

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

IN THE MATTER OF THE ADJUSTMENT
OF ELECTRIC RATES OF DUKE ENERGY KENTUCKY, INC.

CASE NO. 2017-00321

FILING REQUIREMENTS

VOLUME 19

Duke Energy Kentucky, Inc.
Case No. 2017-00321
Forecasted Test Period Filing Requirements
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| Vol. # | Tab # | Filing Requirement | Description | Sponsoring Witness |
|---------------|--------------|--------------------------------|--|---------------------------|
| 1 | 1 | KRS 278.180 | 30 days' notice of rates to PSC. | James P. Henning |
| 1 | 2 | 807 KAR 5:001 Section 7(1) | The original and 10 copies of application plus copy for anyone named as interested party. | James P. Henning |
| 1 | 3 | 807 KAR 5:001 Section 12(2) | <p>(a) Amount and kinds of stock authorized.</p> <p>(b) Amount and kinds of stock issued and outstanding.</p> <p>(c) Terms of preference of preferred stock whether cumulative or participating, or on dividends or assets or otherwise.</p> <p>(d) Brief description of each mortgage on property of applicant, giving date of execution, name of mortgagor, name of mortgagee, or trustee, amount of indebtedness authorized to be secured thereby, and the amount of indebtedness actually secured, together with any sinking fund provisions.</p> <p>(e) Amount of bonds authorized, and amount issued, giving the name of the public utility which issued the same, describing each class separately, and giving date of issue, face value, rate of interest, date of maturity and how secured, together with amount of interest paid thereon during the last fiscal year.</p> <p>(f) Each note outstanding, giving date of issue, amount, date of maturity, rate of interest, in whose favor, together with amount of interest paid thereon during the last fiscal year.</p> <p>(g) Other indebtedness, giving same by classes and describing security, if any, with a brief statement of the devolution or assumption of any portion of such indebtedness upon or by person or corporation if the original liability has been transferred, together with amount of interest paid thereon during the last fiscal year.</p> <p>(h) Rate and amount of dividends paid during the five (5) previous fiscal years, and the amount of capital stock on which dividends were paid each year.</p> | John L. Sullivan, III |
| 1 | 4 | 807 KAR 5:001 Section 12(2)(i) | Detailed income statement and balance sheet. | David L. Doss |
| 1 | 5 | 807 KAR 5:001 Section 14(1) | Full name, mailing address, and electronic mail address of applicant and reference to the particular provision of law requiring PSC approval. | James P. Henning |

Duke Energy Kentucky, Inc.
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|---------------|--------------|------------------------------------|---|---|
| 1 | 6 | 807 KAR 5:001 Section 14(2) | If a corporation, the applicant shall identify in the application the state in which it is incorporated and the date of its incorporation, attest that it is currently in good standing in the state in which it is incorporated, and, if it is not a Kentucky corporation, state if it is authorized to transact business in Kentucky. | James P. Henning |
| 1 | 7 | 807 KAR 5:001 Section 14(3) | If a limited liability company, the applicant shall identify in the application the state in which it is organized and the date on which it was organized, attest that it is in good standing in the state in which it is organized, and, if it is not a Kentucky limited liability company, state if it is authorized to transact business in Kentucky. | James P. Henning |
| 1 | 8 | 807 KAR 5:001 Section 14(4) | If the applicant is a limited partnership, a certified copy of its limited partnership agreement and all amendments, if any, shall be annexed to the application, or a written statement attesting that its partnership agreement and all amendments have been filed with the commission in a prior proceeding and referencing the case number of the prior proceeding. | James P. Henning |
| 1 | 9 | 807 KAR 5:001 Section 16 (1)(b)(1) | Reason adjustment is required. | James P. Henning William Don Wathen, Jr. |
| 1 | 10 | 807 KAR 5:001 Section 16 (1)(b)(2) | Certified copy of certificate of assumed name required by KRS 365.015 or statement that certificate not necessary. | James P. Henning |
| 1 | 11 | 807 KAR 5:001 Section 16 (1)(b)(3) | New or revised tariff sheets, if applicable in a format that complies with 807 KAR 5:011 with an effective date not less than thirty (30) days from the date the application is filed | Bruce L. Sailors |
| 1 | 12 | 807 KAR 5:001 Section 16 (1)(b)(4) | Proposed tariff changes shown by present and proposed tariffs in comparative form or by indicating additions in italics or by underscoring and striking over deletions in current tariff. | Bruce L. Sailors |
| 1 | 13 | 807 KAR 5:001 Section 16 (1)(b)(5) | A statement that notice has been given in compliance with Section 17 of this administrative regulation with a copy of the notice. | James P. Henning |
| 1 | 14 | 807 KAR 5:001 Section 16(2) | If gross annual revenues exceed \$5,000,000, written notice of intent filed at least 30 days, but not more than 60 days prior to application. Notice shall state whether application will be supported by historical or fully forecasted test period. | James P. Henning |
| 1 | 15 | 807 KAR 5:001 Section 16(3) | Notice given pursuant to Section 17 of this administrative regulation shall satisfy the requirements of 807 KAR 5:051, Section 2. | James P. Henning |

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| 1 | 16 | 807 KAR 5:001 Section 16(6)(a) | The financial data for the forecasted period shall be presented in the form of pro forma adjustments to the base period. | Robert H. Pratt |
| 1 | 17 | 807 KAR 5:001 Section 16(6)(b) | Forecasted adjustments shall be limited to the twelve (12) months immediately following the suspension period. | Sarah E. Lawler Cynthia S. Lee Robert H. Pratt |
| 1 | 18 | 807 KAR 5:001 Section 16(6)(c) | Capitalization and net investment rate base shall be based on a thirteen (13) month average for the forecasted period. | Sarah E. Lawler |
| 1 | 19 | 807 KAR 5:001 Section 16(6)(d) | After an application based on a forecasted test period is filed, there shall be no revisions to the forecast, except for the correction of mathematical errors, unless the revisions reflect statutory or regulatory enactments that could not, with reasonable diligence, have been included in the forecast on the date it was filed. There shall be no revisions filed within thirty (30) days of a scheduled hearing on the rate application. | Robert H. Pratt |
| 1 | 20 | 807 KAR 5:001 Section 16(6)(e) | The commission may require the utility to prepare an alternative forecast based on a reasonable number of changes in the variables, assumptions, and other factors used as the basis for the utility's forecast. | Robert H. Pratt |
| 1 | 21 | 807 KAR 5:001 Section 16(6)(f) | The utility shall provide a reconciliation of the rate base and capital used to determine its revenue requirements. | Sarah E. Lawler |
| 1 | 22 | 807 KAR 5:001 Section 16(7)(a) | Prepared testimony of each witness supporting its application including testimony from chief officer in charge of Kentucky operations on the existing programs to achieve improvements in efficiency and productivity, including an explanation of the purpose of the program. | All Witnesses |
| 1 | 23 | 807 KAR 5:001 Section 16(7)(b) | Most recent capital construction budget containing at minimum 3 year forecast of construction expenditures. | Robert H. Pratt Joseph A. Miller Anthony J. Platz |
| 1 | 24 | 807 KAR 5:001 Section 16(7)(c) | Complete description, which may be in prefiled testimony form, of all factors used to prepare forecast period. All econometric models, variables, assumptions, escalation factors, contingency provisions, and changes in activity levels shall be quantified, explained, and properly supported. | Robert H. Pratt |
| 1 | 25 | 807 KAR 5:001 Section 16(7)(d) | Annual and monthly budget for the 12 months preceding filing date, base period and forecasted period. | Robert H. Pratt |
| 1 | 26 | 807 KAR 5:001 Section 16(7)(e) | Attestation signed by utility's chief officer in charge of Kentucky operations providing: 1. That forecast is reasonable, reliable, made in good faith and that all basic assumptions used have been identified and justified; and 2. That forecast contains same assumptions and methodologies used in forecast prepared for use by management, or an identification and explanation for any differences; and 3. That productivity and efficiency gains are included in the forecast. | James P. Henning |

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| 1 | 27 | 807 KAR 5:001 Section 16(7)(f) | For each major construction project constituting 5% or more of annual construction budget within 3 year forecast, following information shall be filed: 1. Date project began or estimated starting date; 2. Estimated completion date; 3. Total estimated cost of construction by year exclusive and inclusive of Allowance for Funds Used During construction ("AFUDC") or Interest During construction Credit; and 4. Most recent available total costs incurred exclusive and inclusive of AFUDC or Interest During Construction Credit. | Robert H. Pratt Joseph A. Miller Anthony J. Platz |
| 1 | 28 | 807 KAR 5:001 Section 16(7)(g) | For all construction projects constituting less than 5% of annual construction budget within 3 year forecast, file aggregate of information requested in paragraph (f) 3 and 4 of this subsection. | Robert H. Pratt Joseph A. Miller Anthony J. Platz |
| 1 | 29 | 807 KAR 5:001 Section 16(7)(h) | Financial forecast for each of 3 forecasted years included in capital construction budget supported by underlying assumptions made in projecting results of operations and including the following information: 1. Operating income statement (exclusive of dividends per share or earnings per share); 2. Balance sheet; 3. Statement of cash flows; 4. Revenue requirements necessary to support the forecasted rate of return; 5. Load forecast including energy and demand (electric); 6. Access line forecast (telephone); 7. Mix of generation (electric); 8. Mix of gas supply (gas); 9. Employee level; 10. Labor cost changes; 11. Capital structure requirements; 12. Rate base; 13. Gallons of water projected to be sold (water); 14. Customer forecast (gas, water); 15. MCF sales forecasts (gas); 16. Toll and access forecast of number of calls and number of minutes (telephone); and 17. A detailed explanation of any other information provided. | Robert H. Pratt John Verderame John L. Sullivan, III Benjamin Passy |
| 1 | 30 | 807 KAR 5:001 Section 16(7)(i) | Most recent FERC or FCC audit reports. | David L. Doss |
| 2 | 31 | 807 KAR 5:001 Section 16(7)(j) | Prospectuses of most recent stock or bond offerings. | John L. Sullivan, III |
| 2 | 32 | 807 KAR 5:001 Section 16(7)(k) | Most recent FERC Form 1 (electric), FERC Form 2 (gas), or PSC Form T (telephone). | David L. Doss |
| 3-4 | 33 | 807 KAR 5:001 Section 16(7)(l) | Annual report to shareholders or members and statistical supplements for the most recent 2 years prior to application filing date. | John L. Sullivan, III |
| 5 | 34 | 807 KAR 5:001 Section 16(7)(m) | Current chart of accounts if more detailed than Uniform System of Accounts charts. | David L. Doss |
| 5 | 35 | 807 KAR 5:001 Section 16(7)(n) | Latest 12 months of the monthly managerial reports providing financial results of operations in comparison to forecast. | David L. Doss |

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| 5 | 36 | 807 KAR 5:001 Section 16(7)(o) | Complete monthly budget variance reports, with narrative explanations, for the 12 months prior to base period, each month of base period, and subsequent months, as available. | David L. Doss Robert H. Pratt |
| 6-8 | 37 | 807 KAR 5:001 Section 16(7)(p) | SEC's annual report for most recent 2 years, Form 10-Ks and any Form 8-Ks issued during prior 2 years and any Form 10-Qs issued during past 6 quarters. | David L. Doss |
| 9 | 38 | 807 KAR 5:001 Section 16(7)(q) | Independent auditor's annual opinion report, with any written communication which indicates the existence of a material weakness in internal controls. | David L. Doss |
| 9 | 39 | 807 KAR 5:001 Section 16(7)(r) | Quarterly reports to the stockholders for the most recent 5 quarters. | John L. Sullivan |
| 9 | 40 | 807 KAR 5:001 Section 16(7)(s) | Summary of latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities adopting PSC's average depreciation rates shall identify current and base period depreciation rates used by major plant accounts. If information has been filed in another PSC case, refer to that case's number and style. | John J. Spanos |
| 9 | 41 | 807 KAR 5:001 Section 16(7)(t) | List all commercial or in-house computer software, programs, and models used to develop schedules and work papers associated with application. Include each software, program, or model; its use; identify the supplier of each; briefly describe software, program, or model; specifications for computer hardware and operating system required to run program | Sarah E. Lawler |
| 9 | 42 | 807 KAR 5:001 Section 16(7)(u) | If utility had any amounts charged or allocated to it by affiliate or general or home office or paid any monies to affiliate or general or home office during the base period or during previous 3 calendar years, file: <ol style="list-style-type: none">1. Detailed description of method of calculation and amounts allocated or charged to utility by affiliate or general or home office for each allocation or payment;2. method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted test period;3. Explain how allocator for both base and forecasted test period was determined; and4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during base period is reasonable. | Jeffrey R. Setser |
| 10 | 43 | 807 KAR 5:001 Section 16(7)(v) | If gas, electric or water utility with annual gross revenues greater than \$5,000,000, cost of service study based on methodology generally accepted in industry and based on current and reliable data from single time period. | James E. Ziolkowski |

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| 11 | 44 | 807 KAR 5:001 Section 16(7)(w) | Local exchange carriers with fewer than 50,000 access lines need not file cost of service studies, except as specifically directed by PSC. Local exchange carriers with more than 50,000 access lines shall file: 1. Jurisdictional separations study consistent with Part 36 of the FCC's rules and regulations; and 2. Service specific cost studies supporting pricing of services generating annual revenue greater than \$1,000,000 except local exchange access: a. Based on current and reliable data from single time period; and b. Using generally recognized fully allocated, embedded, or incremental cost principles. | N/A |
| 11 | 45 | 807 KAR 5:001 Section 16(8)(a) | Jurisdictional financial summary for both base and forecasted periods detailing how utility derived amount of requested revenue increase. | Sarah E. Lawler |
| 11 | 46 | 807 KAR 5:001 Section 16(8)(b) | Jurisdictional rate base summary for both base and forecasted periods with supporting schedules which include detailed analyses of each component of the rate base. | Sarah E. Lawler Cynthia S. Lee Robert H. Pratt Lisa M. Belluci James E. Ziolkowski David L. Doss |
| 11 | 47 | 807 KAR 5:001 Section 16(8)(c) | Jurisdictional operating income summary for both base and forecasted periods with supporting schedules which provide breakdowns by major account group and by individual account. | Sarah E. Lawler |
| 11 | 48 | 807 KAR 5:001 Section 16(8)(d) | Summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors. | Sarah E. Lawler Cynthia S. Lee Robert H. Pratt James E. Ziolkowski |
| 11 | 49 | 807 KAR 5:001 Section 16(8)(e) | Jurisdictional federal and state income tax summary for both base and forecasted periods with all supporting schedules of the various components of jurisdictional income taxes. | Lisa M. Bellucci |
| 11 | 50 | 807 KAR 5:001 Section 16(8)(f) | Summary schedules for both base and forecasted periods (utility may also provide summary segregating items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures for country club; charitable contributions; marketing, sales, and advertising; professional services; civic and political activities; employee parties and outings; employee gifts; and rate cases. | Sarah E. Lawler |
| 11 | 51 | 807 KAR 5:001 Section 16(8)(g) | Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title. | Sarah E. Lawler Tom Silinski |
| 11 | 52 | 807 KAR 5:001 Section 16(8)(h) | Computation of gross revenue conversion factor for forecasted period. | Sarah E. Lawler |
| 11 | 53 | 807 KAR 5:001 Section 16(8)(i) | Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for 5 calendar years prior to application filing date, base period, forecasted period, and 2 calendar years beyond forecast period. | David L. Doss Robert H. Pratt |

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| 11 | 54 | 807 KAR 5:001 Section 16(8)(j) | Cost of capital summary for both base and forecasted periods with supporting schedules providing details on each component of the capital structure. | John L. Sullivan, III |
| 11 | 55 | 807 KAR 5:001 Section 16(8)(k) | Comparative financial data and earnings measures for the 10 most recent calendar years, base period, and forecast period. | Cynthia S. Lee Robert H. Pratt John L. Sullivan David L. Doss |
| 11 | 56 | 807 KAR 5:001 Section 16(8)(l) | Narrative description and explanation of all proposed tariff changes. | Bruce L. Sailors |
| 11 | 57 | 807 KAR 5:001 Section 16(8)(m) | Revenue summary for both base and forecasted periods with supporting schedules which provide detailed billing analyses for all customer classes. | Bruce L. Sailors |
| 11 | 58 | 807 KAR 5:001 Section 16(8)(n) | Typical bill comparison under present and proposed rates for all customer classes. | Bruce L. Sailors |
| 11 | 59 | 807 KAR 5:001 Section 16(10) | Request for waivers from the requirements of this section shall include the specific reasons for the request. The commission shall grant the request upon good cause shown by the utility. | Legal |
| 11 | 60 | 807 KAR 5:001 Section (17)(1) | <p>(1) Public postings.</p> <p>(a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.</p> <p>(b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:</p> <ol style="list-style-type: none"> 1. A copy of the public notice; and 2. A hyperlink to the location on the commission's Web site where the case documents are available. <p>(c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.</p> | James P. Henning |

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| 11 | 61 | 807 KAR 5:001 Section 17(2) | <p>(2) Customer Notice.</p> <p>(a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.</p> <p>(b) If a utility has more than twenty (20) customers, it shall provide notice by:</p> <ol style="list-style-type: none"> 1. Including notice with customer bills mailed no later than the date the application is submitted to the commission; 2. Mailing a written notice to each customer no later than the date the application is submitted to the commission; 3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or 4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission. <p>(c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.</p> | James P. Henning |
| 11. | 62 | 807 KAR 5:001 Section 17(3) | <p>(3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:</p> <p>(a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;</p> <p>(b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or</p> <p>(c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.</p> | James P. Henning |

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| 11 | 63 | 807 KAR 5:001 Section 17(4) | <p>(4) Notice Content. Each notice issued in accordance with this section shall contain:</p> <p>(a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;</p> <p>(b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;</p> <p>(c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;</p> <p>(d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;</p> <p>(e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);</p> <p>(f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at http://psc.ky.gov;</p> <p>(g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;</p> <p>(h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;</p> <p>(i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and</p> <p>(j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.</p> | Bruce L. Sailors |
| 11 | 64 | 807 KAR 5:001 Section 17(5) | (5) Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all the required information. | N/A |
| 12 | - | 807 KAR 5:001 Section 16(8)(a) through (k) | Schedule Book (Schedules A-K) | Various |
| 13 | - | 807 KAR 5:001 Section 16(8)(l) through (n) | Schedule Book (Schedules L-N) | Bruce L. Sailors |

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| 14 | - | - | Work papers | Various |
| 15 | - | 807 KAR 5:001 Section 16(7)(a) | Testimony (Volume 1 of 6) | Various |
| 16 | - | 807 KAR 5:001 Section 16(7)(a) | Testimony (Volume 2 of 6) | Various |
| 17 | - | 807 KAR 5:001 Section 16(7)(a) | Testimony (Volume 3 of 6) | Various |
| 18 | - | 807 KAR 5:001 Section 16(7)(a) | Testimony (Volume 4 of 6) | Various |
| 19 | - | 807 KAR 5:001 Section 16(7)(a) | Testimony (Volume 5 of 6) | Various |
| 20 | - | 807 KAR 5:001 Section 16(7)(a) | Testimony (Volume 6 of 6) | Various |
| 20 | - | KRS 278.2205(6) | Cost Allocation Manual | Legal |

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

The Electronic Application of Duke Energy)
Kentucky, Inc., for: 1) An Adjustment of)
the Electric Rates; 2) Approval of an) Case No. 2017-00321
Environmental Compliance Plan and)
Surcharge Mechanism; 3) Approval of New)
Tariffs; 4) Approval of Accounting)
Practices to Establish Regulatory Assets)
and Liabilities; and 5) All Other Required)
Approvals and Relief.)

DIRECT TESTIMONY

OF

JOHN J. SPANOS

ON BEHALF OF

DUKE ENERGY KENTUCKY, INC.

September 1, 2017

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Attachments:

JJS-1 - 2016 Depreciation Study

Appendix A Qualifications

I. INTRODUCTION

1 **Q. PLEASE STATE YOUR NAME AND ADDRESS.**

2 A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill,
3 Pennsylvania, 17011.

4 **Q. ARE YOU ASSOCIATED WITH ANY FIRM?**

5 A. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate
6 Consultants, LLC (Gannett Fleming).

7 **Q. HOW LONG HAVE YOU BEEN ASSOCIATED WITH GANNETT
8 FLEMING?**

9 A. I have been associated with the firm since college graduation in June 1986.

10 **Q. WHAT IS YOUR POSITION WITH THE FIRM?**

11 A. I am a Senior Vice President.

12 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS CASE?**

13 A. I am testifying on behalf of Duke Energy Kentucky, Inc. (Duke Energy Kentucky or
14 the Company).

15 **Q. PLEASE STATE YOUR QUALIFICATIONS.**

16 A. I have 31 years of depreciation experience which includes giving expert testimony in
17 260 cases before 40 regulatory commissions, including this Commission. Please refer
18 to Appendix A for my qualifications.

19 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS
20 PROCEEDING?**

21 A. My testimony will support and explain the depreciation study conducted under my
22 direction and supervision for the electric and common utility plant of Duke Energy

1 Kentucky, which was prepared in satisfaction of Filing Requirement (FR) 16(7)(s).
2 The study represents all electric and common plant assets.

II. DISCUSSION

3 **Q. PLEASE DEFINE THE CONCEPT OF DEPRECIATION.**

4 A. Depreciation refers to the loss in service value not restored by current maintenance,
5 incurred in connection with the consumption or prospective retirement of utility plant
6 in the course of service from causes which are known to be in current operation,
7 against which the Company is not protected by insurance. Among the causes to be
8 given consideration are wear and tear, decay, action of the elements, obsolescence,
9 changes in the art, changes in demand and the requirements of public authorities.

10 **Q. PLEASE IDENTIFY ATTACHMENT JJS-1.**

11 A. Attachment JJS-1 is a report entitled, "2016 Depreciation Study - Calculated Annual
12 Depreciation Accruals Related to Electric and Common Plant as of December 31,
13 2016." This report sets forth the results of my depreciation study for Duke Energy
14 Kentucky.

15 **Q. IS ATTACHMENT JJS-1 A TRUE AND ACCURATE COPY OF YOUR
16 DEPRECIATION STUDY?**

17 A. Yes.

18 **Q. DOES ATTACHMENT JJS-1 ACCURATELY PORTRAY THE RESULTS OF
19 YOUR DEPRECIATION STUDY AS OF DECEMBER 31, 2016?**

20 A. Yes.

1 **Q. WHAT WAS THE PURPOSE OF YOUR DEPRECIATION STUDY?**

2 A. The purpose of the depreciation study was to estimate the annual depreciation
3 accruals related to electric and common plant in service for ratemaking purposes and
4 determine appropriate average service lives and net salvage percents for each plant
5 account.

6 **Q. PLEASE DESCRIBE THE CONTENTS OF YOUR REPORT.**

7 A. The Depreciation Study is presented in nine parts. Part I, Introduction, presents the
8 scope and basis for the Depreciation Study. Part II, Estimation of Survivor Curves,
9 includes descriptions of the methodology of estimating survivor curves. Parts III and
10 IV set forth the analysis for determining service life and net salvage estimates. Part
11 V, Calculation of Annual and Accrued Depreciation, includes the concepts of
12 depreciation and amortization using the remaining life. Part VI, Results of Study,
13 presents a description of the results of my analysis and a summary of the depreciation
14 calculations. Parts VII, VIII and IX include graphs and tables that relate to the service
15 life and net salvage analyses, and the detailed depreciation calculations by account.

16 The Depreciation Study also includes several tables and tabulations of data
17 and calculations. Table 1 on pages VI-4 through VI-6 of the Depreciation Study
18 presents the estimated survivor curve, the net salvage percent, the original cost as of
19 December 31, 2016, the book depreciation reserve, and the calculated annual
20 depreciation accrual and rate for each account or subaccount. The section beginning
21 on page VII-2 presents the results of the retirement rate analyses prepared as the
22 historical bases for the service life estimates. The section beginning on page VIII-2
23 presents the results of the net salvage analysis. The section beginning on page IX-2

1 presents the depreciation calculations related to surviving original cost as of
2 December 31, 2016.

3 **Q. PLEASE EXPLAIN HOW YOU PERFORMED YOUR DEPRECIATION**
4 **STUDY.**

5 A. I used the straight line remaining life method of depreciation, with the equal life
6 group procedure for all plant assets except some general plant accounts. The annual
7 depreciation is based on a method of depreciation accounting that seeks to distribute
8 the unrecovered cost of fixed capital assets over the estimated remaining useful life
9 of each unit, or group of assets, in a systematic and rational manner.

10 For Common Plant Accounts 1910, 1911, 1940, 1970, and 1980 and for
11 General Plant Accounts 3910, 3911, 3940 and 3970, I used the straight line
12 remaining life method of amortization. The annual amortization is based on
13 amortization accounting that distributes the unrecovered cost of fixed capital assets
14 over the remaining amortization period selected for each account and vintage.

15 **Q. HOW DID YOU DETERMINE THE RECOMMENDED ANNUAL**
16 **DEPRECIATION ACCRUAL RATES?**

17 A. I did this in two phases. In the first phase, I estimated the service life and net salvage
18 characteristics for each depreciable group, that is, each plant account or subaccount
19 identified as having similar characteristics. In the second phase, I calculated the
20 composite remaining lives and annual depreciation accrual rates based on the service
21 life and net salvage estimates determined in the first phase.

1 **Q. PLEASE DESCRIBE THE FIRST PHASE OF THE DEPRECIATION**
2 **STUDY, IN WHICH YOU ESTIMATED THE SERVICE LIFE AND NET**
3 **SALVAGE CHARACTERISTICS FOR EACH DEPRECIABLE GROUP.**

4 A. The service life and net salvage study consisted of compiling historic data from
5 records related to Duke Energy Kentucky's plant; analyzing these data to obtain
6 historic trends of survivor and net salvage characteristics; obtaining supplementary
7 information from Duke Energy Kentucky's management, and operating personnel
8 concerning practices and plans as they relate to plant operations; and interpreting the
9 above data and the estimates used by other electric utilities to form judgments of
10 average service life and net salvage characteristics.

11 **Q. WHAT HISTORIC DATA DID YOU ANALYZE FOR THE PURPOSE OF**
12 **ESTIMATING SERVICE LIFE CHARACTERISTICS?**

13 A. I analyzed the Company's accounting entries that record plant transactions during the
14 period 1956 through 2016. The transactions included additions, retirements, transfers
15 and the related balances. The Company records also included surviving dollar value
16 by year installed for each plant account as of December 31, 2016.

17 **Q. WHAT METHOD DID YOU USE TO ANALYZE THIS SERVICE LIFE**
18 **DATA?**

19 A. I used the retirement rate method. This is the most appropriate method when aged
20 retirement data are available, because this method determines the average rates of
21 retirement actually experienced by the Company during the period of time covered by
22 the study.

1 **Q. PLEASE DESCRIBE HOW YOU USED THE RETIREMENT RATE**
2 **METHOD TO ANALYZE DUKE ENERGY KENTUCKY'S SERVICE LIFE**
3 **DATA.**

4 A. I applied the retirement rate method to each different group of property in the study.
5 For each property group, I used the retirement rate method to form a life table which,
6 when plotted, shows an original survivor curve for that property group. Each original
7 survivor curve represents the average survivor pattern experienced by the several
8 vintage groups during the experience band studied. The survivor patterns do not
9 necessarily describe the life characteristics of the property group; therefore,
10 interpretation of the original survivor curves is required in order to use them as valid
11 considerations in estimating service life. The Iowa-type survivor curves were used to
12 perform these interpretations.

13 **Q. WHAT IS AN "IOWA-TYPE SURVIVOR CURVE" AND HOW DID YOU**
14 **USE SUCH CURVES TO ESTIMATE THE SERVICE LIFE**
15 **CHARACTERISTICS FOR EACH PROPERTY GROUP?**

16 A. Iowa type curves are a widely used group of generalized survivor curves that contain
17 the range of survivor characteristics usually experienced by utilities and other
18 industrial companies. The Iowa curves were developed at the Iowa State College
19 Engineering Experiment Station through an extensive process of observing and
20 classifying the ages at which various types of property used by utilities and other
21 industrial companies had been retired.

22 Iowa type curves are used to smooth and extrapolate original survivor curves
23 determined by the retirement rate method. The Iowa curves and truncated Iowa

1 curves were used in this study to describe the forecasted rates of retirement based on
2 the observed rates of retirement and the outlook for future retirements.

3 The estimated survivor curve designations for each depreciable property
4 group indicate the average service life, the family within the Iowa system to which
5 the property group belongs, and the relative height of the mode. For example, the
6 Iowa 58-R2 indicates an average service life of fifty-eight years; a right-moded, or R,
7 type curve (the mode occurs after average life for right-moded curves); and a
8 moderate height, 2, for the mode (possible modes for R type curves range from 1 to
9 5).

10 **Q. WHAT APPROACH DID YOU USE TO ESTIMATE THE LIVES OF**
11 **SIGNIFICANT PRODUCTION FACILITIES?**

12 A. I used the life span technique to estimate the lives of significant facilities for which
13 concurrent retirement of the entire facility is anticipated. In this technique, the
14 survivor characteristics of such facilities are described by the use of interim survivor
15 curves and estimated probable retirement dates. The interim survivor curve describes
16 the rate of retirement related to the replacement of elements of the facility, such as,
17 for a power plant, the retirement of assets such as pumps, motors and piping that
18 occur during the life of the facility. The probable retirement date provides the rate of
19 final retirement for each year of installation for the facility by truncating the interim
20 survivor curve for each installation year at its attained age at the date of probable
21 retirement. The use of interim survivor curves truncated at the date of probable
22 retirement provides a consistent method for estimating the lives of the several years

1 of installation for a particular facility inasmuch as a single concurrent retirement for
2 all years of installation will occur when it is retired.

3 **Q. IS THIS APPROACH WIDELY ACCEPTED FOR ESTIMATING THE**
4 **SERVICE LIVES OF PRODUCTION FACILITIES?**

5 A. Yes. The life span has been used previously for Duke Energy Kentucky. My firm has
6 also used the life span technique in performing depreciation studies presented to
7 many other public utility commissions across the United States and Canada.

8 **Q. HOW ARE THE LIFE SPANS ESTIMATED FOR DUKE ENERGY**
9 **KENTUCKY'S PRODUCTION FACILITIES?**

10 A. The life span estimates are based on informed judgment that incorporates factors for
11 each facility such as the technology of the facility, management plans and outlook for
12 the facility, and the estimates for similar facilities for other utilities.

13 **Q. ARE THE FACTORS CONSIDERED IN YOUR ESTIMATES OF SERVICE**
14 **LIFE AND NET SALVAGE PERCENTS PRESENTED IN ATTACHMENT**
15 **JJS-1?**

16 A. Yes. A discussion of the factors considered in the estimation of service lives and net
17 salvage percents are presented in Part III and Part IV of Attachment JJS-1.

18 **Q. ARE THERE ANY ASSETS FOR WHICH THERE ARE ADDITIONAL**
19 **CONSIDERATIONS?**

20 A. Yes. The Company plans to replace its existing legacy electric meters with new
21 technology meters. This replacement project is planned to be completed by the end of
22 2019. Based on the order in Case No. 2016-00152, the remaining rate base at the end
23 of 2019 will be recovered over a 15-year period of time. Assets that will not be

1 replaced due to this program, such as instrument transformers, remain in Account
2 370, Instrumentation Transformers and have a 24-L1 survivor curve.

3 **Q. DID YOU PHYSICALLY OBSERVE DUKE ENERGY KENTUCKY'S**
4 **PLANT AND EQUIPMENT AS PART OF YOUR DEPRECIATION STUDY?**

5 A. Yes. I made a field review of Duke Energy Kentucky's property during February
6 2017 to observe representative portions of plant. I have also made field visits during
7 prior studies since 1990. Field reviews are conducted to become familiar with
8 Company operations and obtain an understanding of the function of the plant and
9 information with respect to the reasons for past retirements and the expected future
10 causes of retirements. This knowledge was incorporated in the interpretation and
11 extrapolation of the statistical analyses.

12 **Q. WOULD YOU PLEASE EXPLAIN THE CONCEPT OF "NET SALVAGE"?**

13 A. Net salvage is a component of the service value of capital assets that is recovered
14 through depreciation rates. The service value of an asset is its original cost less its net
15 salvage. Net salvage is the salvage value received for the asset upon retirement less
16 the cost to retire the asset. When the cost to retire exceeds the salvage value, the
17 result is negative net salvage.

18 Inasmuch as depreciation expense is the loss in service value of an asset
19 during a defined period, (e.g. one year) it must include a ratable portion of both the
20 original cost and the net salvage. That is, the net salvage related to an asset should be
21 incorporated in the cost of service during the same period as its original cost so that
22 customers receiving service from the asset pay rates that include a portion of both
23 elements of the asset's service value, the original cost and the net salvage value.

1 For example, the full recovery of the service value of a \$1,000 line
2 transformer will include not only the \$1,000 of original cost, but also, on average,
3 \$120 to remove the line transformer at the end of its life and \$20 in salvage value. In
4 this example, the net salvage component is negative \$100 ($\$20 - \120), and the net
5 salvage percent is negative 10% ($(\$20 - \$120)/\$1,000$).

6 **Q. PLEASE DESCRIBE HOW YOU ESTIMATED NET SALVAGE**
7 **PERCENTAGES.**

8 A. The net salvage percentages estimated in the Depreciation Study were based on
9 informed judgment that incorporated factors such as the statistical analyses of
10 historical net salvage data; information provided to me by the Company's operating
11 personnel, general knowledge and experience of the industry practices; and trends in
12 the industry in general. The statistical net salvage analyses incorporates the
13 Company's actual historical data for the period 1990 through 2016, and considers the
14 cost of removal and gross salvage ratios to the associated retirements during the 27-
15 year period. Trends of these data are also measured based on three-year moving
16 averages and the most recent five-year indications.

17 **Q. WERE THE NET SALVAGE PERCENTAGES FOR GENERATING**
18 **FACILITIES BASED ON THE SAME ANALYSES?**

19 A. Yes, for the interim net salvage estimates. The net salvage percentages for generating
20 facilities were based on two components, the interim net salvage percentage and the
21 final net salvage percentage. The interim net salvage percentage is determined based
22 on the historical indications from the period 1990 to 2016 of the cost of removal and
23 gross salvage amounts as a percentage of the associated plant retired. The final net

1 salvage or dismantlement component was determined based on the retirement
2 activities associated with the assets anticipated to be retired at the concurrent date of
3 final retirement.

4 **Q. HAVE YOU INCLUDED DISMANTLEMENT OR DECOMMISSIONING**
5 **COMPONENT INTO THE OVERALL RECOVERY OF GENERATING**
6 **FACILITIES?**

7 A. Yes. A dismantlement or decommissioning component has been included to the net
8 salvage percentage for steam, hydro and other production facilities.

9 **Q. CAN YOU EXPLAIN HOW THE FINAL NET SALVAGE COMPONENT IS**
10 **INCLUDED IN THE DEPRECIATION STUDY?**

11 A. Yes. The dismantlement component is part of the overall net salvage for each
12 location within the production assets. Based on studies for other utilities and the cost
13 estimates of Duke Energy Kentucky, it was determined that the dismantlement or
14 decommissioning costs for steam and other production facilities is best calculated by
15 dividing the dismantlement cost by the surviving plant at final retirement. These
16 amounts at a location basis are added to the interim net salvage percentage of the
17 assets anticipated to be retired on an interim basis to produce the weighted net
18 salvage percentage for each location. The detailed calculations of the overall net
19 salvage for each location is set forth on page VIII-3 of the Depreciation Study.

20 **Q. WHAT IS THE BASIS OF THE DISMANTLEMENT OR**
21 **DECOMMISSIONING COST ESTIMATES?**

22 A. The decommissioning cost estimates are based on decommissioning studies of each
23 generating site performed by Burns and McDonnell. These estimates are based on the

1 current cost to decommission the facility. However, the costs to decommission power
2 plants has tended to increase over time (as have construction costs in general). For
3 this reason, in order to recover the full decommissioning costs for each site, these
4 costs need to be escalated to the time of retirement. The calculations of the escalation
5 of these costs have been provided in the table set forth on page VIII-4 of the
6 Depreciation Study.

7 **Q. PLEASE DESCRIBE THE SECOND PHASE OF THE PROCESS THAT YOU**
8 **USED IN THE DEPRECIATION STUDY IN WHICH YOU CALCULATED**
9 **COMPOSITE REMAINING LIVES AND ANNUAL DEPRECIATION**
10 **ACCRUAL RATES.**

11 A. After I estimated the service life and net salvage characteristics for each depreciable
12 property group, I calculated the annual depreciation accrual rates for each depreciable
13 group based on the straight line remaining life method, using remaining lives
14 weighted consistent with the equal life group procedure. The calculation of annual
15 depreciation accrual rates were developed as of December 31, 2016.

16 **Q. PLEASE DESCRIBE THE STRAIGHT LINE REMAINING LIFE METHOD**
17 **OF DEPRECIATION.**

18 A. The straight line remaining life method of depreciation allocates the original cost of
19 the property, less accumulated depreciation, less future net salvage, in equal amounts
20 to each year of remaining service life.

21 **Q. PLEASE DESCRIBE THE EQUAL LIFE GROUP PROCEDURE.**

22 A. The equal life group procedure is a method for determining the remaining life annual
23 accrual for each vintage property group. Under this procedure, the future book

1 accruals (original cost less book reserve) for each vintage are divided by the
2 composite remaining life for the surviving original cost of that vintage. The vintage
3 composite remaining life is derived by summing the original cost less the calculated
4 reserve for each equal life group and dividing by the sum of the whole life annual
5 accruals.

6 **Q. PLEASE DESCRIBE AMORTIZATION ACCOUNTING.**

7 A. Amortization accounting is used for accounts with a large number of units, but small
8 asset values. In amortization accounting, units of property are capitalized in the same
9 manner as they are in depreciation accounting. However, depreciation accounting is
10 difficult for these assets because periodic inventories are required to properly reflect
11 plant in service. Consequently, retirements are recorded when a vintage is fully
12 amortized rather than as the units are removed from service. That is, there is no
13 dispersion of retirement. All units are retired when the age of the vintage reaches the
14 amortization period. Each plant account or group of assets is assigned a fixed period
15 which represents an anticipated life during which the asset will render service. For
16 example, in amortization accounting, assets that have a 15-year amortization period
17 will be fully recovered after 15 years of service and taken off the Company books,
18 but not necessarily removed from service. In contrast, assets that are taken out of
19 service before 15 years remain on the books until the amortization period for that
20 vintage has expired.

1 Q. AMORTIZATION ACCOUNTING IS BEING IMPLEMENTED FOR WHICH
2 PLANT ACCOUNTS?

3 A. Amortization accounting is only appropriate for certain Common and General Plant
4 accounts. These accounts are 1910, 1911, 1940, 1970 and 1980 for Common Plant
5 and 3910, 3911, 3940, and 3970 for General Plant which represents approximately
6 one percent of depreciable plant.

7 Q. PLEASE USE AN EXAMPLE TO ILLUSTRATE THE DEVELOPMENT OF
8 THE ANNUAL DEPRECIATION ACCRUAL RATE FOR A PARTICULAR
9 GROUP OF PROPERTY IN YOUR DEPRECIATION STUDY.

10 A. I will use Account 3650, Overhead Conductors and Devices, as an example because
11 it is one of the largest depreciable groups and represents an easily understood asset.

12 The retirement rate method was used to analyze the survivor characteristics of
13 this property group. Aged plant accounting data were compiled from 1956 through
14 2016 and analyzed in periods that best represent the overall service life of this
15 property. The life tables for the 1956-2016 and 1987-2016 experience bands are
16 presented in the depreciation study on pages VII-82 through VII-87. Each life table
17 displays the retirement and surviving ratios of the aged plant data exposed to
18 retirement by age interval. For example, page VII-82 of Attachment JJS-1, shows
19 \$426,687 retired during age interval 0.5-1.5 with \$120,852,232 exposed to retirement
20 at the beginning of the interval. Consequently, the retirement ratio is 0.0035
21 ($\$426,687/\$120,852,232$) and the survivor ratio is 0.9965 ($1-0.0035$). The life tables,
22 or original survivor curves, are plotted along with the estimated smooth survivor
23 curve, the 50-O1, on page VII-81 of Attachment JJS-1.

1 The net salvage percent is presented on pages VIII-33 and VIII-34. The
2 percentage is based on the result of annual gross salvage minus the cost to remove
3 plant assets as compared to the original cost of plant retired during the period 1990
4 through 2016. The 27-year period experienced \$6,800,722 (\$988,399 - \$7,789,121)
5 in net salvage for \$23,112,077 plant retired. The result is negative net salvage of 29
6 percent ($\$6,800,722/\$23,112,077$). Recent trends have shown indications of negative
7 22 percent, therefore, it was determined that based on industry ranges, historical
8 indications and Company expectations, that negative 25 percent was the most
9 appropriate estimate. The negative 25 percent estimate balances the overall average
10 of 29 percent and more recent averages of negative 22 percent.

11 My calculation of the annual depreciation related to original cost of electric
12 utility plant at December 31, 2016 for Account 3650 is presented on pages IX-44
13 through IX-46 of Attachment JJS-1. The calculation is based on the 50-O1 survivor
14 curve, 25% negative net salvage, the attained age, and the allocated book reserve. The
15 tabulation sets forth the installation year, the original cost, calculated accrued
16 depreciation, allocated book reserve, future accruals, remaining life and annual
17 accrual. These totals are brought forward to Table 1 on page VI-4.

18 **Q. HAVE YOU DEVELOPED RATES FOR FUTURE ASSETS?**

19 A. Yes. There are plans to add new solar generation assets by year-end 2017. The rates
20 for these assets will be based on interim survivor curves for each account, a 5 percent
21 negative net salvage percent for Accounts 344 and 345, and a 25-year life span for all
22 assets at the location. These rates are presented on page VI-6 of Attachment JJS-1.

1 **Q. ARE THERE OTHER SPECIAL RECOVERY AMOUNTS THAT WERE**
2 **INCLUDED IN THE STUDY?**

3 A. Yes. The overall recovery of steam assets includes the remaining net plant of Miami
4 Fort Unit 6. There was \$13,174,095 (\$16,640,000 - \$3,465,905) still to be recovered
5 at time of retirement which related to the established decommissioning cost minus
6 the previously accumulated reserve. Based on group depreciation, the remaining
7 amount to be recovered for Miami Fort Unit 6 should be recovered over the
8 remaining life of the surviving assets.

9 The second special recovery amount is the unrecovered reserve amortization
10 established for certain general and common plant accounts. In order to achieve a
11 more stable accrual for general and common plant accounts in the future, I have
12 recommended a five-year amortization to adjust unrecovered reserve. This approach
13 will achieve consistent amortization rates for existing assets as well as future assets.
14 The reserve for each of these accounts is segregated into two components. The first
15 component is the amount required to achieve the proper rate for the amortization
16 period. The remaining amount, which could be negative, is amortized over 5 years
17 separately from the assets.

III. CONCLUSION

18 **Q. WAS ATTACHMENT JJS-1 IN SATISFACTION OF FR 16(7)(s) PREPARED**
19 **UNDER YOUR DIRECTION AND CONTROL?**

20 A. Yes.

1 Q. IN YOUR OPINION, ARE THE DEPRECIATION AND AMORTIZATION
2 RATES SET FORTH IN ATTACHMENT JJS-1 THE APPROPRIATE RATES
3 FOR THE COMMISSION TO ADOPT IN THIS PROCEEDING FOR DUKE
4 ENERGY KENTUCKY?

5 A. Yes. These rates appropriately reflect the rates at which the costs of Duke Energy
6 Kentucky's assets are being consumed over their useful lives. These rates are an
7 appropriate basis for setting electric rates in this matter and for the Company to use
8 for booking depreciation and amortization expense going forward.

9 Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

10 A. Yes.

VERIFICATION

COMMONWEALTH OF PENNSYLVANIA)
)
COUNTY OF CUMBERLAND) SS:

The undersigned, John J. Spanos, Senior Vice President of Gannett Fleming Valuation and Rate Consultants, LLC, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing testimony and that it is true and correct to the best of his knowledge, information and belief.

John J. Spanos

John J. Spanos Affiant

Subscribed and sworn to before me by John J. Spanos on this 28th day of July, 2017.

Cheryl Ann Rutter

NOTARY PUBLIC

My Commission Expires: February 20, 2019

COMMONWEALTH OF PENNSYLVANIA
NOTARIAL SEAL
Cheryl Ann Rutter, Notary Public
East Pennsboro Twp., Cumberland County
My Commission Expires Feb. 20, 2019
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES



2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC AND COMMON PLANT
AS OF DECEMBER 31, 2016

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

DUKE ENERGY KENTUCKY
Cincinnati, Ohio

2016 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC AND COMMON PLANT
AS OF DECEMBER 31, 2016**

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania

*Excellence Delivered **As Promised***

July 21, 2017

Duke Energy Kentucky, Inc.
139 East Fourth Street
Cincinnati, OH 45201-0960

Attention Cynthia Lee
Director, Asset Accounting

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric and common plant of Duke Energy Kentucky as of December 31, 2016. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
Senior Vice President

JJS:mlw

062165



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DUKE ENERGY KENTUCKY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Duke Energy Kentucky's ("DEK" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric and common plant as of December 31, 2016. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the equal life group ("ELG") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

DEK's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes in plans of assets, particularly at steam facilities and the addition of capital investment in transmission and distribution plant. The service lives for transmission and distribution plant have become slightly longer.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric and common plant in service as of December 31, 2016 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$42.6 million when applied to depreciable plant balances as of December 31, 2016. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

| <u>FUNCTION</u> | <u>ORIGINAL COST AS OF DECEMBER 31, 2016</u> | <u>PROPOSED RATE</u> | <u>PROPOSED EXPENSE</u> |
|------------------------------------|--|--------------------------|-----------------------------|
| Common Plant | \$ 20,208,115.43 | 4.34 | 876,811 |
| Electric Plant | | | |
| Steam Production Plant | \$ 694,627,245.63 | 2.60 | \$ 18,047,678 |
| Other Production Plant | 288,654,555.00 | 3.34 | 9,644,804 |
| Transmission Plant | 55,242,951.56 | 2.79 | 1,542,868 |
| Distribution Plant | 419,805,096.83 | 2.98 | 12,527,569 |
| General Plant | 7,872,055.20 | 9.98 | 785,528 |
| Common Plant Reserve Amortization | - | - | (744,530) |
| General Plant Reserve Amortization | - | - | (55,051) |
| Total | <u>\$1,486,410,019.65</u> | | <u>\$42,625,677</u> |

PART I. INTRODUCTION

DUKE ENERGY KENTUCKY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Duke Energy Kentucky ("Company"), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric and common plant as of December 31, 2016. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric and common plant in service as of December 31, 2016.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2016, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results

of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY


Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the equal life group procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting.

Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, equal life group procedure is a commonly used depreciation calculation procedure that has been accepted in Kentucky. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V- of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

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.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

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. 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, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, 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.

