Composite After Tax Rate		0.6110	(2)	
Impact on Operating Income		543,839		

NOTES:

(1) - Response to PSC 1-59

(2) - SIT rate of 6.0 and FIT of 35% = 38.9%. After tax income rate is 1 - 38.9% = 61.1%

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372

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

Question No. 89

Responding Witness: Kent W. Blake

Q-89. 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 97.728 percent, that LG&E believes there is no need to apply a slippage factor. Provide the percentage at which LG&E believes there would be a need to apply a slippage factor.

b. Using the slippage factor of 97.728 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 both LG&E's electric and gas operations 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-89. 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, LG&E does not believe there is a need to apply a Slippage Factor. Without waiver of its position, the Slippage Factor of 97.728 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 LG&E Electric revenue requirement for the forecasted test year is a reduction of $738,268. The impact on the LG&E Gas revenue requirement for the forecasted test year is a reduction of $ $152,310.

Reduced Revenue Requirement	$	738,268
Revenue Conversion Factor		1.0000
Impact on Operating Income	$	738,268

Exhibit AG-3
Sch. FWR-5

Test Period June 30,2016
Case No. 20014-00372

Louisville Gas and Electric Company
Gas Operations
Revenue Requirement

		LG&E Recommended (1)	**Adjustment**	**AG Recommended**
1	Capitalization	523,925,924		523,925,924
2	Rate of Return	7.36%		6.23%
3	Required Operating Income	38,547,494		32,617,826
4	Pro-Forma Operating Income	29,674,347	4,663,190	34,337,537
5	Operating Income Deficiency	8,873,147		(1,719,711)
6	Gross Revenue Conversion Factor	1.6086		1.6086
7	Required Revenue Increase	14,273,176	(17,039,470)	(2,766,294)

Test Period June 30,2016
Case No. 20014-00372

Louisville Gas and Electric Company
Gas Operations
Revenue Requirement Impact from Changing Rate of Return

		LG&E Recommended (1)	Adjustment	AG Recommended
1	Capitalization	523,925,924		523,925,924
2	Rate of Return	7.36%		6.23%
3	Required Operating Income	38,547,494		32,617,826
4	Pro-Forma Operating Income	29,674,347	-	29,674,347
5	Operating Income Deficiency	8,873,147		2,943,479
6	Gross Revenue Conversion Factor	1.6086		1.6086
7	Required Revenue Increase	14,273,176	(9,538,352)	4,734,824

Exhibit AG-3
Sch. FWR-7

Test Period June 30,2016
Case No. 20014-00372

Louisville Gas and Electric Company
Gas Operations
Rate of Return

LG&E Recommended	Capitalization Ratio	Cost Rate	Weighted Cost Rate
SHORT-TERM DEBT	3.57%	1.58%	0.04%
LONG-TERM DEBT	43.02%	4.49%	1.78%
COMMON EQUITY	53.40%	10.50%	5.54%
Total	99.99%		7.36%

AG Recommended	Capitalization Ratio	Cost Rate	Weighted Cost Rate
SHORT-TERM DEBT	4.72%	0.89%	0.04%
LONG-TERM DEBT	45.28%	4.16%	1.88%
COMMON EQUITY	50.00%	8.60%	4.30%
Total	100.00%		6.23%

NOTES:

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

(2) Testimony of Dr.J.Randall Woolridge

Louisville Gas and Electric Company
Gas Operations
Pro-Form Operating Income

	Forecasted Pro-Forma Operating Income Proposed by LG&E	$	29,674,347	
	AG Recommended Operating Income Adjustments			
1	Increased F Increased Forecast Maintenance Expense	$	966,264	Sch 8, page 2
2	Lack of Sup Lack of Support for Forecast Headcount	$	999,902	Sch 8, page 3
3	Pension at Pension at 2014 Level	$	2,544,714	Sch 8, page 4
4	Slippage Fa Slippage Factor	$	152,310	Sch 8, page 6
	AG Pro-For AG Pro-Forma Operating Income	$	34,337,537	

Louisville Gas and Electric Company
Gas Operations
Forecast Pro-Forma Maintenance Expense

	LG&E Recommended (1)	Adjustment	AG Recommended
Expense Forecast	$ 1,581,447		$ -
Total	$ 1,581,447	$ 1,581,447	$ -
Composite After Tax Rate		0.611 (2)	
Impact on Operating Income		966,264	

NOTES:

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

(2) - SIT rate of 6.0 and FIT of 35% = 38.9%. After tax income rate is 1 - 38.9% = 61.1%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2014-00372 - GAS OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