* 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. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

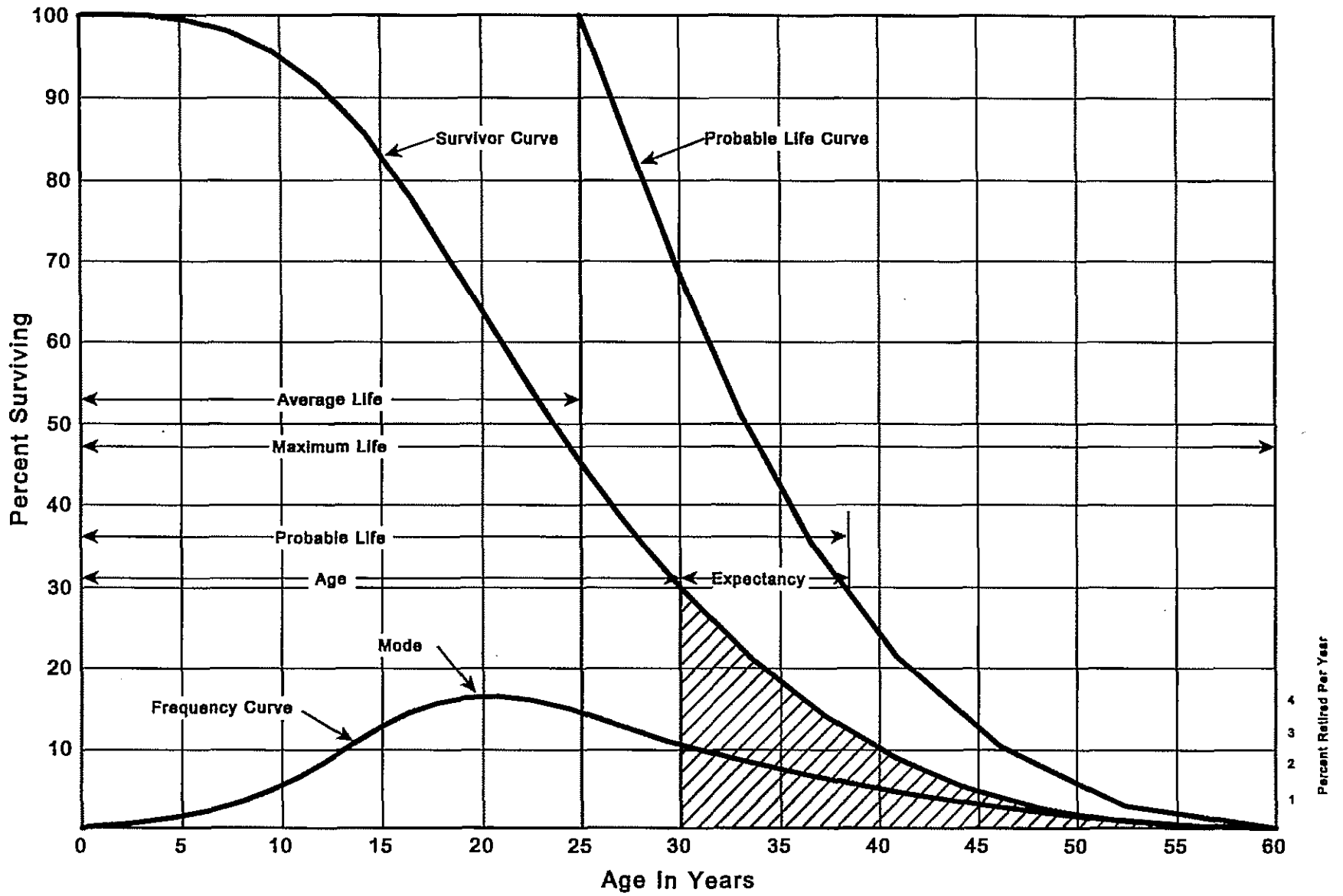


Figure 1. A Typical Survivor Curve and Derived Curves

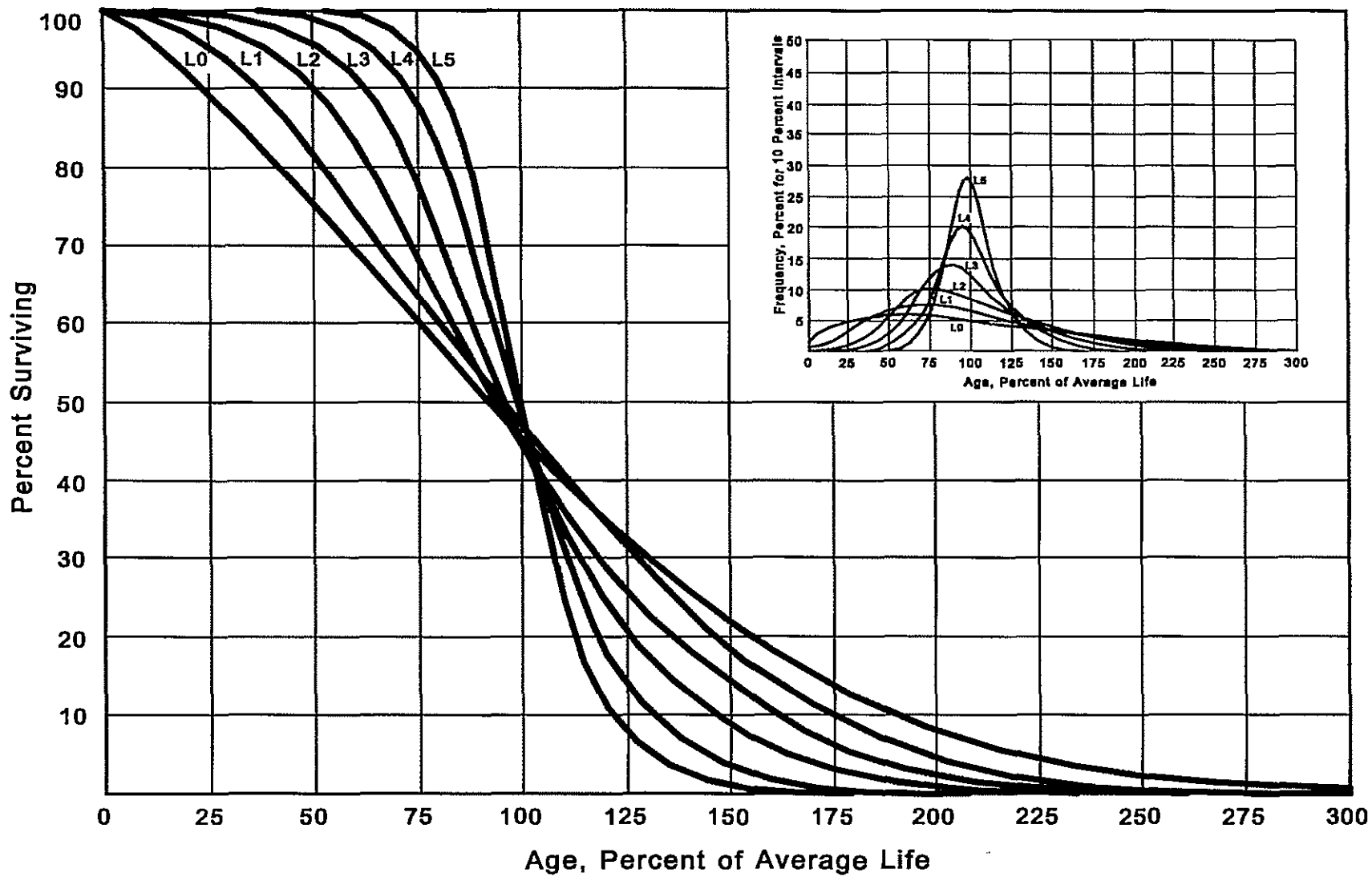


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

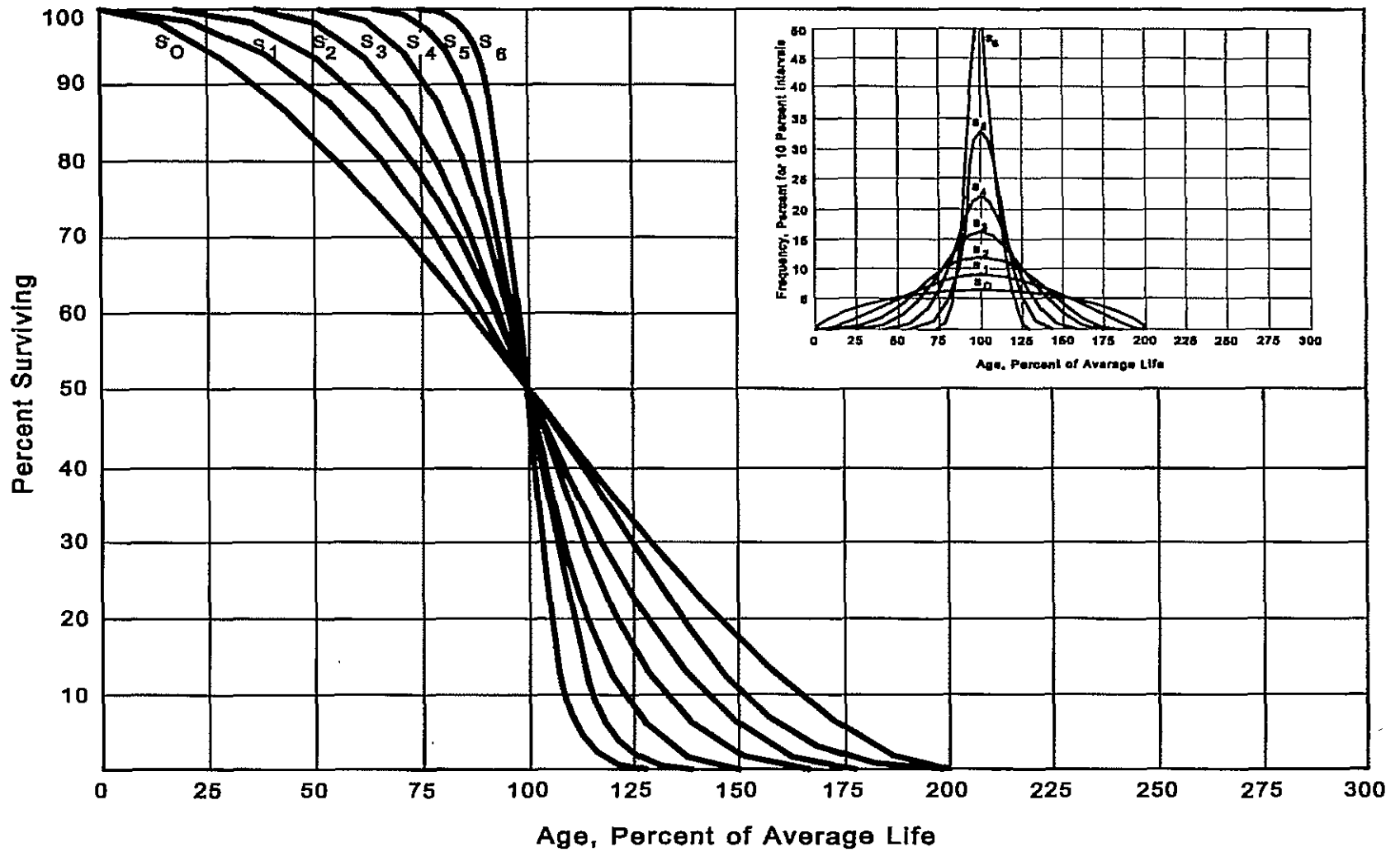


Figure 3. Symmetrical or "S" low Type Survivor Curves

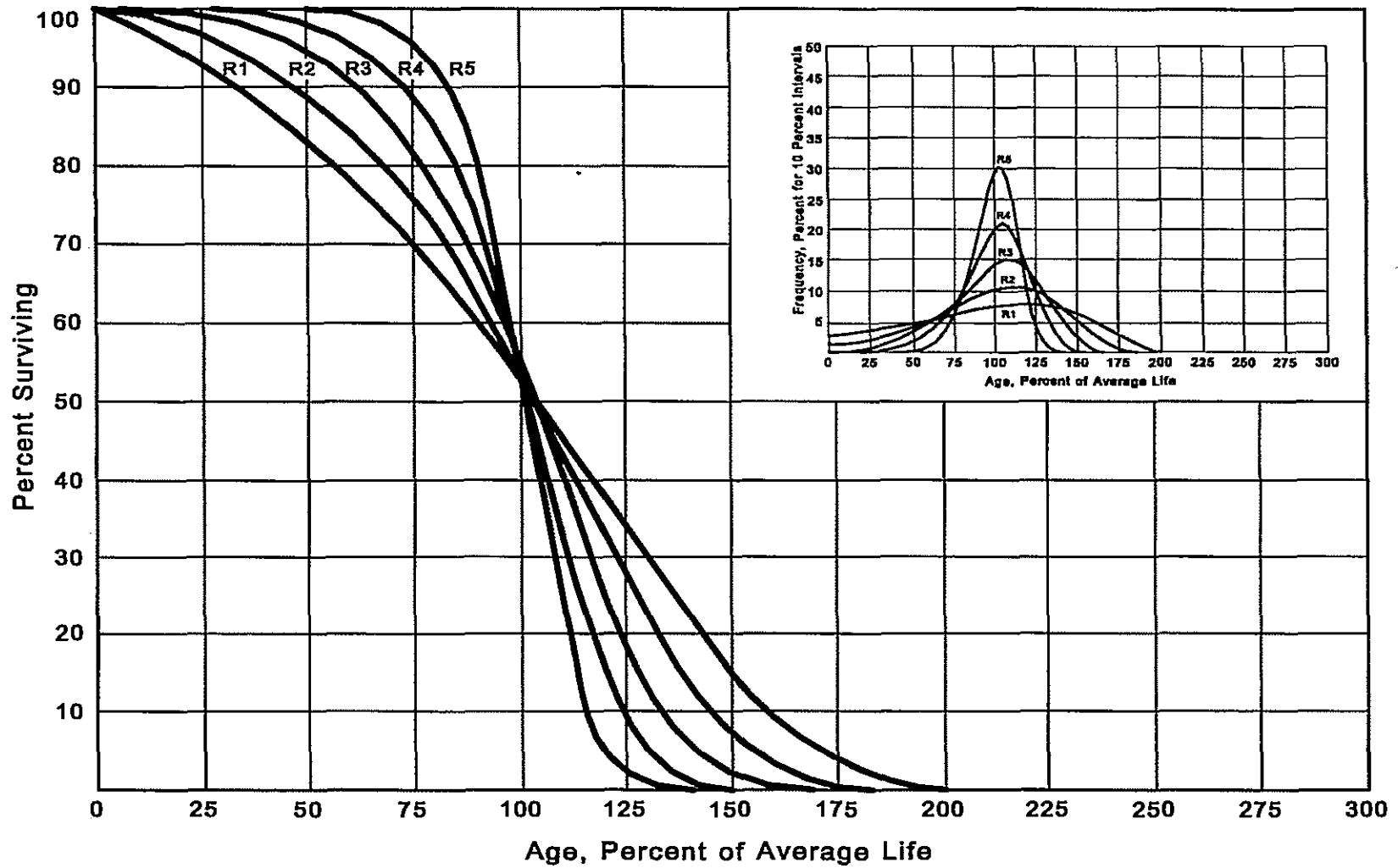


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

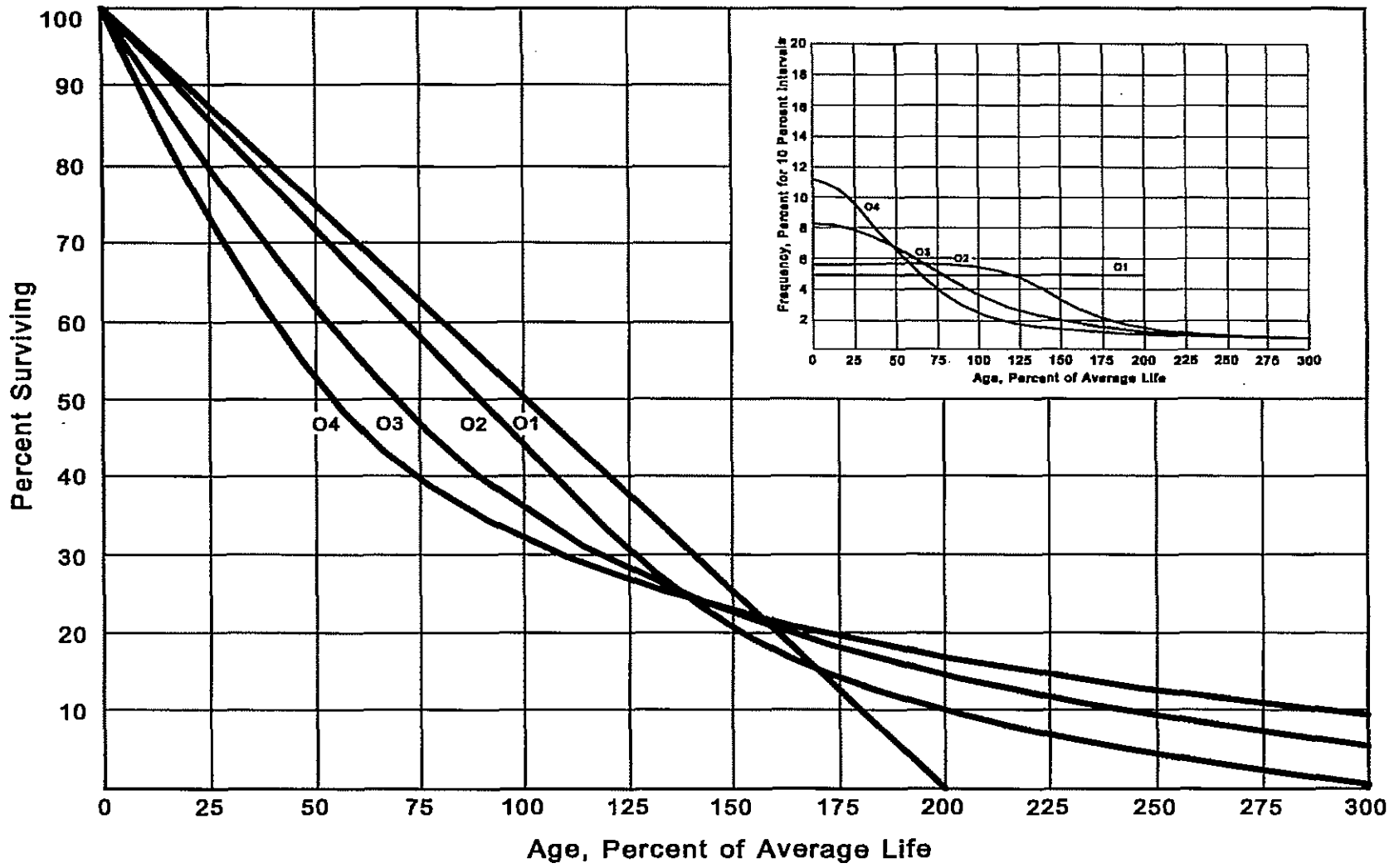


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Supra Note 1.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2007-2016 during which there were placements during the years 2002-2016. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2002 were retired in 2007. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2007 retirements of 2002 installations and ending with the 2016 retirements of the 2011 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016

Placement Band 2002-2016

| Year Placed | Retirements, Thousands of Dollars | | | | | | | | | | Total During Age Interval | Age Interval |
|----------------|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|------------------------------|-----------------|
| | During Year | | | | | | | | | | | |
| (1) | 2007 (2) | 2008 (3) | 2009 (4) | 2010 (5) | 2011 (6) | 2012 (7) | 2013 (8) | 2014 (9) | 2015 (10) | 2016 (11) | (12) | (13) |
| 2002 | 10 | 11 | 12 | 13 | 14 | 16 | 23 | 24 | 25 | 26 | 26 | 13½-14½ |
| 2003 | 11 | 12 | 13 | 15 | 16 | 18 | 20 | 21 | 22 | 19 | 44 | 12½-13½ |
| 2004 | 11 | 12 | 13 | 14 | 16 | 17 | 19 | 21 | 22 | 18 | 64 | 11½-12½ |
| 2005 | 8 | 9 | 10 | 11 | 11 | 13 | 14 | 15 | 16 | 17 | 83 | 10½-11½ |
| 2006 | 9 | 10 | 11 | 12 | 13 | 14 | 16 | 17 | 19 | 20 | 93 | 9½-10½ |
| 2007 | 4 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 20 | 105 | 8½-9½ |
| 2008 | | 5 | 11 | 12 | 13 | 14 | 15 | 16 | 18 | 20 | 113 | 7½-8½ |
| 2009 | | | 6 | 12 | 13 | 15 | 16 | 17 | 19 | 19 | 124 | 6½-7½ |
| 2010 | | | | 6 | 13 | 15 | 16 | 17 | 19 | 19 | 131 | 5½-6½ |
| 2011 | | | | | 7 | 14 | 16 | 17 | 19 | 20 | 143 | 4½-5½ |
| 2012 | | | | | | 8 | 18 | 20 | 22 | 23 | 146 | 3½-4½ |
| 2013 | | | | | | | 9 | 20 | 22 | 25 | 150 | 2½-3½ |
| 2014 | | | | | | | | 11 | 23 | 25 | 151 | 1½-2½ |
| 2015 | | | | | | | | | 11 | 24 | 153 | ½-1½ |
| 2016 | | | | | | | | | | 13 | 80 | 0-½ |
| Total | 53 | 68 | 86 | 106 | 128 | 157 | 196 | 231 | 273 | 308 | 1,606 | |

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016

Placement Band 2002-2016

| Year Placed | Acquisitions, Transfers and Sales, Thousands of Dollars | | | | | | | | | | Total During Age Interval | Age Interval |
|----------------|---|-------------|-------------|-------------|-------------|-------------|-----------------|-------------------|-----------------|--------------------|------------------------------|-----------------|
| | During Year | | | | | | | | | | | |
| (1) | 2007 (2) | 2008 (3) | 2009 (4) | 2010 (5) | 2011 (6) | 2012 (7) | 2013 (8) | 2014 (9) | 2015 (10) | 2016 (11) | (12) | (13) |
| 2002 | - | - | - | - | - | - | 60 ^a | - | - | - | - | 13½-14½ |
| 2003 | - | - | - | - | - | - | - | - | - | - | - | 12½-13½ |
| 2004 | - | - | - | - | - | - | - | - | - | - | - | 11½-12½ |
| 2005 | - | - | - | - | - | - | - | (5) ^b | - | - | 60 | 10½-11½ |
| 2006 | - | - | - | - | - | - | - | 6 ^a | - | - | - | 9½-10½ |
| 2007 | - | - | - | - | - | - | - | - | - | - | (5) | 8½-9½ |
| 2008 | - | - | - | - | - | - | - | - | - | - | 6 | 7½-8½ |
| 2009 | - | - | - | - | - | - | - | - | - | - | - | 6½-7½ |
| 2010 | - | - | - | - | - | - | - | (12) ^b | - | - | - | 5½-6½ |
| 2011 | - | - | - | - | - | - | - | - | 22 ^a | - | - | 4½-5½ |
| 2012 | - | - | - | - | - | - | - | (19) ^b | - | - | 10 | 3½-4½ |
| 2013 | - | - | - | - | - | - | - | - | - | - | - | 2½-3½ |
| 2014 | - | - | - | - | - | - | - | - | - | (102) ^c | (121) | 1½-2½ |
| 2015 | - | - | - | - | - | - | - | - | - | - | - | ½-1½ |
| 2016 | - | - | - | - | - | - | - | - | - | - | - | 0-½ |
| Total | - | - | - | - | - | - | 60 | (30) | 22 | (102) | (50) | |

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2007 through 2016 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2012 are calculated in the following manner:

| | | |
|---------------------|-----------------------------------|-------------|
| Exposures at age 0 | = amount of addition | = \$750,000 |
| Exposures at age ½ | = \$750,000 - \$ 8,000 | = \$742,000 |
| Exposures at age 1½ | = \$742,000 - \$18,000 | = \$724,000 |
| Exposures at age 2½ | = \$724,000 - \$20,000 - \$19,000 | = \$685,000 |
| Exposures at age 3½ | = \$685,000 - \$22,000 | = \$663,000 |

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2007-2016
 SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016

Placement Band 2002-2016

| Year Placed | Exposures, Thousands of Dollars | | | | | | | | | | Total at Beginning of Age Interval | Age Interval |
|----------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|--|-----------------|
| | Annual Survivors at the Beginning of the Year | | | | | | | | | | | |
| (1) | 2007 (2) | 2008 (3) | 2009 (4) | 2010 (5) | 2011 (6) | 2012 (7) | 2013 (8) | 2014 (9) | 2015 (10) | 2016 (11) | (12) | (13) |
| 2002 | 255 | 245 | 234 | 222 | 209 | 195 | 239 | 216 | 192 | 167 | 167 | 13½-14½ |
| 2003 | 279 | 268 | 256 | 243 | 228 | 212 | 194 | 174 | 153 | 131 | 323 | 12½-13½ |
| 2004 | 307 | 296 | 284 | 271 | 257 | 241 | 224 | 205 | 184 | 162 | 531 | 11½-12½ |
| 2005 | 338 | 330 | 321 | 311 | 300 | 289 | 276 | 262 | 242 | 226 | 823 | 10½-11½ |
| 2006 | 376 | 367 | 357 | 346 | 334 | 321 | 307 | 297 | 280 | 261 | 1,097 | 9½-10½ |
| 2007 | 420 ^a | 416 | 407 | 397 | 386 | 374 | 361 | 347 | 332 | 316 | 1,503 | 8½-9½ |
| 2008 | | 460 ^a | 455 | 444 | 432 | 419 | 405 | 390 | 374 | 356 | 1,952 | 7½-8½ |
| 2009 | | | 510 ^a | 504 | 492 | 479 | 464 | 448 | 431 | 412 | 2,463 | 6½-7½ |
| 2010 | | | | 580 ^a | 574 | 561 | 546 | 530 | 501 | 482 | 3,057 | 5½-6½ |
| 2011 | | | | | 660 ^a | 653 | 639 | 623 | 628 | 609 | 3,789 | 4½-5½ |
| 2012 | | | | | | 750 ^a | 742 | 724 | 685 | 663 | 4,332 | 3½-4½ |
| 2013 | | | | | | | 850 ^a | 841 | 821 | 799 | 4,955 | 2½-3½ |
| 2014 | | | | | | | | 960 ^a | 949 | 926 | 5,719 | 1½-2½ |
| 2015 | | | | | | | | | 1,080 ^a | 1,069 | 6,579 | ½-1½ |
| 2016 | | | | | | | | | | 1,220 ^a | 7,490 | 0-½ |
| Total | <u>1,975</u> | <u>2,382</u> | <u>2,824</u> | <u>3,318</u> | <u>3,872</u> | <u>4,494</u> | <u>5,247</u> | <u>6,017</u> | <u>6,852</u> | <u>7,799</u> | <u>44,780</u> | |

^aAdditions during the year

For the entire experience band 2007-2016, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

| | | | |
|-------------------------------|---|---------------------------|----------|
| Percent surviving at age 4½ | = | 88.15 | |
| Exposures at age 4½ | = | 3,789,000 | |
| Retirements from age 4½ to 5½ | = | 143,000 | |
| Retirement Ratio | = | $143,000 \div 3,789,000$ | = 0.0377 |
| Survivor Ratio | = | $1.000 - 0.0377$ | = 0.9623 |
| Percent surviving at age 5½ | = | $(88.15) \times (0.9623)$ | = 84.83 |

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2007-2016

Placement Band 2002-2016

(Exposure and Retirement Amounts are in Thousands of Dollars)

| Age at Beginning of Interval | Exposures at Beginning of Age Interval | Retirements During Age Interval | Retirement Ratio | Survivor Ratio | Percent Surviving at Beginning of Age Interval |
|------------------------------|--|---------------------------------|------------------|----------------|--|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 0.0 | 7,490 | 80 | 0.0107 | 0.9893 | 100.00 |
| 0.5 | 6,579 | 153 | 0.0233 | 0.9767 | 98.93 |
| 1.5 | 5,719 | 151 | 0.0264 | 0.9736 | 96.62 |
| 2.5 | 4,955 | 150 | 0.0303 | 0.9697 | 94.07 |
| 3.5 | 4,332 | 146 | 0.0337 | 0.9663 | 91.22 |
| 4.5 | 3,789 | 143 | 0.0377 | 0.9623 | 88.15 |
| 5.5 | 3,057 | 131 | 0.0429 | 0.9571 | 84.83 |
| 6.5 | 2,463 | 124 | 0.0503 | 0.9497 | 81.19 |
| 7.5 | 1,952 | 113 | 0.0579 | 0.9421 | 77.11 |
| 8.5 | 1,503 | 105 | 0.0699 | 0.9301 | 72.65 |
| 9.5 | 1,097 | 93 | 0.0848 | 0.9152 | 67.57 |
| 10.5 | 823 | 83 | 0.1009 | 0.8991 | 61.84 |
| 11.5 | 531 | 64 | 0.1205 | 0.8795 | 55.60 |
| 12.5 | 323 | 44 | 0.1362 | 0.8638 | 48.90 |
| 13.5 | <u>167</u> | <u>26</u> | 0.1557 | 0.8443 | 42.24 |
| Total | <u>44,780</u> | <u>1,606</u> | | | 35.66 |

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

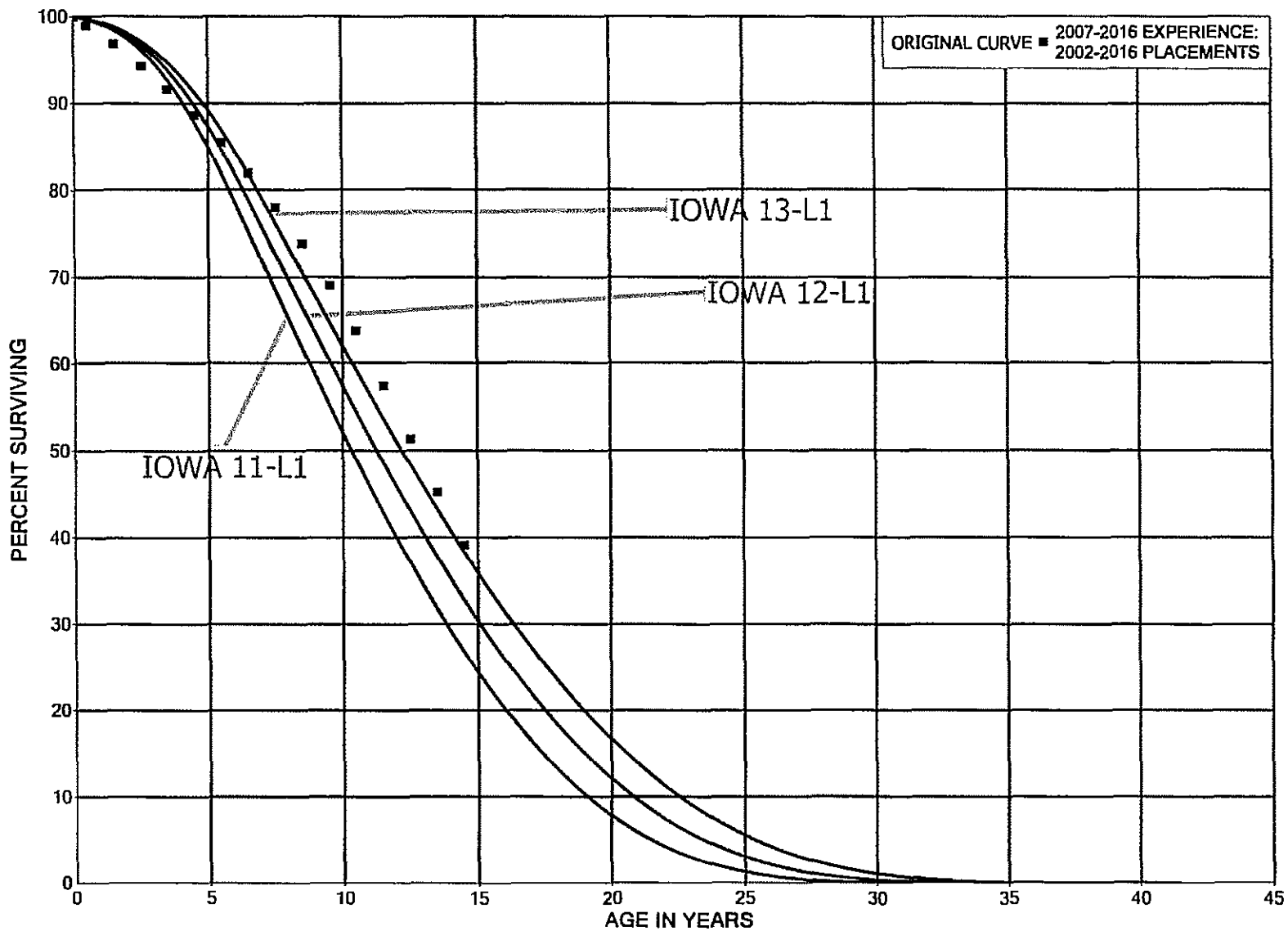


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

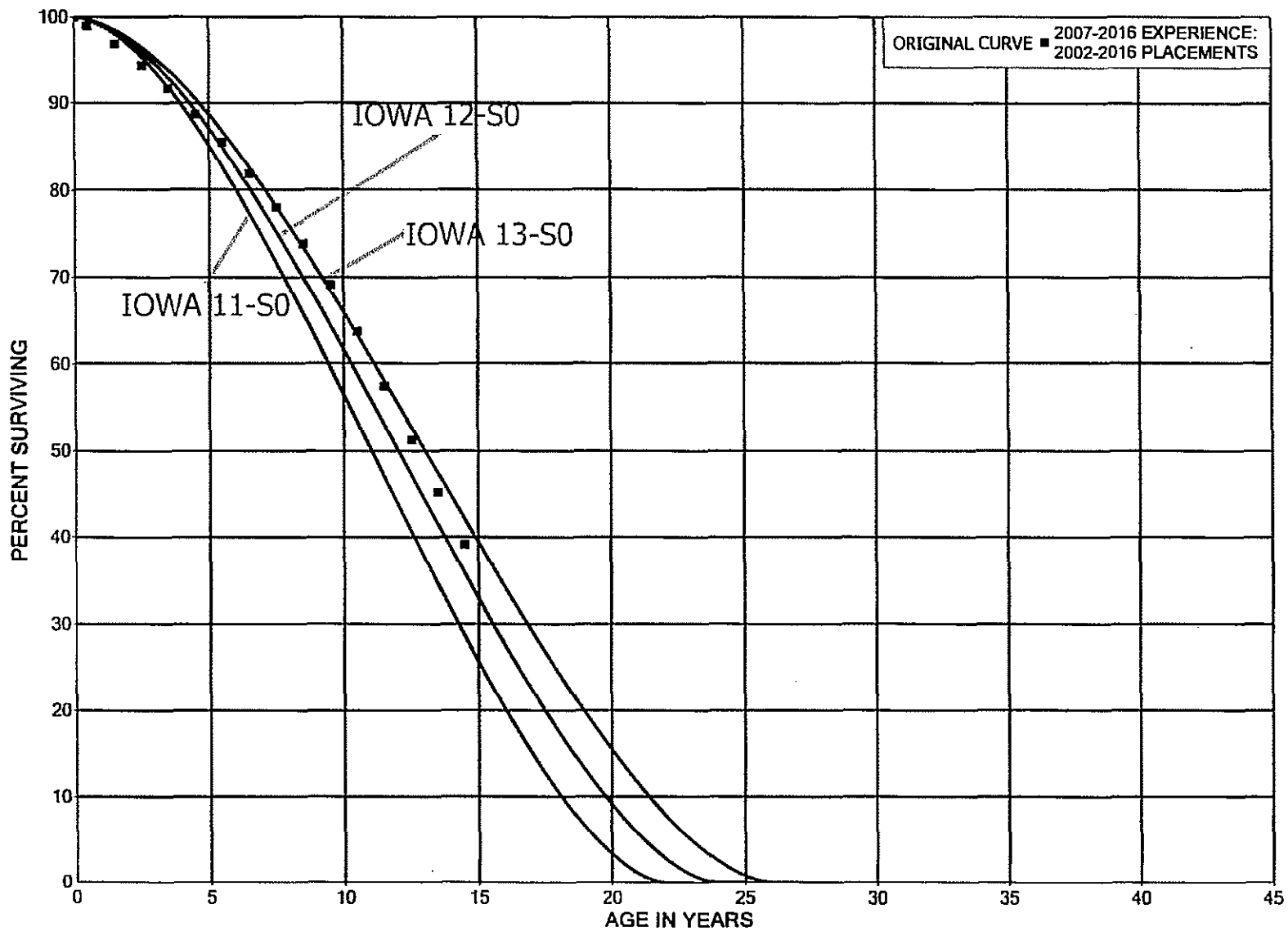


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

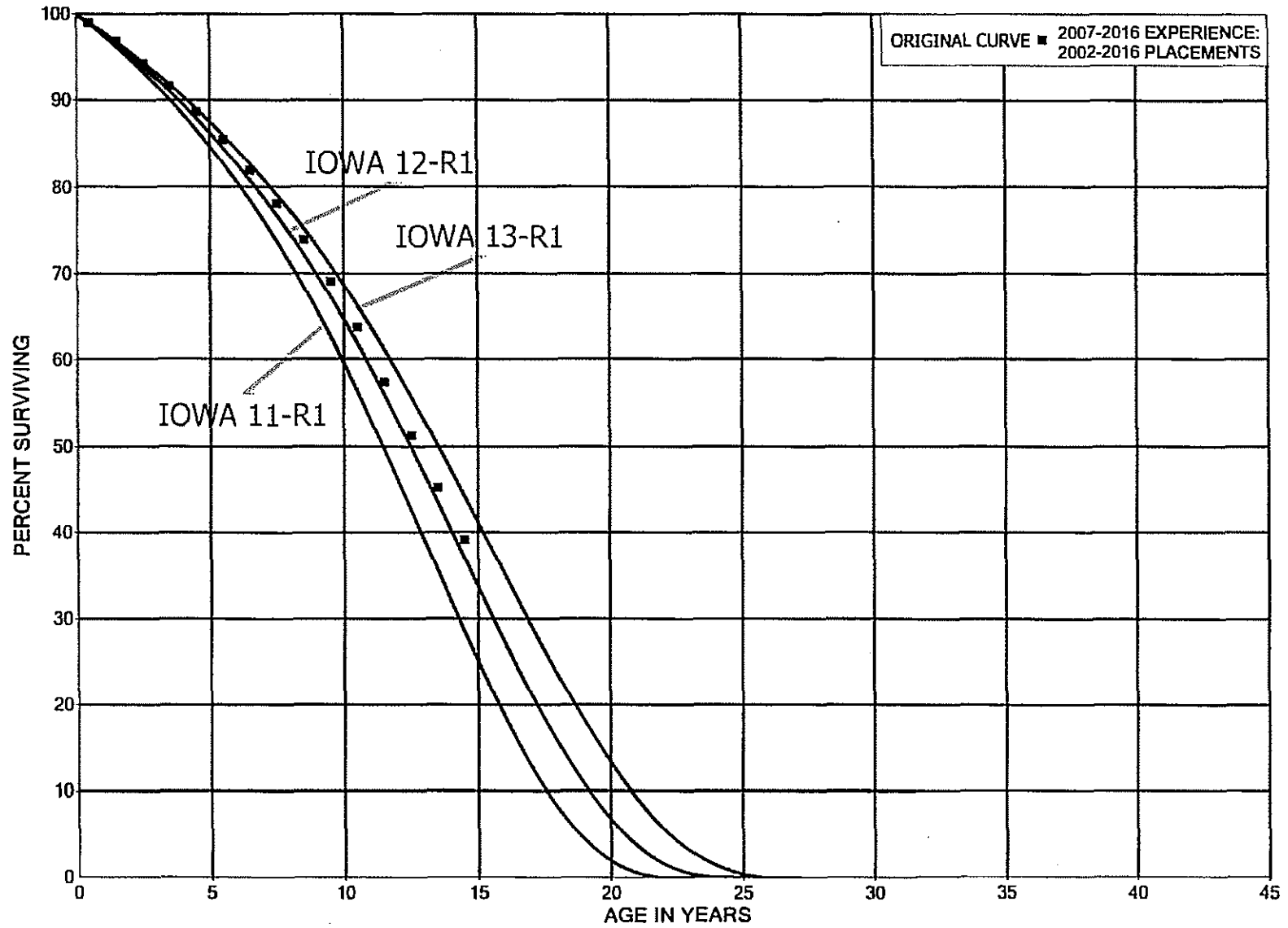
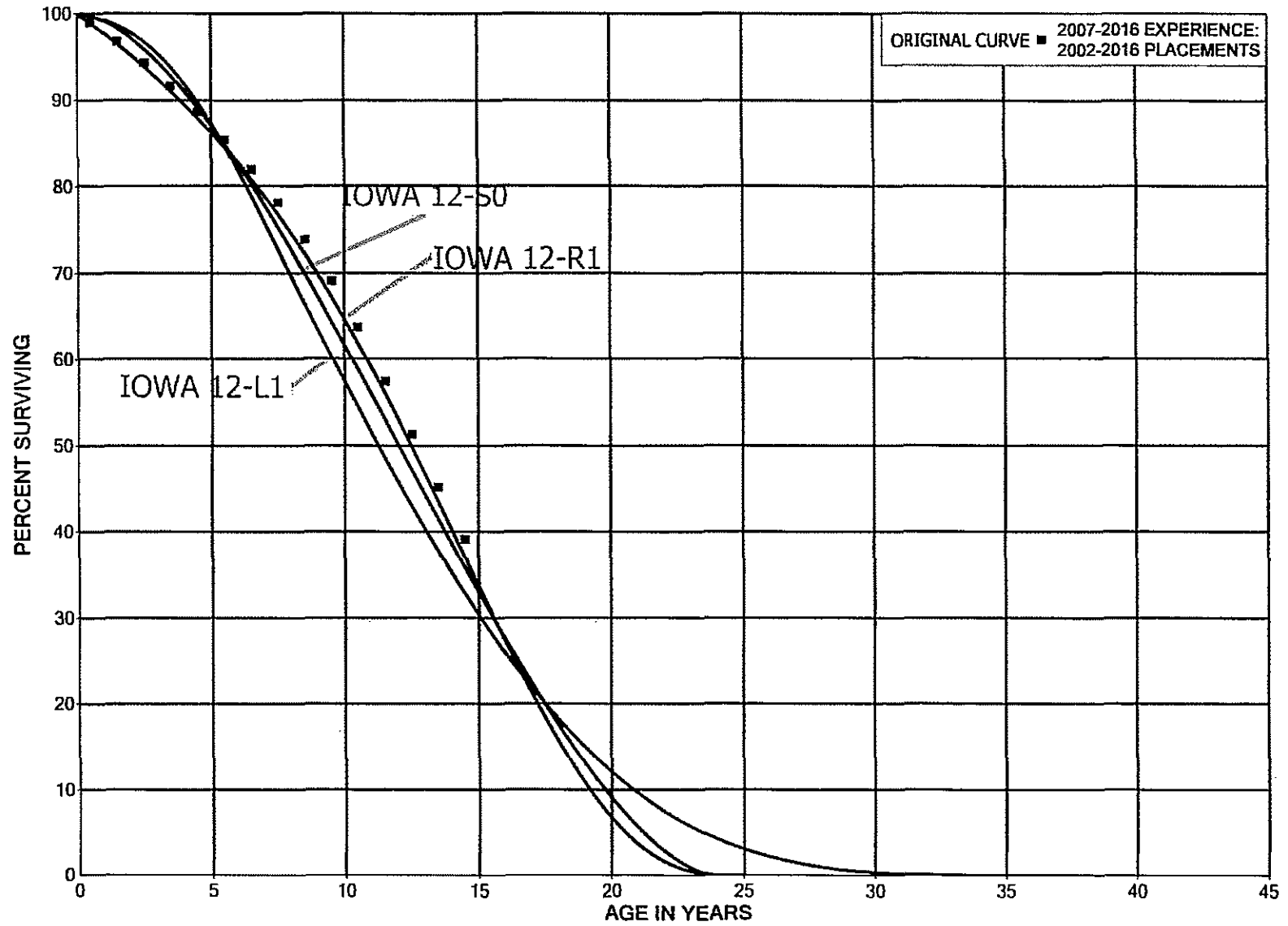


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the recent field trips.

January 30, 2017

Donaldson Substation
Constance Substation
Crescent Substation
Erlanger Operations Center
East Bend Generating Plant

June 17-18, 2013

Miami Fort Generating Substation
East Bend Generating Station
Woodsdale Generating Station
Crescent Substation
Hebron Substation
Richwood Substation
Limaburg Substation

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to

excellent indications of the survivor patterns experienced. These accounts represent 71 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

STEAM PRODUCTION PLANT

| | |
|------|-----------------------------|
| 3110 | Structures and Improvements |
| 3120 | Boiler Plant Equipment |
| 3140 | Turbogenerator Units |

TRANSMISSION PLANT

| | |
|------|---------------------------------|
| 3530 | Station Equipment |
| 3532 | Station Equipment - Major |
| 3550 | Poles and Fixtures |
| 3560 | Overhead Conductors and Devices |

DISTRIBUTION PLANT

| | |
|------|------------------------------------|
| 3620 | Station Equipment |
| 3622 | Station Equipment - Major |
| 3640 | Poles, Towers and Fixtures |
| 3650 | Overhead Conductors and Devices |
| 3670 | Underground Conductors and Devices |
| 3680 | Line Transformers |
| 3682 | Line Transformers - Customer |
| 3692 | Services - Overhead |
| 3700 | Meters |
| 3731 | Street Lighting - Overhead |
| 3732 | Street Lighting - Boulevard |
| 3733 | Street Lighting - Customer Poles |


GENERAL PLANT

| | |
|------|-------------------------------------|
| 3920 | Transportation Equipment |
| 3921 | Transportation Equipment – Trailers |
| 3960 | Power Operated Equipment |

Account 3650, Overhead Conductors and Devices and Account 3680, Line Transformers, are used to illustrate the manner in which the study was conducted for the groups in the preceding list. Account 3650 represents 8 percent, and Account 3680 represents 4 percent, of the total depreciable plant. Aged plant accounting data have been compiled for the years 1956 through 2016. These data have been coded in the

course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1956-2016 and 1987-2016. The Iowa 50-O1 is an excellent fit of the original survivor curve. The 50 year service life is within the typical service life range of 40 to 55 years for conductors. The 50-year life reflects the Company's continued practices of steady retirements for all vintages. The previous estimate was the Iowa 47-R1.

The survivor curve estimate for Account 3680, Line Transformers, is the 45-R0.5 and is based on the statistical indication for the period 1956 through 2016. The 45-R0.5 is an excellent fit of the significant portion of the original survivor curve as set forth on page VII- consistent with management outlook for a continuation of historical experience, and at the upper end of the typical service life range of 35 to 45 years for line transformers.

Life Span Estimates

The life span technique was used for the Company's Power Production accounts, as well as major structures in Account 1900. The life span procedure is appropriate for these accounts since many of the assets within the plant will be retired concurrently. Probable retirement dates were estimated for each generating facility and structure. Life spans for each Steam and Other Production Plant were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units, and the estimate of the operating partner, if applicable.

The depreciable life span estimate for steam, base-load units at East Bend is 60 years. The typical range of life spans for such units in the past has been 50 to 65 years. This life span represents the expected depreciable life of the facility under its current configuration. Future capital expenditures can extend a facility's depreciable life, however, such changes to depreciable life would not be prudent until the capital expenditures are actually put into plant in service. A life span of 40 years was estimated for the combustion turbines at Woodsdale. Life span estimates are typically 35 to 45 years for combustion turbines which are used primarily as peaking units.

The life span and probable retirement dates used for steam and other production plants are as follows:

| <u>Depreciable Group</u> | <u>Major Year in Service</u> | <u>Depreciable Life Date</u> | <u>Depreciable Life Span</u> |
|-------------------------------------|------------------------------|------------------------------|------------------------------|
| Steam Production Plant East Bend | 1981 | 2041 | 60 |
| Other Production Plant Woodsdale | 1992 | 2032 | 40 |

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1990 through 2016. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1990 through 2016 contributed significantly toward the net salvage estimates for 23 plant accounts, representing 81 percent of the depreciable plant, as follows:

STEAM PRODUCTION PLANT

| | |
|------|-------------------------------------|
| 3110 | Structures and Improvements |
| 3120 | Power Plant Equipment |
| 3140 | Turbogenerator Units |
| 3150 | Accessory Electric Equipment |
| 3160 | Miscellaneous Power Plant Equipment |

TRANSMISSION PLANT

| | |
|------|---------------------------|
| 3530 | Station Equipment |
| 3532 | Station Equipment - Major |

- 3550 Poles and Fixtures
- 3560 Overhead Conductors and Devices

DISTRIBUTION PLANT

- 3620 Station Equipment
- 3622 Station Equipment - Major
- 3640 Poles, Towers and Fixtures
- 3650 Overhead Conductors and Devices
- 3670 Underground Conductors and Devices
- 3680 Line Transformers
- 3682 Line Transformers - Customer
- 3692 Services - Overhead
- 3700 Meters
- 3701 Instrumentation Transformers
- 3731 Street Lighting - Overhead
- 3732 Street Lighting - Boulevard
- 3733 Street Lighting - Customer Poles

GENERAL PLANT

- 3921 Transportation Equipment - Trailers

Account 3650, Overhead Conductors and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1990 through 2016 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1990-1992 through 2014-2016 periods were computed to smooth the annual amounts.

Cost of removal was high during the early 1990s and in the years 1997, 2003, 2005 and 2010. The high removal cost in the early 1990s related to practices during that time. The high removal in 2003 and 2005 related to location of the assets. The high cost of removal in 2010 related to the high labor needed to remove assets due to the events of the flood. Cost of removal for the most recent five years averaged 22 percent.

Gross salvage has diminished drastically since 1999. The most recent five-year average of 0 percent gross salvage reflects recent trends of minimal salvage value for conductor.

The net salvage percent based on the overall period 1990 through 2016 is 29 percent negative net salvage. The range of estimates made by other electric companies for overhead conductor is negative 20 to negative 50 percent. The net salvage estimate for overhead conductor is negative 25 percent, is within the range of estimates for other electric companies and reflects the overall experience for negative net salvage.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both final net salvage and interim net salvage. Final net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on decommissioning analyses performed by various engineering organizations. The interim net salvage estimates were based in part on analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 13 percent was used for steam plant accounts, and a negative 2 percent estimate was used for all other production plant accounts.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and final retirements. These are shown on Table 1 in the Net Salvage Statistics section on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and final net salvage estimates. These calculations, as well as the estimated final net salvage

amounts and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on page VIII-3.

The net salvage percents for the remaining accounts were based on judgment incorporating estimates of previous studies of this and other electric utilities.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}\right) (1 - \text{Net Salvage, Percent}).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the depreciation for ease of application.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Average Service Life Procedure

In the average service life procedure, the rate of annual depreciation is based on the average service life of the group, and this rate is applied to the surviving balances of the group's cost. The accrued depreciation is based on the average service life of the group and the average remaining life of each vintage within the group derived from the area under the survivor curve between the attained age of the vintage and the maximum age.

A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the

portion of cost not recouped prior to average life is balanced by the excess cost recouped subsequent to average life. The recovery of cost is complete at the end of the life cycle, but the distribution of capital cost to annual expense does not match the consumption of service value of plant.

Equal Life Group Procedure

In the equal life group procedure, also known as the unit summation procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life unit.

This procedure eliminates the need to base annual depreciation expense on average lives, inasmuch as each group has a single life. The full cost of short-lived items is accrued during their lives, leaving no deferral of accruals required to be added to the annual cost associated with long-lived items. The depreciation expense for the property group is the summation of the depreciation expense based on the service life of each equal life group.

The table on the following page presents an illustration of the calculation of equal life group depreciation using the Iowa 10-S2.5 survivor curve, net salvage of 0 percent and a December 31, 2016 calculation date.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:

CALCULATION DATE.. 12-31-2016

SURVIVOR CURVE.... 10-S2.5

| AGE INTERVAL | | LIFE | RETIREMENTS | GROUP | YEAR | SUMMATION | AVERAGE | ANNUAL | ACCRUED |
|--------------|--------|--------|-------------|---------------|------|----------------|-----------|--------|---------|
| BEG | END | | DURING | ANNUAL | | OF ANNUAL | PERCENT | | |
| (1) | (2) | (3) | INTERVAL | ACCRUAL | INST | ACCRUALS | (8) | (9) | (10) |
| | | | (4) | (5)=(4)/(3) | (6) | (7) | | | |
| 0.000 | 1.000 | 0.500 | 0.00282 | 0.00282000000 | 2016 | 11.05441339461 | 99.999450 | 0.1105 | 0.0553 |
| 1.000 | 2.000 | 1.500 | 0.06123 | 0.04082000000 | 2015 | 11.03118339461 | 99.966565 | 0.1103 | 0.1655 |
| 2.000 | 3.000 | 2.500 | 0.32212 | 0.12884800000 | 2014 | 10.94634939461 | 99.774890 | 0.1097 | 0.2743 |
| 3.000 | 4.000 | 3.500 | 0.98316 | 0.28090285714 | 2013 | 10.74147396604 | 99.122250 | 0.1084 | 0.3794 |
| 4.000 | 5.000 | 4.500 | 2.25120 | 0.50026666667 | 2012 | 10.35088920413 | 97.505070 | 0.1062 | 0.4779 |
| 5.000 | 6.000 | 5.500 | 4.24276 | 0.77141090909 | 2011 | 9.71505041625 | 94.258090 | 0.1031 | 0.5671 |
| 6.000 | 7.000 | 6.500 | 6.84975 | 1.05380769231 | 2010 | 8.80244111555 | 88.711835 | 0.0992 | 0.6448 |
| 7.000 | 8.000 | 7.500 | 9.67369 | 1.28982533333 | 2009 | 7.63062460273 | 80.450115 | 0.0948 | 0.7110 |
| 8.000 | 9.000 | 8.500 | 12.10178 | 1.42373882353 | 2008 | 6.27384252430 | 69.562380 | 0.0902 | 0.7667 |
| 9.000 | 10.000 | 9.500 | 13.51149 | 1.42226210526 | 2007 | 4.85084205991 | 56.755745 | 0.0855 | 0.8123 |
| 10.000 | 11.000 | 10.500 | 13.51148 | 1.28680761905 | 2006 | 3.49630719775 | 43.244260 | 0.0809 | 0.8495 |
| 11.000 | 12.000 | 11.500 | 12.10178 | 1.05232869565 | 2005 | 2.32673904040 | 30.437630 | 0.0764 | 0.8786 |
| 12.000 | 13.000 | 12.500 | 9.67364 | 0.77389120000 | 2004 | 1.41362909258 | 19.549920 | 0.0723 | 0.9038 |
| 13.000 | 14.000 | 13.500 | 6.84981 | 0.50739333333 | 2003 | 0.77298682591 | 11.288195 | 0.0685 | 0.9248 |
| 14.000 | 15.000 | 14.500 | 4.24276 | 0.29260413793 | 2002 | 0.37298809028 | 5.741910 | 0.0650 | 0.9425 |
| 15.000 | 16.000 | 15.500 | 2.25120 | 0.14523870968 | 2001 | 0.15406666648 | 2.494930 | 0.0618 | 0.9579 |
| 16.000 | 17.000 | 16.500 | 0.98315 | 0.05958484848 | 2000 | 0.05165488740 | 0.877755 | 0.0588 | 0.9702 |
| 17.000 | 18.000 | 17.500 | 0.32212 | 0.01840685714 | 1999 | 0.01265903459 | 0.225120 | 0.0562 | 0.9835 |
| 18.000 | 19.000 | 18.500 | 0.06123 | 0.00330972973 | 1998 | 0.00180074115 | 0.033445 | 0.0538 | 0.9953 |
| 19.000 | 19.800 | 19.400 | 0.00283 | 0.00014587629 | 1997 | 0.00005835052 | 0.001132 | 0.0515 | 1.0000 |
| TOTAL | | | 100.00000 | | | | | | |

In the table, each equal life group is defined by the age interval shown in columns 1 and 2. These are the ages at which the first and last retirement of each group occurs, and the group's equal life, shown in column 3, is the midpoint of the interval. For purposes of the calculation, the computer is programmed to divide each vintage into equal life groups arranged so that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals for a twelve-month period centered on the date of calculation.

The retirement during the age interval, shown in column 4, is the size of each equal life group, and is derived from the Iowa 10-S2.5 survivor curve. It is the difference between the percents surviving at the beginning and end of the age interval.

Each equal life group's annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3) and multiplied by the quantity one minus the net salvage percent with the exception of 2016 installations. For 2016 installations, the group annual accrual is equal to the retirements during the interval multiplied by one minus the net salvage percent.

Columns 6 through 10 show the derivation of the annual factor and accrued factor for each vintage based on the information developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2016, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 11.03118339461 for 2015 equals one-half of 0.04082000000 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

The summation of annual accruals (column 7) for installations during 2016 are calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2016, the first figure in column 7, for vintage 2016, equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 10-S2.5 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2016.

REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2016, and based on the straight line remaining life method using the equal life group procedure. For the purpose of calculating the composite remaining life accrual rates as of December 31, 2016, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account as of December 31, 2016. The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum \left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\sum \frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The composite remaining life calculations were made using computer software that utilizes detailed ELG calculations of whole life future accruals and annual accruals in order to derive the vintage composite remaining lives. The annual accrual rate for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

| | <u>Account</u> | <u>Amortization Period, Years</u> |
|------|----------------------------------|---|
| 1910 | Office Furniture and Equipment | 20 |
| 1911 | Electric Data Processing | 5 |
| 1940 | Tools, Shop and Garage Equipment | 25 |
| 1970 | Communication Equipment | 15 |
| 1980 | Miscellaneous Equipment | 15 |
| 3910 | Office Furniture and Equipment | 20 |
| 3911 | Electric Data Processing | 5 |
| 3940 | Tools, Shop and Garage Equipment | 25 |
| 3970 | Communication Equipment | 15 |

For the purpose of calculating annual amortization amounts as of December 31, 2016, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric and common plant in service as of December 31, 2016. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2016, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 sets forth a summary of the results of the study as applied to the original cost of electric and common plant at December 31, 2016. These results are presented on pages VI-5 through VI-7 of this report. The schedule sets forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric and common plant.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are

presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2016 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

DUKE ENERGY KENTUCKY
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2016

| ACCOUNT | | SURVIVOR CURVE | NET SALVAGE PERCENT | ORIGINAL COST | BOOK RESERVE | FUTURE ACCRUALS | CALCULATED ANNUAL ACCRUAL AMOUNT | RATE | COMPOSITE REMAINING LIFE |
|-------------------------------|--|----------------|---------------------|-----------------------|--------------------|--------------------|----------------------------------|-------------|--------------------------|
| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8)=(7)/(4) | (9)=(6)/(7) |
| COMMON PLANT | | | | | | | | | |
| 1900 | STRUCTURES AND IMPROVEMENTS | | | | | | | | |
| | ERLANGER OPERATIONS CENTER | 90-R1 * | 0 | 5,938,868.27 | 3,067,632 | 2,871,236 | 75,788 | 1.28 | 37.9 |
| | KENTUCKY SERVICE BUILDING - 19TH AND AUGUSTINE | 90-R1 * | 0 | 1,798,785.05 | 1,618,907 | 179,879 | 7,765 | 0.43 | 23.2 |
| | MINOR STRUCTURES | 40-R1 | (10) | 3,671,283.62 | 1,499,883 | 2,538,529 | 103,146 | 2.81 | 24.6 |
| | TOTAL STRUCTURES AND IMPROVEMENTS | | | 11,408,936.94 | 6,186,422 | 5,589,644 | 186,699 | 1.64 | 29.9 |
| 1910 | OFFICE FURNITURE AND EQUIPMENT | 20-SQ | 0 | 67,899.49 | 10,094 | 57,805 | 3,398 | 5.00 | 17.0 |
| 1911 | ELECTRONIC DATA PROCESSING | 5-SQ | 0 | 807,216.83 | 545,610 | 261,607 | 161,473 | 20.00 | 1.6 |
| 1940 | TOOLS, SHOP AND GARAGE EQUIPMENT | 25-SQ | 0 | 127,323.71 | 46,888 | 80,436 | 5,087 | 4.00 | 15.8 |
| 1970 | COMMUNICATION EQUIPMENT | 15-SQ | 0 | 7,755,234.45 | 3,827,968 | 3,927,266 | 517,384 | 6.67 | 7.6 |
| 1980 | MISCELLANEOUS EQUIPMENT | 15-SQ | 0 | 41,504.01 | 15,956 | 25,548 | 2,770 | 6.67 | 9.2 |
| | TOTAL COMMON PLANT | | | 20,208,115.43 | 10,632,939 | 9,942,306 | 876,811 | 4.34 | 11.3 |
| STEAM PRODUCTION PLANT | | | | | | | | | |
| 3110 | STRUCTURES AND IMPROVEMENTS | 100-S0.5 * | (17) | 71,372,344.69 | 41,147,398 | 42,358,246 | 1,809,304 | 2.54 | 23.4 |
| 3120 | BOILER PLANT EQUIPMENT | 40-S0.5 * | (17) | 453,023,974.40 | 305,620,093 | 224,417,957 | 11,492,288 | 2.54 | 19.5 |
| 3123 | BOILER PLANT EQUIPMENT - SCR CATALYST | 10-S2.5 | 0 | 5,420,680.46 | 3,370,330 | 2,050,350 | 278,287 | 5.13 | 7.4 |
| 3140 | TURBOGENERATOR UNITS | 40-S0.5 * | (17) | 100,695,783.40 | 66,465,609 | 51,348,458 | 2,676,370 | 2.66 | 19.2 |
| 3150 | ACCESSORY ELECTRIC EQUIPMENT | 55-R2 * | (17) | 44,736,780.67 | 29,260,579 | 23,081,454 | 1,086,504 | 2.43 | 21.2 |
| 3160 | MISCELLANEOUS POWER PLANT EQUIPMENT | 45-S0 * | (17) | 19,377,682.01 | 9,282,060 | 13,389,628 | 704,925 | 3.64 | 19.0 |
| | TOTAL STEAM PRODUCTION PLANT | | | 694,627,245.63 | 455,146,070 | 356,646,293 | 18,047,678 | 2.60 | 19.8 |
| OTHER PRODUCTION PLANT | | | | | | | | | |
| 3401 | RIGHTS OF WAY | 40-SQ | 0 | 651,684.00 | 271,137 | 380,547 | 24,551 | 3.77 | 15.5 |
| 3410 | STRUCTURES AND IMPROVEMENTS | 60-R4 * | (4) | 36,133,374.66 | 23,762,723 | 13,815,986 | 914,883 | 2.53 | 15.1 |
| 3420 | FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 55-S2.5 * | (4) | 15,785,782.40 | 11,489,834 | 4,927,380 | 342,844 | 2.17 | 14.4 |
| 3440 | GENERATORS | 45-R2 * | (4) | 210,038,948.92 | 117,476,601 | 100,963,906 | 7,313,726 | 3.48 | 13.8 |
| 3450 | ACCESSORY ELECTRIC EQUIPMENT | 40-R2 * | (4) | 21,372,936.35 | 10,850,111 | 11,377,743 | 861,229 | 4.03 | 13.2 |
| 3460 | MISCELLANEOUS POWER PLANT EQUIPMENT | 35-S0 * | (4) | 4,671,828.67 | 2,562,803 | 2,295,899 | 187,571 | 4.01 | 12.2 |
| | TOTAL OTHER PRODUCTION PLANT | | | 288,654,555.00 | 166,413,209 | 133,761,461 | 9,644,804 | 3.34 | 13.9 |
| TRANSMISSION PLANT | | | | | | | | | |
| 3501 | RIGHTS OF WAY | 65-R4 | 0 | 1,092,199.49 | 644,167 | 448,033 | 15,131 | 1.39 | 29.6 |
| 3520 | STRUCTURES AND IMPROVEMENTS | 65-R2.5 | (10) | 1,480,413.30 | 241,283 | 1,387,172 | 34,800 | 2.35 | 39.9 |
| 3530 | STATION EQUIPMENT | 50-R2 | (15) | 16,703,413.69 | 4,556,595 | 14,652,330 | 466,725 | 2.79 | 31.4 |
| 3531 | STATION EQUIPMENT - STEP UP | 50-R2.5 | 0 | 9,373,633.98 | 3,842,564 | 5,531,070 | 221,010 | 2.36 | 25.0 |
| 3532 | STATION EQUIPMENT - MAJOR | 60-R2.5 | (10) | 5,965,587.37 | 1,738,102 | 4,824,044 | 125,212 | 2.10 | 38.5 |
| 3534 | STATION EQUIPMENT - STEP UP EQUIPMENT | 30-R2.5 | 0 | 7,057,290.24 | 802,521 | 6,254,769 | 345,856 | 4.90 | 18.1 |
| 3550 | POLES AND FIXTURES | 55-R1.5 | (30) | 7,565,364.06 | 4,009,740 | 5,825,234 | 180,523 | 2.39 | 32.3 |
| 3560 | OVERHEAD CONDUCTORS AND DEVICES | 50-R1 | (30) | 5,791,808.11 | 3,489,281 | 4,040,069 | 149,291 | 2.58 | 27.1 |
| 3561 | OVERHEAD CONDUCTORS AND DEVICES - CLEARING/ROW | 60-R3 | 0 | 213,241.32 | 2,117 | 211,124 | 4,320 | 2.03 | 48.9 |
| | TOTAL TRANSMISSION PLANT | | | 55,242,951.56 | 19,326,370 | 43,173,845 | 1,542,868 | 2.79 | 28.0 |

DUKE ENERGY KENTUCKY
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2016

| ACCOUNT (1) | SURVIVOR CURVE (2) | NET SALVAGE PERCENT (3) | ORIGINAL COST (4) | BOOK RESERVE (5) | FUTURE ACCRUALS (6) | CALCULATED ANNUAL ACCRUAL AMOUNT (7) | RATE (8)=(7)/(4) | COMPOSITE REMAINING LIFE (9)=(6)/(7) | |
|---|--|----------------------------------|-------------------------|------------------------|---------------------------|---|---------------------|---|-------------|
| DISTRIBUTION PLANT | | | | | | | | | |
| 3601 | RIGHTS OF WAY | 7D-R3 | 0 | 6,439,899.15 | 2,942,255 | 3,497,644 | 76,208 | 1.18 | 45.9 |
| 3610 | STRUCTURES AND IMPROVEMENTS | 65-R2.5 | (10) | 1,470,232.87 | 53,521 | 1,563,735 | 40,286 | 2.74 | 38.8 |
| 3620 | STATION EQUIPMENT | 48-R2.5 | (15) | 36,917,375.12 | 10,841,330 | 31,613,651 | 1,053,809 | 2.85 | 30.0 |
| 3622 | STATION EQUIPMENT - MAJOR | 60-R2.5 | (10) | 25,253,260.24 | 9,088,622 | 18,689,964 | 483,854 | 1.92 | 38.6 |
| 3640 | POLES, TOWERS AND FIXTURES | 52-R0.5 | (40) | 56,105,078.83 | 28,098,369 | 50,448,742 | 1,827,921 | 3.26 | 27.6 |
| 3650 | OVERHEAD CONDUCTORS AND DEVICES | 50-O1 | (25) | 116,901,323.62 | 36,628,887 | 109,497,767 | 4,166,729 | 3.56 | 26.3 |
| 3651 | OVERHEAD CONDUCTORS AND DEVICES - CLEARING/ROW | 60-R2.5 | 0 | 1,827,217.70 | 103,637 | 1,723,581 | 38,455 | 2.10 | 44.8 |
| 3660 | UNDERGROUND CONDUIT | 65-S2.5 | (20) | 18,863,541.33 | 6,147,852 | 16,488,398 | 385,548 | 2.04 | 42.8 |
| 3670 | UNDERGROUND CONDUCTORS AND DEVICES | 58-R2 | (20) | 58,304,068.59 | 15,449,020 | 54,515,862 | 1,526,775 | 2.62 | 35.7 |
| 3680 | LINE TRANSFORMERS | 45-R0.5 | (10) | 55,611,324.10 | 28,319,252 | 32,853,205 | 1,386,837 | 2.49 | 23.7 |
| 3682 | LINE TRANSFORMERS - CUSTOMER | 50-R1.5 | (10) | 273,660.52 | 279,531 | 21,495 | 1,035 | 0.38 | 20.8 |
| 3691 | SERVICES - UNDERGROUND | 60-R2 | (25) | 2,393,706.08 | 460,181 | 2,531,952 | 60,790 | 2.54 | 41.7 |
| 3692 | SERVICES - OVERHEAD | 53-R1 | (20) | 15,729,900.78 | 10,007,160 | 8,868,721 | 294,649 | 1.87 | 30.1 |
| 3700 | METERS | 24-L1 | (1) | 12,211,085.54 | 3,303,526 | 9,029,670 | 771,814 | 6.32 | ** |
| 3701 | INSTRUMENTATION TRANSFORMERS | 24-L1 | (1) | 714,995.08 | 261,903 | 460,242 | 80,145 | 11.21 | 5.7 |
| 3702 | UoF METERS | 15-S2.5 | 0 | 395,724.90 | 9,493 | 386,232 | 30,069 | 7.60 | 12.8 |
| 3712 | COMPANY-OWNED OUTDOOR LIGHTING | 20-S0.5 | 0 | 409,941.97 | 15,094 | 394,848 | 30,183 | 7.36 | 13.1 |
| 3720 | LEASED PROPERTY ON CUSTOMER PREMISES | 25-L3 | 0 | 9,647.36 | 9,647 | 0 | 0 | - | - |
| 3731 | STREET LIGHTING - OVERHEAD | 32-L0.5 | (10) | 2,739,571.44 | 2,435,218 | 578,311 | 33,431 | 1.22 | 17.3 |
| 3732 | STREET LIGHTING - BOULEVARD | 45-R1.5 | (10) | 3,358,776.28 | 2,373,606 | 1,321,048 | 49,993 | 1.49 | 26.4 |
| 3733 | STREET LIGHTING - CUSTOMER POLES | 30-L0 | (10) | 3,874,765.33 | 1,484,538 | 2,777,704 | 189,038 | 4.88 | 14.7 |
| TOTAL DISTRIBUTION PLANT | | | | 419,805,056.83 | 158,312,644 | 347,262,772 | 12,527,569 | 2.98 | 27.7 |
| GENERAL PLANT | | | | | | | | | |
| 3900 | STRUCTURES AND IMPROVEMENTS | 35-S1 | (5) | 144,983.75 | 43,841 | 108,392 | 7,776 | 5.36 | 13.9 |
| 3910 | OFFICE FURNITURE AND EQUIPMENT | 20-SQ | 0 | 15,317.31 | 15,317 | 0 | 0 | - | - |
| 3911 | ELECTRONIC DATA PROCESSING | 5-SQ | 0 | 2,369,951.38 | 1,163,228 | 1,206,723 | 474,050 | 20.00 | 2.5 |
| 3920 | TRANSPORTATION EQUIPMENT | 12-S3 | 0 | 218,719.32 | 3,363 | 215,356 | 20,183 | 9.23 | 10.7 |
| 3921 | TRANSPORTATION EQUIPMENT - TRAILERS | 18-R2.5 | 5 | 201,059.78 | 116,402 | 74,605 | 9,053 | 4.50 | 8.2 |
| 3940 | TOOLS, SHOP AND GARAGE EQUIPMENT | 25-SQ | 0 | 2,027,306.34 | 458,617 | 1,568,690 | 81,146 | 4.00 | 19.3 |
| 3960 | POWER OPERATED EQUIPMENT | 15-L2 | 0 | 11,770.00 | 5,449 | 6,321 | 1,015 | 8.62 | 6.2 |
| 3970 | COMMUNICATION EQUIPMENT | 15-SQ | 0 | 2,882,947.32 | 1,090,984 | 1,791,963 | 192,305 | 6.67 | 9.3 |
| TOTAL GENERAL PLANT | | | | 7,872,055.20 | 2,897,202 | 4,972,050 | 785,528 | 9.98 | 6.3 |
| UNRECOVERED RESERVE FOR AMORTIZATION | | | | | | | | | |
| COMMON PLANT | | | | | | | | | |
| 1910 | OFFICE FURNITURE AND EQUIPMENT | | | | 550 | | (110) | | |
| 1911 | ELECTRONIC DATA PROCESSING | | | | (57,600) | | 11,520 | | |
| 1940 | TOOLS, SHOP AND GARAGE EQUIPMENT | | | | 18,000 | | (3,600) | | |
| 1970 | COMMUNICATION EQUIPMENT | | | | 3,766,000 | | (753,200) | | |
| 1980 | MISCELLANEOUS EQUIPMENT | | | | (4,300) | | 860 | | |
| TOTAL COMMON PLANT | | | | | 3,722,650 | | (744,530) | | |

DUKE ENERGY KENTUCKY
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2016

| ACCOUNT (1) | SURVIVOR CURVE (2) | NET SALVAGE PERCENT (3) | ORIGINAL COST (4) | BOOK RESERVE (5) | FUTURE ACCRUALS (6) | CALCULATED ANNUAL ACCRUAL AMOUNT (7) | RATE (8)=(7)/(4) | COMPOSITE REMAINING LIFE (9)=(6)/(7) |
|---|--|----------------------------------|-------------------------|------------------------|---------------------------|---|---------------------|---|
| ELECTRIC PLANT | | | | | | | | |
| 3910 | | | | 1,254 | | (251) | | |
| 3911 | | | | 242,000 | | (48,400) | | |
| 3940 | | | | (43,000) | | 8,600 | | |
| 3970 | | | | 75,000 | | (15,000) | | |
| TOTAL ELECTRIC PLANT | | | | 275,254 | | (55,051) | | |
| TOTAL UNRECOVERED RESERVE FOR AMORTIZATION | | | | 3,997,904 | | (799,581) | | |
| TOTAL DEPRECIABLE PLANT | | | 1,486,410,019.65 | 816,726,338 | 895,758,727 | 42,625,677 | 2.87 | |
| NONDEPRECIABLE PLANT | | | | | | | | |
| 1890 | LAND | | 154,248.18 | | | | | |
| 3100 | LAND | | 7,047,300.74 | 60,798 | | | | |
| 3170 | ARO | | 46,586,238.12 | 7,017,696 | | | | |
| 3400 | LAND | | 2,258,588.39 | | | | | |
| 3500 | LAND | | 249,216.68 | | | | | |
| 3600 | LAND | | 6,830,709.67 | | | | | |
| TOTAL NONDEPRECIABLE PLANT | | | | 63,126,301.78 | 7,078,494 | | | |
| ACCOUNTS NOT STUDIED | | | | | | | | |
| 1030 | MISCELLANEOUS INTANGIBLE PLANT | | 22,332,072.52 | 22,232,108 | | | | |
| 3030 | MISCELLANEOUS INTANGIBLE PLANT | | 12,089,205.48 | 7,524,770 | | | | |
| 3030 | MISCELLANEOUS INTANGIBLE PLANT - MIAMI FORT UNIT 6 | | 254,010.81 | 154,057 | | | | |
| TOTAL ACCOUNTS NOT STUDIED | | | | 34,675,288.81 | 29,910,935 | | | |
| TOTAL COMMON AND ELECTRIC PLANT | | | 1,584,211,610.24 | 853,715,767 | 895,758,727 | 42,625,677 | | |

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. EACH FACILITY IN THE ACCOUNT IS ASSIGNED AN INDIVIDUAL PROBABLE RETIREMENT YEAR.

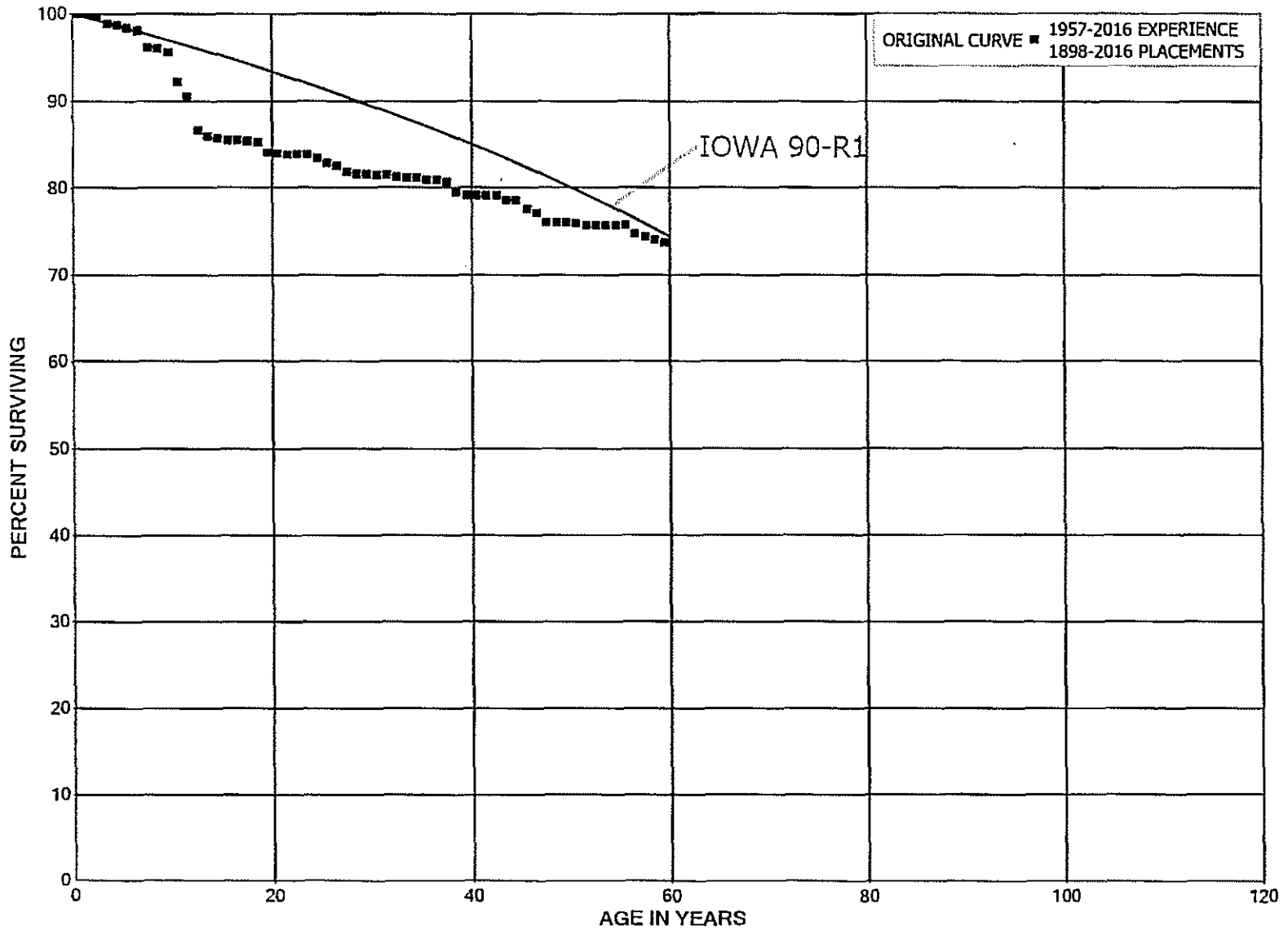
** AT THE END OF THE METER CONVERSION IN 2019, THE REMAINING RATE BASE WILL BE AMORTIZED FOR 15 YEARS CONSISTENT WITH THE ORDER IN CASE NO 2016-00152.

NOTE: ACCRUAL RATES AS OF DECEMBER 31, 2017 FOR NEW SOLAR FACILITY WILL BE AS FOLLOWS:

| ACCOUNT | RATE |
|---------|------|
| 341 | 4.13 |
| 344 | 5.11 |
| 345 | 4.93 |

PART VII. SERVICE LIFE STATISTICS

DUKE ENERGY KENTUCKY
 ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1898-2016 | | | EXPERIENCE BAND 1957-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 37,471,533 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 37,442,731 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 37,007,987 | 49,458 | 0.0013 | 0.9987 | 100.00 |
| 2.5 | 36,299,379 | 394,623 | 0.0109 | 0.9891 | 99.87 |
| 3.5 | 17,239,348 | 9,355 | 0.0005 | 0.9995 | 98.78 |
| 4.5 | 14,949,142 | 46,106 | 0.0031 | 0.9969 | 98.73 |
| 5.5 | 14,379,247 | 54,260 | 0.0038 | 0.9962 | 98.42 |
| 6.5 | 14,174,498 | 269,182 | 0.0190 | 0.9810 | 98.05 |
| 7.5 | 13,578,220 | 17,370 | 0.0013 | 0.9987 | 96.19 |
| 8.5 | 13,334,958 | 60,256 | 0.0045 | 0.9955 | 96.07 |
| 9.5 | 11,741,815 | 429,248 | 0.0366 | 0.9634 | 95.63 |
| 10.5 | 9,177,066 | 157,011 | 0.0171 | 0.9829 | 92.14 |
| 11.5 | 7,257,123 | 318,454 | 0.0439 | 0.9561 | 90.56 |
| 12.5 | 6,921,413 | 48,336 | 0.0070 | 0.9930 | 86.59 |
| 13.5 | 6,665,090 | 23,634 | 0.0035 | 0.9965 | 85.98 |
| 14.5 | 6,446,851 | 10,540 | 0.0016 | 0.9984 | 85.68 |
| 15.5 | 2,823,604 | 678 | 0.0002 | 0.9998 | 85.54 |
| 16.5 | 2,614,330 | 4,204 | 0.0016 | 0.9984 | 85.52 |
| 17.5 | 2,498,139 | 1,806 | 0.0007 | 0.9993 | 85.38 |
| 18.5 | 2,469,389 | 34,678 | 0.0140 | 0.9860 | 85.32 |
| 19.5 | 2,434,712 | 3,571 | 0.0015 | 0.9985 | 84.12 |
| 20.5 | 2,417,046 | 3,253 | 0.0013 | 0.9987 | 83.99 |
| 21.5 | 2,393,834 | 1,237 | 0.0005 | 0.9995 | 83.88 |
| 22.5 | 2,161,687 | | 0.0000 | 1.0000 | 83.84 |
| 23.5 | 2,069,903 | 10,857 | 0.0052 | 0.9948 | 83.84 |
| 24.5 | 2,000,199 | 14,079 | 0.0070 | 0.9930 | 83.40 |
| 25.5 | 1,931,992 | 6,810 | 0.0035 | 0.9965 | 82.81 |
| 26.5 | 1,920,463 | 16,881 | 0.0088 | 0.9912 | 82.52 |
| 27.5 | 1,868,281 | 3,518 | 0.0019 | 0.9981 | 81.79 |
| 28.5 | 1,864,169 | | 0.0000 | 1.0000 | 81.64 |
| 29.5 | 1,851,718 | 2,254 | 0.0012 | 0.9988 | 81.64 |
| 30.5 | 1,849,020 | 607 | 0.0003 | 0.9997 | 81.54 |
| 31.5 | 1,823,614 | 6,025 | 0.0033 | 0.9967 | 81.51 |
| 32.5 | 1,775,236 | 2,552 | 0.0014 | 0.9986 | 81.24 |
| 33.5 | 746,973 | | 0.0000 | 1.0000 | 81.13 |
| 34.5 | 734,457 | 1,358 | 0.0018 | 0.9982 | 81.13 |
| 35.5 | 699,905 | | 0.0000 | 1.0000 | 80.98 |
| 36.5 | 688,344 | 2,604 | 0.0038 | 0.9962 | 80.98 |
| 37.5 | 645,802 | 9,526 | 0.0148 | 0.9852 | 80.67 |
| 38.5 | 612,650 | 2,609 | 0.0043 | 0.9957 | 79.48 |

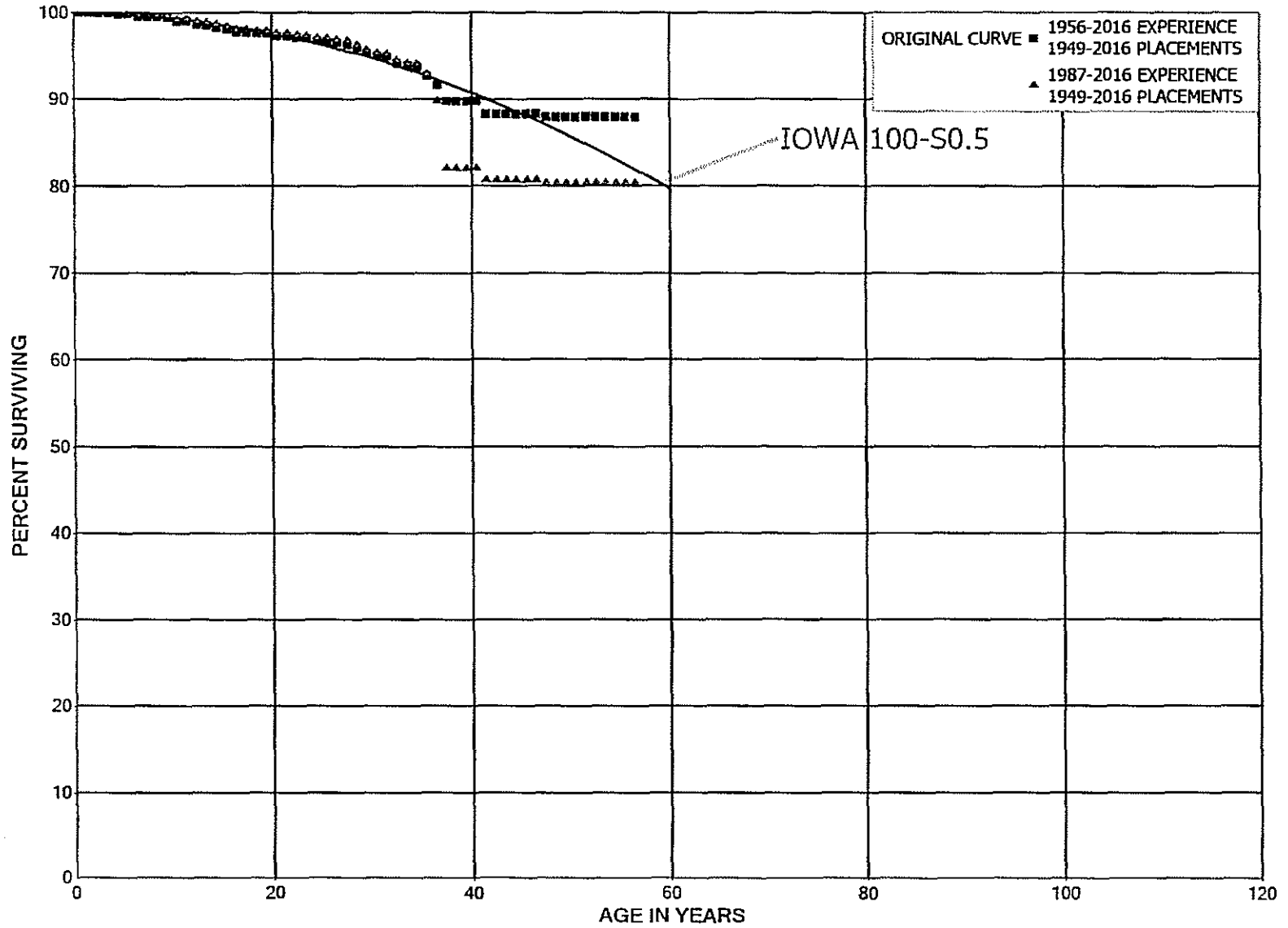
DUKE ENERGY KENTUCKY

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1898-2016 | | | EXPERIENCE BAND 1957-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 609,065 | 154 | 0.0003 | 0.9997 | 79.14 |
| 40.5 | 608,574 | | 0.0000 | 1.0000 | 79.12 |
| 41.5 | 602,254 | | 0.0000 | 1.0000 | 79.12 |
| 42.5 | 595,616 | 3,870 | 0.0065 | 0.9935 | 79.12 |
| 43.5 | 583,161 | | 0.0000 | 1.0000 | 78.61 |
| 44.5 | 578,527 | 7,453 | 0.0129 | 0.9871 | 78.61 |
| 45.5 | 571,074 | 2,847 | 0.0050 | 0.9950 | 77.60 |
| 46.5 | 566,301 | 8,622 | 0.0152 | 0.9848 | 77.21 |
| 47.5 | 553,343 | | 0.0000 | 1.0000 | 76.03 |
| 48.5 | 553,343 | | 0.0000 | 1.0000 | 76.03 |
| 49.5 | 545,154 | 596 | 0.0011 | 0.9989 | 76.03 |
| 50.5 | 544,080 | 1,586 | 0.0029 | 0.9971 | 75.95 |
| 51.5 | 540,083 | | 0.0000 | 1.0000 | 75.73 |
| 52.5 | 538,423 | | 0.0000 | 1.0000 | 75.73 |
| 53.5 | 538,423 | | 0.0000 | 1.0000 | 75.73 |
| 54.5 | 538,423 | | 0.0000 | 1.0000 | 75.73 |
| 55.5 | 534,662 | 6,779 | 0.0127 | 0.9873 | 75.73 |
| 56.5 | 527,884 | 2,420 | 0.0046 | 0.9954 | 74.77 |
| 57.5 | 523,558 | 2,327 | 0.0044 | 0.9956 | 74.43 |
| 58.5 | 521,140 | 2,650 | 0.0051 | 0.9949 | 74.10 |
| 59.5 | 517,009 | | 0.0000 | 1.0000 | 73.72 |
| 60.5 | 516,696 | | 0.0000 | 1.0000 | 73.72 |
| 61.5 | 516,574 | | 0.0000 | 1.0000 | 73.72 |
| 62.5 | 516,574 | | 0.0000 | 1.0000 | 73.72 |
| 63.5 | 511,585 | 4,629 | 0.0090 | 0.9910 | 73.72 |
| 64.5 | 506,955 | | 0.0000 | 1.0000 | 73.05 |
| 65.5 | 506,345 | 108,533 | 0.2143 | 0.7857 | 73.05 |
| 66.5 | 394,979 | | 0.0000 | 1.0000 | 57.39 |
| 67.5 | 387,105 | 7,703 | 0.0199 | 0.9801 | 57.39 |
| 68.5 | 379,401 | | 0.0000 | 1.0000 | 56.25 |
| 69.5 | 399 | | 0.0000 | 1.0000 | 56.25 |
| 70.5 | 399 | | 0.0000 | 1.0000 | 56.25 |
| 71.5 | 399 | | 0.0000 | 1.0000 | 56.25 |
| 72.5 | 399 | | 0.0000 | 1.0000 | 56.25 |
| 73.5 | 399 | | 0.0000 | 1.0000 | 56.25 |
| 74.5 | 399 | | 0.0000 | 1.0000 | 56.25 |
| 75.5 | 399 | 185 | 0.4631 | 0.5369 | 56.25 |
| 76.5 | 29 | | 0.0000 | 1.0000 | 30.20 |
| 77.5 | | | | | 30.20 |

DUKE ENERGY KENTUCKY
ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1949-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 76,669,763 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 65,416,607 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 45,715,387 | 40,813 | 0.0009 | 0.9991 | 100.00 |
| 2.5 | 45,008,126 | 1,953 | 0.0000 | 1.0000 | 99.91 |
| 3.5 | 44,599,901 | 44,255 | 0.0010 | 0.9990 | 99.91 |
| 4.5 | 44,395,238 | 7,770 | 0.0002 | 0.9998 | 99.81 |
| 5.5 | 44,174,541 | 117,932 | 0.0027 | 0.9973 | 99.79 |
| 6.5 | 43,554,192 | 15,572 | 0.0004 | 0.9996 | 99.52 |
| 7.5 | 43,128,373 | 9,553 | 0.0002 | 0.9998 | 99.49 |
| 8.5 | 42,627,354 | 50,979 | 0.0012 | 0.9988 | 99.47 |
| 9.5 | 42,167,833 | 176,574 | 0.0042 | 0.9958 | 99.35 |
| 10.5 | 38,111,029 | 3,914 | 0.0001 | 0.9999 | 98.93 |
| 11.5 | 37,722,313 | 113,550 | 0.0030 | 0.9970 | 98.92 |
| 12.5 | 37,617,010 | 33,929 | 0.0009 | 0.9991 | 98.62 |
| 13.5 | 37,586,514 | 83,648 | 0.0022 | 0.9978 | 98.53 |
| 14.5 | 37,346,951 | 79,505 | 0.0021 | 0.9979 | 98.31 |
| 15.5 | 36,982,526 | 146,301 | 0.0040 | 0.9960 | 98.11 |
| 16.5 | 36,416,249 | 19,855 | 0.0005 | 0.9995 | 97.72 |
| 17.5 | 36,326,384 | 31,027 | 0.0009 | 0.9991 | 97.66 |
| 18.5 | 36,243,646 | 5,711 | 0.0002 | 0.9998 | 97.58 |
| 19.5 | 36,240,295 | 96,561 | 0.0027 | 0.9973 | 97.57 |
| 20.5 | 36,167,866 | | 0.0000 | 1.0000 | 97.31 |
| 21.5 | 36,538,300 | 88,923 | 0.0024 | 0.9976 | 97.31 |
| 22.5 | 36,240,391 | 41,973 | 0.0012 | 0.9988 | 97.07 |
| 23.5 | 35,852,591 | 76,666 | 0.0021 | 0.9979 | 96.96 |
| 24.5 | 35,770,268 | 32,589 | 0.0009 | 0.9991 | 96.75 |
| 25.5 | 35,511,232 | 65,393 | 0.0018 | 0.9982 | 96.66 |
| 26.5 | 35,131,476 | 56,871 | 0.0016 | 0.9984 | 96.48 |
| 27.5 | 34,026,584 | 168,463 | 0.0050 | 0.9950 | 96.33 |
| 28.5 | 33,850,441 | 216,104 | 0.0064 | 0.9936 | 95.85 |
| 29.5 | 33,581,916 | 116,584 | 0.0035 | 0.9965 | 95.24 |
| 30.5 | 33,408,387 | 16,988 | 0.0005 | 0.9995 | 94.91 |
| 31.5 | 33,020,965 | 273,842 | 0.0083 | 0.9917 | 94.86 |
| 32.5 | 32,725,732 | 98,944 | 0.0030 | 0.9970 | 94.07 |
| 33.5 | 32,559,564 | 59,784 | 0.0018 | 0.9982 | 93.79 |
| 34.5 | 32,448,862 | 350,943 | 0.0108 | 0.9892 | 93.62 |
| 35.5 | 1,260,626 | 12,879 | 0.0102 | 0.9898 | 92.60 |
| 36.5 | 1,138,315 | 23,706 | 0.0208 | 0.9792 | 91.66 |
| 37.5 | 1,111,715 | | 0.0000 | 1.0000 | 89.75 |
| 38.5 | 1,101,808 | | 0.0000 | 1.0000 | 89.75 |

DUKE ENERGY KENTUCKY

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1949-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 1,100,849 | | 0.0000 | 1.0000 | 89.75 |
| 40.5 | 1,100,849 | 17,308 | 0.0157 | 0.9843 | 89.75 |
| 41.5 | 1,085,932 | | 0.0000 | 1.0000 | 88.34 |
| 42.5 | 1,084,006 | | 0.0000 | 1.0000 | 88.34 |
| 43.5 | 1,071,133 | | 0.0000 | 1.0000 | 88.34 |
| 44.5 | 1,024,884 | | 0.0000 | 1.0000 | 88.34 |
| 45.5 | 1,024,884 | | 0.0000 | 1.0000 | 88.34 |
| 46.5 | 3,891,211 | 18,254 | 0.0047 | 0.9953 | 88.34 |
| 47.5 | 3,872,956 | | 0.0000 | 1.0000 | 87.92 |
| 48.5 | 3,872,956 | | 0.0000 | 1.0000 | 87.92 |
| 49.5 | 3,731,896 | | 0.0000 | 1.0000 | 87.92 |
| 50.5 | 3,722,507 | | 0.0000 | 1.0000 | 87.92 |
| 51.5 | 2,856,501 | | 0.0000 | 1.0000 | 87.92 |
| 52.5 | 2,856,501 | | 0.0000 | 1.0000 | 87.92 |
| 53.5 | 2,856,501 | | 0.0000 | 1.0000 | 87.92 |
| 54.5 | 2,856,501 | | 0.0000 | 1.0000 | 87.92 |
| 55.5 | 2,856,501 | | 0.0000 | 1.0000 | 87.92 |
| 56.5 | | | | | 87.92 |

DUKE ENERGY KENTUCKY

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1949-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 40,935,432 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 29,823,896 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 10,114,247 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 10,192,175 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 9,794,695 | 8,792 | 0.0009 | 0.9991 | 100.00 |
| 4.5 | 9,543,826 | 2,822 | 0.0003 | 0.9997 | 99.91 |
| 5.5 | 41,805,359 | 55,340 | 0.0013 | 0.9987 | 99.88 |
| 6.5 | 40,458,123 | 15,572 | 0.0004 | 0.9996 | 99.75 |
| 7.5 | 40,040,234 | | 0.0000 | 1.0000 | 99.71 |
| 8.5 | 39,548,769 | 33,928 | 0.0009 | 0.9991 | 99.71 |
| 9.5 | 39,488,227 | 170,545 | 0.0043 | 0.9957 | 99.62 |
| 10.5 | 35,437,452 | | 0.0000 | 1.0000 | 99.19 |
| 11.5 | 35,271,853 | 92,657 | 0.0026 | 0.9974 | 99.19 |
| 12.5 | 35,212,558 | 33,929 | 0.0010 | 0.9990 | 98.93 |
| 13.5 | 36,242,247 | 83,648 | 0.0023 | 0.9977 | 98.84 |
| 14.5 | 36,002,684 | 73,121 | 0.0020 | 0.9980 | 98.61 |
| 15.5 | 35,671,364 | 140,579 | 0.0039 | 0.9961 | 98.41 |
| 16.5 | 35,110,811 | 19,855 | 0.0006 | 0.9994 | 98.02 |
| 17.5 | 35,020,946 | 31,027 | 0.0009 | 0.9991 | 97.97 |
| 18.5 | 34,959,598 | | 0.0000 | 1.0000 | 97.88 |
| 19.5 | 34,963,958 | 96,561 | 0.0028 | 0.9972 | 97.88 |
| 20.5 | 34,891,529 | | 0.0000 | 1.0000 | 97.61 |
| 21.5 | 35,262,201 | 76,044 | 0.0022 | 0.9978 | 97.61 |
| 22.5 | 34,987,862 | 36,270 | 0.0010 | 0.9990 | 97.40 |
| 23.5 | 34,608,659 | 76,666 | 0.0022 | 0.9978 | 97.30 |
| 24.5 | 34,609,533 | 8,613 | 0.0002 | 0.9998 | 97.08 |
| 25.5 | 34,381,877 | 65,393 | 0.0019 | 0.9981 | 97.06 |
| 26.5 | 34,047,935 | 56,871 | 0.0017 | 0.9983 | 96.87 |
| 27.5 | 32,943,043 | 168,463 | 0.0051 | 0.9949 | 96.71 |
| 28.5 | 32,768,826 | 216,104 | 0.0066 | 0.9934 | 96.22 |
| 29.5 | 32,513,174 | 116,584 | 0.0036 | 0.9964 | 95.58 |
| 30.5 | 32,385,894 | 16,988 | 0.0005 | 0.9995 | 95.24 |
| 31.5 | 31,998,472 | 273,842 | 0.0086 | 0.9914 | 95.19 |
| 32.5 | 31,711,668 | 98,944 | 0.0031 | 0.9969 | 94.38 |
| 33.5 | 31,545,500 | 59,784 | 0.0019 | 0.9981 | 94.08 |
| 34.5 | 31,434,798 | 350,943 | 0.0112 | 0.9888 | 93.90 |
| 35.5 | 387,622 | 12,879 | 0.0332 | 0.9668 | 92.85 |
| 36.5 | 274,700 | 23,706 | 0.0863 | 0.9137 | 89.77 |
| 37.5 | 1,111,715 | | 0.0000 | 1.0000 | 82.02 |
| 38.5 | 1,101,808 | | 0.0000 | 1.0000 | 82.02 |

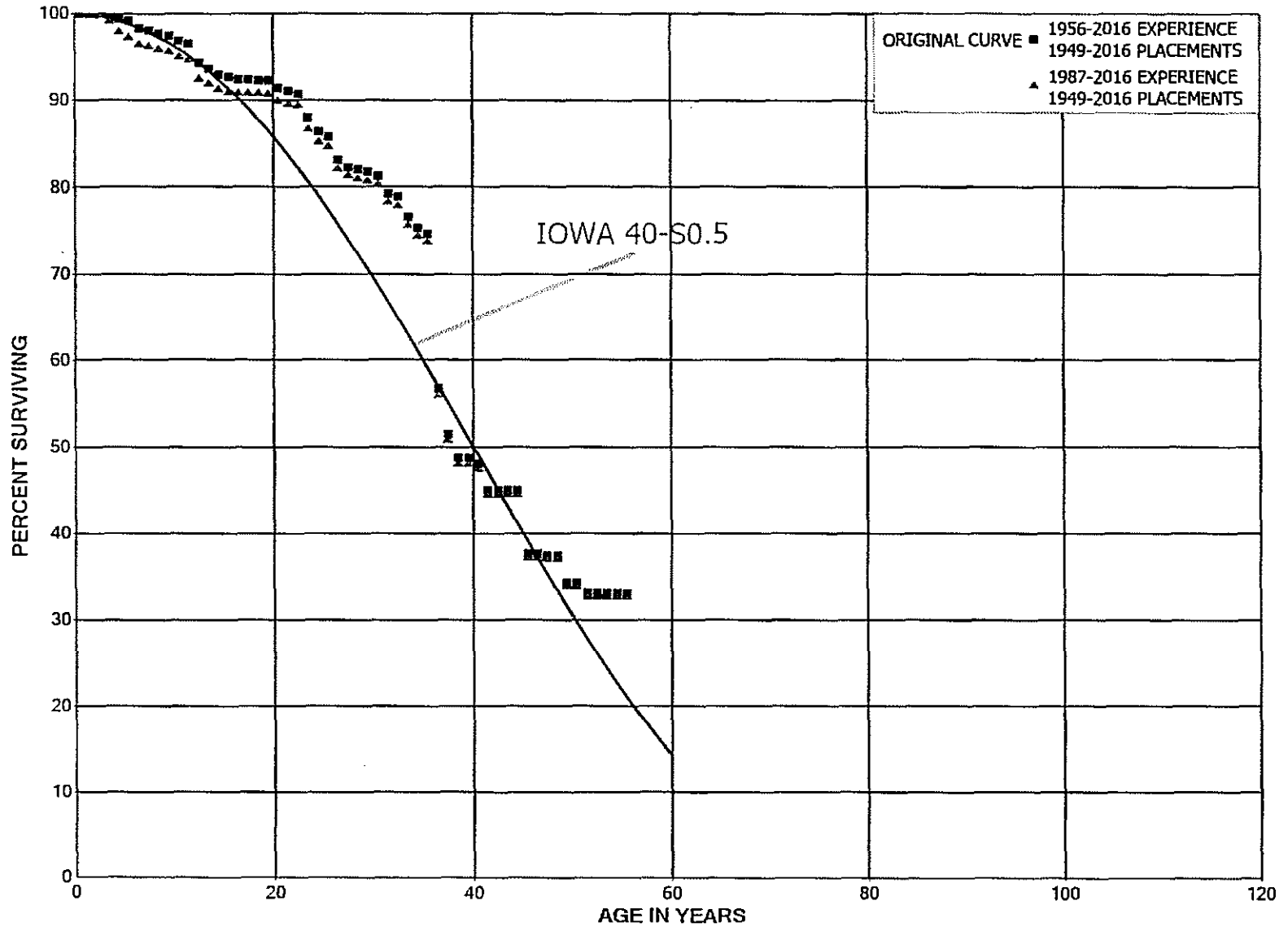
DUKE ENERGY KENTUCKY

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1949-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 1,100,849 | | 0.0000 | 1.0000 | 82.02 |
| 40.5 | 1,100,849 | 17,308 | 0.0157 | 0.9843 | 82.02 |
| 41.5 | 1,085,932 | | 0.0000 | 1.0000 | 80.73 |
| 42.5 | 1,084,006 | | 0.0000 | 1.0000 | 80.73 |
| 43.5 | 1,071,133 | | 0.0000 | 1.0000 | 80.73 |
| 44.5 | 1,024,884 | | 0.0000 | 1.0000 | 80.73 |
| 45.5 | 1,024,884 | | 0.0000 | 1.0000 | 80.73 |
| 46.5 | 3,891,211 | 18,254 | 0.0047 | 0.9953 | 80.73 |
| 47.5 | 3,872,956 | | 0.0000 | 1.0000 | 80.35 |
| 48.5 | 3,872,956 | | 0.0000 | 1.0000 | 80.35 |
| 49.5 | 3,731,896 | | 0.0000 | 1.0000 | 80.35 |
| 50.5 | 3,722,507 | | 0.0000 | 1.0000 | 80.35 |
| 51.5 | 2,856,501 | | 0.0000 | 1.0000 | 80.35 |
| 52.5 | 2,856,501 | | 0.0000 | 1.0000 | 80.35 |
| 53.5 | 2,856,501 | | 0.0000 | 1.0000 | 80.35 |
| 54.5 | 2,856,501 | | 0.0000 | 1.0000 | 80.35 |
| 55.5 | 2,856,501 | | 0.0000 | 1.0000 | 80.35 |
| 56.5 | | | | | 80.35 |

DUKE ENERGY KENTUCKY
 ACCOUNT 3120 BOILER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3120 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1949-2016 | | EXPERIENCE BAND 1956-2016 | | | |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 622,636,360 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 610,108,488 | 182,959 | 0.0003 | 0.9997 | 100.00 |
| 1.5 | 472,645,138 | 157,094 | 0.0003 | 0.9997 | 99.97 |
| 2.5 | 436,534,637 | 1,050,751 | 0.0024 | 0.9976 | 99.94 |
| 3.5 | 434,982,668 | 1,412,776 | 0.0032 | 0.9968 | 99.70 |
| 4.5 | 481,990,673 | 1,014,389 | 0.0021 | 0.9979 | 99.37 |
| 5.5 | 483,502,587 | 4,165,304 | 0.0086 | 0.9914 | 99.16 |
| 6.5 | 477,410,761 | 1,023,251 | 0.0021 | 0.9979 | 98.31 |
| 7.5 | 462,400,978 | 1,893,196 | 0.0041 | 0.9959 | 98.10 |
| 8.5 | 456,181,020 | 1,357,161 | 0.0030 | 0.9970 | 97.70 |
| 9.5 | 451,328,874 | 2,822,423 | 0.0063 | 0.9937 | 97.41 |
| 10.5 | 443,412,268 | 1,563,805 | 0.0035 | 0.9965 | 96.80 |
| 11.5 | 425,312,399 | 9,709,322 | 0.0228 | 0.9772 | 96.46 |
| 12.5 | 416,875,728 | 2,874,802 | 0.0069 | 0.9931 | 94.25 |
| 13.5 | 427,867,641 | 3,010,332 | 0.0070 | 0.9930 | 93.60 |
| 14.5 | 378,718,450 | 1,358,009 | 0.0036 | 0.9964 | 92.95 |
| 15.5 | 376,321,444 | 715,584 | 0.0019 | 0.9981 | 92.61 |
| 16.5 | 376,748,079 | 288,219 | 0.0008 | 0.9992 | 92.44 |
| 17.5 | 369,888,719 | 373,487 | 0.0010 | 0.9990 | 92.36 |
| 18.5 | 367,264,121 | 146,903 | 0.0004 | 0.9996 | 92.27 |
| 19.5 | 367,421,389 | 3,445,522 | 0.0094 | 0.9906 | 92.23 |
| 20.5 | 361,662,428 | 1,008,410 | 0.0028 | 0.9972 | 91.37 |
| 21.5 | 223,724,670 | 838,656 | 0.0037 | 0.9963 | 91.12 |
| 22.5 | 218,687,344 | 6,862,250 | 0.0314 | 0.9686 | 90.77 |
| 23.5 | 196,895,516 | 3,444,188 | 0.0175 | 0.9825 | 87.93 |
| 24.5 | 190,975,840 | 1,338,430 | 0.0070 | 0.9930 | 86.39 |
| 25.5 | 182,717,129 | 5,516,546 | 0.0302 | 0.9698 | 85.78 |
| 26.5 | 177,879,267 | 1,898,731 | 0.0107 | 0.9893 | 83.19 |
| 27.5 | 174,957,294 | 490,363 | 0.0028 | 0.9972 | 82.30 |
| 28.5 | 174,234,521 | 824,268 | 0.0047 | 0.9953 | 82.07 |
| 29.5 | 172,519,442 | 751,290 | 0.0044 | 0.9956 | 81.68 |
| 30.5 | 170,656,649 | 4,321,536 | 0.0253 | 0.9747 | 81.33 |
| 31.5 | 165,183,688 | 782,115 | 0.0047 | 0.9953 | 79.27 |
| 32.5 | 163,421,179 | 4,703,943 | 0.0288 | 0.9712 | 78.89 |
| 33.5 | 157,096,073 | 2,541,640 | 0.0162 | 0.9838 | 76.62 |
| 34.5 | 154,336,669 | 1,428,340 | 0.0093 | 0.9907 | 75.38 |
| 35.5 | 3,736,274 | 900,185 | 0.2409 | 0.7591 | 74.69 |
| 36.5 | 1,456,967 | 133,695 | 0.0918 | 0.9082 | 56.69 |
| 37.5 | 1,259,979 | 68,721 | 0.0545 | 0.9455 | 51.49 |
| 38.5 | 1,079,566 | | 0.0000 | 1.0000 | 48.68 |