Account #	Account Title	Base Period	Test Period	Difference	Reasoning
818	COMPRESSOR STATION EXPENSES	$ 1,729,146	$ 1,871,489	$ 142,343	Variance reflects more costs in the forecasted period for tree trimming at Muldraugh and Magnolia to maintain right of ways for mowing, aerial patrol, etc.
819	COMPRESSOR STATION FUEL AND POWER	$ 765,555	$ 580,500	$ (185,055)	Variance reflects lower compressor related expenses at Magnolia in the forecasted period.
821	PURIFICATION EXPENSES	$ 1,547,600	$ 1,394,646	$ (152,954)	Variance reflects lower estimated usage in the forecasted period.
834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	$ 725,314	$ 1,147,975	$ 422,661	Variance reflects more maintenance in the forecasted period.
836	MAINTENANCE OF PURIFICATION EQUIPMENT	$ 692,772	$ 931,000	$ 238,228	Variance reflects more maintenance in the forecasted period.
850	OPERATION SUPERVISION AND ENGINEERING	$ 390,166	$ 528,093	$ 137,927	Variance reflects incremental expenses for the safety organization in the forecasted period, with an offset in Account 880.
851	SYSTEM CONTROL AND LOAD DISPATCHING	$ 413,581	$ 508,700	$ 95,119	Variance reflects more control room management support in the forecasted period.
856	MAIN EXPENSES	$ 432,596	$ 489,000	$ 56,404	Variance reflects fewer 811 digging calls in the base period.
863	MAINTENENACE OF MAINS	$ 812,796	$ 1,263,500	$ 450,704	Variance reflects more nline inspection costs in the forecasted period.
879	CUSTOMER INSTALLATIONS EXPENSE	$ 225,067	$ 119,000	$ (106,067)	Variance reflects an adjustment for Gas Line Tracker (GLT) expenses for the forecasted period and reconnects that are budgeted in Account 887.
887	MAINTENANCE OF MAINS	$ 10,233,515	$ 10,958,818	$ 725,303	Variance reflects higher Pipeline Integrity costs, higher test and reconnect work (offset in Account 879), higher trouble/dispatch work in the forecasted period.
891	MTCE MEASURING AND REGULATING STATION EXP - CG	$ 452,285	$ 366,663	$ (85,622)	Variance reflects repairs for leaks on meter loops being charged to this account in the base period but the budget is in Account 892.
894	MAINTENANCE OF OTHER EQUIPMENT	$ 265,439	$ 107,896	$ (157,543)	Variance reflects higher maintenance costs incurred in the base period than what is expected in the future period.
				$ 1,581,447	

Louisville Gas and Electric Company
Gas Operations
Forecast Pro-Forma Labor Expense

	LG&E Recommended	Adjustment	AG Recommended
Distribution	$ 2,962,757		$ 1,763,546
Customer Service	$ 439,358		$ 264,560
Administrative Services	$ 184,105		$ 129,957
Information Technology	$ 613,453		$ 405,110
	$ 4,199,673	$ 1,636,501	$ 2,563,172
		0.6110 (2)	
		999,902	

NOTES:

(1) - See responses to Kroger 1-11, 1-12, 1-13, 1-14 and PSC 3-7 and 3-24

(2) - SIT rate of 6.0 and FIT of 35% = 38.9%. After tax income rate is 1 - 38.9% = 61.1%

Louisville Gas and Electric Company
Gas Operations
Pension Expense

	LG&E Recommended (1)	Adjustment	AG Recommended
Gross Pension	$ 28,916,101		$ 12,256,765
Attributable to Gas	25%		25%
Pension	$ 7,229,025		$ 3,064,191
Total	$ 7,229,025	$ 4,164,834	$ 3,064,191
Composite After Tax Rate		0.6110 (2)	
Impact on Operating Income		2,544,714	

NOTES:

(1) - Response to KIUC 1-20

(2) - SIT rate of 6.0 and FIT of 35% = 38.9%. After tax income rate is 1 - 38.9% = 61.1%

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372

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

Question No. 89

Responding Witness: Kent W. Blake

Q-89. 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 97.728 percent, that LG&E believes there is no need to apply a slippage factor. Provide the percentage at which LG&E believes there would be a need to apply a slippage factor.

b. Using the slippage factor of 97.728 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 both LG&E's electric and gas operations 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-89. 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, LG&E does not believe there is a need to apply a Slippage Factor. Without waiver of its position, the Slippage Factor of 97.728 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 LG&E Electric revenue requirement for the forecasted test year is a reduction of $738,268. The impact on the LG&E Gas revenue requirement for the forecasted test year is a reduction of $ $152,310.

Reduced Revenue Requirement	$	152,310
Revenue Conversion Factor		1.0000
Impact on Operating Income	$	152,310