DUKE ENERGY KENTUCKY

ACCOUNT 3120 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1949-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 1,082,273 | 14,345 | 0.0133 | 0.9867 | 48.68 |
| 40.5 | 797,444 | 50,275 | 0.0630 | 0.9370 | 48.04 |
| 41.5 | 781,694 | | 0.0000 | 1.0000 | 45.01 |
| 42.5 | 718,842 | | 0.0000 | 1.0000 | 45.01 |
| 43.5 | 717,326 | | 0.0000 | 1.0000 | 45.01 |
| 44.5 | 736,028 | 121,386 | 0.1649 | 0.8351 | 45.01 |
| 45.5 | 622,964 | | 0.0000 | 1.0000 | 37.58 |
| 46.5 | 7,768,311 | 28,271 | 0.0036 | 0.9964 | 37.58 |
| 47.5 | 7,740,040 | | 0.0000 | 1.0000 | 37.45 |
| 48.5 | 7,740,040 | 668,919 | 0.0864 | 0.9136 | 37.45 |
| 49.5 | 7,064,222 | 9,310 | 0.0013 | 0.9987 | 34.21 |
| 50.5 | 6,983,932 | 223,986 | 0.0321 | 0.9679 | 34.17 |
| 51.5 | 6,718,498 | | 0.0000 | 1.0000 | 33.07 |
| 52.5 | 6,690,518 | | 0.0000 | 1.0000 | 33.07 |
| 53.5 | 6,665,564 | 6,702 | 0.0010 | 0.9990 | 33.07 |
| 54.5 | 6,630,890 | | 0.0000 | 1.0000 | 33.04 |
| 55.5 | 6,622,569 | | 0.0000 | 1.0000 | 33.04 |
| 56.5 | 6,734 | | 0.0000 | 1.0000 | 33.04 |
| 57.5 | 192,340 | | 0.0000 | 1.0000 | 33.04 |
| 58.5 | 192,340 | | 0.0000 | 1.0000 | 33.04 |
| 59.5 | 192,340 | | 0.0000 | 1.0000 | 33.04 |
| 60.5 | 192,340 | | 0.0000 | 1.0000 | 33.04 |
| 61.5 | 192,340 | | 0.0000 | 1.0000 | 33.04 |
| 62.5 | 185,606 | | 0.0000 | 1.0000 | 33.04 |
| 63.5 | 185,606 | | 0.0000 | 1.0000 | 33.04 |
| 64.5 | 185,606 | | 0.0000 | 1.0000 | 33.04 |
| 65.5 | 185,606 | | 0.0000 | 1.0000 | 33.04 |
| 66.5 | 185,606 | | 0.0000 | 1.0000 | 33.04 |
| 67.5 | | | | | 33.04 |

DUKE ENERGY KENTUCKY

ACCOUNT 3120 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1949-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 275,166,378 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 262,931,284 | 177,895 | 0.0007 | 0.9993 | 100.00 |
| 1.5 | 125,920,145 | 85,661 | 0.0007 | 0.9993 | 99.93 |
| 2.5 | 90,897,563 | 770,667 | 0.0085 | 0.9915 | 99.86 |
| 3.5 | 89,914,813 | 1,117,744 | 0.0124 | 0.9876 | 99.02 |
| 4.5 | 138,483,707 | 866,456 | 0.0063 | 0.9937 | 97.79 |
| 5.5 | 453,582,793 | 3,772,965 | 0.0083 | 0.9917 | 97.17 |
| 6.5 | 461,746,080 | 969,249 | 0.0021 | 0.9979 | 96.37 |
| 7.5 | 446,925,761 | 1,765,063 | 0.0039 | 0.9961 | 96.16 |
| 8.5 | 441,892,408 | 1,212,514 | 0.0027 | 0.9973 | 95.78 |
| 9.5 | 437,184,911 | 2,758,510 | 0.0063 | 0.9937 | 95.52 |
| 10.5 | 430,271,852 | 1,503,306 | 0.0035 | 0.9965 | 94.92 |
| 11.5 | 418,063,465 | 9,605,721 | 0.0230 | 0.9770 | 94.59 |
| 12.5 | 410,005,017 | 2,738,097 | 0.0067 | 0.9933 | 92.41 |
| 13.5 | 421,172,709 | 2,863,446 | 0.0068 | 0.9932 | 91.80 |
| 14.5 | 372,258,960 | 1,190,066 | 0.0032 | 0.9968 | 91.17 |
| 15.5 | 370,069,106 | 469,030 | 0.0013 | 0.9987 | 90.88 |
| 16.5 | 370,751,858 | 279,780 | 0.0008 | 0.9992 | 90.77 |
| 17.5 | 363,925,080 | 98,218 | 0.0003 | 0.9997 | 90.70 |
| 18.5 | 361,577,431 | 90,032 | 0.0002 | 0.9998 | 90.67 |
| 19.5 | 362,128,606 | 3,408,667 | 0.0094 | 0.9906 | 90.65 |
| 20.5 | 356,422,080 | 958,610 | 0.0027 | 0.9973 | 89.80 |
| 21.5 | 218,537,015 | 536,694 | 0.0025 | 0.9975 | 89.56 |
| 22.5 | 213,839,341 | 6,399,358 | 0.0299 | 0.9701 | 89.34 |
| 23.5 | 192,514,641 | 3,351,451 | 0.0174 | 0.9826 | 86.66 |
| 24.5 | 188,450,387 | 1,222,826 | 0.0065 | 0.9935 | 85.15 |
| 25.5 | 180,313,429 | 5,314,360 | 0.0295 | 0.9705 | 84.60 |
| 26.5 | 177,872,032 | 1,898,731 | 0.0107 | 0.9893 | 82.11 |
| 27.5 | 174,950,059 | 490,363 | 0.0028 | 0.9972 | 81.23 |
| 28.5 | 174,227,286 | 824,268 | 0.0047 | 0.9953 | 81.00 |
| 29.5 | 172,512,207 | 751,290 | 0.0044 | 0.9956 | 80.62 |
| 30.5 | 170,649,414 | 4,321,536 | 0.0253 | 0.9747 | 80.27 |
| 31.5 | 165,176,453 | 782,115 | 0.0047 | 0.9953 | 78.24 |
| 32.5 | 163,413,944 | 4,703,943 | 0.0288 | 0.9712 | 77.87 |
| 33.5 | 157,088,838 | 2,541,640 | 0.0162 | 0.9838 | 75.62 |
| 34.5 | 154,329,434 | 1,428,340 | 0.0093 | 0.9907 | 74.40 |
| 35.5 | 3,729,039 | 900,185 | 0.2414 | 0.7586 | 73.71 |
| 36.5 | 1,450,044 | 133,695 | 0.0922 | 0.9078 | 55.92 |
| 37.5 | 1,259,979 | 68,721 | 0.0545 | 0.9455 | 50.76 |
| 38.5 | 1,079,566 | | 0.0000 | 1.0000 | 47.99 |

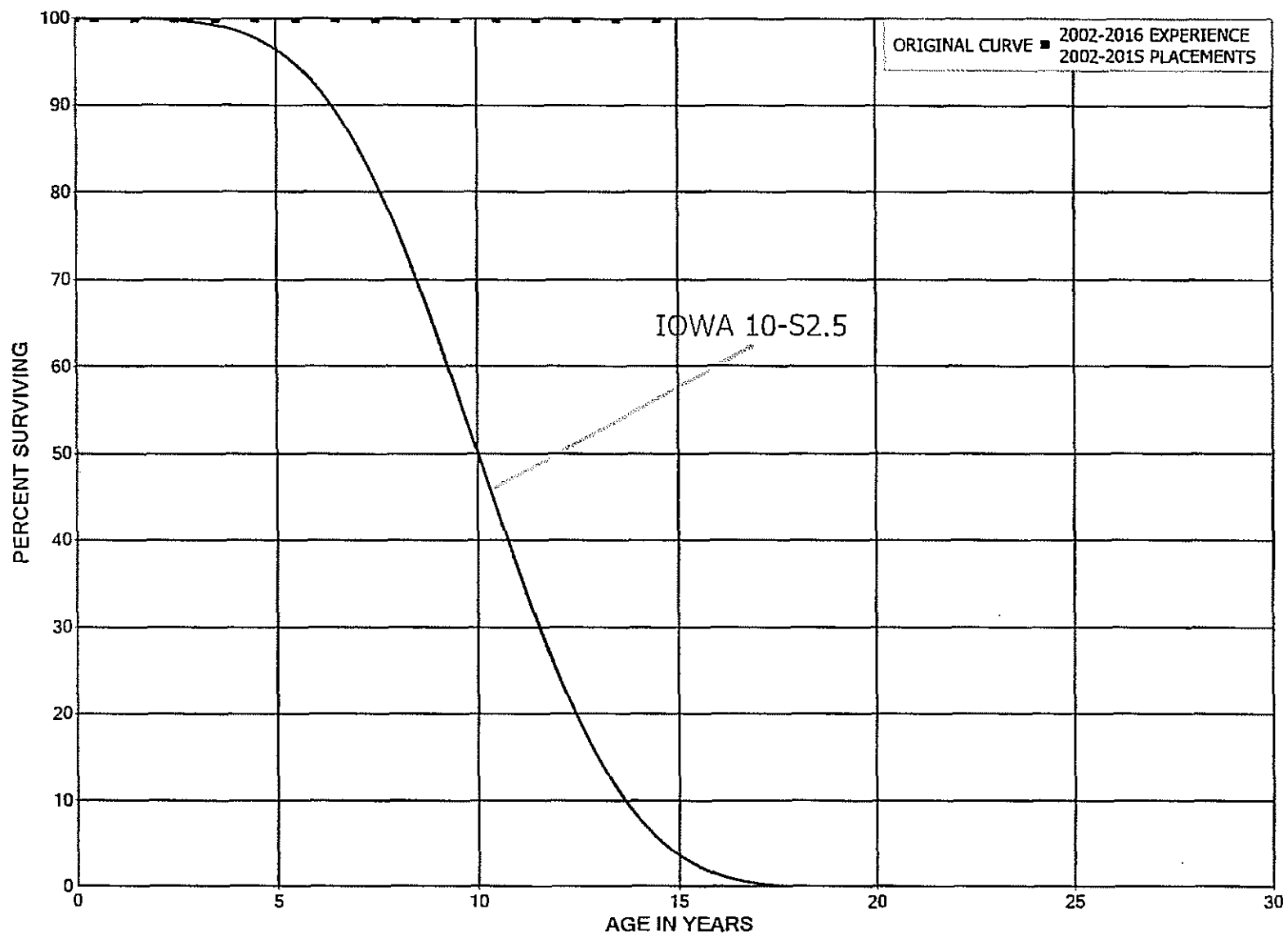
DUKE ENERGY KENTUCKY

ACCOUNT 3120 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1949-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 1,082,273 | 14,345 | 0.0133 | 0.9867 | 47.99 |
| 40.5 | 797,444 | 50,275 | 0.0630 | 0.9370 | 47.36 |
| 41.5 | 781,694 | | 0.0000 | 1.0000 | 44.37 |
| 42.5 | 718,842 | | 0.0000 | 1.0000 | 44.37 |
| 43.5 | 717,326 | | 0.0000 | 1.0000 | 44.37 |
| 44.5 | 736,028 | 121,386 | 0.1649 | 0.8351 | 44.37 |
| 45.5 | 622,964 | | 0.0000 | 1.0000 | 37.05 |
| 46.5 | 7,768,311 | 28,271 | 0.0036 | 0.9964 | 37.05 |
| 47.5 | 7,740,040 | | 0.0000 | 1.0000 | 36.92 |
| 48.5 | 7,740,040 | 668,919 | 0.0864 | 0.9136 | 36.92 |
| 49.5 | 7,064,222 | 9,310 | 0.0013 | 0.9987 | 33.73 |
| 50.5 | 6,983,932 | 223,986 | 0.0321 | 0.9679 | 33.68 |
| 51.5 | 6,718,498 | | 0.0000 | 1.0000 | 32.60 |
| 52.5 | 6,690,518 | | 0.0000 | 1.0000 | 32.60 |
| 53.5 | 6,665,564 | 6,702 | 0.0010 | 0.9990 | 32.60 |
| 54.5 | 6,630,890 | | 0.0000 | 1.0000 | 32.57 |
| 55.5 | 6,622,569 | | 0.0000 | 1.0000 | 32.57 |
| 56.5 | 6,734 | | 0.0000 | 1.0000 | 32.57 |
| 57.5 | 192,340 | | 0.0000 | 1.0000 | 32.57 |
| 58.5 | 192,340 | | 0.0000 | 1.0000 | 32.57 |
| 59.5 | 192,340 | | 0.0000 | 1.0000 | 32.57 |
| 60.5 | 192,340 | | 0.0000 | 1.0000 | 32.57 |
| 61.5 | 192,340 | | 0.0000 | 1.0000 | 32.57 |
| 62.5 | 185,606 | | 0.0000 | 1.0000 | 32.57 |
| 63.5 | 185,606 | | 0.0000 | 1.0000 | 32.57 |
| 64.5 | 185,606 | | 0.0000 | 1.0000 | 32.57 |
| 65.5 | 185,606 | | 0.0000 | 1.0000 | 32.57 |
| 66.5 | 185,606 | | 0.0000 | 1.0000 | 32.57 |
| 67.5 | | | | | 32.57 |

DUKE ENERGY KENTUCKY
 ACCOUNT 3123 BOILER PLANT EQUIPMENT - SCR CATALYST
 ORIGINAL AND SMOOTH SURVIVOR CURVES



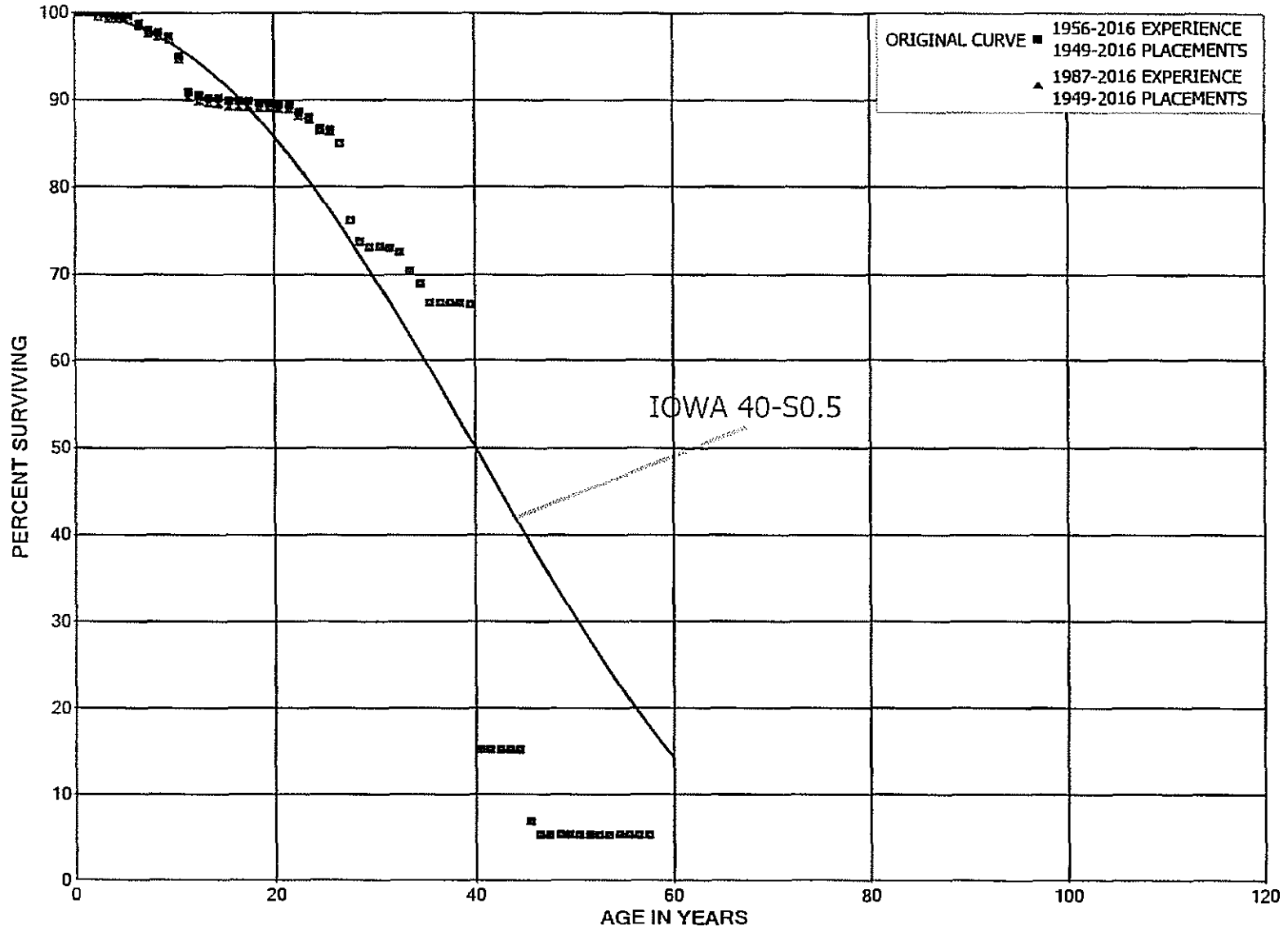
DUKE ENERGY KENTUCKY

ACCOUNT 3123 BOILER PLANT EQUIPMENT - SCR CATALYST

ORIGINAL LIFE TABLE

| PLACEMENT BAND 2002-2015 | | EXPERIENCE BAND 2002-2016 | | | |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 3,190,201 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 3,190,201 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 536,264 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 536,264 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 2,230,486 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 2,230,486 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | 2,230,486 | | 0.0000 | 1.0000 | 100.00 |
| 6.5 | 2,230,486 | | 0.0000 | 1.0000 | 100.00 |
| 7.5 | 2,230,486 | | 0.0000 | 1.0000 | 100.00 |
| 8.5 | 2,230,486 | | 0.0000 | 1.0000 | 100.00 |
| 9.5 | 2,230,486 | | 0.0000 | 1.0000 | 100.00 |
| 10.5 | 2,230,486 | | 0.0000 | 1.0000 | 100.00 |
| 11.5 | 2,230,486 | | 0.0000 | 1.0000 | 100.00 |
| 12.5 | 2,230,486 | | 0.0000 | 1.0000 | 100.00 |
| 13.5 | 2,230,486 | | 0.0000 | 1.0000 | 100.00 |
| 14.5 | | | | | 100.00 |

DUKE ENERGY KENTUCKY
ACCOUNT 3140 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3140 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1949-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 93,131,911 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 91,792,473 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 63,072,344 | 190,566 | 0.0030 | 0.9970 | 100.00 |
| 2.5 | 61,280,382 | 60,220 | 0.0010 | 0.9990 | 99.70 |
| 3.5 | 60,566,139 | 701 | 0.0000 | 1.0000 | 99.60 |
| 4.5 | 60,194,335 | 905 | 0.0000 | 1.0000 | 99.60 |
| 5.5 | 60,287,975 | 505,076 | 0.0084 | 0.9916 | 99.60 |
| 6.5 | 59,185,396 | 470,622 | 0.0080 | 0.9920 | 98.76 |
| 7.5 | 57,097,740 | 175,792 | 0.0031 | 0.9969 | 97.98 |
| 8.5 | 56,512,628 | 225,105 | 0.0040 | 0.9960 | 97.68 |
| 9.5 | 52,117,829 | 1,220,675 | 0.0234 | 0.9766 | 97.29 |
| 10.5 | 50,397,723 | 2,211,507 | 0.0439 | 0.9561 | 95.01 |
| 11.5 | 38,666,556 | 146,801 | 0.0038 | 0.9962 | 90.84 |
| 12.5 | 38,165,974 | 125,301 | 0.0033 | 0.9967 | 90.49 |
| 13.5 | 39,475,726 | 12,408 | 0.0003 | 0.9997 | 90.20 |
| 14.5 | 40,198,674 | 155,218 | 0.0039 | 0.9961 | 90.17 |
| 15.5 | 39,926,512 | 8,902 | 0.0002 | 0.9998 | 89.82 |
| 16.5 | 39,734,398 | 3,491 | 0.0001 | 0.9999 | 89.80 |
| 17.5 | 37,894,455 | 67,638 | 0.0018 | 0.9982 | 89.79 |
| 18.5 | 37,826,817 | 3,500 | 0.0001 | 0.9999 | 89.63 |
| 19.5 | 38,087,005 | 60,185 | 0.0016 | 0.9984 | 89.62 |
| 20.5 | 39,153,461 | 15,419 | 0.0004 | 0.9996 | 89.48 |
| 21.5 | 59,682,811 | 519,882 | 0.0087 | 0.9913 | 89.45 |
| 22.5 | 58,996,292 | 516,998 | 0.0088 | 0.9912 | 88.67 |
| 23.5 | 56,652,411 | 786,467 | 0.0139 | 0.9861 | 87.89 |
| 24.5 | 55,092,948 | 52,928 | 0.0010 | 0.9990 | 86.67 |
| 25.5 | 54,820,580 | 969,163 | 0.0177 | 0.9823 | 86.59 |
| 26.5 | 53,693,324 | 5,524,472 | 0.1029 | 0.8971 | 85.06 |
| 27.5 | 48,104,434 | 1,562,503 | 0.0325 | 0.9675 | 76.31 |
| 28.5 | 46,566,954 | 380,242 | 0.0082 | 0.9918 | 73.83 |
| 29.5 | 45,544,644 | | 0.0000 | 1.0000 | 73.22 |
| 30.5 | 44,795,846 | 78,756 | 0.0018 | 0.9982 | 73.22 |
| 31.5 | 24,172,320 | 151,481 | 0.0063 | 0.9937 | 73.10 |
| 32.5 | 24,029,357 | 741,411 | 0.0309 | 0.9691 | 72.64 |
| 33.5 | 23,283,627 | 493,479 | 0.0212 | 0.9788 | 70.40 |
| 34.5 | 22,688,361 | 705,387 | 0.0311 | 0.9689 | 68.90 |
| 35.5 | 523,396 | | 0.0000 | 1.0000 | 66.76 |
| 36.5 | 523,396 | | 0.0000 | 1.0000 | 66.76 |
| 37.5 | 523,396 | | 0.0000 | 1.0000 | 66.76 |
| 38.5 | 498,373 | 1,820 | 0.0037 | 0.9963 | 66.76 |

DUKE ENERGY KENTUCKY

ACCOUNT 3140 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1949-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 496,554 | 383,504 | 0.7723 | 0.2277 | 66.52 |
| 40.5 | 107,802 | | 0.0000 | 1.0000 | 15.14 |
| 41.5 | 97,580 | | 0.0000 | 1.0000 | 15.14 |
| 42.5 | 95,647 | | 0.0000 | 1.0000 | 15.14 |
| 43.5 | 93,070 | | 0.0000 | 1.0000 | 15.14 |
| 44.5 | 94,614 | 52,089 | 0.5505 | 0.4495 | 15.14 |
| 45.5 | 40,605 | 9,199 | 0.2265 | 0.7735 | 6.81 |
| 46.5 | 5,960,098 | | 0.0000 | 1.0000 | 5.26 |
| 47.5 | 5,980,790 | 4,031 | 0.0007 | 0.9993 | 5.26 |
| 48.5 | 5,976,759 | 25,889 | 0.0043 | 0.9957 | 5.26 |
| 49.5 | 5,950,869 | | 0.0000 | 1.0000 | 5.24 |
| 50.5 | 5,950,869 | | 0.0000 | 1.0000 | 5.24 |
| 51.5 | 5,950,869 | | 0.0000 | 1.0000 | 5.24 |
| 52.5 | 5,929,295 | | 0.0000 | 1.0000 | 5.24 |
| 53.5 | 5,921,007 | | 0.0000 | 1.0000 | 5.24 |
| 54.5 | 5,919,463 | | 0.0000 | 1.0000 | 5.24 |
| 55.5 | 5,919,463 | | 0.0000 | 1.0000 | 5.24 |
| 56.5 | 20,692 | | 0.0000 | 1.0000 | 5.24 |
| 57.5 | | | | | 5.24 |

DUKE ENERGY KENTUCKY

ACCOUNT 3140 TURBOGENERATOR UNITS

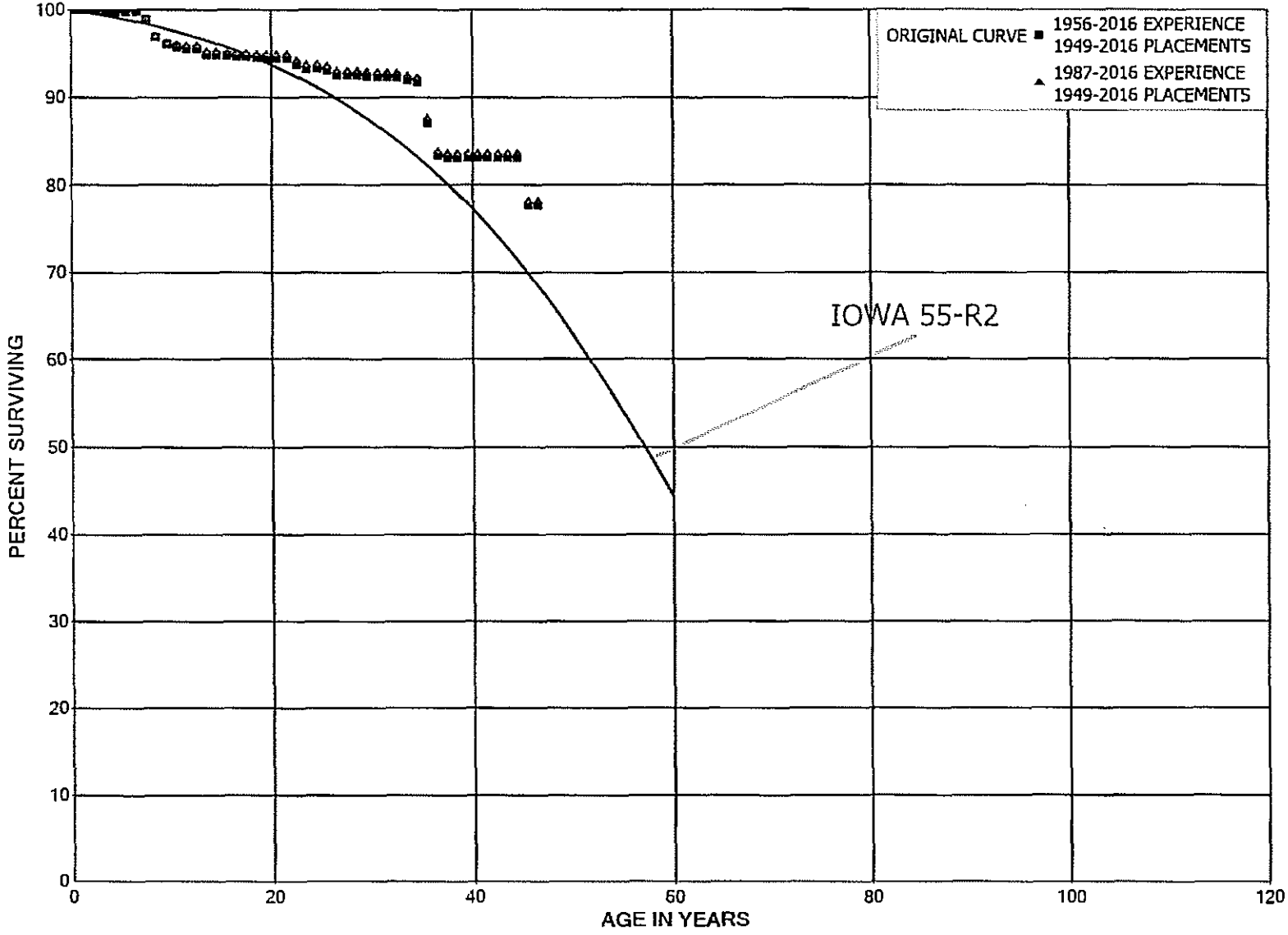
ORIGINAL LIFE TABLE

| PLACEMENT BAND 1949-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 57,091,417 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 56,050,829 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 27,330,700 | 190,566 | 0.0070 | 0.9930 | 100.00 |
| 2.5 | 25,538,738 | 60,220 | 0.0024 | 0.9976 | 99.30 |
| 3.5 | 24,861,498 | | 0.0000 | 1.0000 | 99.07 |
| 4.5 | 24,512,176 | | 0.0000 | 1.0000 | 99.07 |
| 5.5 | 57,948,675 | 486,249 | 0.0084 | 0.9916 | 99.07 |
| 6.5 | 56,871,691 | 470,622 | 0.0083 | 0.9917 | 98.24 |
| 7.5 | 54,791,808 | 175,792 | 0.0032 | 0.9968 | 97.42 |
| 8.5 | 54,303,096 | 223,240 | 0.0041 | 0.9959 | 97.11 |
| 9.5 | 49,910,162 | 1,220,675 | 0.0245 | 0.9755 | 96.71 |
| 10.5 | 48,190,056 | 2,211,507 | 0.0459 | 0.9541 | 94.35 |
| 11.5 | 36,458,889 | 143,491 | 0.0039 | 0.9961 | 90.02 |
| 12.5 | 35,966,399 | 125,301 | 0.0035 | 0.9965 | 89.66 |
| 13.5 | 37,297,322 | 7,120 | 0.0002 | 0.9998 | 89.35 |
| 14.5 | 38,025,558 | 147,115 | 0.0039 | 0.9961 | 89.33 |
| 15.5 | 37,761,500 | | 0.0000 | 1.0000 | 88.99 |
| 16.5 | 37,581,388 | 1,550 | 0.0000 | 1.0000 | 88.99 |
| 17.5 | 35,749,485 | 55,000 | 0.0015 | 0.9985 | 88.98 |
| 18.5 | 35,694,485 | | 0.0000 | 1.0000 | 88.85 |
| 19.5 | 35,958,173 | 60,185 | 0.0017 | 0.9983 | 88.85 |
| 20.5 | 37,121,201 | 2,120 | 0.0001 | 0.9999 | 88.70 |
| 21.5 | 57,669,842 | 519,882 | 0.0090 | 0.9910 | 88.69 |
| 22.5 | 56,985,488 | 261,849 | 0.0046 | 0.9954 | 87.89 |
| 23.5 | 54,896,756 | 776,958 | 0.0142 | 0.9858 | 87.49 |
| 24.5 | 53,924,689 | 52,928 | 0.0010 | 0.9990 | 86.25 |
| 25.5 | 53,652,321 | 778,917 | 0.0145 | 0.9855 | 86.17 |
| 26.5 | 53,673,903 | 5,524,472 | 0.1029 | 0.8971 | 84.92 |
| 27.5 | 48,104,434 | 1,562,503 | 0.0325 | 0.9675 | 76.18 |
| 28.5 | 46,566,954 | 380,242 | 0.0082 | 0.9918 | 73.70 |
| 29.5 | 45,544,644 | | 0.0000 | 1.0000 | 73.10 |
| 30.5 | 44,795,846 | 78,756 | 0.0018 | 0.9982 | 73.10 |
| 31.5 | 24,172,320 | 151,481 | 0.0063 | 0.9937 | 72.97 |
| 32.5 | 24,029,357 | 741,411 | 0.0309 | 0.9691 | 72.51 |
| 33.5 | 23,283,627 | 493,479 | 0.0212 | 0.9788 | 70.28 |
| 34.5 | 22,688,361 | 705,387 | 0.0311 | 0.9689 | 68.79 |
| 35.5 | 523,396 | | 0.0000 | 1.0000 | 66.65 |
| 36.5 | 523,396 | | 0.0000 | 1.0000 | 66.65 |
| 37.5 | 523,396 | | 0.0000 | 1.0000 | 66.65 |
| 38.5 | 498,373 | 1,820 | 0.0037 | 0.9963 | 66.65 |

DUKE ENERGY KENTUCKY
ACCOUNT 3140 TURBOGENERATOR UNITS
ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1949-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 496,554 | 383,504 | 0.7723 | 0.2277 | 66.41 |
| 40.5 | 107,802 | | 0.0000 | 1.0000 | 15.12 |
| 41.5 | 97,580 | | 0.0000 | 1.0000 | 15.12 |
| 42.5 | 95,647 | | 0.0000 | 1.0000 | 15.12 |
| 43.5 | 93,070 | | 0.0000 | 1.0000 | 15.12 |
| 44.5 | 94,614 | 52,089 | 0.5505 | 0.4495 | 15.12 |
| 45.5 | 40,605 | 9,199 | 0.2265 | 0.7735 | 6.80 |
| 46.5 | 5,960,098 | | 0.0000 | 1.0000 | 5.26 |
| 47.5 | 5,980,790 | 4,031 | 0.0007 | 0.9993 | 5.26 |
| 48.5 | 5,976,759 | 25,889 | 0.0043 | 0.9957 | 5.25 |
| 49.5 | 5,950,869 | | 0.0000 | 1.0000 | 5.23 |
| 50.5 | 5,950,869 | | 0.0000 | 1.0000 | 5.23 |
| 51.5 | 5,950,869 | | 0.0000 | 1.0000 | 5.23 |
| 52.5 | 5,929,295 | | 0.0000 | 1.0000 | 5.23 |
| 53.5 | 5,921,007 | | 0.0000 | 1.0000 | 5.23 |
| 54.5 | 5,919,463 | | 0.0000 | 1.0000 | 5.23 |
| 55.5 | 5,919,463 | | 0.0000 | 1.0000 | 5.23 |
| 56.5 | 20,692 | | 0.0000 | 1.0000 | 5.23 |
| 57.5 | | | | | 5.23 |

DUKE ENERGY KENTUCKY
 ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1949-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 47,736,884 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 46,431,095 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 34,483,613 | 72,673 | 0.0021 | 0.9979 | 100.00 |
| 2.5 | 34,736,802 | 873 | 0.0000 | 1.0000 | 99.79 |
| 3.5 | 34,355,702 | 11,039 | 0.0003 | 0.9997 | 99.79 |
| 4.5 | 29,937,117 | 2,705 | 0.0001 | 0.9999 | 99.75 |
| 5.5 | 29,983,593 | | 0.0000 | 1.0000 | 99.75 |
| 6.5 | 29,785,040 | 277,312 | 0.0093 | 0.9907 | 99.75 |
| 7.5 | 29,400,808 | 584,342 | 0.0199 | 0.9801 | 98.82 |
| 8.5 | 28,758,794 | 245,238 | 0.0085 | 0.9915 | 96.85 |
| 9.5 | 28,487,106 | 85,953 | 0.0030 | 0.9970 | 96.03 |
| 10.5 | 28,245,867 | 59,048 | 0.0021 | 0.9979 | 95.74 |
| 11.5 | 27,764,456 | 5,988 | 0.0002 | 0.9998 | 95.54 |
| 12.5 | 27,299,084 | 195,206 | 0.0072 | 0.9928 | 95.52 |
| 13.5 | 27,103,878 | | 0.0000 | 1.0000 | 94.83 |
| 14.5 | 27,782,644 | 38,447 | 0.0014 | 0.9986 | 94.83 |
| 15.5 | 25,772,814 | 13,543 | 0.0005 | 0.9995 | 94.70 |
| 16.5 | 25,795,356 | 8,637 | 0.0003 | 0.9997 | 94.65 |
| 17.5 | 25,900,989 | 46,152 | 0.0018 | 0.9982 | 94.62 |
| 18.5 | 25,810,239 | | 0.0000 | 1.0000 | 94.45 |
| 19.5 | 25,843,150 | 21,209 | 0.0008 | 0.9992 | 94.45 |
| 20.5 | 25,836,633 | 665 | 0.0000 | 1.0000 | 94.37 |
| 21.5 | 25,929,213 | 183,946 | 0.0071 | 0.9929 | 94.37 |
| 22.5 | 25,638,414 | 126,423 | 0.0049 | 0.9951 | 93.70 |
| 23.5 | 25,616,636 | | 0.0000 | 1.0000 | 93.24 |
| 24.5 | 25,088,830 | 40,813 | 0.0016 | 0.9984 | 93.24 |
| 25.5 | 24,335,735 | 141,443 | 0.0058 | 0.9942 | 93.09 |
| 26.5 | 24,728,897 | 20,346 | 0.0008 | 0.9992 | 92.55 |
| 27.5 | 24,608,810 | 4,796 | 0.0002 | 0.9998 | 92.47 |
| 28.5 | 24,595,062 | 22,125 | 0.0009 | 0.9991 | 92.45 |
| 29.5 | 24,542,438 | 11,117 | 0.0005 | 0.9995 | 92.37 |
| 30.5 | 24,505,562 | 139 | 0.0000 | 1.0000 | 92.33 |
| 31.5 | 24,488,763 | 7,102 | 0.0003 | 0.9997 | 92.33 |
| 32.5 | 24,394,097 | 98,570 | 0.0040 | 0.9960 | 92.30 |
| 33.5 | 24,219,810 | 51,968 | 0.0021 | 0.9979 | 91.93 |
| 34.5 | 23,949,926 | 1,186,967 | 0.0496 | 0.9504 | 91.73 |
| 35.5 | 1,517,052 | 65,456 | 0.0431 | 0.9569 | 87.19 |
| 36.5 | 866,050 | 2,200 | 0.0025 | 0.9975 | 83.42 |
| 37.5 | 943,924 | | 0.0000 | 1.0000 | 83.21 |
| 38.5 | 958,079 | | 0.0000 | 1.0000 | 83.21 |

DUKE ENERGY KENTUCKY

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1949-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 779,011 | | 0.0000 | 1.0000 | 83.21 |
| 40.5 | 982,329 | | 0.0000 | 1.0000 | 83.21 |
| 41.5 | 957,192 | | 0.0000 | 1.0000 | 83.21 |
| 42.5 | 810,283 | | 0.0000 | 1.0000 | 83.21 |
| 43.5 | 832,561 | | 0.0000 | 1.0000 | 83.21 |
| 44.5 | 719,226 | 46,986 | 0.0653 | 0.9347 | 83.21 |
| 45.5 | 532,365 | | 0.0000 | 1.0000 | 77.78 |
| 46.5 | 1,878,730 | 2,920 | 0.0016 | 0.9984 | 77.78 |
| 47.5 | 1,739,039 | 3,085 | 0.0018 | 0.9982 | 77.65 |
| 48.5 | 1,721,799 | 349 | 0.0002 | 0.9998 | 77.52 |
| 49.5 | 1,718,539 | | 0.0000 | 1.0000 | 77.50 |
| 50.5 | 1,515,221 | | 0.0000 | 1.0000 | 77.50 |
| 51.5 | 1,509,812 | | 0.0000 | 1.0000 | 77.50 |
| 52.5 | 1,468,050 | | 0.0000 | 1.0000 | 77.50 |
| 53.5 | 1,416,843 | | 0.0000 | 1.0000 | 77.50 |
| 54.5 | 1,374,188 | | 0.0000 | 1.0000 | 77.50 |
| 55.5 | 1,370,346 | | 0.0000 | 1.0000 | 77.50 |
| 56.5 | | | | | 77.50 |

DUKE ENERGY KENTUCKY

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1949-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 22,166,899 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 20,861,111 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 8,912,537 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 9,238,398 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 8,900,338 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 4,806,521 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | 27,942,280 | | 0.0000 | 1.0000 | 100.00 |
| 6.5 | 27,967,475 | 277,312 | 0.0099 | 0.9901 | 100.00 |
| 7.5 | 27,593,576 | 558,146 | 0.0202 | 0.9798 | 99.01 |
| 8.5 | 27,360,845 | 235,778 | 0.0086 | 0.9914 | 97.01 |
| 9.5 | 27,300,458 | 69,363 | 0.0025 | 0.9975 | 96.17 |
| 10.5 | 27,075,809 | 23,327 | 0.0009 | 0.9991 | 95.93 |
| 11.5 | 27,415,215 | | 0.0000 | 1.0000 | 95.84 |
| 12.5 | 27,003,668 | 195,206 | 0.0072 | 0.9928 | 95.84 |
| 13.5 | 26,809,652 | | 0.0000 | 1.0000 | 95.15 |
| 14.5 | 27,500,242 | 38,447 | 0.0014 | 0.9986 | 95.15 |
| 15.5 | 25,490,412 | 10,333 | 0.0004 | 0.9996 | 95.02 |
| 16.5 | 25,531,915 | | 0.0000 | 1.0000 | 94.98 |
| 17.5 | 25,680,658 | 34,085 | 0.0013 | 0.9987 | 94.98 |
| 18.5 | 25,601,975 | | 0.0000 | 1.0000 | 94.85 |
| 19.5 | 25,639,683 | 10,086 | 0.0004 | 0.9996 | 94.85 |
| 20.5 | 25,644,289 | | 0.0000 | 1.0000 | 94.82 |
| 21.5 | 25,741,128 | 183,946 | 0.0071 | 0.9929 | 94.82 |
| 22.5 | 25,456,514 | 126,423 | 0.0050 | 0.9950 | 94.14 |
| 23.5 | 25,435,239 | | 0.0000 | 1.0000 | 93.67 |
| 24.5 | 24,931,145 | 35,281 | 0.0014 | 0.9986 | 93.67 |
| 25.5 | 24,190,323 | 141,443 | 0.0058 | 0.9942 | 93.54 |
| 26.5 | 24,727,805 | 20,346 | 0.0008 | 0.9992 | 92.99 |
| 27.5 | 24,607,718 | 4,796 | 0.0002 | 0.9998 | 92.91 |
| 28.5 | 24,593,970 | 22,125 | 0.0009 | 0.9991 | 92.90 |
| 29.5 | 24,541,346 | 11,117 | 0.0005 | 0.9995 | 92.81 |
| 30.5 | 24,504,470 | 139 | 0.0000 | 1.0000 | 92.77 |
| 31.5 | 24,487,671 | 7,102 | 0.0003 | 0.9997 | 92.77 |
| 32.5 | 24,394,097 | 98,570 | 0.0040 | 0.9960 | 92.74 |
| 33.5 | 24,219,810 | 51,968 | 0.0021 | 0.9979 | 92.37 |
| 34.5 | 23,949,926 | 1,186,967 | 0.0496 | 0.9504 | 92.17 |
| 35.5 | 1,517,052 | 65,456 | 0.0431 | 0.9569 | 87.60 |
| 36.5 | 866,050 | 2,200 | 0.0025 | 0.9975 | 83.82 |
| 37.5 | 943,924 | | 0.0000 | 1.0000 | 83.61 |
| 38.5 | 958,079 | | 0.0000 | 1.0000 | 83.61 |

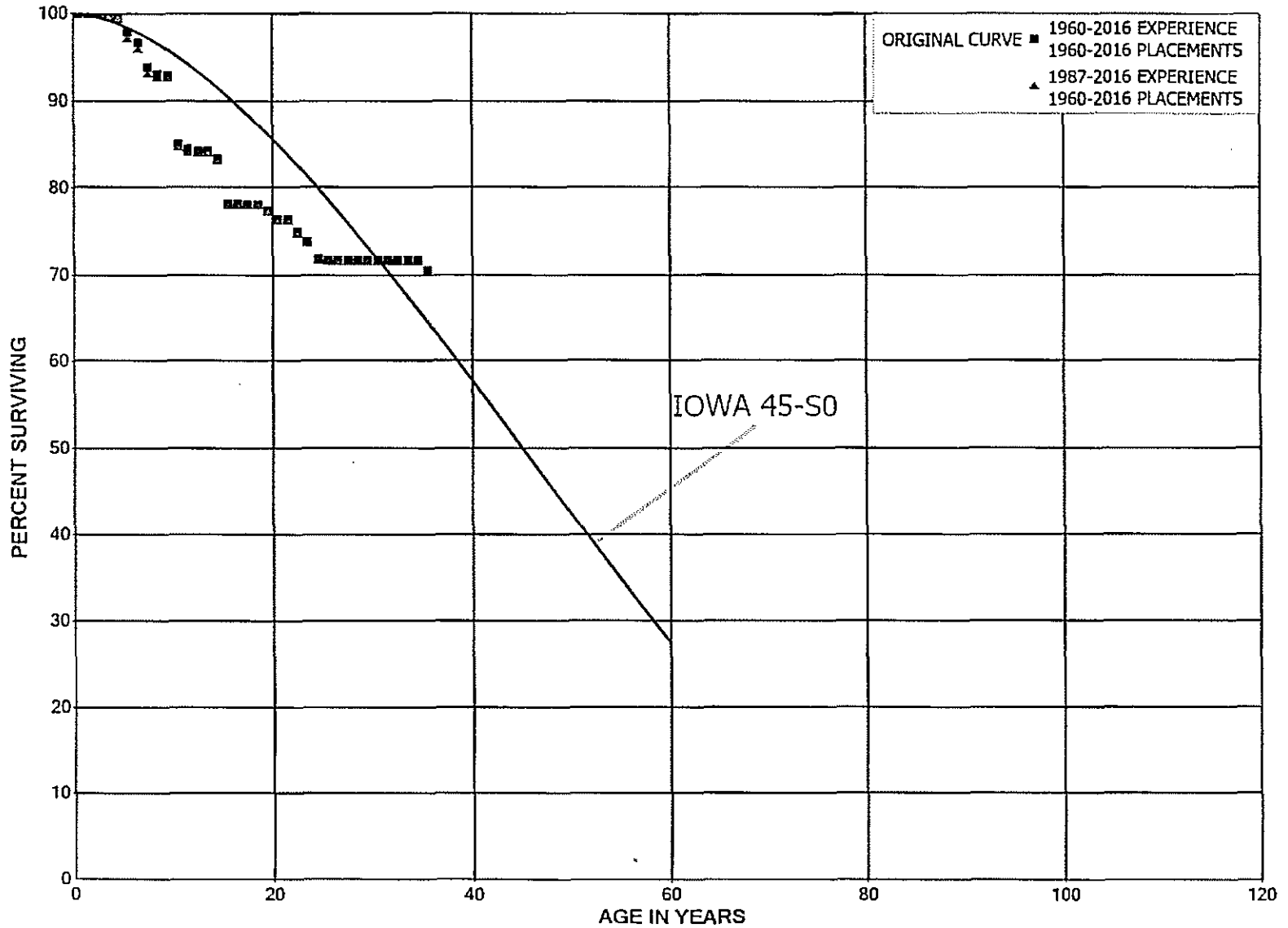
DUKE ENERGY KENTUCKY

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1949-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 779,011 | | 0.0000 | 1.0000 | 83.61 |
| 40.5 | 982,329 | | 0.0000 | 1.0000 | 83.61 |
| 41.5 | 957,192 | | 0.0000 | 1.0000 | 83.61 |
| 42.5 | 810,283 | | 0.0000 | 1.0000 | 83.61 |
| 43.5 | 832,561 | | 0.0000 | 1.0000 | 83.61 |
| 44.5 | 719,226 | 46,986 | 0.0653 | 0.9347 | 83.61 |
| 45.5 | 532,365 | | 0.0000 | 1.0000 | 78.15 |
| 46.5 | 1,878,730 | 2,920 | 0.0016 | 0.9984 | 78.15 |
| 47.5 | 1,739,039 | 3,085 | 0.0018 | 0.9982 | 78.03 |
| 48.5 | 1,721,799 | 349 | 0.0002 | 0.9998 | 77.89 |
| 49.5 | 1,718,539 | | 0.0000 | 1.0000 | 77.87 |
| 50.5 | 1,515,221 | | 0.0000 | 1.0000 | 77.87 |
| 51.5 | 1,509,812 | | 0.0000 | 1.0000 | 77.87 |
| 52.5 | 1,468,050 | | 0.0000 | 1.0000 | 77.87 |
| 53.5 | 1,416,843 | | 0.0000 | 1.0000 | 77.87 |
| 54.5 | 1,374,188 | | 0.0000 | 1.0000 | 77.87 |
| 55.5 | 1,370,346 | | 0.0000 | 1.0000 | 77.87 |
| 56.5 | | | | | 77.87 |

DUKE ENERGY KENTUCKY
 ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2016

EXPERIENCE BAND 1960-2016

| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0 | 17,190,517 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 14,827,328 | 1,598 | 0.0001 | 0.9999 | 100.00 |
| 1.5 | 10,120,577 | 4,379 | 0.0004 | 0.9996 | 99.99 |
| 2.5 | 9,786,920 | 31,985 | 0.0033 | 0.9967 | 99.95 |
| 3.5 | 9,466,198 | 24,717 | 0.0026 | 0.9974 | 99.62 |
| 4.5 | 9,006,028 | 137,293 | 0.0152 | 0.9848 | 99.36 |
| 5.5 | 7,578,845 | 97,415 | 0.0129 | 0.9871 | 97.84 |
| 6.5 | 7,398,720 | 212,364 | 0.0287 | 0.9713 | 96.59 |
| 7.5 | 7,800,412 | 66,153 | 0.0085 | 0.9915 | 93.81 |
| 8.5 | 7,210,804 | 10,612 | 0.0015 | 0.9985 | 93.02 |
| 9.5 | 7,259,335 | 613,513 | 0.0845 | 0.9155 | 92.88 |
| 10.5 | 6,515,780 | 38,952 | 0.0060 | 0.9940 | 85.03 |
| 11.5 | 5,937,642 | 15,961 | 0.0027 | 0.9973 | 84.52 |
| 12.5 | 5,886,686 | 1,929 | 0.0003 | 0.9997 | 84.30 |
| 13.5 | 5,886,505 | 64,346 | 0.0109 | 0.9891 | 84.27 |
| 14.5 | 5,646,325 | 348,307 | 0.0617 | 0.9383 | 83.35 |
| 15.5 | 5,461,492 | 71 | 0.0000 | 1.0000 | 78.21 |
| 16.5 | 5,599,432 | 6,159 | 0.0011 | 0.9989 | 78.21 |
| 17.5 | 4,795,862 | | 0.0000 | 1.0000 | 78.12 |
| 18.5 | 4,877,559 | 46,577 | 0.0095 | 0.9905 | 78.12 |
| 19.5 | 4,846,797 | 61,460 | 0.0127 | 0.9873 | 77.37 |
| 20.5 | 4,891,790 | | 0.0000 | 1.0000 | 76.39 |
| 21.5 | 4,972,183 | 102,016 | 0.0205 | 0.9795 | 76.39 |
| 22.5 | 4,810,718 | 61,119 | 0.0127 | 0.9873 | 74.82 |
| 23.5 | 4,814,004 | 130,411 | 0.0271 | 0.9729 | 73.87 |
| 24.5 | 4,777,469 | 7,911 | 0.0017 | 0.9983 | 71.87 |
| 25.5 | 4,349,449 | | 0.0000 | 1.0000 | 71.75 |
| 26.5 | 4,241,363 | | 0.0000 | 1.0000 | 71.75 |
| 27.5 | 4,081,051 | | 0.0000 | 1.0000 | 71.75 |
| 28.5 | 3,999,354 | | 0.0000 | 1.0000 | 71.75 |
| 29.5 | 3,877,702 | | 0.0000 | 1.0000 | 71.75 |
| 30.5 | 3,764,639 | | 0.0000 | 1.0000 | 71.75 |
| 31.5 | 3,663,573 | | 0.0000 | 1.0000 | 71.75 |
| 32.5 | 3,506,019 | | 0.0000 | 1.0000 | 71.75 |
| 33.5 | 3,392,257 | | 0.0000 | 1.0000 | 71.75 |
| 34.5 | 3,156,878 | 54,585 | 0.0173 | 0.9827 | 71.75 |
| 35.5 | 13,098 | | 0.0000 | 1.0000 | 70.51 |
| 36.5 | 12,705 | | 0.0000 | 1.0000 | 70.51 |
| 37.5 | 12,705 | | 0.0000 | 1.0000 | 70.51 |
| 38.5 | 12,705 | | 0.0000 | 1.0000 | 70.51 |

DUKE ENERGY KENTUCKY

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1960-2016 | | | EXPERIENCE BAND 1960-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 12,705 | | 0.0000 | 1.0000 | 70.51 |
| 40.5 | 12,705 | | 0.0000 | 1.0000 | 70.51 |
| 41.5 | 12,705 | | 0.0000 | 1.0000 | 70.51 |
| 42.5 | 12,705 | | 0.0000 | 1.0000 | 70.51 |
| 43.5 | 12,705 | | 0.0000 | 1.0000 | 70.51 |
| 44.5 | 12,705 | | 0.0000 | 1.0000 | 70.51 |
| 45.5 | 12,705 | | 0.0000 | 1.0000 | 70.51 |
| 46.5 | 27,336 | | 0.0000 | 1.0000 | 70.51 |
| 47.5 | 27,336 | | 0.0000 | 1.0000 | 70.51 |
| 48.5 | 27,336 | | 0.0000 | 1.0000 | 70.51 |
| 49.5 | 27,336 | | 0.0000 | 1.0000 | 70.51 |
| 50.5 | 27,336 | | 0.0000 | 1.0000 | 70.51 |
| 51.5 | 27,336 | | 0.0000 | 1.0000 | 70.51 |
| 52.5 | 27,336 | | 0.0000 | 1.0000 | 70.51 |
| 53.5 | 27,336 | | 0.0000 | 1.0000 | 70.51 |
| 54.5 | 27,336 | | 0.0000 | 1.0000 | 70.51 |
| 55.5 | 27,336 | | 0.0000 | 1.0000 | 70.51 |
| 56.5 | | | | | 70.51 |

DUKE ENERGY KENTUCKY

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1960-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 13,610,703 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 11,247,514 | 542 | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 6,543,597 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 6,226,193 | 29,490 | 0.0047 | 0.9953 | 100.00 |
| 3.5 | 5,920,000 | 12,440 | 0.0021 | 0.9979 | 99.52 |
| 4.5 | 5,530,500 | 130,598 | 0.0236 | 0.9764 | 99.31 |
| 5.5 | 7,448,451 | 93,810 | 0.0126 | 0.9874 | 96.97 |
| 6.5 | 7,271,931 | 211,886 | 0.0291 | 0.9709 | 95.75 |
| 7.5 | 7,674,101 | 36,723 | 0.0048 | 0.9952 | 92.96 |
| 8.5 | 7,123,352 | 9,431 | 0.0013 | 0.9987 | 92.51 |
| 9.5 | 7,173,065 | 613,142 | 0.0855 | 0.9145 | 92.39 |
| 10.5 | 6,429,881 | 38,069 | 0.0059 | 0.9941 | 84.49 |
| 11.5 | 5,852,626 | 10,556 | 0.0018 | 0.9982 | 83.99 |
| 12.5 | 5,807,075 | | 0.0000 | 1.0000 | 83.84 |
| 13.5 | 5,808,824 | 62,842 | 0.0108 | 0.9892 | 83.84 |
| 14.5 | 5,570,147 | 345,553 | 0.0620 | 0.9380 | 82.93 |
| 15.5 | 5,434,646 | | 0.0000 | 1.0000 | 77.79 |
| 16.5 | 5,572,657 | | 0.0000 | 1.0000 | 77.79 |
| 17.5 | 4,775,246 | | 0.0000 | 1.0000 | 77.79 |
| 18.5 | 4,856,943 | 46,577 | 0.0096 | 0.9904 | 77.79 |
| 19.5 | 4,826,181 | 61,460 | 0.0127 | 0.9873 | 77.04 |
| 20.5 | 4,871,174 | | 0.0000 | 1.0000 | 76.06 |
| 21.5 | 4,951,567 | 102,016 | 0.0206 | 0.9794 | 76.06 |
| 22.5 | 4,790,102 | 61,119 | 0.0128 | 0.9872 | 74.49 |
| 23.5 | 4,793,388 | 130,411 | 0.0272 | 0.9728 | 73.54 |
| 24.5 | 4,764,764 | 7,911 | 0.0017 | 0.9983 | 71.54 |
| 25.5 | 4,336,744 | | 0.0000 | 1.0000 | 71.42 |
| 26.5 | 4,241,363 | | 0.0000 | 1.0000 | 71.42 |
| 27.5 | 4,081,051 | | 0.0000 | 1.0000 | 71.42 |
| 28.5 | 3,999,354 | | 0.0000 | 1.0000 | 71.42 |
| 29.5 | 3,877,702 | | 0.0000 | 1.0000 | 71.42 |
| 30.5 | 3,764,639 | | 0.0000 | 1.0000 | 71.42 |
| 31.5 | 3,663,573 | | 0.0000 | 1.0000 | 71.42 |
| 32.5 | 3,506,019 | | 0.0000 | 1.0000 | 71.42 |
| 33.5 | 3,392,257 | | 0.0000 | 1.0000 | 71.42 |
| 34.5 | 3,156,878 | 54,585 | 0.0173 | 0.9827 | 71.42 |
| 35.5 | 13,098 | | 0.0000 | 1.0000 | 70.19 |
| 36.5 | 12,705 | | 0.0000 | 1.0000 | 70.19 |
| 37.5 | 12,705 | | 0.0000 | 1.0000 | 70.19 |
| 38.5 | 12,705 | | 0.0000 | 1.0000 | 70.19 |

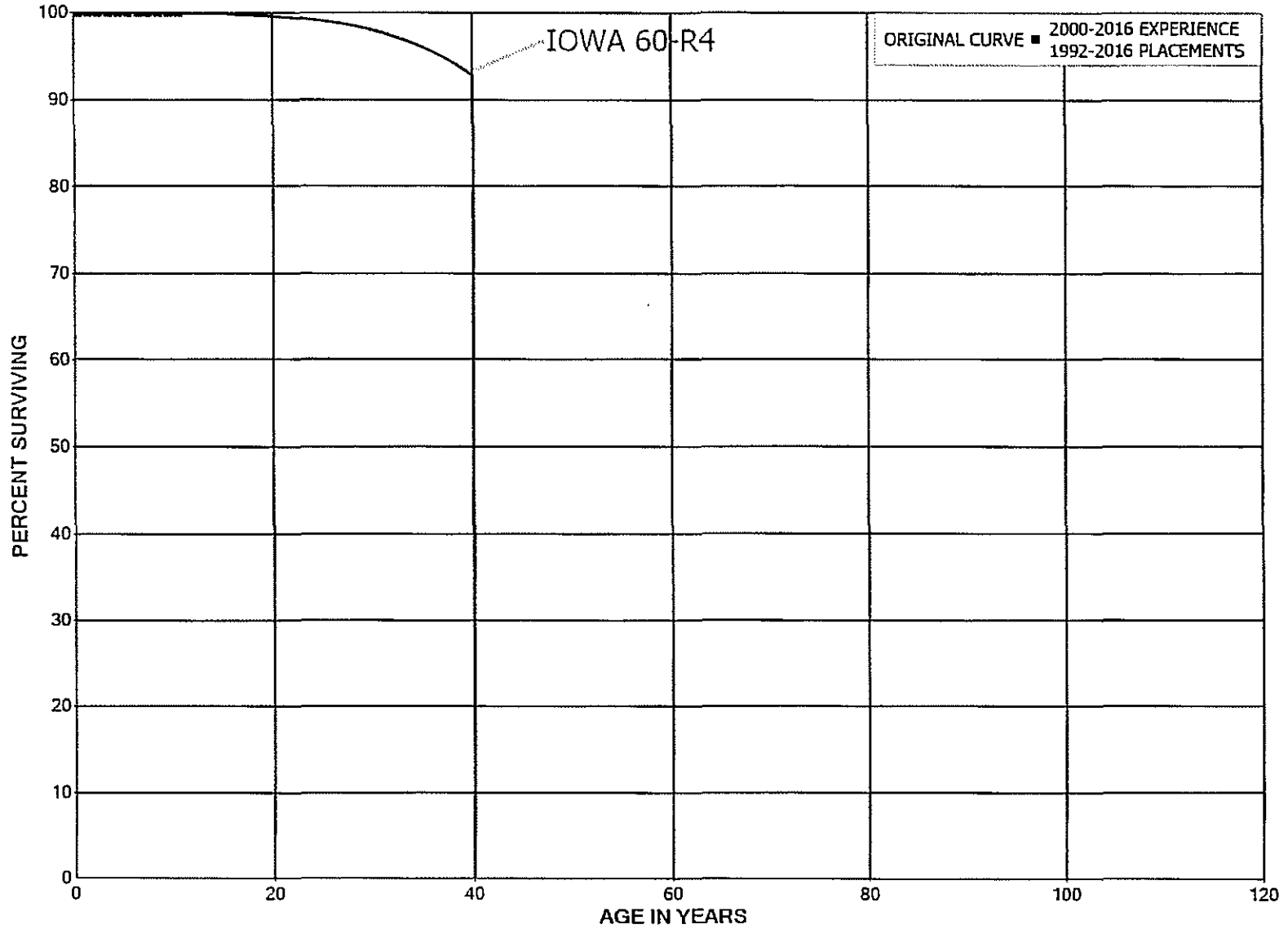
DUKE ENERGY KENTUCKY

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1960-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 12,705 | | 0.0000 | 1.0000 | 70.19 |
| 40.5 | 12,705 | | 0.0000 | 1.0000 | 70.19 |
| 41.5 | 12,705 | | 0.0000 | 1.0000 | 70.19 |
| 42.5 | 12,705 | | 0.0000 | 1.0000 | 70.19 |
| 43.5 | 12,705 | | 0.0000 | 1.0000 | 70.19 |
| 44.5 | 12,705 | | 0.0000 | 1.0000 | 70.19 |
| 45.5 | 12,705 | | 0.0000 | 1.0000 | 70.19 |
| 46.5 | 27,336 | | 0.0000 | 1.0000 | 70.19 |
| 47.5 | 27,336 | | 0.0000 | 1.0000 | 70.19 |
| 48.5 | 27,336 | | 0.0000 | 1.0000 | 70.19 |
| 49.5 | 27,336 | | 0.0000 | 1.0000 | 70.19 |
| 50.5 | 27,336 | | 0.0000 | 1.0000 | 70.19 |
| 51.5 | 27,336 | | 0.0000 | 1.0000 | 70.19 |
| 52.5 | 27,336 | | 0.0000 | 1.0000 | 70.19 |
| 53.5 | 27,336 | | 0.0000 | 1.0000 | 70.19 |
| 54.5 | 27,336 | | 0.0000 | 1.0000 | 70.19 |
| 55.5 | 27,336 | | 0.0000 | 1.0000 | 70.19 |
| 56.5 | | | | | 70.19 |

DUKE ENERGY KENTUCKY
ACCOUNT 3410 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



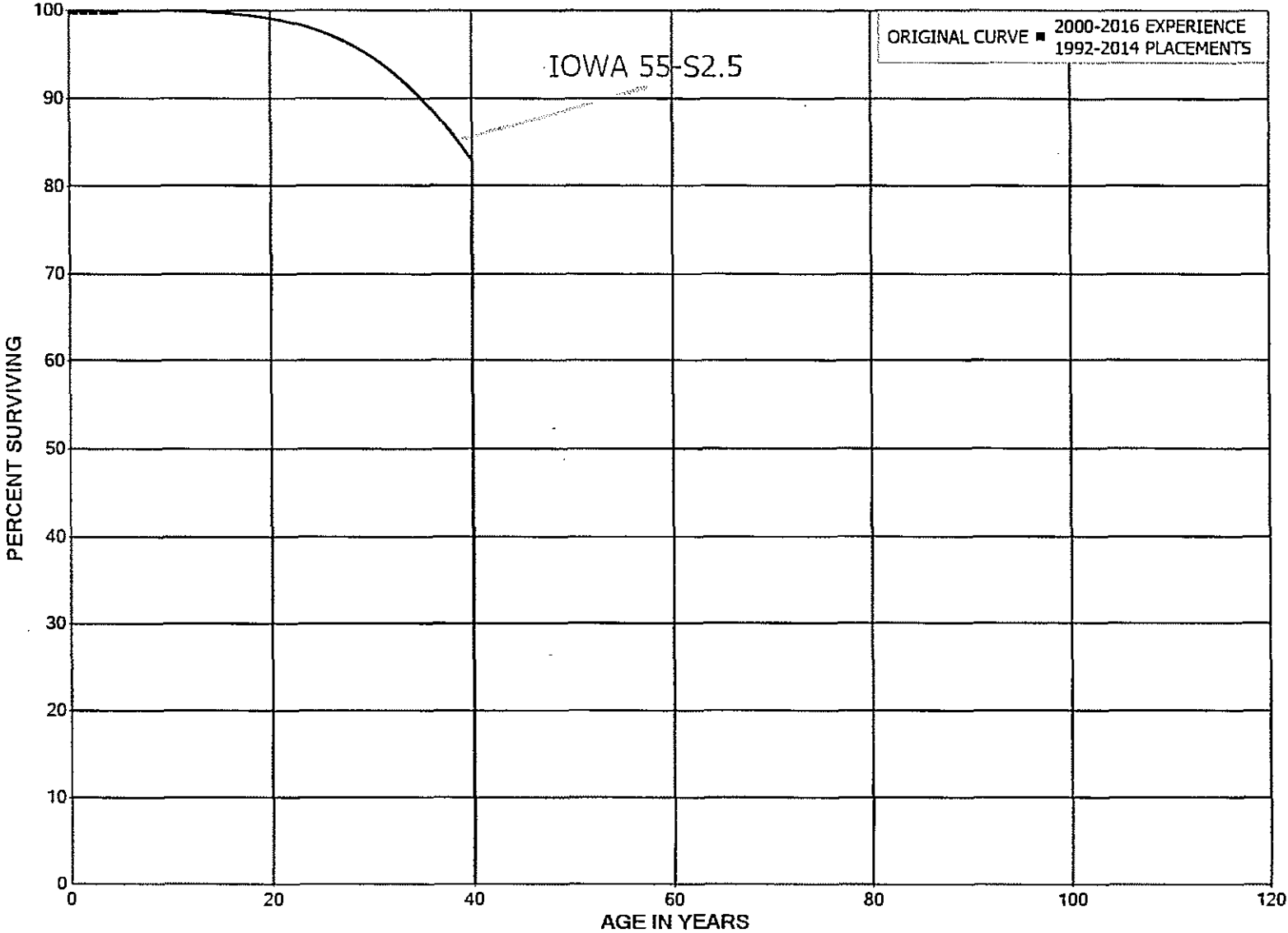
DUKE ENERGY KENTUCKY

ACCOUNT 3410 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1992-2016 | | EXPERIENCE BAND 2000-2016 | | | |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 2,779,050 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 2,749,178 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 2,543,430 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 1,571,642 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 1,336,645 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 1,134,212 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | 120,392 | | 0.0000 | 1.0000 | 100.00 |
| 6.5 | 120,392 | | 0.0000 | 1.0000 | 100.00 |
| 7.5 | 3,257,358 | | 0.0000 | 1.0000 | 100.00 |
| 8.5 | 91,490 | | 0.0000 | 1.0000 | 100.00 |
| 9.5 | 13,755 | | 0.0000 | 1.0000 | 100.00 |
| 10.5 | | | | | 100.00 |
| 11.5 | 35,588 | | 0.0000 | | |
| 12.5 | 67,859 | | 0.0000 | | |
| 13.5 | 67,859 | | 0.0000 | | |
| 14.5 | 33,725,782 | 10,618 | 0.0003 | | |
| 15.5 | 33,715,164 | 22,463 | 0.0007 | | |
| 16.5 | 33,692,702 | 6,963 | 0.0002 | | |
| 17.5 | 33,685,738 | 15,621 | 0.0005 | | |
| 18.5 | 33,670,118 | | 0.0000 | | |
| 19.5 | 33,670,118 | 9,192 | 0.0003 | | |
| 20.5 | 33,660,925 | 112,212 | 0.0033 | | |
| 21.5 | 33,520,089 | 82,881 | 0.0025 | | |
| 22.5 | 33,404,937 | 41,749 | 0.0012 | | |
| 23.5 | 33,363,188 | 67,228 | 0.0020 | | |
| 24.5 | | | | | |

DUKE ENERGY KENTUCKY
ACCOUNT 3420 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



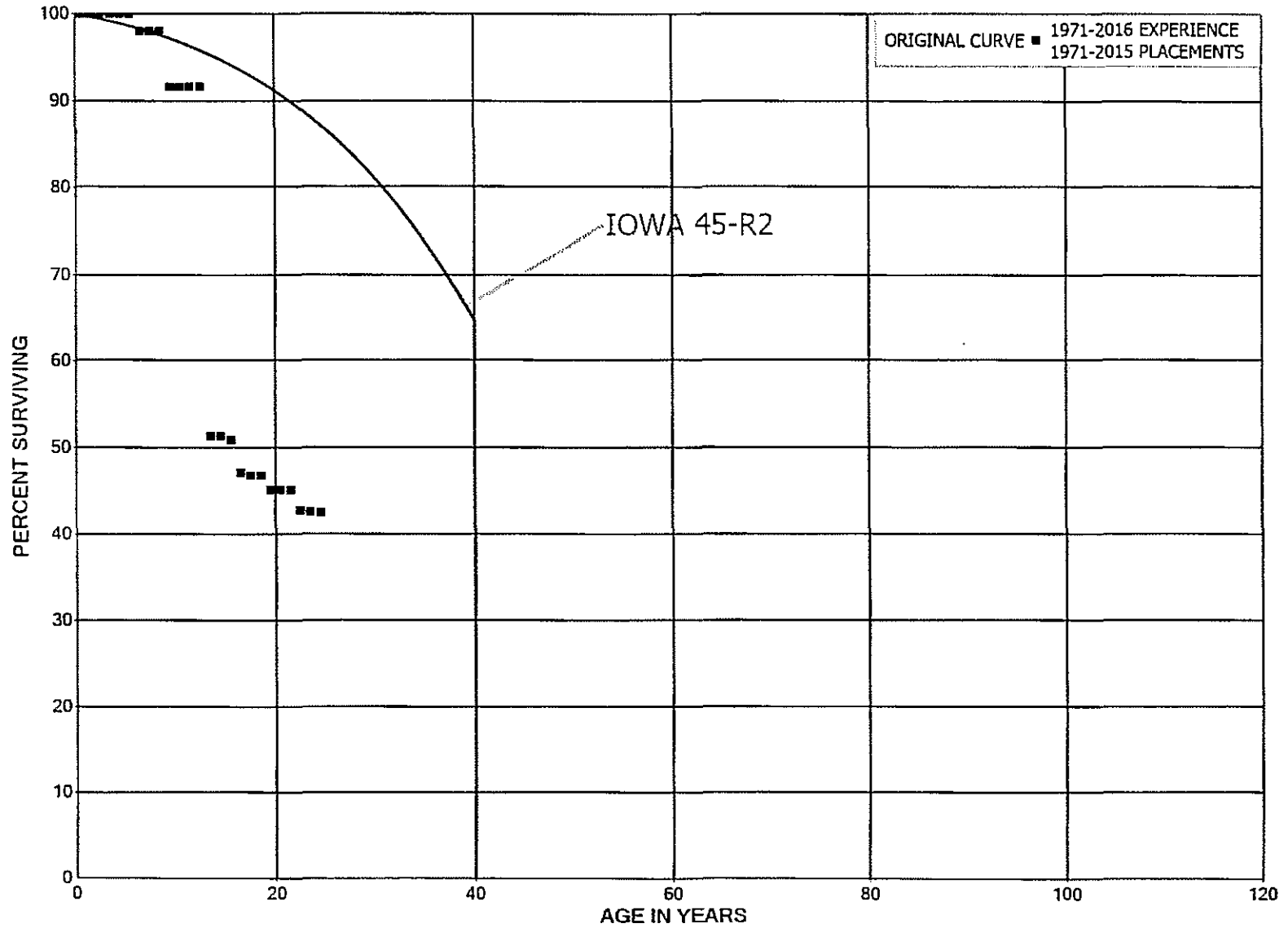
DUKE ENERGY KENTUCKY

ACCOUNT 3420 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1992-2014 | | | EXPERIENCE BAND 2000-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 619,217 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 563,082 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 556,398 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 407,682 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 407,682 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | | | | | 100.00 |
| 5.5 | 55,587 | | 0.0000 | | |
| 6.5 | 55,587 | | 0.0000 | | |
| 7.5 | 447,444 | | 0.0000 | | |
| 8.5 | 447,444 | | 0.0000 | | |
| 9.5 | 156,456 | | 0.0000 | | |
| 10.5 | 240,153 | | 0.0000 | | |
| 11.5 | 305,459 | 42,403 | 0.1388 | | |
| 12.5 | 263,056 | | 0.0000 | | |
| 13.5 | 263,056 | | 0.0000 | | |
| 14.5 | 15,507,516 | | 0.0000 | | |
| 15.5 | 15,451,929 | | 0.0000 | | |
| 16.5 | 15,451,929 | | 0.0000 | | |
| 17.5 | 15,393,462 | | 0.0000 | | |
| 18.5 | 15,393,462 | | 0.0000 | | |
| 19.5 | 15,393,462 | 98,945 | 0.0064 | | |
| 20.5 | 15,210,821 | | 0.0000 | | |
| 21.5 | 15,145,515 | 21,496 | 0.0014 | | |
| 22.5 | 15,124,019 | 83,669 | 0.0055 | | |
| 23.5 | 15,040,351 | 70,159 | 0.0047 | | |
| 24.5 | | | | | |

DUKE ENERGY KENTUCKY
 ACCOUNT 3440 GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3440 GENERATORS

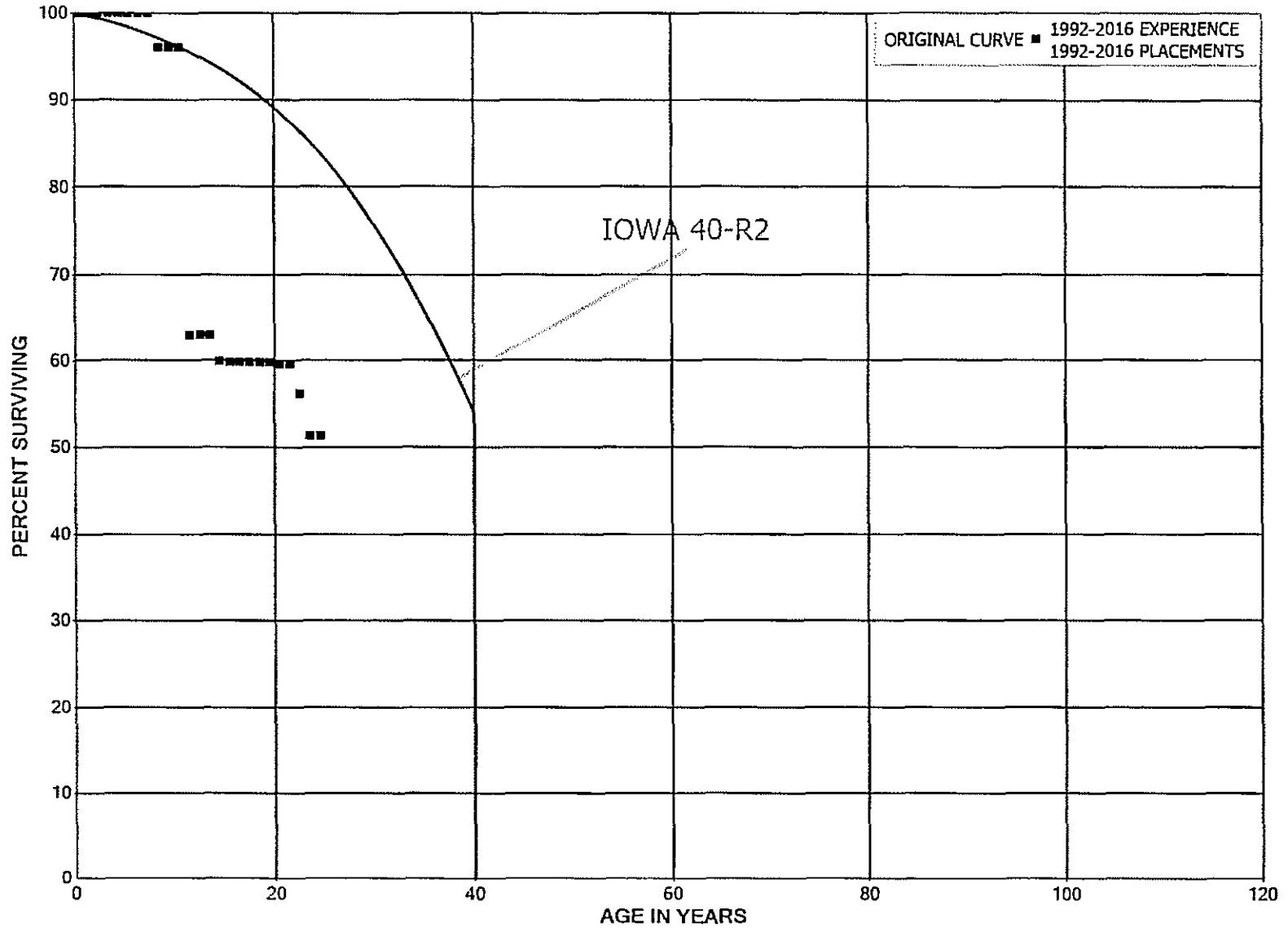
ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2015

EXPERIENCE BAND 1971-2016

| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0 | 105,189,588 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 107,188,123 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 108,326,894 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 108,204,086 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 105,846,436 | 5,187 | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 97,418,171 | 77,342 | 0.0008 | 0.9992 | 100.00 |
| 5.5 | 106,168,998 | 2,043,080 | 0.0192 | 0.9808 | 99.92 |
| 6.5 | 98,387,054 | | 0.0000 | 1.0000 | 97.99 |
| 7.5 | 82,862,132 | 79,800 | 0.0010 | 0.9990 | 97.99 |
| 8.5 | 63,690,075 | 4,110,640 | 0.0645 | 0.9355 | 97.90 |
| 9.5 | 83,756,859 | | 0.0000 | 1.0000 | 91.58 |
| 10.5 | 38,756,484 | | 0.0000 | 1.0000 | 91.58 |
| 11.5 | 28,339,460 | | 0.0000 | 1.0000 | 91.58 |
| 12.5 | 28,325,810 | 12,455,990 | 0.4397 | 0.5603 | 91.58 |
| 13.5 | 15,448,315 | | 0.0000 | 1.0000 | 51.31 |
| 14.5 | 170,053,551 | 1,665,378 | 0.0098 | 0.9902 | 51.31 |
| 15.5 | 155,836,462 | 11,486,736 | 0.0737 | 0.9263 | 50.81 |
| 16.5 | 142,128,319 | 1,046,175 | 0.0074 | 0.9926 | 47.06 |
| 17.5 | 140,792,567 | 22,233 | 0.0002 | 0.9998 | 46.71 |
| 18.5 | 140,770,334 | 4,838,958 | 0.0344 | 0.9656 | 46.71 |
| 19.5 | 135,931,376 | | 0.0000 | 1.0000 | 45.10 |
| 20.5 | 135,856,309 | | 0.0000 | 1.0000 | 45.10 |
| 21.5 | 135,812,238 | 7,587,726 | 0.0559 | 0.9441 | 45.10 |
| 22.5 | 128,224,512 | 249,396 | 0.0019 | 0.9981 | 42.58 |
| 23.5 | 127,975,116 | 262,865 | 0.0021 | 0.9979 | 42.50 |
| 24.5 | 266,482 | | 0.0000 | 1.0000 | 42.41 |
| 25.5 | 266,482 | | 0.0000 | 1.0000 | 42.41 |
| 26.5 | 266,482 | | 0.0000 | 1.0000 | 42.41 |
| 27.5 | 266,482 | | 0.0000 | 1.0000 | 42.41 |
| 28.5 | 266,482 | 266,482 | 1.0000 | | 42.41 |
| 29.5 | | | | | |

DUKE ENERGY KENTUCKY
ACCOUNT 3450 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



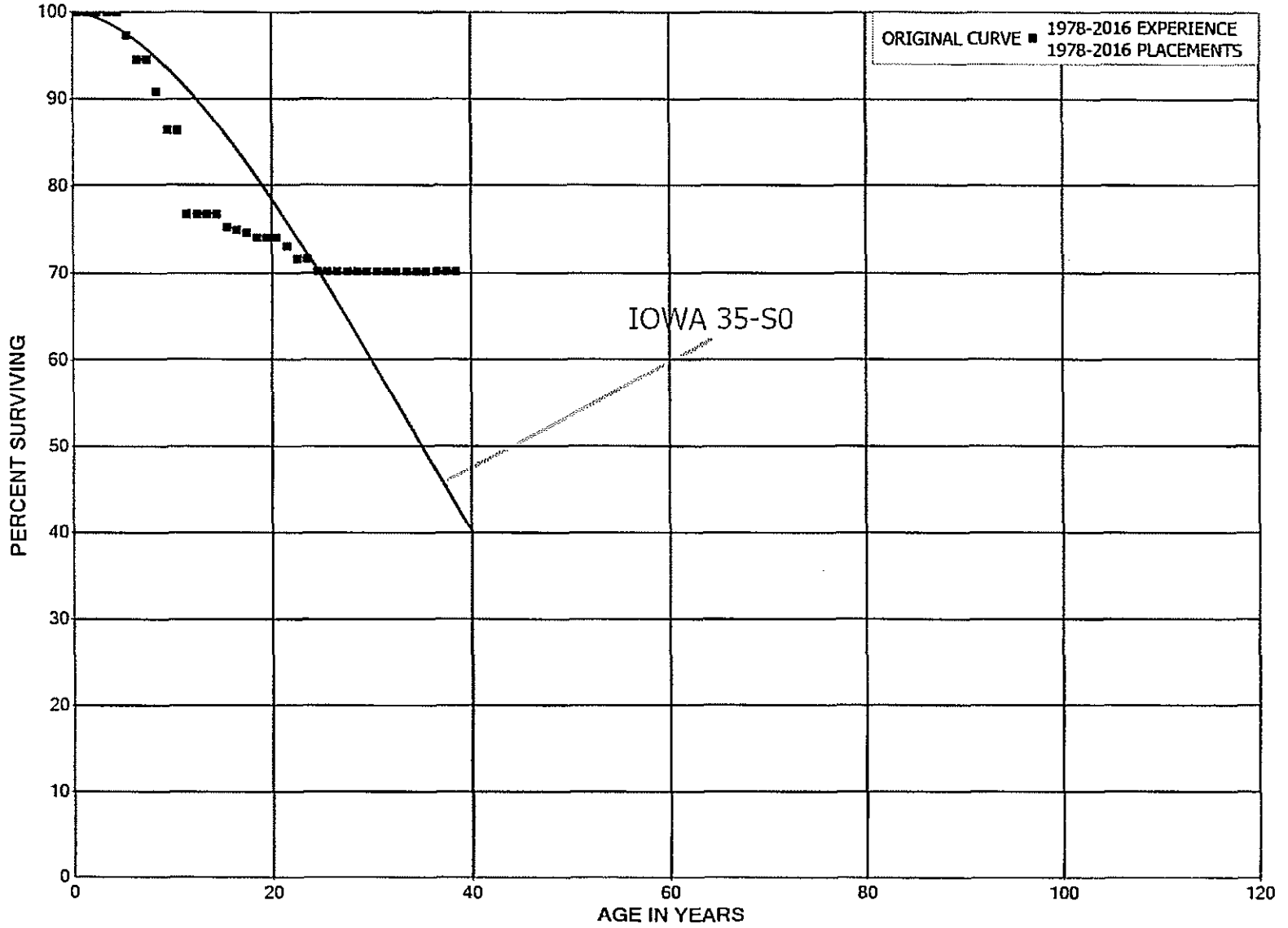
DUKE ENERGY KENTUCKY

ACCOUNT 3450 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1992-2016 | | | EXPERIENCE BAND 1992-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 7,457,016 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 6,557,719 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 6,176,121 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 5,847,772 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 5,795,398 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 3,617,218 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | 605,564 | | 0.0000 | 1.0000 | 100.00 |
| 6.5 | 616,687 | | 0.0000 | 1.0000 | 100.00 |
| 7.5 | 629,904 | 24,565 | 0.0390 | 0.9610 | 100.00 |
| 8.5 | 143,424 | | 0.0000 | 1.0000 | 96.10 |
| 9.5 | 135,376 | | 0.0000 | 1.0000 | 96.10 |
| 10.5 | 152,194 | 52,428 | 0.3445 | 0.6555 | 96.10 |
| 11.5 | 99,767 | | 0.0000 | 1.0000 | 63.00 |
| 12.5 | 99,767 | | 0.0000 | 1.0000 | 63.00 |
| 13.5 | 99,767 | 4,856 | 0.0487 | 0.9513 | 63.00 |
| 14.5 | 16,813,178 | 24,912 | 0.0015 | 0.9985 | 59.93 |
| 15.5 | 16,781,978 | | 0.0000 | 1.0000 | 59.84 |
| 16.5 | 16,781,978 | | 0.0000 | 1.0000 | 59.84 |
| 17.5 | 16,779,759 | | 0.0000 | 1.0000 | 59.84 |
| 18.5 | 16,779,759 | 198,105- | 0.0118- | 1.0118 | 59.84 |
| 19.5 | 16,977,864 | 165,247 | 0.0097 | | |
| 20.5 | 16,787,182 | | 0.0000 | | |
| 21.5 | 16,787,182 | 1,052,864 | 0.0627 | | |
| 22.5 | 15,734,318 | 1,368,190 | 0.0870 | | |
| 23.5 | 14,366,128 | | 0.0000 | | |
| 24.5 | | | | | |

DUKE ENERGY KENTUCKY
 ACCOUNT 3460 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



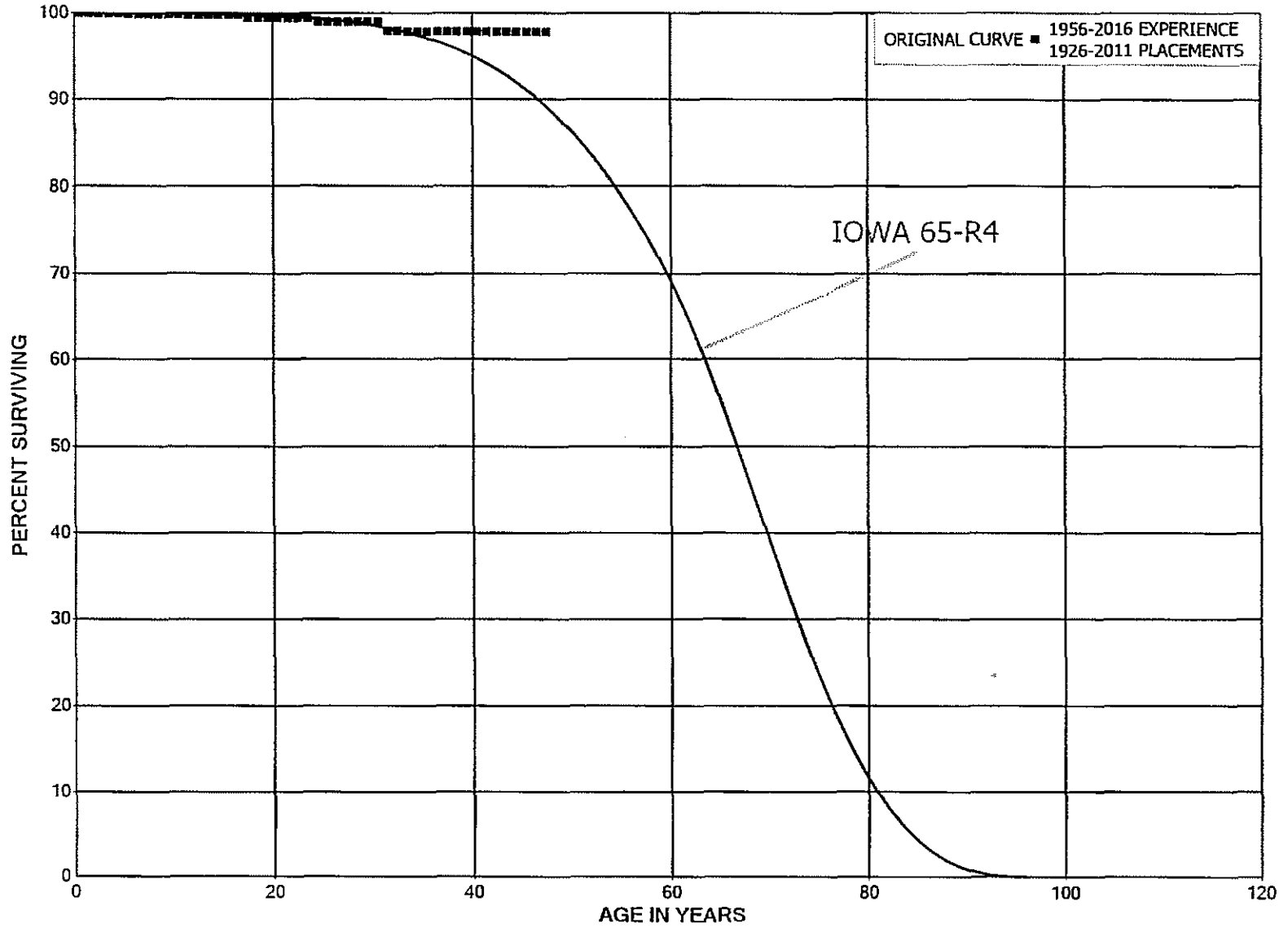
DUKE ENERGY KENTUCKY

ACCOUNT 3460 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1978-2016 | | | EXPERIENCE BAND 1978-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 2,021,723 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 1,750,467 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 1,176,922 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 950,547 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 868,665 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 864,880 | 23,673 | 0.0274 | 0.9726 | 100.00 |
| 5.5 | 936,549 | 26,437 | 0.0282 | 0.9718 | 97.26 |
| 6.5 | 1,035,607 | | 0.0000 | 1.0000 | 94.52 |
| 7.5 | 1,426,234 | 56,279 | 0.0395 | 0.9605 | 94.52 |
| 8.5 | 1,239,382 | 59,929 | 0.0484 | 0.9516 | 90.79 |
| 9.5 | 1,057,419 | | 0.0000 | 1.0000 | 86.40 |
| 10.5 | 1,009,040 | 112,853 | 0.1118 | 0.8882 | 86.40 |
| 11.5 | 900,944 | | 0.0000 | 1.0000 | 76.73 |
| 12.5 | 1,001,353 | | 0.0000 | 1.0000 | 76.73 |
| 13.5 | 1,027,097 | | 0.0000 | 1.0000 | 76.73 |
| 14.5 | 3,497,742 | 65,928 | 0.0188 | 0.9812 | 76.73 |
| 15.5 | 3,099,340 | 15,955 | 0.0051 | 0.9949 | 75.29 |
| 16.5 | 3,020,113 | 10,928 | 0.0036 | 0.9964 | 74.90 |
| 17.5 | 2,566,305 | 20,923 | 0.0082 | 0.9918 | 74.63 |
| 18.5 | 2,534,390 | | 0.0000 | 1.0000 | 74.02 |
| 19.5 | 2,532,113 | | 0.0000 | 1.0000 | 74.02 |
| 20.5 | 2,529,678 | 32,920 | 0.0130 | 0.9870 | 74.02 |
| 21.5 | 2,492,047 | 49,267 | 0.0198 | 0.9802 | 73.06 |
| 22.5 | 2,342,371 | | 0.0000 | 1.0000 | 71.61 |
| 23.5 | 2,308,273 | 45,926 | 0.0199 | 0.9801 | 71.61 |
| 24.5 | 10,983 | | 0.0000 | 1.0000 | 70.19 |
| 25.5 | 3,464 | | 0.0000 | 1.0000 | 70.19 |
| 26.5 | 421 | | 0.0000 | 1.0000 | 70.19 |
| 27.5 | 421 | | 0.0000 | 1.0000 | 70.19 |
| 28.5 | 750 | | 0.0000 | 1.0000 | 70.19 |
| 29.5 | 750 | | 0.0000 | 1.0000 | 70.19 |
| 30.5 | 750 | | 0.0000 | 1.0000 | 70.19 |
| 31.5 | 703 | | 0.0000 | 1.0000 | 70.19 |
| 32.5 | 703 | | 0.0000 | 1.0000 | 70.19 |
| 33.5 | 408 | | 0.0000 | 1.0000 | 70.19 |
| 34.5 | 408 | | 0.0000 | 1.0000 | 70.19 |
| 35.5 | 408 | | 0.0000 | 1.0000 | 70.19 |
| 36.5 | 329 | | 0.0000 | 1.0000 | 70.19 |
| 37.5 | 329 | | 0.0000 | 1.0000 | 70.19 |
| 38.5 | | | | | 70.19 |

DUKE ENERGY KENTUCKY
ACCOUNT 3501 RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3501 RIGHTS OF WAY

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1926-2011 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 1,923,124 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 1,921,712 | 33 | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 1,820,261 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 1,815,465 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 1,699,579 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 1,706,108 | 3,357 | 0.0020 | 0.9980 | 100.00 |
| 5.5 | 1,702,798 | | 0.0000 | 1.0000 | 99.80 |
| 6.5 | 1,697,381 | | 0.0000 | 1.0000 | 99.80 |
| 7.5 | 1,697,381 | | 0.0000 | 1.0000 | 99.80 |
| 8.5 | 1,697,381 | | 0.0000 | 1.0000 | 99.80 |
| 9.5 | 1,489,330 | | 0.0000 | 1.0000 | 99.80 |
| 10.5 | 1,303,101 | 793 | 0.0006 | 0.9994 | 99.80 |
| 11.5 | 1,208,147 | 175 | 0.0001 | 0.9999 | 99.74 |
| 12.5 | 1,209,288 | | 0.0000 | 1.0000 | 99.73 |
| 13.5 | 1,209,288 | | 0.0000 | 1.0000 | 99.73 |
| 14.5 | 1,111,303 | | 0.0000 | 1.0000 | 99.73 |
| 15.5 | 1,107,934 | | 0.0000 | 1.0000 | 99.73 |
| 16.5 | 1,107,934 | 3,189 | 0.0029 | 0.9971 | 99.73 |
| 17.5 | 1,124,840 | | 0.0000 | 1.0000 | 99.44 |
| 18.5 | 1,124,546 | | 0.0000 | 1.0000 | 99.44 |
| 19.5 | 1,124,546 | | 0.0000 | 1.0000 | 99.44 |
| 20.5 | 978,865 | 123 | 0.0001 | 0.9999 | 99.44 |
| 21.5 | 978,742 | 112 | 0.0001 | 0.9999 | 99.43 |
| 22.5 | 978,631 | 327 | 0.0003 | 0.9997 | 99.42 |
| 23.5 | 978,303 | 3,700 | 0.0038 | 0.9962 | 99.38 |
| 24.5 | 970,612 | | 0.0000 | 1.0000 | 99.01 |
| 25.5 | 970,612 | | 0.0000 | 1.0000 | 99.01 |
| 26.5 | 964,083 | | 0.0000 | 1.0000 | 99.01 |
| 27.5 | 957,026 | | 0.0000 | 1.0000 | 99.01 |
| 28.5 | 938,891 | | 0.0000 | 1.0000 | 99.01 |
| 29.5 | 939,289 | | 0.0000 | 1.0000 | 99.01 |
| 30.5 | 939,289 | 10,509 | 0.0112 | 0.9888 | 99.01 |
| 31.5 | 928,781 | | 0.0000 | 1.0000 | 97.90 |
| 32.5 | 928,781 | 940 | 0.0010 | 0.9990 | 97.90 |
| 33.5 | 581,090 | | 0.0000 | 1.0000 | 97.80 |
| 34.5 | 579,733 | | 0.0000 | 1.0000 | 97.80 |
| 35.5 | 494,068 | | 0.0000 | 1.0000 | 97.80 |
| 36.5 | 494,068 | | 0.0000 | 1.0000 | 97.80 |
| 37.5 | 494,068 | | 0.0000 | 1.0000 | 97.80 |
| 38.5 | 494,068 | | 0.0000 | 1.0000 | 97.80 |

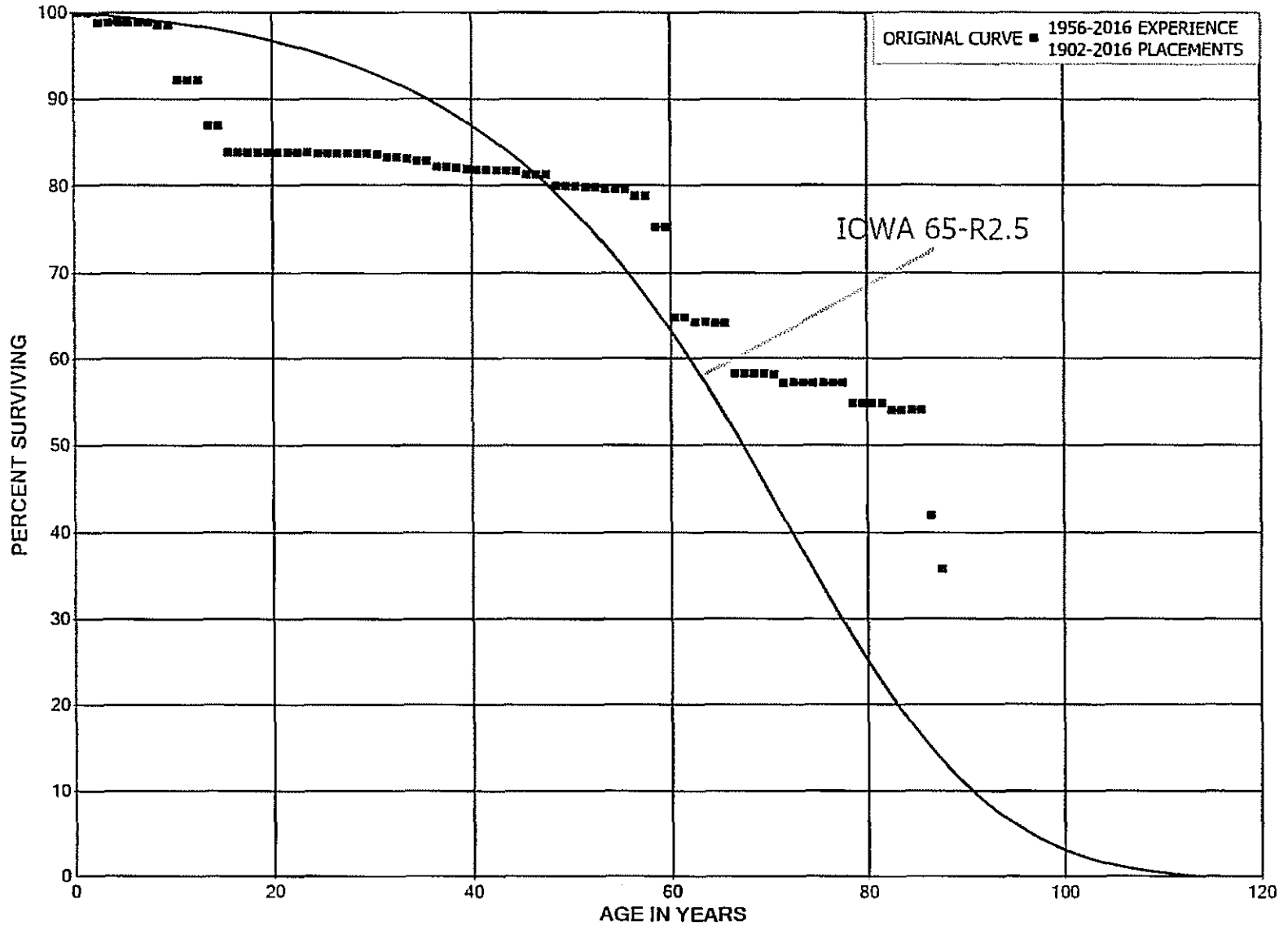
DUKE ENERGY KENTUCKY

ACCOUNT 3501 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1926-2011 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 444,494 | | 0.0000 | 1.0000 | 97.80 |
| 40.5 | 429,896 | | 0.0000 | 1.0000 | 97.80 |
| 41.5 | 428,318 | | 0.0000 | 1.0000 | 97.80 |
| 42.5 | 401,996 | | 0.0000 | 1.0000 | 97.80 |
| 43.5 | 367,219 | | 0.0000 | 1.0000 | 97.80 |
| 44.5 | 342,046 | | 0.0000 | 1.0000 | 97.80 |
| 45.5 | 333,151 | | 0.0000 | 1.0000 | 97.80 |
| 46.5 | 333,105 | | 0.0000 | 1.0000 | 97.80 |
| 47.5 | 332,013 | | 0.0000 | 1.0000 | 97.80 |
| 48.5 | 327,257 | | 0.0000 | 1.0000 | 97.80 |
| 49.5 | 240,943 | | 0.0000 | 1.0000 | 97.80 |
| 50.5 | 236,935 | | 0.0000 | 1.0000 | 97.80 |
| 51.5 | 161,261 | | 0.0000 | 1.0000 | 97.80 |
| 52.5 | 161,261 | | 0.0000 | 1.0000 | 97.80 |
| 53.5 | 139,172 | | 0.0000 | 1.0000 | 97.80 |
| 54.5 | 138,937 | | 0.0000 | 1.0000 | 97.80 |
| 55.5 | 88,889 | | 0.0000 | 1.0000 | 97.80 |
| 56.5 | 86,533 | | 0.0000 | 1.0000 | 97.80 |
| 57.5 | 84,571 | | 0.0000 | 1.0000 | 97.80 |
| 58.5 | 4,762 | | 0.0000 | 1.0000 | 97.80 |
| 59.5 | 4,399 | | 0.0000 | 1.0000 | 97.80 |
| 60.5 | 1,695 | | 0.0000 | 1.0000 | 97.80 |
| 61.5 | 1,695 | | 0.0000 | 1.0000 | 97.80 |
| 62.5 | 1,695 | | 0.0000 | 1.0000 | 97.80 |
| 63.5 | 1,695 | | 0.0000 | 1.0000 | 97.80 |
| 64.5 | 1,695 | | 0.0000 | 1.0000 | 97.80 |
| 65.5 | 1,695 | | 0.0000 | 1.0000 | 97.80 |
| 66.5 | | | | | 97.80 |

DUKE ENERGY KENTUCKY
 ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1902-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 2,975,241 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 3,039,306 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 2,665,298 | 30,889 | 0.0116 | 0.9884 | 100.00 |
| 2.5 | 1,956,745 | | 0.0000 | 1.0000 | 98.84 |
| 3.5 | 1,683,850 | | 0.0000 | 1.0000 | 98.84 |
| 4.5 | 1,331,975 | | 0.0000 | 1.0000 | 98.84 |
| 5.5 | 1,326,214 | | 0.0000 | 1.0000 | 98.84 |
| 6.5 | 1,308,922 | | 0.0000 | 1.0000 | 98.84 |
| 7.5 | 1,308,922 | 4,550 | 0.0035 | 0.9965 | 98.84 |
| 8.5 | 1,165,147 | | 0.0000 | 1.0000 | 98.50 |
| 9.5 | 735,894 | 47,303 | 0.0643 | 0.9357 | 98.50 |
| 10.5 | 563,722 | | 0.0000 | 1.0000 | 92.17 |
| 11.5 | 563,722 | | 0.0000 | 1.0000 | 92.17 |
| 12.5 | 566,450 | 31,741 | 0.0560 | 0.9440 | 92.17 |
| 13.5 | 536,282 | | 0.0000 | 1.0000 | 87.00 |
| 14.5 | 536,282 | 19,258 | 0.0359 | 0.9641 | 87.00 |
| 15.5 | 517,499 | | 0.0000 | 1.0000 | 83.88 |
| 16.5 | 558,767 | | 0.0000 | 1.0000 | 83.88 |
| 17.5 | 558,767 | | 0.0000 | 1.0000 | 83.88 |
| 18.5 | 558,767 | | 0.0000 | 1.0000 | 83.88 |
| 19.5 | 558,767 | | 0.0000 | 1.0000 | 83.88 |
| 20.5 | 558,767 | | 0.0000 | 1.0000 | 83.88 |
| 21.5 | 558,767 | | 0.0000 | 1.0000 | 83.88 |
| 22.5 | 558,767 | | 0.0000 | 1.0000 | 83.88 |
| 23.5 | 536,771 | 1,112 | 0.0021 | 0.9979 | 83.88 |
| 24.5 | 535,659 | | 0.0000 | 1.0000 | 83.70 |
| 25.5 | 535,659 | | 0.0000 | 1.0000 | 83.70 |
| 26.5 | 584,929 | | 0.0000 | 1.0000 | 83.70 |
| 27.5 | 590,412 | | 0.0000 | 1.0000 | 83.70 |
| 28.5 | 602,465 | | 0.0000 | 1.0000 | 83.70 |
| 29.5 | 602,465 | 354 | 0.0006 | 0.9994 | 83.70 |
| 30.5 | 613,884 | 2,513 | 0.0041 | 0.9959 | 83.65 |
| 31.5 | 611,371 | 84 | 0.0001 | 0.9999 | 83.31 |
| 32.5 | 611,287 | 1,728 | 0.0028 | 0.9972 | 83.30 |
| 33.5 | 609,559 | 1,721 | 0.0028 | 0.9972 | 83.07 |
| 34.5 | 607,837 | | 0.0000 | 1.0000 | 82.83 |
| 35.5 | 607,837 | 4,517 | 0.0074 | 0.9926 | 82.83 |
| 36.5 | 603,320 | | 0.0000 | 1.0000 | 82.21 |
| 37.5 | 603,320 | 734 | 0.0012 | 0.9988 | 82.21 |
| 38.5 | 602,586 | 808 | 0.0013 | 0.9987 | 82.11 |

DUKE ENERGY KENTUCKY

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1902-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 601,778 | 1,389 | 0.0023 | 0.9977 | 82.00 |
| 40.5 | 454,082 | | 0.0000 | 1.0000 | 81.82 |
| 41.5 | 453,990 | 308 | 0.0007 | 0.9993 | 81.82 |
| 42.5 | 363,601 | | 0.0000 | 1.0000 | 81.76 |
| 43.5 | 363,601 | 269 | 0.0007 | 0.9993 | 81.76 |
| 44.5 | 363,332 | 1,717 | 0.0047 | 0.9953 | 81.70 |
| 45.5 | 359,586 | | 0.0000 | 1.0000 | 81.31 |
| 46.5 | 359,586 | | 0.0000 | 1.0000 | 81.31 |
| 47.5 | 354,465 | 6,015 | 0.0170 | 0.9830 | 81.31 |
| 48.5 | 346,539 | | 0.0000 | 1.0000 | 79.93 |
| 49.5 | 341,690 | 150 | 0.0004 | 0.9996 | 79.93 |
| 50.5 | 341,540 | 139 | 0.0004 | 0.9996 | 79.90 |
| 51.5 | 340,170 | 24 | 0.0001 | 0.9999 | 79.87 |
| 52.5 | 337,706 | 1,231 | 0.0036 | 0.9964 | 79.86 |
| 53.5 | 337,386 | | 0.0000 | 1.0000 | 79.57 |
| 54.5 | 333,659 | | 0.0000 | 1.0000 | 79.57 |
| 55.5 | 333,659 | 2,969 | 0.0089 | 0.9911 | 79.57 |
| 56.5 | 258,708 | | 0.0000 | 1.0000 | 78.86 |
| 57.5 | 258,708 | 11,652 | 0.0450 | 0.9550 | 78.86 |
| 58.5 | 197,553 | | 0.0000 | 1.0000 | 75.31 |
| 59.5 | 197,553 | 27,426 | 0.1388 | 0.8612 | 75.31 |
| 60.5 | 170,128 | 25 | 0.0001 | 0.9999 | 64.85 |
| 61.5 | 120,516 | 1,049 | 0.0087 | 0.9913 | 64.84 |
| 62.5 | 118,681 | | 0.0000 | 1.0000 | 64.28 |
| 63.5 | 118,594 | 272 | 0.0023 | 0.9977 | 64.28 |
| 64.5 | 118,322 | | 0.0000 | 1.0000 | 64.13 |
| 65.5 | 118,322 | 10,713 | 0.0905 | 0.9095 | 64.13 |
| 66.5 | 107,609 | | 0.0000 | 1.0000 | 58.33 |
| 67.5 | 107,609 | | 0.0000 | 1.0000 | 58.33 |
| 68.5 | 107,609 | 129 | 0.0012 | 0.9988 | 58.33 |
| 69.5 | 107,480 | 197 | 0.0018 | 0.9982 | 58.26 |
| 70.5 | 106,793 | 1,876 | 0.0176 | 0.9824 | 58.15 |
| 71.5 | 104,917 | | 0.0000 | 1.0000 | 57.13 |
| 72.5 | 104,917 | | 0.0000 | 1.0000 | 57.13 |
| 73.5 | 104,917 | | 0.0000 | 1.0000 | 57.13 |
| 74.5 | 103,473 | | 0.0000 | 1.0000 | 57.13 |
| 75.5 | 103,473 | | 0.0000 | 1.0000 | 57.13 |
| 76.5 | 102,998 | | 0.0000 | 1.0000 | 57.13 |
| 77.5 | 74,807 | 3,068 | 0.0410 | 0.9590 | 57.13 |
| 78.5 | 71,739 | | 0.0000 | 1.0000 | 54.79 |

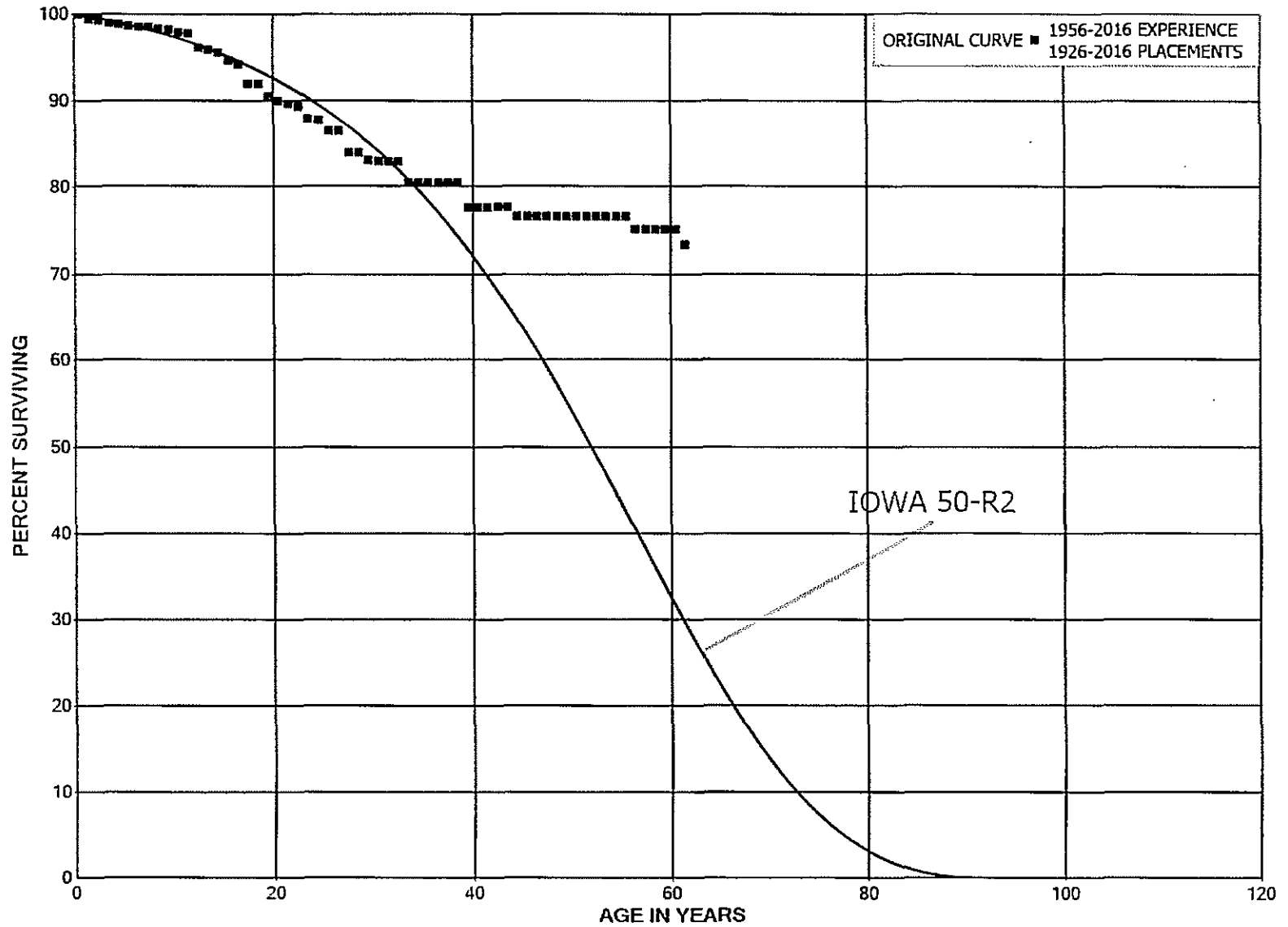
DUKE ENERGY KENTUCKY

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1902-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 79.5 | 71,739 | | 0.0000 | 1.0000 | 54.79 |
| 80.5 | 71,739 | | 0.0000 | 1.0000 | 54.79 |
| 81.5 | 71,739 | 967 | 0.0135 | 0.9865 | 54.79 |
| 82.5 | 70,771 | | 0.0000 | 1.0000 | 54.05 |
| 83.5 | 70,771 | | 0.0000 | 1.0000 | 54.05 |
| 84.5 | 70,771 | | 0.0000 | 1.0000 | 54.05 |
| 85.5 | 70,771 | 15,864 | 0.2242 | 0.7758 | 54.05 |
| 86.5 | 54,907 | 8,081 | 0.1472 | 0.8528 | 41.93 |
| 87.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 88.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 89.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 90.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 91.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 92.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 93.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 94.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 95.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 96.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 97.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 98.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 99.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 100.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 101.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 102.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 103.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 104.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 105.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 106.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 107.5 | 911 | | 0.0000 | 1.0000 | 35.76 |
| 108.5 | 911 | 911 | 1.0000 | | 35.76 |
| 109.5 | | | | | |

DUKE ENERGY KENTUCKY
ACCOUNT 3530 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3530 STATION EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1926-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 20,587,658 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 20,403,200 | 117,133 | 0.0057 | 0.9943 | 100.00 |
| 1.5 | 16,507,539 | 31,245 | 0.0019 | 0.9981 | 99.43 |
| 2.5 | 15,145,361 | 36,153 | 0.0024 | 0.9976 | 99.24 |
| 3.5 | 13,137,010 | 19,705 | 0.0015 | 0.9985 | 99.00 |
| 4.5 | 12,048,359 | 25,168 | 0.0021 | 0.9979 | 98.85 |
| 5.5 | 11,914,307 | 19,837 | 0.0017 | 0.9983 | 98.65 |
| 6.5 | 11,616,633 | 801 | 0.0001 | 0.9999 | 98.48 |
| 7.5 | 11,606,909 | 18,768 | 0.0016 | 0.9984 | 98.47 |
| 8.5 | 11,593,814 | 21,452 | 0.0019 | 0.9981 | 98.32 |
| 9.5 | 8,243,184 | 27,860 | 0.0034 | 0.9966 | 98.13 |
| 10.5 | 7,823,256 | 8,629 | 0.0011 | 0.9989 | 97.80 |
| 11.5 | 7,228,014 | 119,439 | 0.0165 | 0.9835 | 97.69 |
| 12.5 | 7,102,268 | 18,086 | 0.0025 | 0.9975 | 96.08 |
| 13.5 | 5,471,179 | 17,590 | 0.0032 | 0.9968 | 95.84 |
| 14.5 | 4,713,679 | 42,446 | 0.0090 | 0.9910 | 95.53 |
| 15.5 | 4,567,440 | 25,325 | 0.0055 | 0.9945 | 94.67 |
| 16.5 | 3,801,327 | 86,786 | 0.0228 | 0.9772 | 94.14 |
| 17.5 | 3,653,209 | | 0.0000 | 1.0000 | 91.99 |
| 18.5 | 3,549,425 | 59,499 | 0.0168 | 0.9832 | 91.99 |
| 19.5 | 3,260,276 | 19,882 | 0.0061 | 0.9939 | 90.45 |
| 20.5 | 3,236,720 | 10,960 | 0.0034 | 0.9966 | 89.90 |
| 21.5 | 2,716,775 | 8,418 | 0.0031 | 0.9969 | 89.59 |
| 22.5 | 2,703,655 | 43,422 | 0.0161 | 0.9839 | 89.32 |
| 23.5 | 2,660,233 | 4,924 | 0.0019 | 0.9981 | 87.88 |
| 24.5 | 1,800,925 | 26,048 | 0.0145 | 0.9855 | 87.72 |
| 25.5 | 1,598,648 | | 0.0000 | 1.0000 | 86.45 |
| 26.5 | 1,589,998 | 45,427 | 0.0286 | 0.9714 | 86.45 |
| 27.5 | 1,544,572 | | 0.0000 | 1.0000 | 83.98 |
| 28.5 | 1,544,572 | 17,428 | 0.0113 | 0.9887 | 83.98 |
| 29.5 | 1,570,242 | 1,050 | 0.0007 | 0.9993 | 83.03 |
| 30.5 | 1,552,554 | | 0.0000 | 1.0000 | 82.98 |
| 31.5 | 1,483,928 | | 0.0000 | 1.0000 | 82.98 |
| 32.5 | 1,483,928 | 44,978 | 0.0303 | 0.9697 | 82.98 |
| 33.5 | 1,139,818 | | 0.0000 | 1.0000 | 80.46 |
| 34.5 | 1,097,755 | | 0.0000 | 1.0000 | 80.46 |
| 35.5 | 1,097,755 | | 0.0000 | 1.0000 | 80.46 |
| 36.5 | 1,097,755 | | 0.0000 | 1.0000 | 80.46 |
| 37.5 | 1,093,369 | | 0.0000 | 1.0000 | 80.46 |
| 38.5 | 1,091,559 | 38,059 | 0.0349 | 0.9651 | 80.46 |

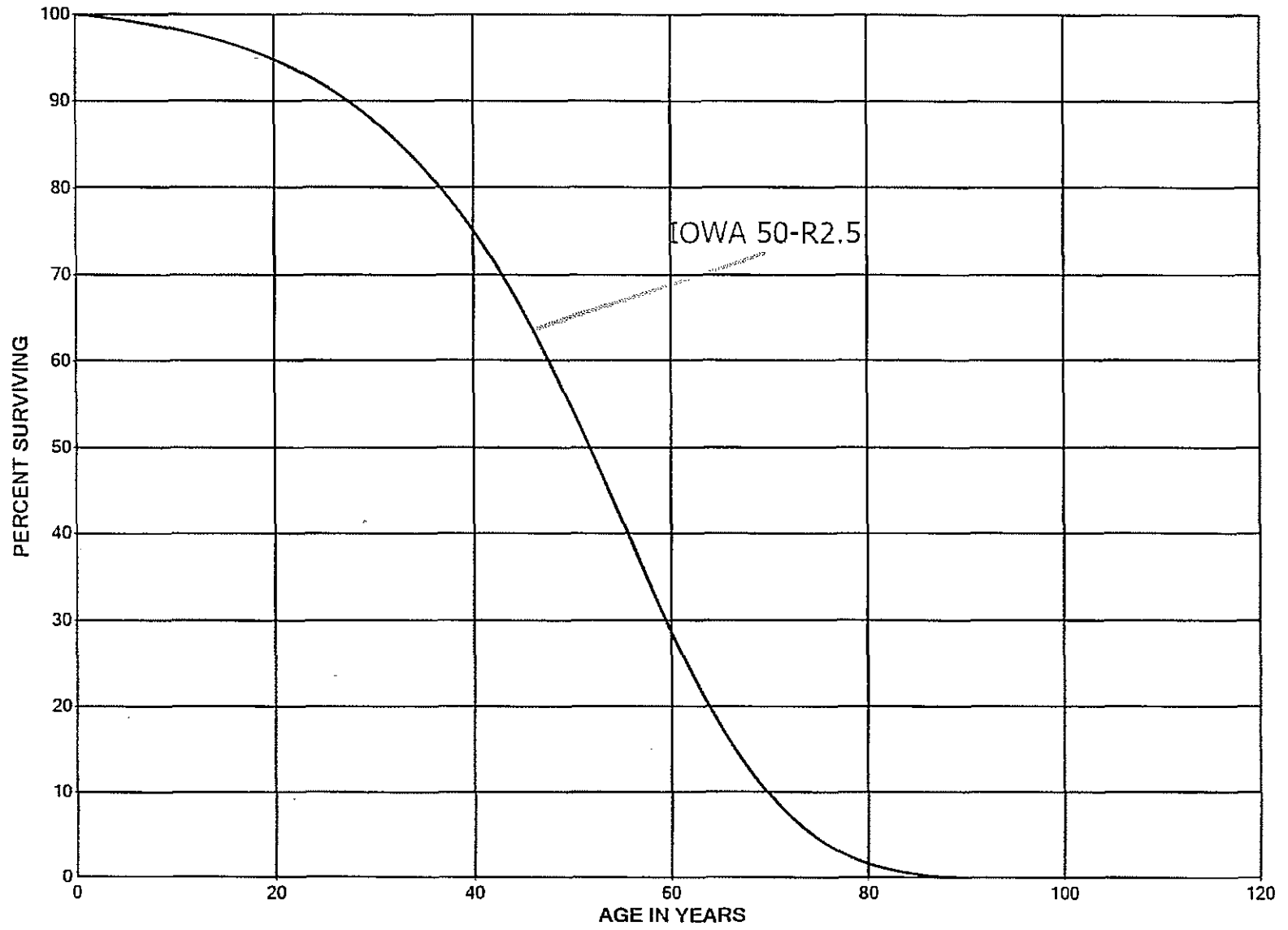
DUKE ENERGY KENTUCKY

ACCOUNT 3530 STATION EQUIPMENT

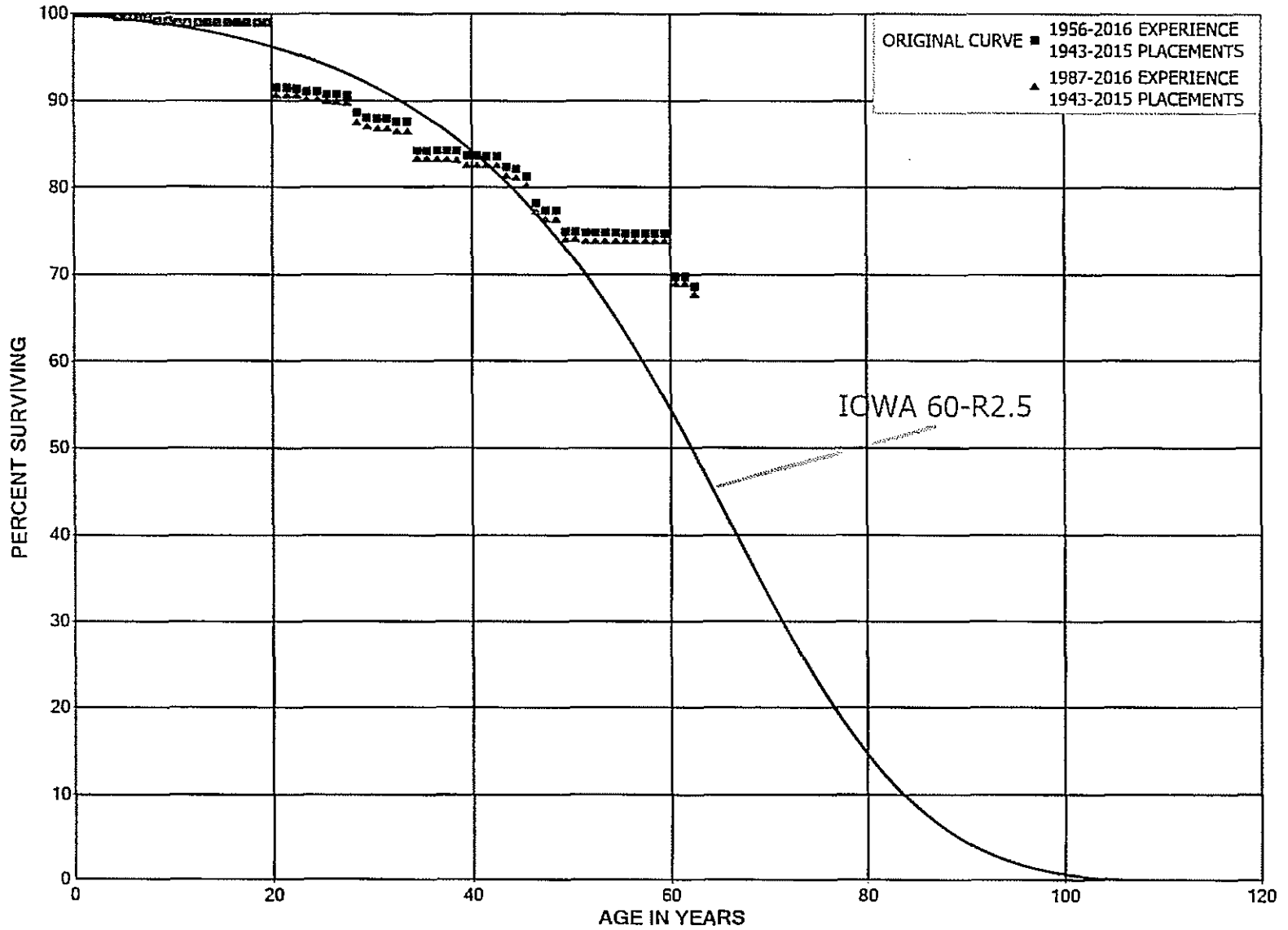
ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1926-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 1,154,040 | | 0.0000 | 1.0000 | 77.66 |
| 40.5 | 815,628 | | 0.0000 | 1.0000 | 77.66 |
| 41.5 | 812,974 | | 0.0000 | 1.0000 | 77.66 |
| 42.5 | 812,567 | | 0.0000 | 1.0000 | 77.66 |
| 43.5 | 719,685 | 10,132 | 0.0141 | 0.9859 | 77.66 |
| 44.5 | 709,553 | | 0.0000 | 1.0000 | 76.56 |
| 45.5 | 661,520 | | 0.0000 | 1.0000 | 76.56 |
| 46.5 | 661,520 | | 0.0000 | 1.0000 | 76.56 |
| 47.5 | 661,520 | | 0.0000 | 1.0000 | 76.56 |
| 48.5 | 657,536 | | 0.0000 | 1.0000 | 76.56 |
| 49.5 | 657,206 | | 0.0000 | 1.0000 | 76.56 |
| 50.5 | 654,231 | | 0.0000 | 1.0000 | 76.56 |
| 51.5 | 457,336 | | 0.0000 | 1.0000 | 76.56 |
| 52.5 | 457,336 | | 0.0000 | 1.0000 | 76.56 |
| 53.5 | 457,336 | | 0.0000 | 1.0000 | 76.56 |
| 54.5 | 457,336 | | 0.0000 | 1.0000 | 76.56 |
| 55.5 | 454,856 | 8,238 | 0.0181 | 0.9819 | 76.56 |
| 56.5 | 365,039 | | 0.0000 | 1.0000 | 75.18 |
| 57.5 | 365,039 | | 0.0000 | 1.0000 | 75.18 |
| 58.5 | 67,918 | | 0.0000 | 1.0000 | 75.18 |
| 59.5 | 67,918 | | 0.0000 | 1.0000 | 75.18 |
| 60.5 | 66,059 | 1,556 | 0.0236 | 0.9764 | 75.18 |
| 61.5 | 20,732 | | 0.0000 | 1.0000 | 73.41 |
| 62.5 | 20,732 | | 0.0000 | 1.0000 | 73.41 |
| 63.5 | 20,732 | | 0.0000 | 1.0000 | 73.41 |
| 64.5 | 20,732 | | 0.0000 | 1.0000 | 73.41 |
| 65.5 | 10,864 | | 0.0000 | 1.0000 | 73.41 |
| 66.5 | 10,864 | | 0.0000 | 1.0000 | 73.41 |
| 67.5 | 10,864 | | 0.0000 | 1.0000 | 73.41 |
| 68.5 | 10,864 | | 0.0000 | 1.0000 | 73.41 |
| 69.5 | 10,864 | | 0.0000 | 1.0000 | 73.41 |
| 70.5 | 10,864 | 3,481 | 0.3204 | 0.6796 | 73.41 |
| 71.5 | 7,383 | | 0.0000 | 1.0000 | 49.89 |
| 72.5 | 7,383 | | 0.0000 | 1.0000 | 49.89 |
| 73.5 | | | | | 49.89 |

DUKE ENERGY KENTUCKY
ACCOUNT 3531 STATION EQUIPMENT - STEP UP
SMOOTH SURVIVOR CURVE



DUKE ENERGY KENTUCKY
 ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1943-2015 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 30,949,882 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 31,076,572 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 29,622,305 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 28,939,385 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 29,040,518 | 127,686 | 0.0044 | 0.9956 | 100.00 |
| 4.5 | 29,070,135 | | 0.0000 | 1.0000 | 99.56 |
| 5.5 | 29,015,993 | | 0.0000 | 1.0000 | 99.56 |
| 6.5 | 26,979,699 | | 0.0000 | 1.0000 | 99.56 |
| 7.5 | 26,074,916 | 101,291 | 0.0039 | 0.9961 | 99.56 |
| 8.5 | 23,588,389 | | 0.0000 | 1.0000 | 99.17 |
| 9.5 | 21,031,848 | 40,579 | 0.0019 | 0.9981 | 99.17 |
| 10.5 | 19,399,150 | | 0.0000 | 1.0000 | 98.98 |
| 11.5 | 18,018,243 | | 0.0000 | 1.0000 | 98.98 |
| 12.5 | 17,080,408 | 7,466 | 0.0004 | 0.9996 | 98.98 |
| 13.5 | 15,417,121 | | 0.0000 | 1.0000 | 98.94 |
| 14.5 | 14,126,545 | | 0.0000 | 1.0000 | 98.94 |
| 15.5 | 10,532,767 | | 0.0000 | 1.0000 | 98.94 |
| 16.5 | 9,039,892 | | 0.0000 | 1.0000 | 98.94 |
| 17.5 | 9,044,761 | | 0.0000 | 1.0000 | 98.94 |
| 18.5 | 9,044,761 | | 0.0000 | 1.0000 | 98.94 |
| 19.5 | 9,044,761 | 683,187 | 0.0755 | 0.9245 | 98.94 |
| 20.5 | 8,361,574 | | 0.0000 | 1.0000 | 91.47 |
| 21.5 | 8,158,895 | 4,710 | 0.0006 | 0.9994 | 91.47 |
| 22.5 | 8,154,185 | 35,635 | 0.0044 | 0.9956 | 91.41 |
| 23.5 | 7,178,914 | | 0.0000 | 1.0000 | 91.01 |
| 24.5 | 6,766,673 | 18,286 | 0.0027 | 0.9973 | 91.01 |
| 25.5 | 5,648,242 | 1,292 | 0.0002 | 0.9998 | 90.77 |
| 26.5 | 5,603,708 | 5,925 | 0.0011 | 0.9989 | 90.75 |
| 27.5 | 5,496,649 | 124,760 | 0.0227 | 0.9773 | 90.65 |
| 28.5 | 5,288,088 | 30,269 | 0.0057 | 0.9943 | 88.59 |
| 29.5 | 5,119,928 | 9,017 | 0.0018 | 0.9982 | 88.09 |
| 30.5 | 5,068,941 | | 0.0000 | 1.0000 | 87.93 |
| 31.5 | 4,946,262 | 19,543 | 0.0040 | 0.9960 | 87.93 |
| 32.5 | 4,525,589 | | 0.0000 | 1.0000 | 87.58 |
| 33.5 | 3,731,576 | 138,454 | 0.0371 | 0.9629 | 87.58 |
| 34.5 | 3,239,660 | | 0.0000 | 1.0000 | 84.33 |
| 35.5 | 3,089,284 | 1,471 | 0.0005 | 0.9995 | 84.33 |
| 36.5 | 2,784,080 | | 0.0000 | 1.0000 | 84.29 |
| 37.5 | 2,584,902 | 949 | 0.0004 | 0.9996 | 84.29 |
| 38.5 | 2,557,706 | 16,567 | 0.0065 | 0.9935 | 84.26 |

DUKE ENERGY KENTUCKY

ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1943-2015 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 2,320,996 | | 0.0000 | 1.0000 | 83.72 |
| 40.5 | 1,674,517 | 1,614 | 0.0010 | 0.9990 | 83.72 |
| 41.5 | 1,672,903 | | 0.0000 | 1.0000 | 83.64 |
| 42.5 | 1,536,332 | 22,285 | 0.0145 | 0.9855 | 83.64 |
| 43.5 | 1,464,811 | 3,773 | 0.0026 | 0.9974 | 82.42 |
| 44.5 | 1,424,351 | 16,442 | 0.0115 | 0.9885 | 82.21 |
| 45.5 | 1,206,782 | 44,352 | 0.0368 | 0.9632 | 81.26 |
| 46.5 | 1,153,064 | 13,357 | 0.0116 | 0.9884 | 78.28 |
| 47.5 | 1,041,222 | | 0.0000 | 1.0000 | 77.37 |
| 48.5 | 1,041,222 | 32,418 | 0.0311 | 0.9689 | 77.37 |
| 49.5 | 992,992 | | 0.0000 | 1.0000 | 74.96 |
| 50.5 | 722,644 | 1,514 | 0.0021 | 0.9979 | 74.96 |
| 51.5 | 878,951 | | 0.0000 | 1.0000 | 74.80 |
| 52.5 | 757,661 | | 0.0000 | 1.0000 | 74.80 |
| 53.5 | 747,230 | | 0.0000 | 1.0000 | 74.80 |
| 54.5 | 691,589 | 366 | 0.0005 | 0.9995 | 74.80 |
| 55.5 | 691,223 | | 0.0000 | 1.0000 | 74.76 |
| 56.5 | 650,904 | | 0.0000 | 1.0000 | 74.76 |
| 57.5 | 650,904 | | 0.0000 | 1.0000 | 74.76 |
| 58.5 | 375,188 | | 0.0000 | 1.0000 | 74.76 |
| 59.5 | 375,188 | 25,012 | 0.0667 | 0.9333 | 74.76 |
| 60.5 | 350,177 | | 0.0000 | 1.0000 | 69.78 |
| 61.5 | 250,013 | 4,301 | 0.0172 | 0.9828 | 69.78 |
| 62.5 | 22,849 | | 0.0000 | 1.0000 | 68.58 |
| 63.5 | 22,849 | 1,151 | 0.0504 | 0.9496 | 68.58 |
| 64.5 | 21,699 | | 0.0000 | 1.0000 | 65.13 |
| 65.5 | 21,699 | | 0.0000 | 1.0000 | 65.13 |
| 66.5 | 10,864 | | 0.0000 | 1.0000 | 65.13 |
| 67.5 | 10,864 | | 0.0000 | 1.0000 | 65.13 |
| 68.5 | 10,864 | | 0.0000 | 1.0000 | 65.13 |
| 69.5 | 10,864 | | 0.0000 | 1.0000 | 65.13 |
| 70.5 | 10,864 | | 0.0000 | 1.0000 | 65.13 |
| 71.5 | 10,864 | 10,864 | 1.0000 | | 65.13 |
| 72.5 | | | | | |

DUKE ENERGY KENTUCKY

ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1943-2015 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 25,091,949 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 25,133,919 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 23,802,332 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 23,531,018 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 25,120,574 | 127,686 | 0.0051 | 0.9949 | 100.00 |
| 4.5 | 25,529,220 | | 0.0000 | 1.0000 | 99.49 |
| 5.5 | 25,712,794 | | 0.0000 | 1.0000 | 99.49 |
| 6.5 | 24,069,243 | | 0.0000 | 1.0000 | 99.49 |
| 7.5 | 23,363,637 | 101,291 | 0.0043 | 0.9957 | 99.49 |
| 8.5 | 20,903,357 | | 0.0000 | 1.0000 | 99.06 |
| 9.5 | 18,753,080 | 40,579 | 0.0022 | 0.9978 | 99.06 |
| 10.5 | 17,781,780 | | 0.0000 | 1.0000 | 98.85 |
| 11.5 | 16,400,873 | | 0.0000 | 1.0000 | 98.85 |
| 12.5 | 15,727,514 | 7,466 | 0.0005 | 0.9995 | 98.85 |
| 13.5 | 14,133,007 | | 0.0000 | 1.0000 | 98.80 |
| 14.5 | 12,901,403 | | 0.0000 | 1.0000 | 98.80 |
| 15.5 | 9,537,809 | | 0.0000 | 1.0000 | 98.80 |
| 16.5 | 8,054,301 | | 0.0000 | 1.0000 | 98.80 |
| 17.5 | 8,158,025 | | 0.0000 | 1.0000 | 98.80 |
| 18.5 | 8,158,025 | | 0.0000 | 1.0000 | 98.80 |
| 19.5 | 8,173,837 | 683,187 | 0.0836 | 0.9164 | 98.80 |
| 20.5 | 7,584,903 | | 0.0000 | 1.0000 | 90.54 |
| 21.5 | 7,463,833 | 4,710 | 0.0006 | 0.9994 | 90.54 |
| 22.5 | 7,511,303 | 35,635 | 0.0047 | 0.9953 | 90.48 |
| 23.5 | 6,562,905 | | 0.0000 | 1.0000 | 90.05 |
| 24.5 | 6,206,306 | 18,286 | 0.0029 | 0.9971 | 90.05 |
| 25.5 | 5,087,874 | 1,292 | 0.0003 | 0.9997 | 89.79 |
| 26.5 | 5,083,659 | 5,925 | 0.0012 | 0.9988 | 89.77 |
| 27.5 | 4,976,966 | 124,760 | 0.0251 | 0.9749 | 89.66 |
| 28.5 | 5,121,504 | 30,269 | 0.0059 | 0.9941 | 87.41 |
| 29.5 | 4,953,344 | 9,017 | 0.0018 | 0.9982 | 86.90 |
| 30.5 | 4,915,101 | | 0.0000 | 1.0000 | 86.74 |
| 31.5 | 4,919,112 | 19,543 | 0.0040 | 0.9960 | 86.74 |
| 32.5 | 4,498,439 | | 0.0000 | 1.0000 | 86.40 |
| 33.5 | 3,704,426 | 138,454 | 0.0374 | 0.9626 | 86.40 |
| 34.5 | 3,212,510 | | 0.0000 | 1.0000 | 83.17 |
| 35.5 | 3,066,434 | 1,471 | 0.0005 | 0.9995 | 83.17 |
| 36.5 | 2,773,215 | | 0.0000 | 1.0000 | 83.13 |
| 37.5 | 2,574,038 | 949 | 0.0004 | 0.9996 | 83.13 |
| 38.5 | 2,546,841 | 16,567 | 0.0065 | 0.9935 | 83.10 |

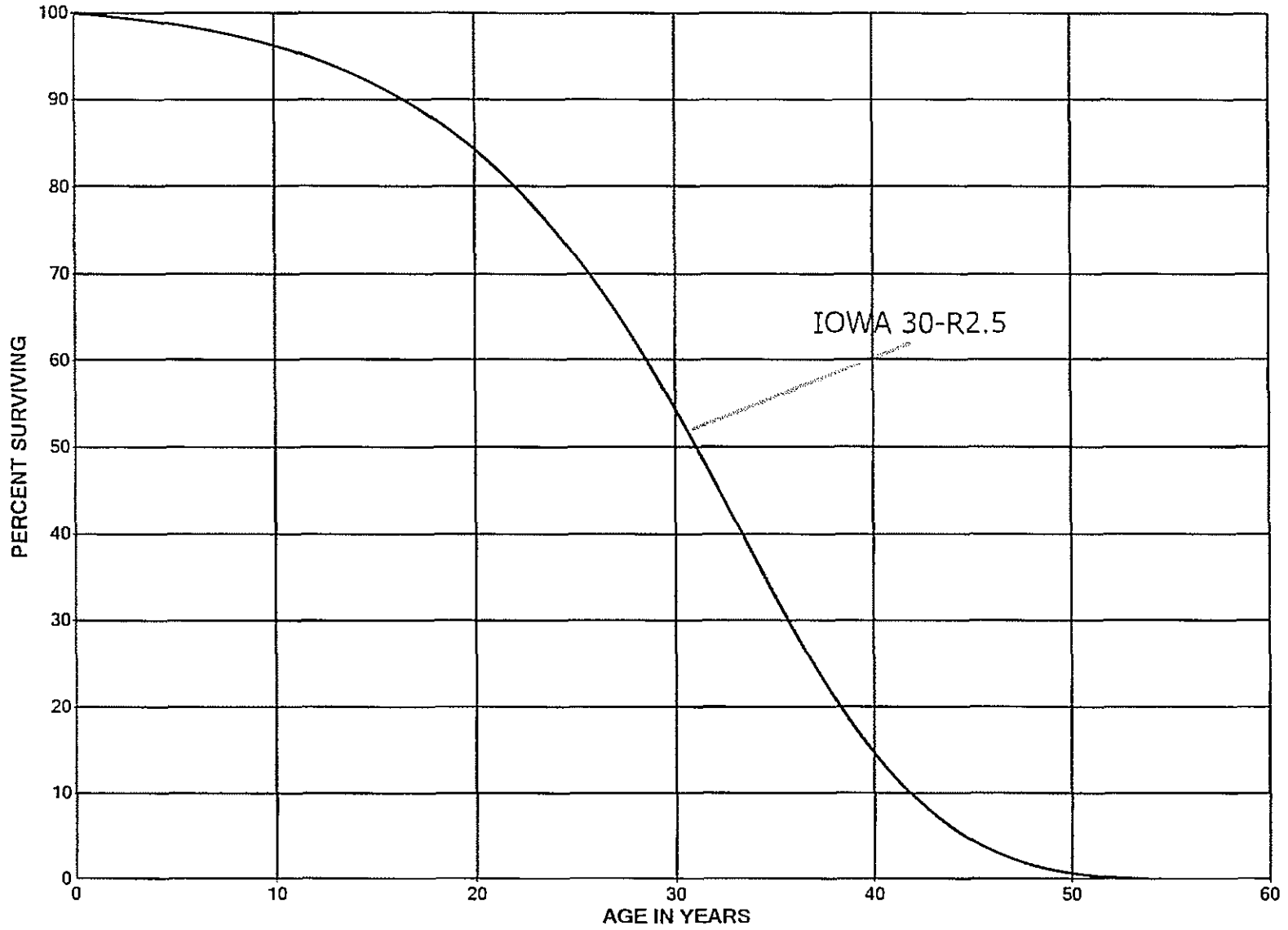
DUKE ENERGY KENTUCKY

ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR

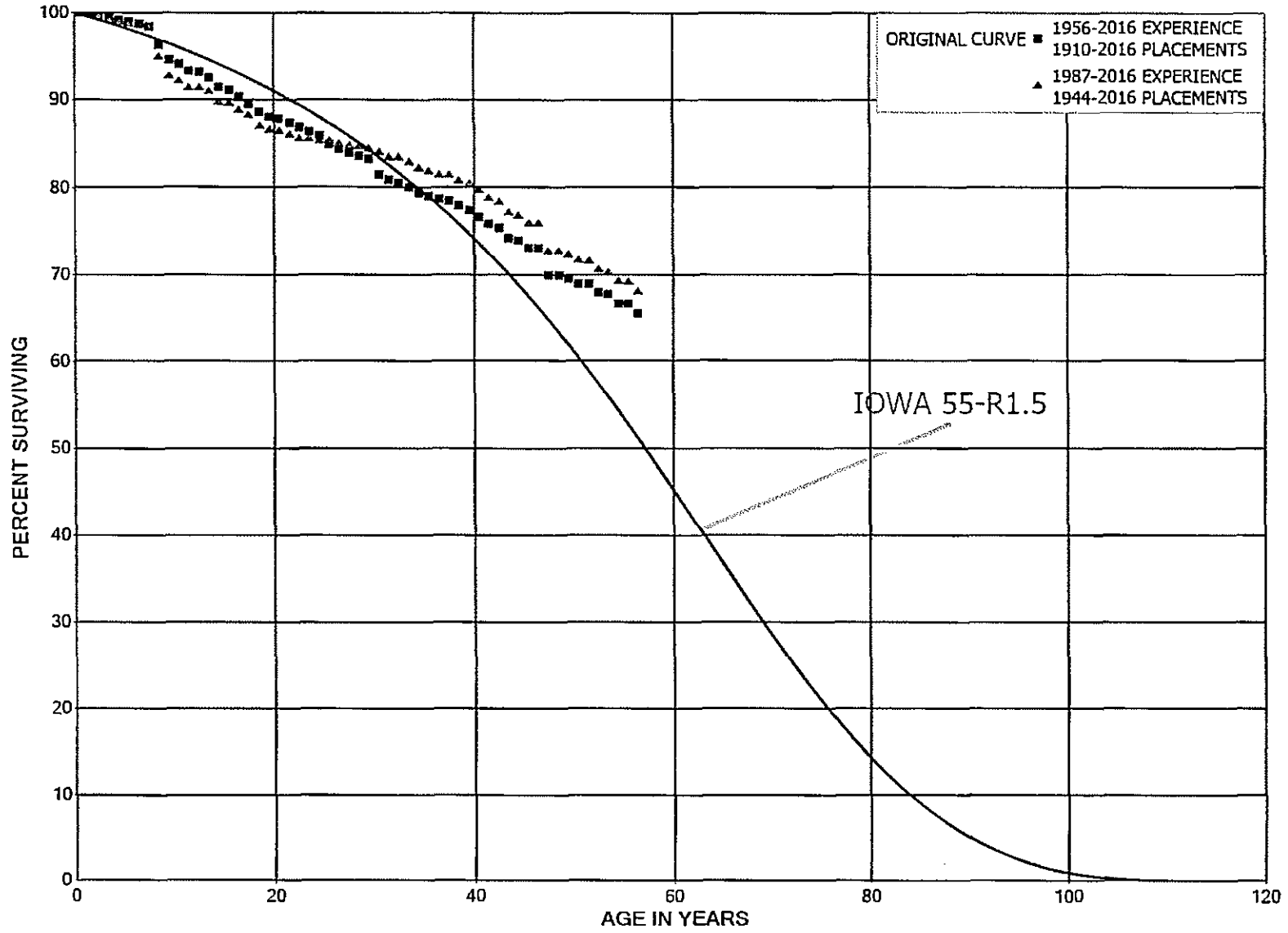
ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1943-2015 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 2,310,132 | | 0.0000 | 1.0000 | 82.55 |
| 40.5 | 1,663,653 | 1,614 | 0.0010 | 0.9990 | 82.55 |
| 41.5 | 1,662,039 | | 0.0000 | 1.0000 | 82.47 |
| 42.5 | 1,525,468 | 22,285 | 0.0146 | 0.9854 | 82.47 |
| 43.5 | 1,464,811 | 3,773 | 0.0026 | 0.9974 | 81.27 |
| 44.5 | 1,424,351 | 16,442 | 0.0115 | 0.9885 | 81.06 |
| 45.5 | 1,206,782 | 44,352 | 0.0368 | 0.9632 | 80.12 |
| 46.5 | 1,153,064 | 13,357 | 0.0116 | 0.9884 | 77.18 |
| 47.5 | 1,041,222 | | 0.0000 | 1.0000 | 76.29 |
| 48.5 | 1,041,222 | 32,418 | 0.0311 | 0.9689 | 76.29 |
| 49.5 | 992,992 | | 0.0000 | 1.0000 | 73.91 |
| 50.5 | 722,644 | 1,514 | 0.0021 | 0.9979 | 73.91 |
| 51.5 | 878,951 | | 0.0000 | 1.0000 | 73.76 |
| 52.5 | 757,661 | | 0.0000 | 1.0000 | 73.76 |
| 53.5 | 747,230 | | 0.0000 | 1.0000 | 73.76 |
| 54.5 | 691,589 | 366 | 0.0005 | 0.9995 | 73.76 |
| 55.5 | 691,223 | | 0.0000 | 1.0000 | 73.72 |
| 56.5 | 650,904 | | 0.0000 | 1.0000 | 73.72 |
| 57.5 | 650,904 | | 0.0000 | 1.0000 | 73.72 |
| 58.5 | 375,188 | | 0.0000 | 1.0000 | 73.72 |
| 59.5 | 375,188 | 25,012 | 0.0667 | 0.9333 | 73.72 |
| 60.5 | 350,177 | | 0.0000 | 1.0000 | 68.80 |
| 61.5 | 250,013 | 4,301 | 0.0172 | 0.9828 | 68.80 |
| 62.5 | 22,849 | | 0.0000 | 1.0000 | 67.62 |
| 63.5 | 22,849 | 1,151 | 0.0504 | 0.9496 | 67.62 |
| 64.5 | 21,699 | | 0.0000 | 1.0000 | 64.21 |
| 65.5 | 21,699 | | 0.0000 | 1.0000 | 64.21 |
| 66.5 | 10,864 | | 0.0000 | 1.0000 | 64.21 |
| 67.5 | 10,864 | | 0.0000 | 1.0000 | 64.21 |
| 68.5 | 10,864 | | 0.0000 | 1.0000 | 64.21 |
| 69.5 | 10,864 | | 0.0000 | 1.0000 | 64.21 |
| 70.5 | 10,864 | | 0.0000 | 1.0000 | 64.21 |
| 71.5 | 10,864 | 10,864 | 1.0000 | | 64.21 |
| 72.5 | | | | | |

DUKE ENERGY KENTUCKY
ACCOUNT 3534 STATION EQUIPMENT - STEP UP EQUIPMENT
SMOOTH SURVIVOR CURVE



DUKE ENERGY KENTUCKY
ACCOUNT 3550 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1910-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 12,098,361 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 11,784,534 | 9,372 | 0.0008 | 0.9992 | 100.00 |
| 1.5 | 11,424,465 | 27,826 | 0.0024 | 0.9976 | 99.92 |
| 2.5 | 11,024,469 | 31,483 | 0.0029 | 0.9971 | 99.68 |
| 3.5 | 10,459,918 | 23,206 | 0.0022 | 0.9978 | 99.39 |
| 4.5 | 10,096,696 | 24,887 | 0.0025 | 0.9975 | 99.17 |
| 5.5 | 9,604,965 | 24,623 | 0.0026 | 0.9974 | 98.93 |
| 6.5 | 9,169,099 | 22,056 | 0.0024 | 0.9976 | 98.67 |
| 7.5 | 9,021,315 | 198,227 | 0.0220 | 0.9780 | 98.44 |
| 8.5 | 7,581,838 | 137,520 | 0.0181 | 0.9819 | 96.27 |
| 9.5 | 6,304,095 | 34,311 | 0.0054 | 0.9946 | 94.53 |
| 10.5 | 6,196,641 | 47,181 | 0.0076 | 0.9924 | 94.01 |
| 11.5 | 5,634,246 | 9,735 | 0.0017 | 0.9983 | 93.30 |
| 12.5 | 4,939,603 | 35,377 | 0.0072 | 0.9928 | 93.14 |
| 13.5 | 4,700,712 | 54,134 | 0.0115 | 0.9885 | 92.47 |
| 14.5 | 4,592,479 | 16,302 | 0.0035 | 0.9965 | 91.40 |
| 15.5 | 4,562,281 | 38,570 | 0.0085 | 0.9915 | 91.08 |
| 16.5 | 4,479,015 | 38,283 | 0.0085 | 0.9915 | 90.31 |
| 17.5 | 4,560,439 | 49,232 | 0.0108 | 0.9892 | 89.54 |
| 18.5 | 4,385,502 | 23,334 | 0.0053 | 0.9947 | 88.57 |
| 19.5 | 3,843,284 | 11,098 | 0.0029 | 0.9971 | 88.10 |
| 20.5 | 3,769,637 | 20,160 | 0.0053 | 0.9947 | 87.85 |
| 21.5 | 3,493,811 | 20,705 | 0.0059 | 0.9941 | 87.38 |
| 22.5 | 3,384,432 | 19,199 | 0.0057 | 0.9943 | 86.86 |
| 23.5 | 3,258,670 | 13,654 | 0.0042 | 0.9958 | 86.37 |
| 24.5 | 3,016,568 | 37,664 | 0.0125 | 0.9875 | 86.00 |
| 25.5 | 2,900,999 | 19,892 | 0.0069 | 0.9931 | 84.93 |
| 26.5 | 2,814,119 | 12,881 | 0.0046 | 0.9954 | 84.35 |
| 27.5 | 2,733,798 | 12,020 | 0.0044 | 0.9956 | 83.96 |
| 28.5 | 2,336,421 | 9,658 | 0.0041 | 0.9959 | 83.59 |
| 29.5 | 2,311,778 | 47,411 | 0.0205 | 0.9795 | 83.25 |
| 30.5 | 2,255,465 | 16,952 | 0.0075 | 0.9925 | 81.54 |
| 31.5 | 2,179,806 | 7,310 | 0.0034 | 0.9966 | 80.93 |
| 32.5 | 2,159,090 | 15,288 | 0.0071 | 0.9929 | 80.65 |
| 33.5 | 1,667,629 | 13,492 | 0.0081 | 0.9919 | 80.08 |
| 34.5 | 1,625,517 | 7,460 | 0.0046 | 0.9954 | 79.44 |
| 35.5 | 1,411,943 | 6,509 | 0.0046 | 0.9954 | 79.07 |
| 36.5 | 1,381,392 | 3,239 | 0.0023 | 0.9977 | 78.71 |
| 37.5 | 1,353,613 | 10,844 | 0.0080 | 0.9920 | 78.52 |
| 38.5 | 1,339,269 | 8,910 | 0.0067 | 0.9933 | 77.89 |

DUKE ENERGY KENTUCKY
ACCOUNT 3550 POLES AND FIXTURES
ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1910-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 1,144,506 | 10,587 | 0.0093 | 0.9907 | 77.37 |
| 40.5 | 1,042,061 | 11,297 | 0.0108 | 0.9892 | 76.66 |
| 41.5 | 997,749 | 6,421 | 0.0064 | 0.9936 | 75.83 |
| 42.5 | 764,531 | 11,589 | 0.0152 | 0.9848 | 75.34 |
| 43.5 | 598,783 | 2,430 | 0.0041 | 0.9959 | 74.20 |
| 44.5 | 571,820 | 6,509 | 0.0114 | 0.9886 | 73.90 |
| 45.5 | 452,466 | | 0.0000 | 1.0000 | 73.06 |
| 46.5 | 446,954 | 19,045 | 0.0426 | 0.9574 | 73.06 |
| 47.5 | 406,491 | | 0.0000 | 1.0000 | 69.94 |
| 48.5 | 406,314 | 2,478 | 0.0061 | 0.9939 | 69.94 |
| 49.5 | 397,323 | 3,007 | 0.0076 | 0.9924 | 69.52 |
| 50.5 | 381,110 | 408 | 0.0011 | 0.9989 | 68.99 |
| 51.5 | 332,109 | 4,461 | 0.0134 | 0.9866 | 68.92 |
| 52.5 | 172,680 | 790 | 0.0046 | 0.9954 | 67.99 |
| 53.5 | 163,052 | 2,507 | 0.0154 | 0.9846 | 67.68 |
| 54.5 | 159,914 | 51 | 0.0003 | 0.9997 | 66.64 |
| 55.5 | 82,854 | 1,360 | 0.0164 | 0.9836 | 66.62 |
| 56.5 | 74,787 | | 0.0000 | 1.0000 | 65.52 |
| 57.5 | 64,441 | 1,004 | 0.0156 | 0.9844 | 65.52 |
| 58.5 | 3,694 | | 0.0000 | 1.0000 | 64.50 |
| 59.5 | 3,694 | | 0.0000 | 1.0000 | 64.50 |
| 60.5 | 2,455 | | 0.0000 | 1.0000 | 64.50 |
| 61.5 | 274 | | 0.0000 | 1.0000 | 64.50 |
| 62.5 | 274 | | 0.0000 | 1.0000 | 64.50 |
| 63.5 | 274 | | 0.0000 | 1.0000 | 64.50 |
| 64.5 | 274 | | 0.0000 | 1.0000 | 64.50 |
| 65.5 | 274 | | 0.0000 | 1.0000 | 64.50 |
| 66.5 | 274 | | 0.0000 | 1.0000 | 64.50 |
| 67.5 | 81 | | 0.0000 | 1.0000 | 64.50 |
| 68.5 | 81 | | 0.0000 | 1.0000 | 64.50 |
| 69.5 | 81 | | 0.0000 | 1.0000 | 64.50 |
| 70.5 | | | | | 64.50 |

DUKE ENERGY KENTUCKY

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1944-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 6,341,883 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 6,060,121 | 1,882 | 0.0003 | 0.9997 | 100.00 |
| 1.5 | 6,237,850 | 25,905 | 0.0042 | 0.9958 | 99.97 |
| 2.5 | 5,947,462 | 26,348 | 0.0044 | 0.9956 | 99.55 |
| 3.5 | 6,299,720 | 17,311 | 0.0027 | 0.9973 | 99.11 |
| 4.5 | 5,938,718 | 11,994 | 0.0020 | 0.9980 | 98.84 |
| 5.5 | 5,671,233 | 3,949 | 0.0007 | 0.9993 | 98.64 |
| 6.5 | 5,277,261 | 7,854 | 0.0015 | 0.9985 | 98.57 |
| 7.5 | 5,166,492 | 186,008 | 0.0360 | 0.9640 | 98.43 |
| 8.5 | 4,820,077 | 116,781 | 0.0242 | 0.9758 | 94.88 |
| 9.5 | 4,023,838 | 22,372 | 0.0056 | 0.9944 | 92.58 |
| 10.5 | 4,118,614 | 33,101 | 0.0080 | 0.9920 | 92.07 |
| 11.5 | 3,824,799 | 2,453 | 0.0006 | 0.9994 | 91.33 |
| 12.5 | 3,430,439 | 15,256 | 0.0044 | 0.9956 | 91.27 |
| 13.5 | 3,376,430 | 47,362 | 0.0140 | 0.9860 | 90.86 |
| 14.5 | 3,304,120 | 4,553 | 0.0014 | 0.9986 | 89.59 |
| 15.5 | 3,415,006 | 29,403 | 0.0086 | 0.9914 | 89.47 |
| 16.5 | 3,354,251 | 21,576 | 0.0064 | 0.9936 | 88.70 |
| 17.5 | 3,260,687 | 41,894 | 0.0128 | 0.9872 | 88.13 |
| 18.5 | 3,092,723 | 16,868 | 0.0055 | 0.9945 | 86.99 |
| 19.5 | 2,924,978 | 2,747 | 0.0009 | 0.9991 | 86.52 |
| 20.5 | 2,878,684 | 16,343 | 0.0057 | 0.9943 | 86.44 |
| 21.5 | 2,651,586 | 12,277 | 0.0046 | 0.9954 | 85.95 |
| 22.5 | 2,736,356 | 2,698 | 0.0010 | 0.9990 | 85.55 |
| 23.5 | 2,648,445 | 4,470 | 0.0017 | 0.9983 | 85.46 |
| 24.5 | 2,418,385 | 775 | 0.0003 | 0.9997 | 85.32 |
| 25.5 | 2,447,723 | 10,867 | 0.0044 | 0.9956 | 85.29 |
| 26.5 | 2,385,696 | 4,381 | 0.0018 | 0.9982 | 84.91 |
| 27.5 | 2,350,821 | 5,431 | 0.0023 | 0.9977 | 84.76 |
| 28.5 | 2,073,408 | 5,249 | 0.0025 | 0.9975 | 84.56 |
| 29.5 | 2,031,657 | 10,618 | 0.0052 | 0.9948 | 84.35 |
| 30.5 | 2,014,869 | 12,321 | 0.0061 | 0.9939 | 83.91 |
| 31.5 | 1,952,092 | 728 | 0.0004 | 0.9996 | 83.39 |
| 32.5 | 1,937,958 | 11,242 | 0.0058 | 0.9942 | 83.36 |
| 33.5 | 1,450,517 | 11,872 | 0.0082 | 0.9918 | 82.88 |
| 34.5 | 1,428,880 | 6,911 | 0.0048 | 0.9952 | 82.20 |
| 35.5 | 1,215,855 | 5,591 | 0.0046 | 0.9954 | 81.80 |
| 36.5 | 1,186,608 | | 0.0000 | 1.0000 | 81.43 |
| 37.5 | 1,162,313 | 10,748 | 0.0092 | 0.9908 | 81.43 |
| 38.5 | 1,148,266 | 3,992 | 0.0035 | 0.9965 | 80.67 |

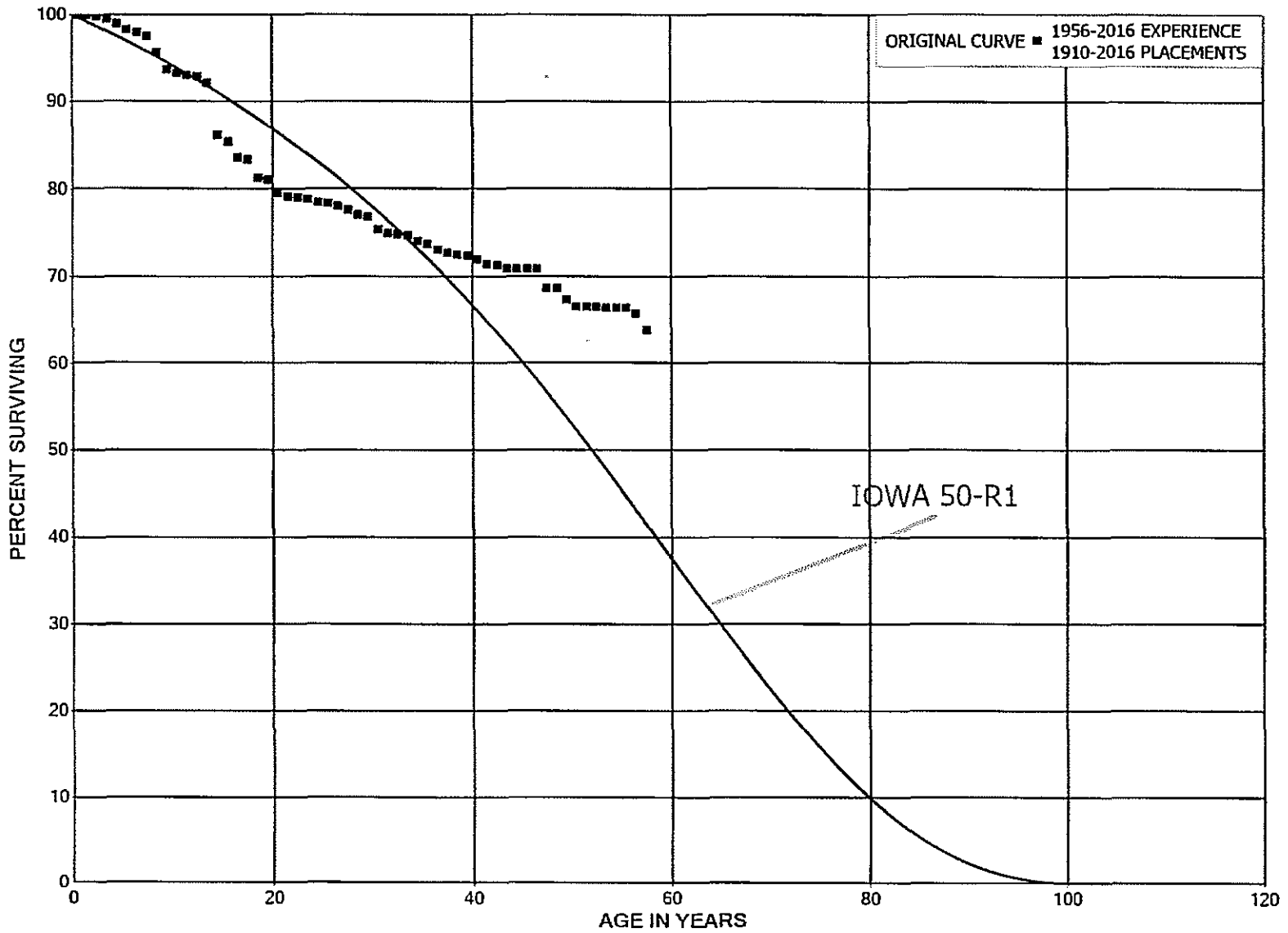
DUKE ENERGY KENTUCKY

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1944-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 1,134,714 | 10,523 | 0.0093 | 0.9907 | 80.39 |
| 40.5 | 1,032,415 | 11,297 | 0.0109 | 0.9891 | 79.65 |
| 41.5 | 988,103 | 6,330 | 0.0064 | 0.9936 | 78.78 |
| 42.5 | 754,998 | 11,580 | 0.0153 | 0.9847 | 78.27 |
| 43.5 | 589,260 | 2,352 | 0.0040 | 0.9960 | 77.07 |
| 44.5 | 562,416 | 6,509 | 0.0116 | 0.9884 | 76.76 |
| 45.5 | 442,997 | | 0.0000 | 1.0000 | 75.88 |
| 46.5 | 437,485 | 18,909 | 0.0432 | 0.9568 | 75.88 |
| 47.5 | 397,158 | | 0.0000 | 1.0000 | 72.60 |
| 48.5 | 396,981 | 2,478 | 0.0062 | 0.9938 | 72.60 |
| 49.5 | 387,990 | 3,007 | 0.0077 | 0.9923 | 72.14 |
| 50.5 | 371,777 | 408 | 0.0011 | 0.9989 | 71.58 |
| 51.5 | 331,936 | 4,461 | 0.0134 | 0.9866 | 71.51 |
| 52.5 | 172,656 | 790 | 0.0046 | 0.9954 | 70.54 |
| 53.5 | 163,028 | 2,507 | 0.0154 | 0.9846 | 70.22 |
| 54.5 | 159,889 | 51 | 0.0003 | 0.9997 | 69.14 |
| 55.5 | 82,854 | 1,360 | 0.0164 | 0.9836 | 69.12 |
| 56.5 | 74,787 | | 0.0000 | 1.0000 | 67.98 |
| 57.5 | 64,441 | 1,004 | 0.0156 | 0.9844 | 67.98 |
| 58.5 | 3,694 | | 0.0000 | 1.0000 | 66.93 |
| 59.5 | 3,694 | | 0.0000 | 1.0000 | 66.93 |
| 60.5 | 2,455 | | 0.0000 | 1.0000 | 66.93 |
| 61.5 | 274 | | 0.0000 | 1.0000 | 66.93 |
| 62.5 | 274 | | 0.0000 | 1.0000 | 66.93 |
| 63.5 | 274 | | 0.0000 | 1.0000 | 66.93 |
| 64.5 | 274 | | 0.0000 | 1.0000 | 66.93 |
| 65.5 | 274 | | 0.0000 | 1.0000 | 66.93 |
| 66.5 | 274 | | 0.0000 | 1.0000 | 66.93 |
| 67.5 | 81 | | 0.0000 | 1.0000 | 66.93 |
| 68.5 | 81 | | 0.0000 | 1.0000 | 66.93 |
| 69.5 | 81 | | 0.0000 | 1.0000 | 66.93 |
| 70.5 | | | | | 66.93 |

DUKE ENERGY KENTUCKY
 ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1910-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 9,624,912 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 9,122,010 | 2,024 | 0.0002 | 0.9998 | 100.00 |
| 1.5 | 8,731,468 | 16,877 | 0.0019 | 0.9981 | 99.98 |
| 2.5 | 8,651,506 | 19,803 | 0.0023 | 0.9977 | 99.78 |
| 3.5 | 8,146,438 | 45,315 | 0.0056 | 0.9944 | 99.56 |
| 4.5 | 8,057,663 | 61,589 | 0.0076 | 0.9924 | 99.00 |
| 5.5 | 7,525,932 | 21,283 | 0.0028 | 0.9972 | 98.25 |
| 6.5 | 7,098,765 | 31,174 | 0.0044 | 0.9956 | 97.97 |
| 7.5 | 7,058,911 | 141,407 | 0.0200 | 0.9800 | 97.54 |
| 8.5 | 6,625,197 | 136,163 | 0.0206 | 0.9794 | 95.58 |
| 9.5 | 5,562,375 | 24,394 | 0.0044 | 0.9956 | 93.62 |
| 10.5 | 5,469,619 | 15,622 | 0.0029 | 0.9971 | 93.21 |
| 11.5 | 5,281,756 | 6,379 | 0.0012 | 0.9988 | 92.94 |
| 12.5 | 4,862,097 | 40,159 | 0.0083 | 0.9917 | 92.83 |
| 13.5 | 4,625,279 | 293,444 | 0.0634 | 0.9366 | 92.06 |
| 14.5 | 4,376,579 | 43,633 | 0.0100 | 0.9900 | 86.22 |
| 15.5 | 4,295,091 | 85,427 | 0.0199 | 0.9801 | 85.36 |
| 16.5 | 4,131,533 | 11,655 | 0.0028 | 0.9972 | 83.67 |
| 17.5 | 4,172,301 | 109,901 | 0.0263 | 0.9737 | 83.43 |
| 18.5 | 3,980,989 | 8,110 | 0.0020 | 0.9980 | 81.23 |
| 19.5 | 3,828,205 | 67,203 | 0.0176 | 0.9824 | 81.07 |
| 20.5 | 3,676,590 | 24,135 | 0.0066 | 0.9934 | 79.64 |
| 21.5 | 3,424,698 | 444 | 0.0001 | 0.9999 | 79.12 |
| 22.5 | 3,417,941 | 10,627 | 0.0031 | 0.9969 | 79.11 |
| 23.5 | 3,355,931 | 15,468 | 0.0046 | 0.9954 | 78.86 |
| 24.5 | 3,010,820 | 4,070 | 0.0014 | 0.9986 | 78.50 |
| 25.5 | 2,944,867 | 10,473 | 0.0036 | 0.9964 | 78.39 |
| 26.5 | 2,872,221 | 19,424 | 0.0068 | 0.9932 | 78.12 |
| 27.5 | 2,833,507 | 19,832 | 0.0070 | 0.9930 | 77.59 |
| 28.5 | 2,402,041 | 5,388 | 0.0022 | 0.9978 | 77.04 |
| 29.5 | 2,398,641 | 45,897 | 0.0191 | 0.9809 | 76.87 |
| 30.5 | 2,362,168 | 12,654 | 0.0054 | 0.9946 | 75.40 |
| 31.5 | 2,312,288 | 4,990 | 0.0022 | 0.9978 | 75.00 |
| 32.5 | 2,307,298 | 3,107 | 0.0013 | 0.9987 | 74.83 |
| 33.5 | 1,703,993 | 15,429 | 0.0091 | 0.9909 | 74.73 |
| 34.5 | 1,686,530 | 6,472 | 0.0038 | 0.9962 | 74.06 |
| 35.5 | 1,447,766 | 14,438 | 0.0100 | 0.9900 | 73.77 |
| 36.5 | 1,346,453 | 5,103 | 0.0038 | 0.9962 | 73.04 |
| 37.5 | 1,333,915 | 4,439 | 0.0033 | 0.9967 | 72.76 |
| 38.5 | 1,328,934 | 1,432 | 0.0011 | 0.9989 | 72.52 |

DUKE ENERGY KENTUCKY

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1910-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 1,195,085 | 8,811 | 0.0074 | 0.9926 | 72.44 |
| 40.5 | 1,083,217 | 8,049 | 0.0074 | 0.9926 | 71.91 |
| 41.5 | 1,053,588 | 1,075 | 0.0010 | 0.9990 | 71.37 |
| 42.5 | 882,151 | 5,412 | 0.0061 | 0.9939 | 71.30 |
| 43.5 | 742,436 | 266 | 0.0004 | 0.9996 | 70.86 |
| 44.5 | 732,602 | 1 | 0.0000 | 1.0000 | 70.84 |
| 45.5 | 653,178 | | 0.0000 | 1.0000 | 70.84 |
| 46.5 | 652,068 | 20,254 | 0.0311 | 0.9689 | 70.84 |
| 47.5 | 602,674 | 55 | 0.0001 | 0.9999 | 68.64 |
| 48.5 | 602,527 | 11,904 | 0.0198 | 0.9802 | 68.63 |
| 49.5 | 583,221 | 6,693 | 0.0115 | 0.9885 | 67.27 |
| 50.5 | 556,165 | 71 | 0.0001 | 0.9999 | 66.50 |
| 51.5 | 486,631 | 3 | 0.0000 | 1.0000 | 66.49 |
| 52.5 | 243,358 | 162 | 0.0007 | 0.9993 | 66.49 |
| 53.5 | 231,613 | 142 | 0.0006 | 0.9994 | 66.45 |
| 54.5 | 230,602 | 26 | 0.0001 | 0.9999 | 66.41 |
| 55.5 | 148,812 | 1,511 | 0.0102 | 0.9898 | 66.40 |
| 56.5 | 129,748 | 3,685 | 0.0284 | 0.9716 | 65.73 |
| 57.5 | 118,655 | 8 | 0.0001 | 0.9999 | 63.86 |
| 58.5 | 6,765 | | 0.0000 | 1.0000 | 63.86 |
| 59.5 | 6,678 | | 0.0000 | 1.0000 | 63.86 |
| 60.5 | 6,678 | 1 | 0.0001 | 0.9999 | 63.86 |
| 61.5 | 3,501 | | 0.0000 | 1.0000 | 63.85 |
| 62.5 | 3,501 | | 0.0000 | 1.0000 | 63.85 |
| 63.5 | 3,501 | | 0.0000 | 1.0000 | 63.85 |
| 64.5 | 3,501 | 16 | 0.0046 | 0.9954 | 63.85 |
| 65.5 | 3,485 | | 0.0000 | 1.0000 | 63.55 |
| 66.5 | 3,485 | | 0.0000 | 1.0000 | 63.55 |
| 67.5 | 2,191 | | 0.0000 | 1.0000 | 63.55 |
| 68.5 | 2,191 | | 0.0000 | 1.0000 | 63.55 |
| 69.5 | 2,191 | | 0.0000 | 1.0000 | 63.55 |
| 70.5 | 2,191 | | 0.0000 | 1.0000 | 63.55 |
| 71.5 | 2,191 | | 0.0000 | 1.0000 | 63.55 |
| 72.5 | 2,191 | | 0.0000 | 1.0000 | 63.55 |
| 73.5 | 2,191 | | 0.0000 | 1.0000 | 63.55 |
| 74.5 | 2,191 | | 0.0000 | 1.0000 | 63.55 |
| 75.5 | 2,191 | | 0.0000 | 1.0000 | 63.55 |
| 76.5 | 2,191 | | 0.0000 | 1.0000 | 63.55 |
| 77.5 | 2,191 | | 0.0000 | 1.0000 | 63.55 |
| 78.5 | 2,191 | | 0.0000 | 1.0000 | 63.55 |

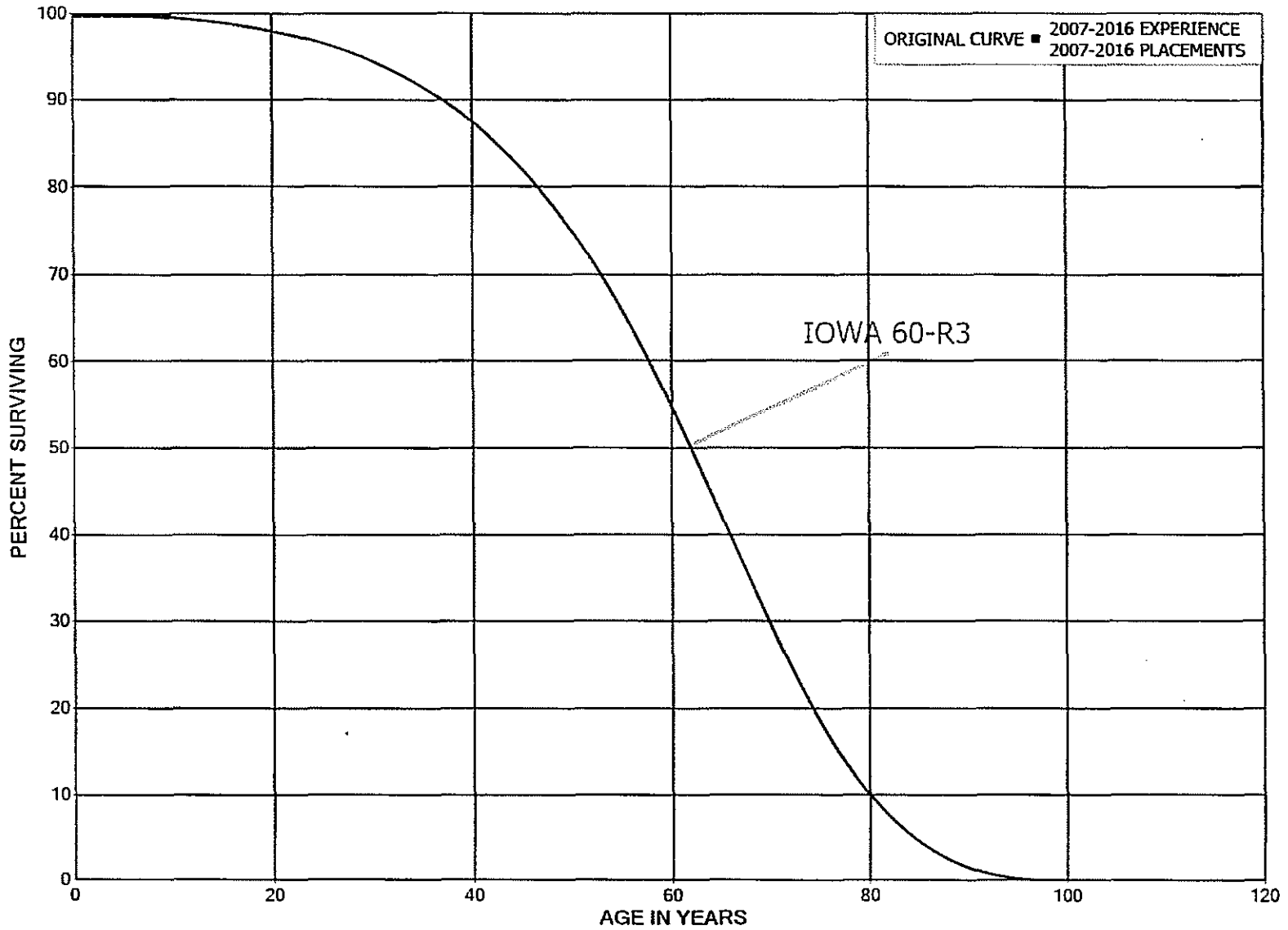
DUKE ENERGY KENTUCKY

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1910-2016 | | | EXPERIENCE BAND 1956-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 79.5 | 2,191 | 1,883 | 0.8596 | 0.1404 | 63.55 | |
| 80.5 | 308 | | 0.0000 | 1.0000 | 8.93 | |
| 81.5 | 308 | | 0.0000 | 1.0000 | 8.93 | |
| 82.5 | 308 | | 0.0000 | 1.0000 | 8.93 | |
| 83.5 | 308 | | 0.0000 | 1.0000 | 8.93 | |
| 84.5 | 308 | | 0.0000 | 1.0000 | 8.93 | |
| 85.5 | 308 | | 0.0000 | 1.0000 | 8.93 | |
| 86.5 | 308 | | 0.0000 | 1.0000 | 8.93 | |
| 87.5 | 308 | | 0.0000 | 1.0000 | 8.93 | |
| 88.5 | 308 | 27 | 0.0889 | 0.9111 | 8.93 | |
| 89.5 | 280 | | 0.0000 | 1.0000 | 8.13 | |
| 90.5 | 280 | | 0.0000 | 1.0000 | 8.13 | |
| 91.5 | | | | | 8.13 | |

DUKE ENERGY KENTUCKY
ACCOUNT 3561 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND RIGHT OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



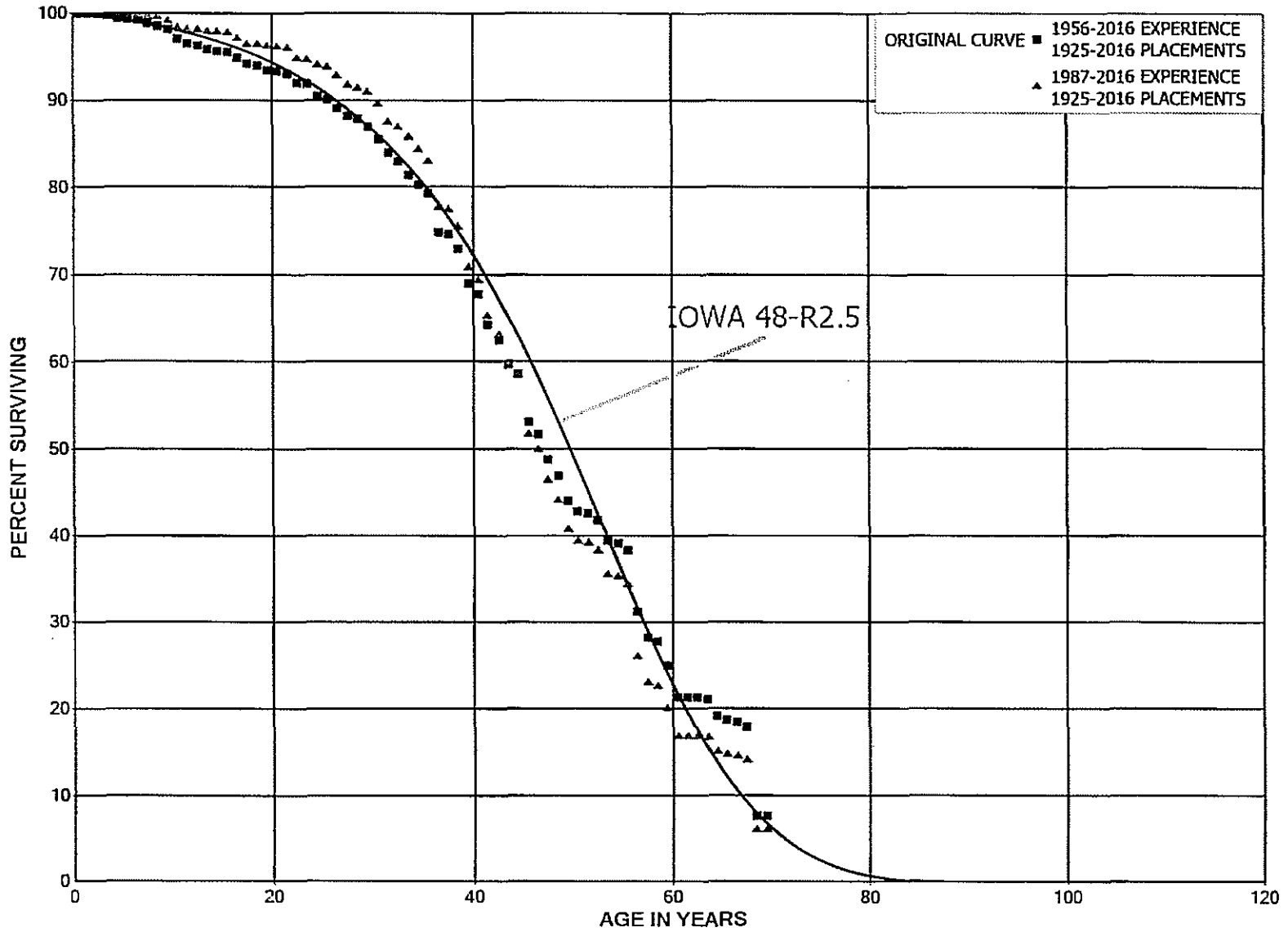
DUKE ENERGY KENTUCKY

ACCOUNT 3561 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND RIGHT OF WAY

ORIGINAL LIFE TABLE

| PLACEMENT BAND 2007-2016 | | | EXPERIENCE BAND 2007-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 213,241 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 4,274 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 4,274 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 4,274 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 4,274 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 4,274 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | 4,274 | | 0.0000 | 1.0000 | 100.00 |
| 6.5 | 4,274 | | 0.0000 | 1.0000 | 100.00 |
| 7.5 | 4,274 | | 0.0000 | 1.0000 | 100.00 |
| 8.5 | 4,274 | | 0.0000 | 1.0000 | 100.00 |
| 9.5 | | | | | 100.00 |

DUKE ENERGY KENTUCKY
ACCOUNT 3620 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1925-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 38,212,665 | 5 | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 36,414,486 | 3,266 | 0.0001 | 0.9999 | 100.00 |
| 1.5 | 35,448,340 | 13,037 | 0.0004 | 0.9996 | 99.99 |
| 2.5 | 32,536,368 | 91,253 | 0.0028 | 0.9972 | 99.95 |
| 3.5 | 30,032,560 | 73,746 | 0.0025 | 0.9975 | 99.67 |
| 4.5 | 27,886,622 | 55,109 | 0.0020 | 0.9980 | 99.43 |
| 5.5 | 27,887,933 | 18,677 | 0.0007 | 0.9993 | 99.23 |
| 6.5 | 28,225,315 | 99,173 | 0.0035 | 0.9965 | 99.17 |
| 7.5 | 27,240,819 | 86,600 | 0.0032 | 0.9968 | 98.82 |
| 8.5 | 24,939,757 | 91,972 | 0.0037 | 0.9963 | 98.50 |
| 9.5 | 23,803,623 | 258,480 | 0.0109 | 0.9891 | 98.14 |
| 10.5 | 21,629,609 | 131,416 | 0.0061 | 0.9939 | 97.07 |
| 11.5 | 19,557,754 | 44,977 | 0.0023 | 0.9977 | 96.48 |
| 12.5 | 18,222,548 | 86,034 | 0.0047 | 0.9953 | 96.26 |
| 13.5 | 16,960,416 | 30,654 | 0.0018 | 0.9982 | 95.81 |
| 14.5 | 16,059,604 | 30,265 | 0.0019 | 0.9981 | 95.64 |
| 15.5 | 14,405,795 | 101,652 | 0.0071 | 0.9929 | 95.46 |
| 16.5 | 14,286,158 | 97,513 | 0.0068 | 0.9932 | 94.78 |
| 17.5 | 14,392,632 | 27,786 | 0.0019 | 0.9981 | 94.13 |
| 18.5 | 14,349,574 | 91,919 | 0.0064 | 0.9936 | 93.95 |
| 19.5 | 13,958,685 | 16,083 | 0.0012 | 0.9988 | 93.35 |
| 20.5 | 13,719,943 | 36,086 | 0.0026 | 0.9974 | 93.24 |
| 21.5 | 12,947,766 | 151,277 | 0.0117 | 0.9883 | 93.00 |
| 22.5 | 12,652,029 | 13,610 | 0.0011 | 0.9989 | 91.91 |
| 23.5 | 11,634,106 | 184,461 | 0.0159 | 0.9841 | 91.81 |
| 24.5 | 10,665,795 | 29,893 | 0.0028 | 0.9972 | 90.36 |
| 25.5 | 9,402,177 | 106,634 | 0.0113 | 0.9887 | 90.10 |
| 26.5 | 9,262,696 | 89,886 | 0.0097 | 0.9903 | 89.08 |
| 27.5 | 9,172,810 | 44,676 | 0.0049 | 0.9951 | 88.22 |
| 28.5 | 8,335,472 | 74,737 | 0.0090 | 0.9910 | 87.79 |
| 29.5 | 8,222,713 | 140,771 | 0.0171 | 0.9829 | 87.00 |
| 30.5 | 8,071,849 | 152,816 | 0.0189 | 0.9811 | 85.51 |
| 31.5 | 7,902,684 | 92,832 | 0.0117 | 0.9883 | 83.89 |
| 32.5 | 7,481,403 | 133,742 | 0.0179 | 0.9821 | 82.91 |
| 33.5 | 6,842,212 | 91,861 | 0.0134 | 0.9866 | 81.42 |
| 34.5 | 6,408,651 | 87,653 | 0.0137 | 0.9863 | 80.33 |
| 35.5 | 6,179,500 | 343,909 | 0.0557 | 0.9443 | 79.23 |
| 36.5 | 5,460,217 | 13,561 | 0.0025 | 0.9975 | 74.82 |
| 37.5 | 5,294,809 | 122,330 | 0.0231 | 0.9769 | 74.64 |
| 38.5 | 5,172,480 | 285,101 | 0.0551 | 0.9449 | 72.91 |

DUKE ENERGY KENTUCKY

ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1925-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 4,245,963 | 74,186 | 0.0175 | 0.9825 | 68.89 |
| 40.5 | 3,271,150 | 163,481 | 0.0500 | 0.9500 | 67.69 |
| 41.5 | 3,106,641 | 85,043 | 0.0274 | 0.9726 | 64.31 |
| 42.5 | 2,770,496 | 124,065 | 0.0448 | 0.9552 | 62.55 |
| 43.5 | 2,627,613 | 50,063 | 0.0191 | 0.9809 | 59.75 |
| 44.5 | 2,534,024 | 241,083 | 0.0951 | 0.9049 | 58.61 |
| 45.5 | 1,993,714 | 53,127 | 0.0266 | 0.9734 | 53.03 |
| 46.5 | 1,892,155 | 106,611 | 0.0563 | 0.9437 | 51.62 |
| 47.5 | 1,643,854 | 62,476 | 0.0380 | 0.9620 | 48.71 |
| 48.5 | 1,577,022 | 99,730 | 0.0632 | 0.9368 | 46.86 |
| 49.5 | 1,424,266 | 39,490 | 0.0277 | 0.9723 | 43.90 |
| 50.5 | 1,328,287 | 5,809 | 0.0044 | 0.9956 | 42.68 |
| 51.5 | 1,303,392 | 24,520 | 0.0188 | 0.9812 | 42.49 |
| 52.5 | 1,169,561 | 65,933 | 0.0564 | 0.9436 | 41.69 |
| 53.5 | 1,103,628 | 6,988 | 0.0063 | 0.9937 | 39.34 |
| 54.5 | 1,087,408 | 22,007 | 0.0202 | 0.9798 | 39.09 |
| 55.5 | 1,048,592 | 196,403 | 0.1873 | 0.8127 | 38.30 |
| 56.5 | 752,121 | 72,252 | 0.0961 | 0.9039 | 31.13 |
| 57.5 | 667,417 | 9,729 | 0.0146 | 0.9854 | 28.14 |
| 58.5 | 635,560 | 64,128 | 0.1009 | 0.8991 | 27.73 |
| 59.5 | 571,432 | 82,691 | 0.1447 | 0.8553 | 24.93 |
| 60.5 | 469,043 | 95 | 0.0002 | 0.9998 | 21.32 |
| 61.5 | 404,395 | 108 | 0.0003 | 0.9997 | 21.32 |
| 62.5 | 404,287 | 4,340 | 0.0107 | 0.9893 | 21.31 |
| 63.5 | 399,535 | 38,084 | 0.0953 | 0.9047 | 21.08 |
| 64.5 | 337,745 | 8,926 | 0.0264 | 0.9736 | 19.07 |
| 65.5 | 328,819 | 3,414 | 0.0104 | 0.9896 | 18.57 |
| 66.5 | 315,042 | 9,663 | 0.0307 | 0.9693 | 18.38 |
| 67.5 | 296,163 | 169,540 | 0.5725 | 0.4275 | 17.81 |
| 68.5 | 126,623 | 318 | 0.0025 | 0.9975 | 7.62 |
| 69.5 | 126,305 | 6,907 | 0.0547 | 0.9453 | 7.60 |
| 70.5 | 119,398 | | 0.0000 | 1.0000 | 7.18 |
| 71.5 | 119,398 | 2,935 | 0.0246 | 0.9754 | 7.18 |
| 72.5 | 116,463 | 4,990 | 0.0428 | 0.9572 | 7.00 |
| 73.5 | 111,473 | | 0.0000 | 1.0000 | 6.70 |
| 74.5 | 111,473 | 40 | 0.0004 | 0.9996 | 6.70 |
| 75.5 | 111,433 | 73 | 0.0007 | 0.9993 | 6.70 |
| 76.5 | 111,360 | 1,590 | 0.0143 | 0.9857 | 6.70 |
| 77.5 | 109,770 | | 0.0000 | 1.0000 | 6.60 |
| 78.5 | 86,328 | | 0.0000 | 1.0000 | 6.60 |

DUKE ENERGY KENTUCKY

ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1925-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 79.5 | 86,328 | | 0.0000 | 1.0000 | 6.60 |
| 80.5 | 86,328 | | 0.0000 | 1.0000 | 6.60 |
| 81.5 | 86,328 | | 0.0000 | 1.0000 | 6.60 |
| 82.5 | 86,328 | | 0.0000 | 1.0000 | 6.60 |
| 83.5 | 86,328 | | 0.0000 | 1.0000 | 6.60 |
| 84.5 | 86,328 | 51,525 | 0.5969 | 0.4031 | 6.60 |
| 85.5 | 34,803 | | 0.0000 | 1.0000 | 2.66 |
| 86.5 | 34,803 | 34,803 | 1.0000 | | 2.66 |
| 87.5 | | | | | |

DUKE ENERGY KENTUCKY

ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1925-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 30,313,377 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 28,286,923 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 27,098,164 | 7,433 | 0.0003 | 0.9997 | 100.00 |
| 2.5 | 24,432,820 | 8,226 | 0.0003 | 0.9997 | 99.97 |
| 3.5 | 22,405,028 | 25,805 | 0.0012 | 0.9988 | 99.94 |
| 4.5 | 20,543,493 | 20,018 | 0.0010 | 0.9990 | 99.82 |
| 5.5 | 20,712,255 | 5,082 | 0.0002 | 0.9998 | 99.73 |
| 6.5 | 21,239,084 | 39,200 | 0.0018 | 0.9982 | 99.70 |
| 7.5 | 20,559,045 | 9,007 | 0.0004 | 0.9996 | 99.52 |
| 8.5 | 18,319,090 | 69,332 | 0.0038 | 0.9962 | 99.47 |
| 9.5 | 17,798,487 | 147,208 | 0.0083 | 0.9917 | 99.10 |
| 10.5 | 17,032,916 | 34,373 | 0.0020 | 0.9980 | 98.28 |
| 11.5 | 15,037,614 | 10,582 | 0.0007 | 0.9993 | 98.08 |
| 12.5 | 14,044,408 | 27,643 | 0.0020 | 0.9980 | 98.01 |
| 13.5 | 12,986,718 | | 0.0000 | 1.0000 | 97.82 |
| 14.5 | 12,123,922 | 17,217 | 0.0014 | 0.9986 | 97.82 |
| 15.5 | 10,957,673 | 74,610 | 0.0068 | 0.9932 | 97.68 |
| 16.5 | 10,910,716 | 63,891 | 0.0059 | 0.9941 | 97.01 |
| 17.5 | 10,972,689 | 7,555 | 0.0007 | 0.9993 | 96.45 |
| 18.5 | 10,964,262 | 24,340 | 0.0022 | 0.9978 | 96.38 |
| 19.5 | 10,697,091 | 10,638 | 0.0010 | 0.9990 | 96.17 |
| 20.5 | 10,788,901 | 6,869 | 0.0006 | 0.9994 | 96.07 |
| 21.5 | 10,074,390 | 138,396 | 0.0137 | 0.9863 | 96.01 |
| 22.5 | 10,107,871 | 13,610 | 0.0013 | 0.9987 | 94.69 |
| 23.5 | 9,112,491 | 60,501 | 0.0066 | 0.9934 | 94.56 |
| 24.5 | 8,468,947 | 16,325 | 0.0019 | 0.9981 | 93.93 |
| 25.5 | 7,096,591 | 74,663 | 0.0105 | 0.9895 | 93.75 |
| 26.5 | 7,072,788 | 88,587 | 0.0125 | 0.9875 | 92.77 |
| 27.5 | 7,095,413 | 27,257 | 0.0038 | 0.9962 | 91.61 |
| 28.5 | 6,390,977 | 27,031 | 0.0042 | 0.9958 | 91.25 |
| 29.5 | 6,356,135 | 96,443 | 0.0152 | 0.9848 | 90.87 |
| 30.5 | 6,401,626 | 151,966 | 0.0237 | 0.9763 | 89.49 |
| 31.5 | 6,415,235 | 37,106 | 0.0058 | 0.9942 | 87.36 |
| 32.5 | 6,277,600 | 85,091 | 0.0136 | 0.9864 | 86.86 |
| 33.5 | 5,704,756 | 89,933 | 0.0158 | 0.9842 | 85.68 |
| 34.5 | 5,442,111 | 87,348 | 0.0161 | 0.9839 | 84.33 |
| 35.5 | 5,286,191 | 343,909 | 0.0651 | 0.9349 | 82.98 |
| 36.5 | 4,628,943 | 8,989 | 0.0019 | 0.9981 | 77.58 |
| 37.5 | 4,718,924 | 121,192 | 0.0257 | 0.9743 | 77.43 |
| 38.5 | 4,602,612 | 285,101 | 0.0619 | 0.9381 | 75.44 |

DUKE ENERGY KENTUCKY

ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2016

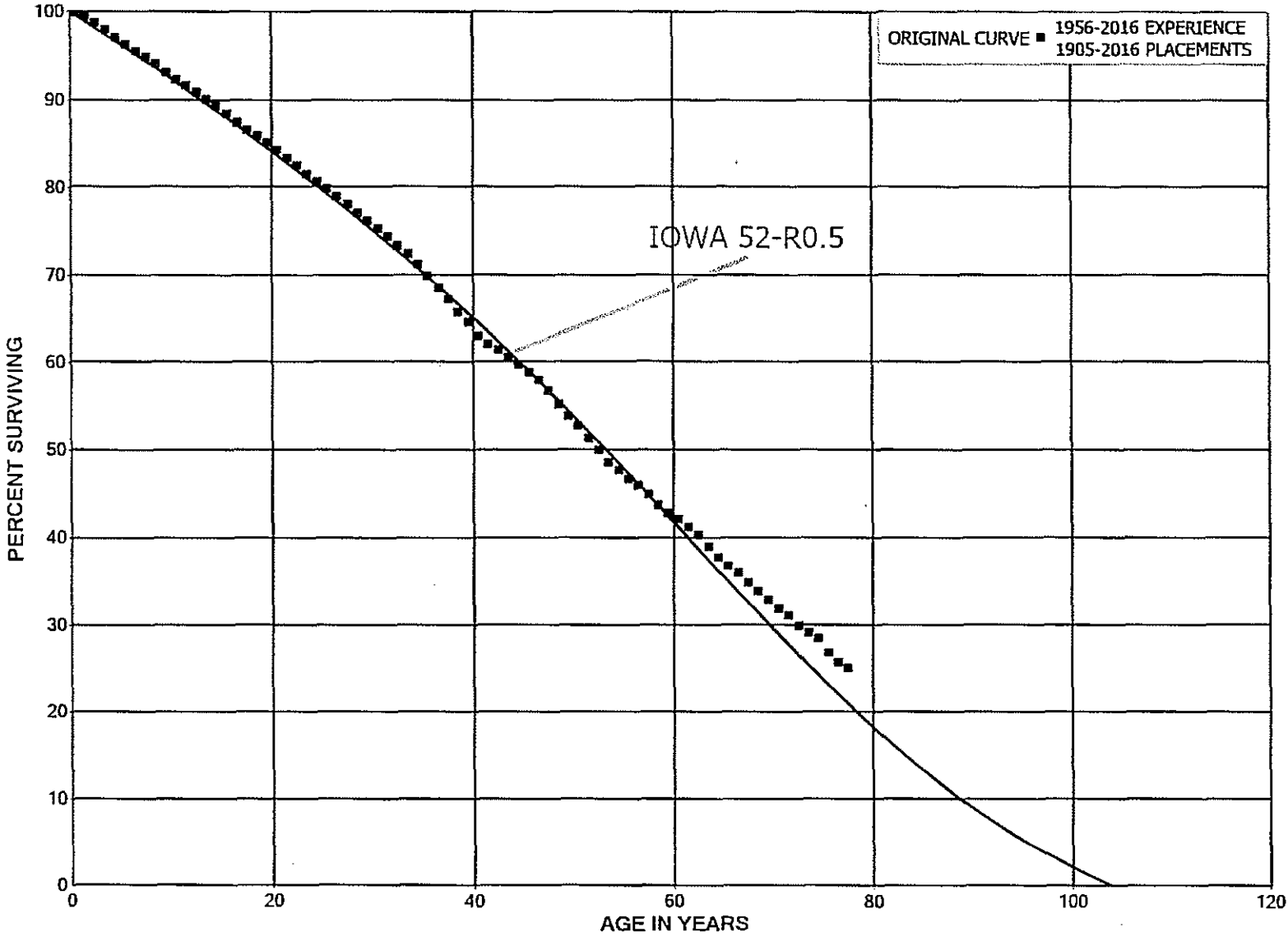
EXPERIENCE BAND 1987-2016

| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 39.5 | 3,676,130 | 74,186 | 0.0202 | 0.9798 | 70.77 |
| 40.5 | 2,709,216 | 161,799 | 0.0597 | 0.9403 | 69.34 |
| 41.5 | 2,547,045 | 85,043 | 0.0334 | 0.9666 | 65.20 |
| 42.5 | 2,232,407 | 118,173 | 0.0529 | 0.9471 | 63.02 |
| 43.5 | 2,096,785 | 39,644 | 0.0189 | 0.9811 | 59.68 |
| 44.5 | 2,025,995 | 239,347 | 0.1181 | 0.8819 | 58.56 |
| 45.5 | 1,557,671 | 53,045 | 0.0341 | 0.9659 | 51.64 |
| 46.5 | 1,456,194 | 105,164 | 0.0722 | 0.9278 | 49.88 |
| 47.5 | 1,212,051 | 62,397 | 0.0515 | 0.9485 | 46.28 |
| 48.5 | 1,335,293 | 99,730 | 0.0747 | 0.9253 | 43.90 |
| 49.5 | 1,182,537 | 39,490 | 0.0334 | 0.9666 | 40.62 |
| 50.5 | 1,086,558 | 5,809 | 0.0053 | 0.9947 | 39.26 |
| 51.5 | 1,061,663 | 24,520 | 0.0231 | 0.9769 | 39.05 |
| 52.5 | 927,832 | 65,933 | 0.0711 | 0.9289 | 38.15 |
| 53.5 | 861,899 | 6,988 | 0.0081 | 0.9919 | 35.44 |
| 54.5 | 845,678 | 22,007 | 0.0260 | 0.9740 | 35.15 |
| 55.5 | 806,863 | 196,403 | 0.2434 | 0.7566 | 34.24 |
| 56.5 | 632,024 | 72,252 | 0.1143 | 0.8857 | 25.90 |
| 57.5 | 580,871 | 9,729 | 0.0167 | 0.9833 | 22.94 |
| 58.5 | 549,014 | 64,128 | 0.1168 | 0.8832 | 22.56 |
| 59.5 | 519,689 | 82,691 | 0.1591 | 0.8409 | 19.92 |
| 60.5 | 468,825 | 95 | 0.0002 | 0.9998 | 16.75 |
| 61.5 | 404,395 | 108 | 0.0003 | 0.9997 | 16.75 |
| 62.5 | 404,287 | 4,340 | 0.0107 | 0.9893 | 16.74 |
| 63.5 | 399,535 | 38,084 | 0.0953 | 0.9047 | 16.56 |
| 64.5 | 337,745 | 8,926 | 0.0264 | 0.9736 | 14.99 |
| 65.5 | 328,819 | 3,414 | 0.0104 | 0.9896 | 14.59 |
| 66.5 | 315,042 | 9,663 | 0.0307 | 0.9693 | 14.44 |
| 67.5 | 296,163 | 169,540 | 0.5725 | 0.4275 | 14.00 |
| 68.5 | 126,623 | 318 | 0.0025 | 0.9975 | 5.98 |
| 69.5 | 126,305 | 6,907 | 0.0547 | 0.9453 | 5.97 |
| 70.5 | 119,398 | | 0.0000 | 1.0000 | 5.64 |
| 71.5 | 119,398 | 2,935 | 0.0246 | 0.9754 | 5.64 |
| 72.5 | 116,463 | 4,990 | 0.0428 | 0.9572 | 5.50 |
| 73.5 | 111,473 | | 0.0000 | 1.0000 | 5.27 |
| 74.5 | 111,473 | 40 | 0.0004 | 0.9996 | 5.27 |
| 75.5 | 111,433 | 73 | 0.0007 | 0.9993 | 5.27 |
| 76.5 | 111,360 | 1,590 | 0.0143 | 0.9857 | 5.26 |
| 77.5 | 109,770 | | 0.0000 | 1.0000 | 5.19 |
| 78.5 | 86,328 | | 0.0000 | 1.0000 | 5.19 |

DUKE ENERGY KENTUCKY
ACCOUNT 3620 STATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1925-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 79.5 | 86,328 | | 0.0000 | 1.0000 | 5.19 |
| 80.5 | 86,328 | | 0.0000 | 1.0000 | 5.19 |
| 81.5 | 86,328 | | 0.0000 | 1.0000 | 5.19 |
| 82.5 | 86,328 | | 0.0000 | 1.0000 | 5.19 |
| 83.5 | 86,328 | | 0.0000 | 1.0000 | 5.19 |
| 84.5 | 86,328 | 51,525 | 0.5969 | 0.4031 | 5.19 |
| 85.5 | 34,803 | | 0.0000 | 1.0000 | 2.09 |
| 86.5 | 34,803 | 34,803 | 1.0000 | | 2.09 |
| 87.5 | | | | | |

DUKE ENERGY KENTUCKY
ACCOUNT 3640 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1905-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 81,654,470 | 107,104 | 0.0013 | 0.9987 | 100.00 |
| 0.5 | 79,196,996 | 374,598 | 0.0047 | 0.9953 | 99.87 |
| 1.5 | 72,207,655 | 505,244 | 0.0070 | 0.9930 | 99.40 |
| 2.5 | 64,533,286 | 506,229 | 0.0078 | 0.9922 | 98.70 |
| 3.5 | 56,383,958 | 525,417 | 0.0093 | 0.9907 | 97.93 |
| 4.5 | 50,786,030 | 377,959 | 0.0074 | 0.9926 | 97.01 |
| 5.5 | 49,784,851 | 401,428 | 0.0081 | 0.9919 | 96.29 |
| 6.5 | 48,277,332 | 354,083 | 0.0073 | 0.9927 | 95.52 |
| 7.5 | 46,375,276 | 392,197 | 0.0085 | 0.9915 | 94.82 |
| 8.5 | 46,074,634 | 487,486 | 0.0106 | 0.9894 | 94.01 |
| 9.5 | 44,397,354 | 356,714 | 0.0080 | 0.9920 | 93.02 |
| 10.5 | 42,438,288 | 282,967 | 0.0067 | 0.9933 | 92.27 |
| 11.5 | 40,931,448 | 386,881 | 0.0095 | 0.9905 | 91.66 |
| 12.5 | 39,814,609 | 313,723 | 0.0079 | 0.9921 | 90.79 |
| 13.5 | 38,698,855 | 338,166 | 0.0087 | 0.9913 | 90.07 |
| 14.5 | 38,299,579 | 387,900 | 0.0101 | 0.9899 | 89.29 |
| 15.5 | 37,261,409 | 398,615 | 0.0107 | 0.9893 | 88.38 |
| 16.5 | 35,873,006 | 318,503 | 0.0089 | 0.9911 | 87.44 |
| 17.5 | 34,249,325 | 291,696 | 0.0085 | 0.9915 | 86.66 |
| 18.5 | 32,481,728 | 299,037 | 0.0092 | 0.9908 | 85.92 |
| 19.5 | 30,986,575 | 318,046 | 0.0103 | 0.9897 | 85.13 |
| 20.5 | 29,283,277 | 288,892 | 0.0099 | 0.9901 | 84.26 |
| 21.5 | 27,324,927 | 297,632 | 0.0109 | 0.9891 | 83.43 |
| 22.5 | 25,182,834 | 317,894 | 0.0126 | 0.9874 | 82.52 |
| 23.5 | 23,099,944 | 246,959 | 0.0107 | 0.9893 | 81.48 |
| 24.5 | 21,220,773 | 215,024 | 0.0101 | 0.9899 | 80.61 |
| 25.5 | 19,651,625 | 200,146 | 0.0102 | 0.9898 | 79.79 |
| 26.5 | 18,466,542 | 221,087 | 0.0120 | 0.9880 | 78.98 |
| 27.5 | 16,544,269 | 199,094 | 0.0120 | 0.9880 | 78.03 |
| 28.5 | 15,637,811 | 176,727 | 0.0113 | 0.9887 | 77.09 |
| 29.5 | 14,364,530 | 168,568 | 0.0117 | 0.9883 | 76.22 |
| 30.5 | 13,417,961 | 175,255 | 0.0131 | 0.9869 | 75.33 |
| 31.5 | 12,517,174 | 179,716 | 0.0144 | 0.9856 | 74.34 |
| 32.5 | 11,703,613 | 140,166 | 0.0120 | 0.9880 | 73.27 |
| 33.5 | 10,860,873 | 185,615 | 0.0171 | 0.9829 | 72.40 |
| 34.5 | 9,989,362 | 183,581 | 0.0184 | 0.9816 | 71.16 |
| 35.5 | 9,037,489 | 180,082 | 0.0199 | 0.9801 | 69.85 |
| 36.5 | 7,949,050 | 149,628 | 0.0188 | 0.9812 | 68.46 |
| 37.5 | 7,194,385 | 155,868 | 0.0217 | 0.9783 | 67.17 |
| 38.5 | 6,578,961 | 106,613 | 0.0162 | 0.9838 | 65.72 |

DUKE ENERGY KENTUCKY

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1905-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 6,026,014 | 153,132 | 0.0254 | 0.9746 | 64.65 |
| 40.5 | 5,592,418 | 83,711 | 0.0150 | 0.9850 | 63.01 |
| 41.5 | 5,244,542 | 59,307 | 0.0113 | 0.9887 | 62.07 |
| 42.5 | 4,884,664 | 66,008 | 0.0135 | 0.9865 | 61.36 |
| 43.5 | 4,381,616 | 59,187 | 0.0135 | 0.9865 | 60.53 |
| 44.5 | 3,978,770 | 60,854 | 0.0153 | 0.9847 | 59.72 |
| 45.5 | 3,661,994 | 56,598 | 0.0155 | 0.9845 | 58.80 |
| 46.5 | 3,354,445 | 69,974 | 0.0209 | 0.9791 | 57.89 |
| 47.5 | 3,074,261 | 81,761 | 0.0266 | 0.9734 | 56.69 |
| 48.5 | 2,792,572 | 68,101 | 0.0244 | 0.9756 | 55.18 |
| 49.5 | 2,567,362 | 55,256 | 0.0215 | 0.9785 | 53.83 |
| 50.5 | 2,364,865 | 60,726 | 0.0257 | 0.9743 | 52.67 |
| 51.5 | 2,132,668 | 56,769 | 0.0266 | 0.9734 | 51.32 |
| 52.5 | 1,901,915 | 53,293 | 0.0280 | 0.9720 | 49.96 |
| 53.5 | 1,747,343 | 35,521 | 0.0203 | 0.9797 | 48.56 |
| 54.5 | 1,604,148 | 30,407 | 0.0190 | 0.9810 | 47.57 |
| 55.5 | 1,424,324 | 26,688 | 0.0187 | 0.9813 | 46.67 |
| 56.5 | 1,305,390 | 27,682 | 0.0212 | 0.9788 | 45.79 |
| 57.5 | 1,169,210 | 31,164 | 0.0267 | 0.9733 | 44.82 |
| 58.5 | 1,038,148 | 20,533 | 0.0198 | 0.9802 | 43.63 |
| 59.5 | 923,144 | 14,058 | 0.0152 | 0.9848 | 42.76 |
| 60.5 | 830,625 | 18,820 | 0.0227 | 0.9773 | 42.11 |
| 61.5 | 716,133 | 15,112 | 0.0211 | 0.9789 | 41.16 |
| 62.5 | 628,249 | 20,314 | 0.0323 | 0.9677 | 40.29 |
| 63.5 | 539,802 | 16,773 | 0.0311 | 0.9689 | 38.99 |
| 64.5 | 450,524 | 11,948 | 0.0265 | 0.9735 | 37.78 |
| 65.5 | 386,686 | 8,573 | 0.0222 | 0.9778 | 36.77 |
| 66.5 | 328,935 | 10,135 | 0.0308 | 0.9692 | 35.96 |
| 67.5 | 284,929 | 8,084 | 0.0284 | 0.9716 | 34.85 |
| 68.5 | 258,319 | 7,550 | 0.0292 | 0.9708 | 33.86 |
| 69.5 | 226,836 | 6,876 | 0.0303 | 0.9697 | 32.87 |
| 70.5 | 211,432 | 5,718 | 0.0270 | 0.9730 | 31.88 |
| 71.5 | 194,547 | 7,740 | 0.0398 | 0.9602 | 31.01 |
| 72.5 | 181,268 | 4,352 | 0.0240 | 0.9760 | 29.78 |
| 73.5 | 173,490 | 3,826 | 0.0221 | 0.9779 | 29.07 |
| 74.5 | 153,407 | 9,108 | 0.0594 | 0.9406 | 28.42 |
| 75.5 | 133,693 | 5,734 | 0.0429 | 0.9571 | 26.74 |
| 76.5 | 114,050 | 3,004 | 0.0263 | 0.9737 | 25.59 |
| 77.5 | 103,499 | 2,035 | 0.0197 | 0.9803 | 24.92 |
| 78.5 | 92,585 | 3,958 | 0.0427 | 0.9573 | 24.43 |

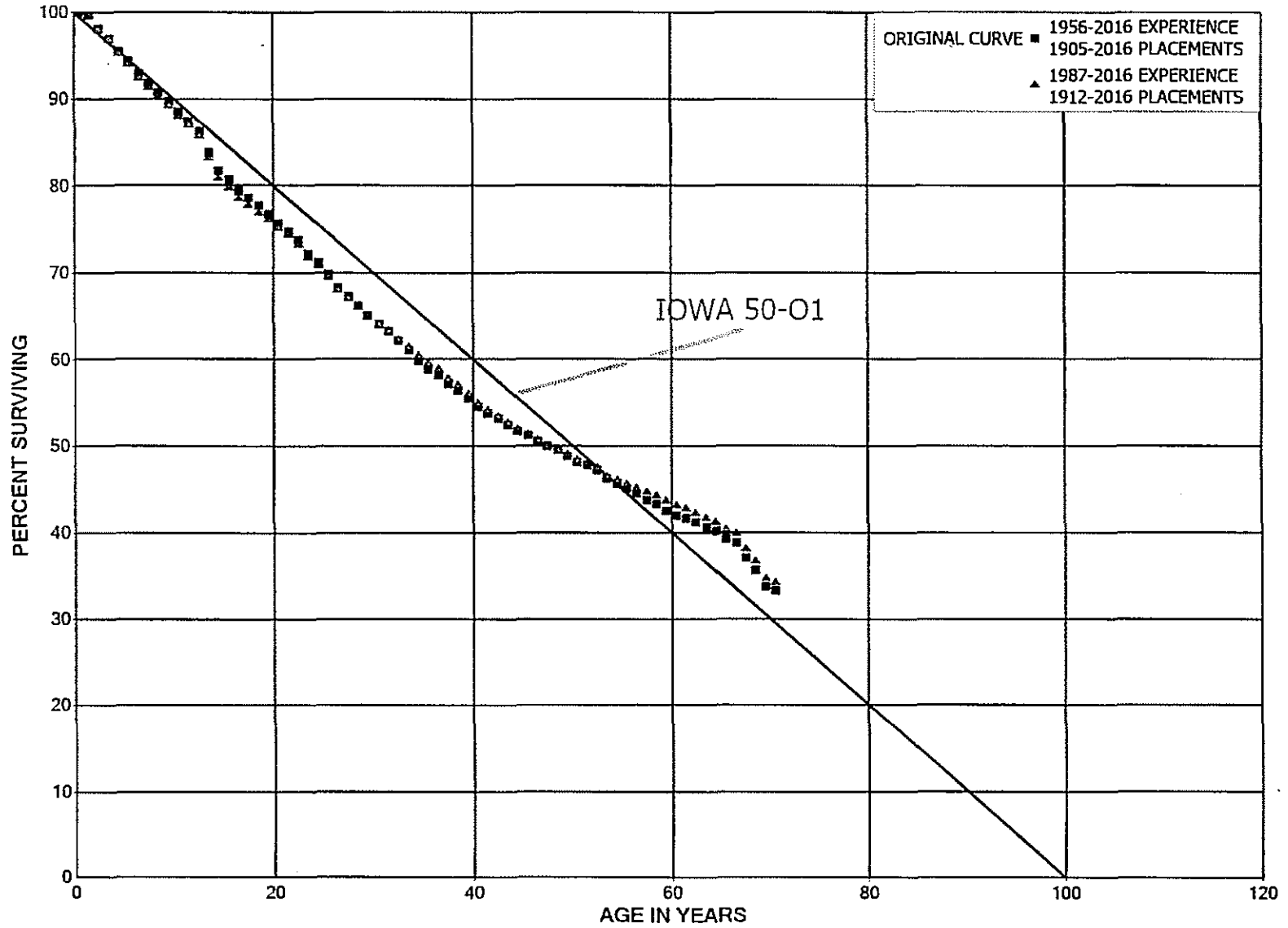
DUKE ENERGY KENTUCKY

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1905-2016 | | | EXPERIENCE BAND 1956-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 79.5 | 79,235 | 1,809 | 0.0228 | 0.9772 | 23.38 | |
| 80.5 | 74,909 | 2,103 | 0.0281 | 0.9719 | 22.85 | |
| 81.5 | 64,255 | 3,117 | 0.0485 | 0.9515 | 22.21 | |
| 82.5 | 51,057 | 2,784 | 0.0545 | 0.9455 | 21.13 | |
| 83.5 | 38,525 | 1,674 | 0.0434 | 0.9566 | 19.98 | |
| 84.5 | 30,845 | 2,441 | 0.0791 | 0.9209 | 19.11 | |
| 85.5 | 19,592 | 1,720 | 0.0878 | 0.9122 | 17.60 | |
| 86.5 | 14,953 | 1,793 | 0.1199 | 0.8801 | 16.05 | |
| 87.5 | 11,292 | 3,070 | 0.2718 | 0.7282 | 14.13 | |
| 88.5 | 6,786 | 2,494 | 0.3675 | 0.6325 | 10.29 | |
| 89.5 | 3,408 | 807 | 0.2370 | 0.7630 | 6.51 | |
| 90.5 | 1,939 | 362 | 0.1869 | 0.8131 | 4.96 | |
| 91.5 | 785 | 172 | 0.2192 | 0.7808 | 4.04 | |
| 92.5 | 525 | 11 | 0.0204 | 0.9796 | 3.15 | |
| 93.5 | 478 | 4 | 0.0084 | 0.9916 | 3.09 | |
| 94.5 | 434 | 12 | 0.0284 | 0.9716 | 3.06 | |
| 95.5 | 386 | 101 | 0.2622 | 0.7378 | 2.97 | |
| 96.5 | 280 | 81 | 0.2885 | 0.7115 | 2.19 | |
| 97.5 | 179 | 6 | 0.0307 | 0.9693 | 1.56 | |
| 98.5 | 152 | 33 | 0.2143 | 0.7857 | 1.51 | |
| 99.5 | 99 | 3 | 0.0331 | 0.9669 | 1.19 | |
| 100.5 | 95 | 48 | 0.5001 | 0.4999 | 1.15 | |
| 101.5 | | | | | 0.57 | |

DUKE ENERGY KENTUCKY
ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2016

EXPERIENCE BAND 1956-2016

| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0 | 124,922,888 | 106,224 | 0.0009 | 0.9991 | 100.00 |
| 0.5 | 120,852,232 | 426,687 | 0.0035 | 0.9965 | 99.91 |
| 1.5 | 113,904,088 | 1,662,515 | 0.0146 | 0.9854 | 99.56 |
| 2.5 | 109,729,560 | 1,233,524 | 0.0112 | 0.9888 | 98.11 |
| 3.5 | 104,439,573 | 1,612,916 | 0.0154 | 0.9846 | 97.01 |
| 4.5 | 93,669,841 | 1,141,988 | 0.0122 | 0.9878 | 95.51 |
| 5.5 | 92,492,555 | 1,369,971 | 0.0148 | 0.9852 | 94.34 |
| 6.5 | 86,156,396 | 1,025,089 | 0.0119 | 0.9881 | 92.95 |
| 7.5 | 82,198,321 | 954,951 | 0.0116 | 0.9884 | 91.84 |
| 8.5 | 80,440,917 | 960,694 | 0.0119 | 0.9881 | 90.77 |
| 9.5 | 76,703,817 | 1,019,546 | 0.0133 | 0.9867 | 89.69 |
| 10.5 | 69,235,353 | 825,629 | 0.0119 | 0.9881 | 88.50 |
| 11.5 | 65,667,784 | 897,960 | 0.0137 | 0.9863 | 87.44 |
| 12.5 | 60,042,380 | 1,644,684 | 0.0274 | 0.9726 | 86.25 |
| 13.5 | 53,259,501 | 1,362,769 | 0.0256 | 0.9744 | 83.88 |
| 14.5 | 51,870,887 | 654,809 | 0.0126 | 0.9874 | 81.74 |
| 15.5 | 49,271,981 | 774,894 | 0.0157 | 0.9843 | 80.71 |
| 16.5 | 43,744,765 | 452,294 | 0.0103 | 0.9897 | 79.44 |
| 17.5 | 41,702,864 | 497,160 | 0.0119 | 0.9881 | 78.61 |
| 18.5 | 39,234,819 | 469,575 | 0.0120 | 0.9880 | 77.68 |
| 19.5 | 37,842,724 | 532,221 | 0.0141 | 0.9859 | 76.75 |
| 20.5 | 36,055,777 | 426,037 | 0.0118 | 0.9882 | 75.67 |
| 21.5 | 33,664,286 | 495,438 | 0.0147 | 0.9853 | 74.77 |
| 22.5 | 29,814,123 | 594,962 | 0.0200 | 0.9800 | 73.67 |
| 23.5 | 27,329,526 | 399,947 | 0.0146 | 0.9854 | 72.20 |
| 24.5 | 24,876,468 | 461,311 | 0.0185 | 0.9815 | 71.15 |
| 25.5 | 22,403,498 | 478,594 | 0.0214 | 0.9786 | 69.83 |
| 26.5 | 20,639,164 | 328,949 | 0.0159 | 0.9841 | 68.34 |
| 27.5 | 18,129,705 | 284,973 | 0.0157 | 0.9843 | 67.25 |
| 28.5 | 17,117,180 | 304,083 | 0.0178 | 0.9822 | 66.19 |
| 29.5 | 15,592,329 | 234,873 | 0.0151 | 0.9849 | 65.01 |
| 30.5 | 14,791,915 | 184,523 | 0.0125 | 0.9875 | 64.03 |
| 31.5 | 13,742,948 | 235,006 | 0.0171 | 0.9829 | 63.24 |
| 32.5 | 12,904,921 | 217,705 | 0.0169 | 0.9831 | 62.15 |
| 33.5 | 11,697,689 | 236,212 | 0.0202 | 0.9798 | 61.11 |
| 34.5 | 10,851,038 | 188,408 | 0.0174 | 0.9826 | 59.87 |
| 35.5 | 10,190,762 | 107,690 | 0.0106 | 0.9894 | 58.83 |
| 36.5 | 9,232,096 | 170,657 | 0.0185 | 0.9815 | 58.21 |
| 37.5 | 8,404,340 | 107,652 | 0.0128 | 0.9872 | 57.13 |
| 38.5 | 8,009,790 | 123,854 | 0.0155 | 0.9845 | 56.40 |

DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1905-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 7,568,188 | 142,367 | 0.0188 | 0.9812 | 55.53 |
| 40.5 | 7,068,283 | 98,832 | 0.0140 | 0.9860 | 54.49 |
| 41.5 | 6,527,991 | 72,913 | 0.0112 | 0.9888 | 53.72 |
| 42.5 | 5,888,363 | 81,142 | 0.0138 | 0.9862 | 53.12 |
| 43.5 | 5,141,623 | 63,356 | 0.0123 | 0.9877 | 52.39 |
| 44.5 | 4,707,321 | 56,766 | 0.0121 | 0.9879 | 51.75 |
| 45.5 | 4,226,213 | 48,471 | 0.0115 | 0.9885 | 51.12 |
| 46.5 | 3,749,590 | 44,596 | 0.0119 | 0.9881 | 50.54 |
| 47.5 | 3,493,747 | 31,035 | 0.0089 | 0.9911 | 49.94 |
| 48.5 | 3,222,168 | 47,516 | 0.0147 | 0.9853 | 49.49 |
| 49.5 | 2,962,910 | 41,571 | 0.0140 | 0.9860 | 48.76 |
| 50.5 | 2,628,532 | 21,035 | 0.0080 | 0.9920 | 48.08 |
| 51.5 | 2,342,645 | 27,575 | 0.0118 | 0.9882 | 47.69 |
| 52.5 | 2,041,330 | 41,578 | 0.0204 | 0.9796 | 47.13 |
| 53.5 | 1,802,932 | 22,374 | 0.0124 | 0.9876 | 46.17 |
| 54.5 | 1,604,150 | 17,420 | 0.0109 | 0.9891 | 45.60 |
| 55.5 | 1,405,282 | 18,460 | 0.0131 | 0.9869 | 45.10 |
| 56.5 | 1,293,504 | 21,496 | 0.0166 | 0.9834 | 44.51 |
| 57.5 | 1,199,363 | 13,717 | 0.0114 | 0.9886 | 43.77 |
| 58.5 | 1,092,898 | 18,410 | 0.0168 | 0.9832 | 43.27 |
| 59.5 | 993,061 | 12,504 | 0.0126 | 0.9874 | 42.54 |
| 60.5 | 896,642 | 8,620 | 0.0096 | 0.9904 | 42.01 |
| 61.5 | 806,630 | 9,057 | 0.0112 | 0.9888 | 41.60 |
| 62.5 | 698,723 | 9,582 | 0.0137 | 0.9863 | 41.14 |
| 63.5 | 647,248 | 6,735 | 0.0104 | 0.9896 | 40.57 |
| 64.5 | 536,707 | 11,998 | 0.0224 | 0.9776 | 40.15 |
| 65.5 | 471,508 | 4,959 | 0.0105 | 0.9895 | 39.25 |
| 66.5 | 387,614 | 17,424 | 0.0450 | 0.9550 | 38.84 |
| 67.5 | 336,899 | 13,094 | 0.0389 | 0.9611 | 37.09 |
| 68.5 | 308,137 | 16,915 | 0.0549 | 0.9451 | 35.65 |
| 69.5 | 263,773 | 2,983 | 0.0113 | 0.9887 | 33.69 |
| 70.5 | 251,056 | 1,801 | 0.0072 | 0.9928 | 33.31 |
| 71.5 | 245,431 | 606 | 0.0025 | 0.9975 | 33.07 |
| 72.5 | 244,096 | 665 | 0.0027 | 0.9973 | 32.99 |
| 73.5 | 238,004 | 530 | 0.0022 | 0.9978 | 32.90 |
| 74.5 | 227,975 | 1,923 | 0.0084 | 0.9916 | 32.83 |
| 75.5 | 215,132 | 5,472 | 0.0254 | 0.9746 | 32.55 |
| 76.5 | 209,184 | 416 | 0.0020 | 0.9980 | 31.72 |
| 77.5 | 199,551 | 758 | 0.0038 | 0.9962 | 31.66 |
| 78.5 | 181,756 | 1,274 | 0.0070 | 0.9930 | 31.54 |

DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1905-2016 | | | EXPERIENCE BAND 1956-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 79.5 | 180,482 | 6,808 | 0.0377 | 0.9623 | 31.32 | |
| 80.5 | 173,674 | 1,527 | 0.0088 | 0.9912 | 30.14 | |
| 81.5 | 172,147 | 1,300 | 0.0076 | 0.9924 | 29.87 | |
| 82.5 | 170,847 | 928 | 0.0054 | 0.9946 | 29.65 | |
| 83.5 | 169,919 | 564 | 0.0033 | 0.9967 | 29.49 | |
| 84.5 | 169,201 | 1,869 | 0.0110 | 0.9890 | 29.39 | |
| 85.5 | 167,333 | 3,278 | 0.0196 | 0.9804 | 29.06 | |
| 86.5 | 164,789 | 2,521 | 0.0153 | 0.9847 | 28.50 | |
| 87.5 | 162,959 | 7,460 | 0.0458 | 0.9542 | 28.06 | |
| 88.5 | 155,499 | 9,372 | 0.0603 | 0.9397 | 26.77 | |
| 89.5 | 146,102 | 1,735 | 0.0119 | 0.9881 | 25.16 | |
| 90.5 | 144,364 | 13,544 | 0.0938 | 0.9062 | 24.86 | |
| 91.5 | | | | | 22.53 | |

DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1912-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 105,719,596 | 84,169 | 0.0008 | 0.9992 | 100.00 |
| 0.5 | 102,727,530 | 321,789 | 0.0031 | 0.9969 | 99.92 |
| 1.5 | 97,033,068 | 1,578,315 | 0.0163 | 0.9837 | 99.61 |
| 2.5 | 93,718,442 | 1,076,260 | 0.0115 | 0.9885 | 97.99 |
| 3.5 | 89,554,458 | 1,523,178 | 0.0170 | 0.9830 | 96.86 |
| 4.5 | 79,689,246 | 1,063,567 | 0.0133 | 0.9867 | 95.21 |
| 5.5 | 79,148,239 | 1,285,730 | 0.0162 | 0.9838 | 93.94 |
| 6.5 | 73,941,751 | 921,054 | 0.0125 | 0.9875 | 92.42 |
| 7.5 | 70,892,942 | 826,744 | 0.0117 | 0.9883 | 91.27 |
| 8.5 | 69,592,565 | 829,883 | 0.0119 | 0.9881 | 90.20 |
| 9.5 | 66,402,324 | 874,817 | 0.0132 | 0.9868 | 89.13 |
| 10.5 | 59,566,324 | 687,204 | 0.0115 | 0.9885 | 87.95 |
| 11.5 | 56,686,130 | 793,878 | 0.0140 | 0.9860 | 86.94 |
| 12.5 | 51,898,727 | 1,572,126 | 0.0303 | 0.9697 | 85.72 |
| 13.5 | 45,991,932 | 1,281,811 | 0.0279 | 0.9721 | 83.12 |
| 14.5 | 45,201,409 | 581,605 | 0.0129 | 0.9871 | 80.81 |
| 15.5 | 43,304,479 | 696,616 | 0.0161 | 0.9839 | 79.77 |
| 16.5 | 38,412,418 | 365,131 | 0.0095 | 0.9905 | 78.48 |
| 17.5 | 36,563,601 | 402,509 | 0.0110 | 0.9890 | 77.74 |
| 18.5 | 34,511,509 | 381,132 | 0.0110 | 0.9890 | 76.88 |
| 19.5 | 33,505,299 | 412,278 | 0.0123 | 0.9877 | 76.03 |
| 20.5 | 32,227,268 | 348,543 | 0.0108 | 0.9892 | 75.10 |
| 21.5 | 30,287,941 | 443,210 | 0.0146 | 0.9854 | 74.29 |
| 22.5 | 26,864,685 | 531,084 | 0.0198 | 0.9802 | 73.20 |
| 23.5 | 24,693,142 | 357,225 | 0.0145 | 0.9855 | 71.75 |
| 24.5 | 22,545,168 | 422,186 | 0.0187 | 0.9813 | 70.71 |
| 25.5 | 20,426,747 | 435,021 | 0.0213 | 0.9787 | 69.39 |
| 26.5 | 18,819,091 | 263,849 | 0.0140 | 0.9860 | 67.91 |
| 27.5 | 16,443,432 | 236,472 | 0.0144 | 0.9856 | 66.96 |
| 28.5 | 15,638,288 | 262,597 | 0.0168 | 0.9832 | 66.00 |
| 29.5 | 14,261,462 | 196,625 | 0.0138 | 0.9862 | 64.89 |
| 30.5 | 13,290,986 | 154,166 | 0.0116 | 0.9884 | 63.99 |
| 31.5 | 12,395,219 | 188,983 | 0.0152 | 0.9848 | 63.25 |
| 32.5 | 11,747,218 | 172,488 | 0.0147 | 0.9853 | 62.29 |
| 33.5 | 10,657,195 | 176,058 | 0.0165 | 0.9835 | 61.37 |
| 34.5 | 10,034,580 | 149,144 | 0.0149 | 0.9851 | 60.36 |
| 35.5 | 9,496,213 | 103,325 | 0.0109 | 0.9891 | 59.46 |
| 36.5 | 8,650,292 | 167,239 | 0.0193 | 0.9807 | 58.81 |
| 37.5 | 7,868,645 | 106,106 | 0.0135 | 0.9865 | 57.68 |
| 38.5 | 7,498,483 | 121,791 | 0.0162 | 0.9838 | 56.90 |

DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1912-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 7,102,458 | 141,063 | 0.0199 | 0.9801 | 55.98 |
| 40.5 | 6,622,319 | 98,108 | 0.0148 | 0.9852 | 54.86 |
| 41.5 | 6,088,800 | 72,114 | 0.0118 | 0.9882 | 54.05 |
| 42.5 | 5,451,326 | 80,280 | 0.0147 | 0.9853 | 53.41 |
| 43.5 | 4,713,437 | 62,726 | 0.0133 | 0.9867 | 52.62 |
| 44.5 | 4,310,660 | 55,944 | 0.0130 | 0.9870 | 51.92 |
| 45.5 | 3,842,592 | 47,974 | 0.0125 | 0.9875 | 51.25 |
| 46.5 | 3,367,397 | 44,434 | 0.0132 | 0.9868 | 50.61 |
| 47.5 | 3,123,106 | 30,991 | 0.0099 | 0.9901 | 49.94 |
| 48.5 | 2,879,666 | 29,371 | 0.0102 | 0.9898 | 49.45 |
| 49.5 | 2,638,553 | 35,171 | 0.0133 | 0.9867 | 48.94 |
| 50.5 | 2,309,061 | 17,864 | 0.0077 | 0.9923 | 48.29 |
| 51.5 | 2,026,344 | 21,645 | 0.0107 | 0.9893 | 47.92 |
| 52.5 | 1,730,959 | 37,408 | 0.0216 | 0.9784 | 47.40 |
| 53.5 | 1,496,731 | 14,042 | 0.0094 | 0.9906 | 46.38 |
| 54.5 | 1,306,457 | 13,148 | 0.0101 | 0.9899 | 45.94 |
| 55.5 | 1,111,861 | 11,069 | 0.0100 | 0.9900 | 45.48 |
| 56.5 | 1,007,474 | 10,357 | 0.0103 | 0.9897 | 45.03 |
| 57.5 | 924,567 | 7,659 | 0.0083 | 0.9917 | 44.57 |
| 58.5 | 843,749 | 11,142 | 0.0132 | 0.9868 | 44.20 |
| 59.5 | 751,210 | 9,165 | 0.0122 | 0.9878 | 43.61 |
| 60.5 | 658,130 | 5,692 | 0.0086 | 0.9914 | 43.08 |
| 61.5 | 806,448 | 9,057 | 0.0112 | 0.9888 | 42.71 |
| 62.5 | 698,541 | 9,582 | 0.0137 | 0.9863 | 42.23 |
| 63.5 | 647,066 | 6,735 | 0.0104 | 0.9896 | 41.65 |
| 64.5 | 536,697 | 11,998 | 0.0224 | 0.9776 | 41.22 |
| 65.5 | 471,498 | 4,959 | 0.0105 | 0.9895 | 40.30 |
| 66.5 | 387,603 | 17,424 | 0.0450 | 0.9550 | 39.87 |
| 67.5 | 336,889 | 13,094 | 0.0389 | 0.9611 | 38.08 |
| 68.5 | 308,127 | 16,915 | 0.0549 | 0.9451 | 36.60 |
| 69.5 | 263,763 | 2,983 | 0.0113 | 0.9887 | 34.59 |
| 70.5 | 251,046 | 1,801 | 0.0072 | 0.9928 | 34.20 |
| 71.5 | 245,421 | 606 | 0.0025 | 0.9975 | 33.95 |
| 72.5 | 244,086 | 665 | 0.0027 | 0.9973 | 33.87 |
| 73.5 | 237,993 | 530 | 0.0022 | 0.9978 | 33.78 |
| 74.5 | 227,975 | 1,923 | 0.0084 | 0.9916 | 33.70 |
| 75.5 | 215,132 | 5,472 | 0.0254 | 0.9746 | 33.42 |
| 76.5 | 209,184 | 416 | 0.0020 | 0.9980 | 32.57 |
| 77.5 | 199,551 | 758 | 0.0038 | 0.9962 | 32.50 |
| 78.5 | 181,756 | 1,274 | 0.0070 | 0.9930 | 32.38 |

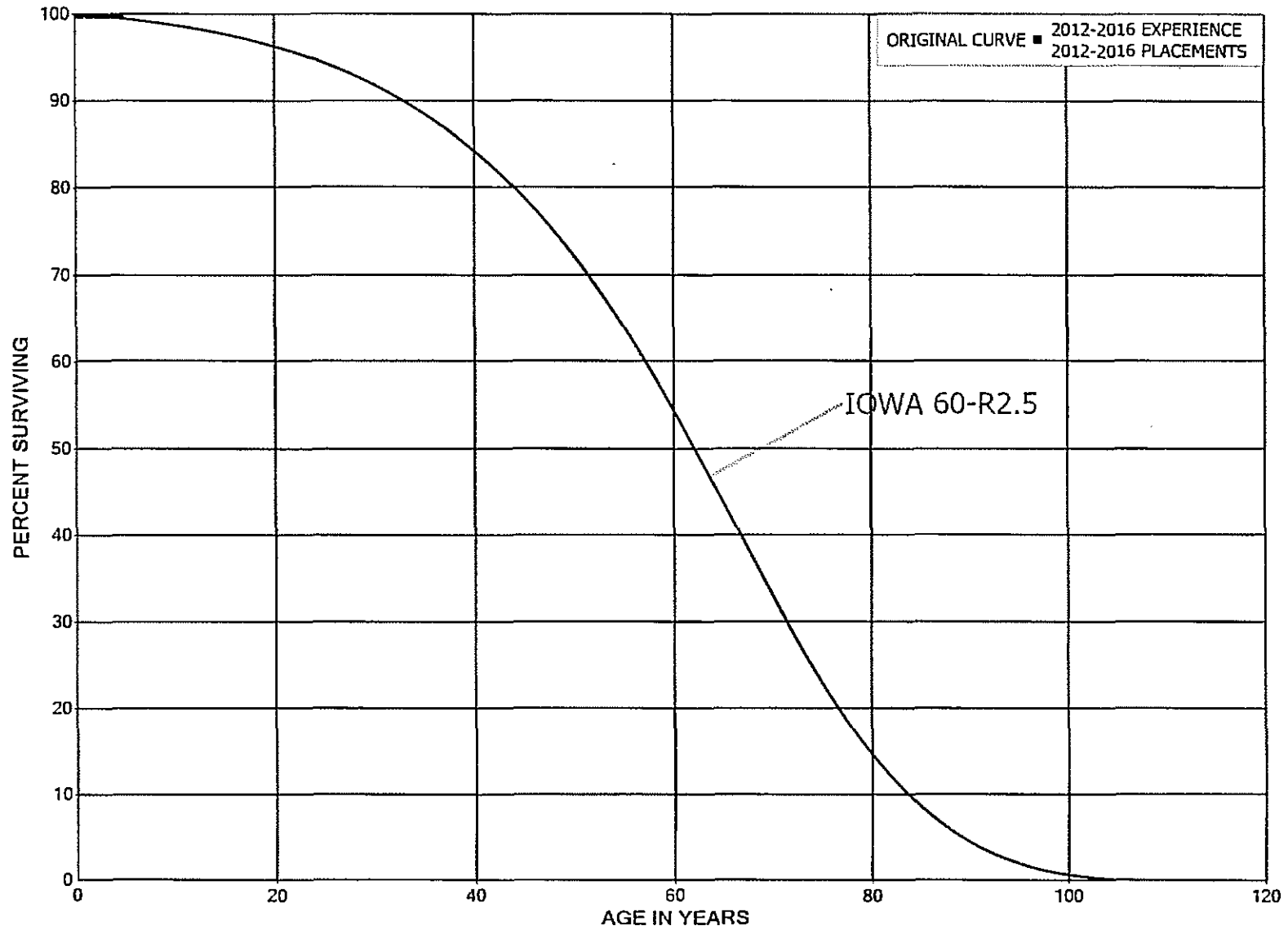
DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1912-2016 | | | EXPERIENCE BAND 1987-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 79.5 | 180,482 | 6,808 | 0.0377 | 0.9623 | 32.15 | |
| 80.5 | 173,674 | 1,527 | 0.0088 | 0.9912 | 30.94 | |
| 81.5 | 172,147 | 1,300 | 0.0076 | 0.9924 | 30.67 | |
| 82.5 | 170,847 | 928 | 0.0054 | 0.9946 | 30.44 | |
| 83.5 | 169,919 | 564 | 0.0033 | 0.9967 | 30.27 | |
| 84.5 | 169,201 | 1,869 | 0.0110 | 0.9890 | 30.17 | |
| 85.5 | 167,333 | 3,278 | 0.0196 | 0.9804 | 29.84 | |
| 86.5 | 164,789 | 2,521 | 0.0153 | 0.9847 | 29.25 | |
| 87.5 | 162,959 | 7,460 | 0.0458 | 0.9542 | 28.81 | |
| 88.5 | 155,499 | 9,372 | 0.0603 | 0.9397 | 27.49 | |
| 89.5 | 146,102 | 1,735 | 0.0119 | 0.9881 | 25.83 | |
| 90.5 | 144,364 | 13,544 | 0.0938 | 0.9062 | 25.52 | |
| 91.5 | | | | | 23.13 | |

DUKE ENERGY KENTUCKY
ACCOUNT 3651 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND RIGHT OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



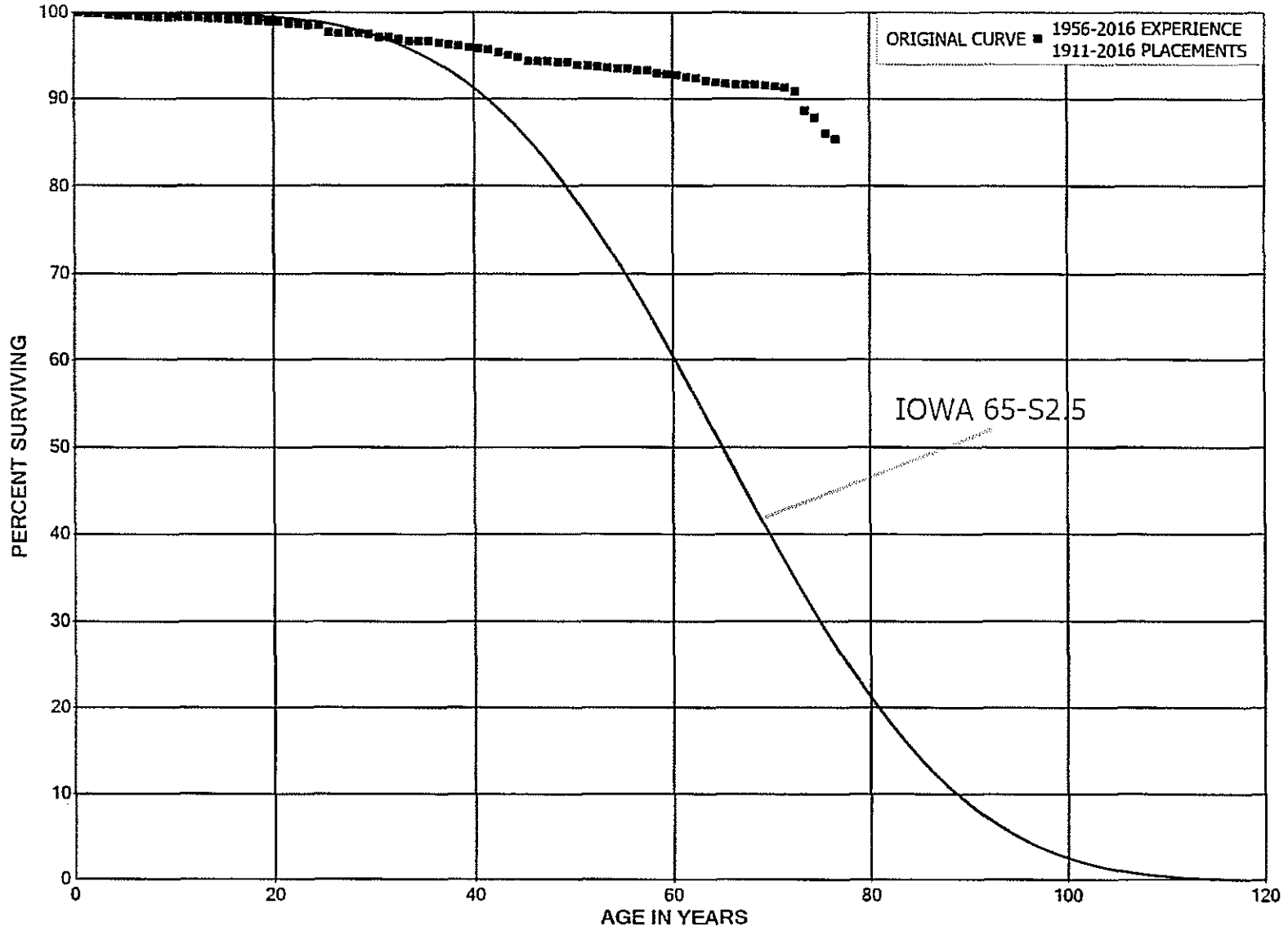
DUKE ENERGY KENTUCKY

ACCOUNT 3651 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND RIGHT OF WAY

ORIGINAL LIFE TABLE

| PLACEMENT BAND 2012-2016 | | | EXPERIENCE BAND 2012-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 1,827,218 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 1,414,516 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 1,183,065 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 992,259 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 972,298 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | | | | | 100.00 |

DUKE ENERGY KENTUCKY
ACCOUNT 3660 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1911-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 18,205,690 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 18,083,551 | 32,234 | 0.0018 | 0.9982 | 100.00 |
| 1.5 | 17,613,822 | 3,138 | 0.0002 | 0.9998 | 99.82 |
| 2.5 | 17,255,297 | 22,208 | 0.0013 | 0.9987 | 99.80 |
| 3.5 | 17,280,465 | 14,347 | 0.0008 | 0.9992 | 99.68 |
| 4.5 | 16,878,739 | 4,989 | 0.0003 | 0.9997 | 99.59 |
| 5.5 | 16,560,199 | 15,625 | 0.0009 | 0.9991 | 99.56 |
| 6.5 | 15,677,466 | 7,499 | 0.0005 | 0.9995 | 99.47 |
| 7.5 | 15,299,352 | 650 | 0.0000 | 1.0000 | 99.42 |
| 8.5 | 15,028,436 | 1,548 | 0.0001 | 0.9999 | 99.42 |
| 9.5 | 14,507,494 | 1,413 | 0.0001 | 0.9999 | 99.41 |
| 10.5 | 14,006,983 | 1,014 | 0.0001 | 0.9999 | 99.40 |
| 11.5 | 13,630,558 | 622 | 0.0000 | 1.0000 | 99.39 |
| 12.5 | 13,400,421 | 9,354 | 0.0007 | 0.9993 | 99.39 |
| 13.5 | 10,340,891 | 6,215 | 0.0006 | 0.9994 | 99.32 |
| 14.5 | 10,266,089 | 6,210 | 0.0006 | 0.9994 | 99.26 |
| 15.5 | 10,164,607 | 4,284 | 0.0004 | 0.9996 | 99.20 |
| 16.5 | 9,757,567 | 4,566 | 0.0005 | 0.9995 | 99.15 |
| 17.5 | 7,986,002 | 3,911 | 0.0005 | 0.9995 | 99.11 |
| 18.5 | 7,146,054 | 5,608 | 0.0008 | 0.9992 | 99.06 |
| 19.5 | 6,254,278 | 3,731 | 0.0006 | 0.9994 | 98.98 |
| 20.5 | 5,471,525 | 9,375 | 0.0017 | 0.9983 | 98.92 |
| 21.5 | 4,633,664 | 2,702 | 0.0006 | 0.9994 | 98.75 |
| 22.5 | 3,568,065 | 4,996 | 0.0014 | 0.9986 | 98.70 |
| 23.5 | 2,728,797 | 959 | 0.0004 | 0.9996 | 98.56 |
| 24.5 | 2,117,762 | 17,786 | 0.0084 | 0.9916 | 98.52 |
| 25.5 | 2,041,192 | 1,202 | 0.0006 | 0.9994 | 97.70 |
| 26.5 | 1,881,502 | 466 | 0.0002 | 0.9998 | 97.64 |
| 27.5 | 1,702,975 | 831 | 0.0005 | 0.9995 | 97.61 |
| 28.5 | 1,574,516 | 830 | 0.0005 | 0.9995 | 97.57 |
| 29.5 | 1,558,650 | 4,981 | 0.0032 | 0.9968 | 97.52 |
| 30.5 | 1,500,503 | 1,071 | 0.0007 | 0.9993 | 97.20 |
| 31.5 | 1,493,538 | 3,511 | 0.0024 | 0.9976 | 97.13 |
| 32.5 | 1,398,122 | 1,840 | 0.0013 | 0.9987 | 96.91 |
| 33.5 | 1,378,600 | 1,140 | 0.0008 | 0.9992 | 96.78 |
| 34.5 | 1,337,782 | 163 | 0.0001 | 0.9999 | 96.70 |
| 35.5 | 1,337,816 | 1,907 | 0.0014 | 0.9986 | 96.69 |
| 36.5 | 1,206,674 | 3,023 | 0.0025 | 0.9975 | 96.55 |
| 37.5 | 1,200,012 | 1,824 | 0.0015 | 0.9985 | 96.31 |
| 38.5 | 1,191,925 | 1,911 | 0.0016 | 0.9984 | 96.16 |

DUKE ENERGY KENTUCKY

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1911-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 1,157,534 | 2,541 | 0.0022 | 0.9978 | 96.01 |
| 40.5 | 976,802 | 1,191 | 0.0012 | 0.9988 | 95.80 |
| 41.5 | 768,222 | 2,059 | 0.0027 | 0.9973 | 95.68 |
| 42.5 | 688,932 | 2,611 | 0.0038 | 0.9962 | 95.42 |
| 43.5 | 565,656 | 1,596 | 0.0028 | 0.9972 | 95.06 |
| 44.5 | 543,091 | 1,964 | 0.0036 | 0.9964 | 94.79 |
| 45.5 | 455,659 | 319 | 0.0007 | 0.9993 | 94.45 |
| 46.5 | 419,675 | 59 | 0.0001 | 0.9999 | 94.38 |
| 47.5 | 396,736 | 208 | 0.0005 | 0.9995 | 94.37 |
| 48.5 | 396,390 | 183 | 0.0005 | 0.9995 | 94.32 |
| 49.5 | 387,715 | 1,362 | 0.0035 | 0.9965 | 94.28 |
| 50.5 | 385,355 | 651 | 0.0017 | 0.9983 | 93.95 |
| 51.5 | 370,733 | 409 | 0.0011 | 0.9989 | 93.79 |
| 52.5 | 364,799 | 210 | 0.0006 | 0.9994 | 93.68 |
| 53.5 | 283,887 | 313 | 0.0011 | 0.9989 | 93.63 |
| 54.5 | 271,984 | 189 | 0.0007 | 0.9993 | 93.53 |
| 55.5 | 252,871 | 366 | 0.0014 | 0.9986 | 93.46 |
| 56.5 | 251,364 | 204 | 0.0008 | 0.9992 | 93.33 |
| 57.5 | 247,489 | 833 | 0.0034 | 0.9966 | 93.25 |
| 58.5 | 237,159 | 362 | 0.0015 | 0.9985 | 92.94 |
| 59.5 | 230,472 | 221 | 0.0010 | 0.9990 | 92.79 |
| 60.5 | 221,448 | 500 | 0.0023 | 0.9977 | 92.71 |
| 61.5 | 197,093 | 307 | 0.0016 | 0.9984 | 92.50 |
| 62.5 | 193,004 | 537 | 0.0028 | 0.9972 | 92.35 |
| 63.5 | 189,171 | 538 | 0.0028 | 0.9972 | 92.10 |
| 64.5 | 176,863 | 176 | 0.0010 | 0.9990 | 91.83 |
| 65.5 | 171,478 | 176 | 0.0010 | 0.9990 | 91.74 |
| 66.5 | 151,991 | 58 | 0.0004 | 0.9996 | 91.65 |
| 67.5 | 139,110 | 50 | 0.0004 | 0.9996 | 91.61 |
| 68.5 | 138,926 | 161 | 0.0012 | 0.9988 | 91.58 |
| 69.5 | 136,418 | 168 | 0.0012 | 0.9988 | 91.47 |
| 70.5 | 136,250 | 192 | 0.0014 | 0.9986 | 91.36 |
| 71.5 | 135,064 | 570 | 0.0042 | 0.9958 | 91.23 |
| 72.5 | 134,230 | 3,358 | 0.0250 | 0.9750 | 90.85 |
| 73.5 | 128,843 | 1,100 | 0.0085 | 0.9915 | 88.57 |
| 74.5 | 125,615 | 2,491 | 0.0198 | 0.9802 | 87.82 |
| 75.5 | 113,701 | 884 | 0.0078 | 0.9922 | 86.08 |
| 76.5 | 65,100 | 194 | 0.0030 | 0.9970 | 85.41 |
| 77.5 | 64,906 | 339 | 0.0052 | 0.9948 | 85.15 |
| 78.5 | 40,180 | 73 | 0.0018 | 0.9982 | 84.71 |

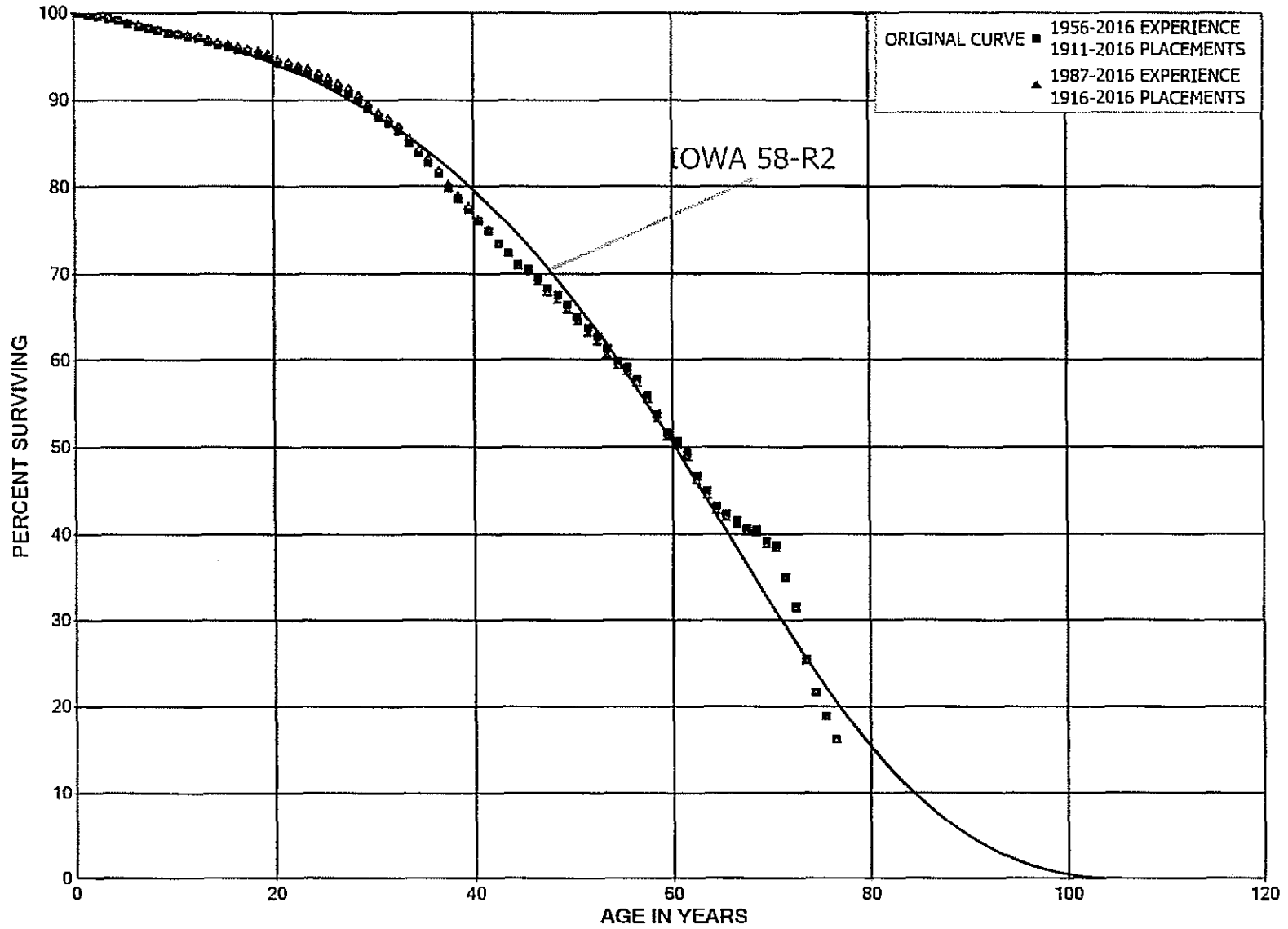
DUKE ENERGY KENTUCKY

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1911-2016 | | | EXPERIENCE BAND 1956-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 79.5 | 40,005 | 23 | 0.0006 | 0.9994 | 84.55 | |
| 80.5 | 39,982 | 177 | 0.0044 | 0.9956 | 84.51 | |
| 81.5 | 38,187 | 1,500 | 0.0393 | 0.9607 | 84.13 | |
| 82.5 | 36,650 | 496 | 0.0135 | 0.9865 | 80.83 | |
| 83.5 | 35,931 | 1,058 | 0.0294 | 0.9706 | 79.73 | |
| 84.5 | 32,008 | 352 | 0.0110 | 0.9890 | 77.39 | |
| 85.5 | 20,134 | 319 | 0.0159 | 0.9841 | 76.54 | |
| 86.5 | 19,595 | 218 | 0.0111 | 0.9889 | 75.32 | |
| 87.5 | 11,824 | 49 | 0.0042 | 0.9958 | 74.48 | |
| 88.5 | 11,548 | 55 | 0.0047 | 0.9953 | 74.17 | |
| 89.5 | 9,667 | 1,230 | 0.1273 | 0.8727 | 73.82 | |
| 90.5 | 7,738 | 344 | 0.0444 | 0.9556 | 64.43 | |
| 91.5 | 7,395 | 92 | 0.0124 | 0.9876 | 61.57 | |
| 92.5 | 7,218 | 97 | 0.0134 | 0.9866 | 60.80 | |
| 93.5 | 1,684 | 10 | 0.0058 | 0.9942 | 59.98 | |
| 94.5 | 1,674 | | 0.0000 | 1.0000 | 59.63 | |
| 95.5 | 1,674 | 2 | 0.0011 | 0.9989 | 59.63 | |
| 96.5 | 1,525 | 225 | 0.1477 | 0.8523 | 59.57 | |
| 97.5 | 1,300 | 55 | 0.0424 | 0.9576 | 50.77 | |
| 98.5 | 1,245 | 15 | 0.0124 | 0.9876 | 48.62 | |
| 99.5 | 1,229 | 10 | 0.0081 | 0.9919 | 48.02 | |
| 100.5 | 585 | 2 | 0.0042 | 0.9958 | 47.63 | |
| 101.5 | 583 | 266 | 0.4558 | 0.5442 | 47.43 | |
| 102.5 | 317 | 52 | 0.1645 | 0.8355 | 25.81 | |
| 103.5 | 265 | 14 | 0.0526 | 0.9474 | 21.57 | |
| 104.5 | 251 | 9 | 0.0362 | 0.9638 | 20.43 | |
| 105.5 | | | | | 19.69 | |

DUKE ENERGY KENTUCKY
ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1911-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 55,407,914 | 22,223 | 0.0004 | 0.9996 | 100.00 |
| 0.5 | 52,367,952 | 144,366 | 0.0028 | 0.9972 | 99.96 |
| 1.5 | 50,129,343 | 104,717 | 0.0021 | 0.9979 | 99.68 |
| 2.5 | 51,628,784 | 100,251 | 0.0019 | 0.9981 | 99.48 |
| 3.5 | 50,204,156 | 128,413 | 0.0026 | 0.9974 | 99.28 |
| 4.5 | 48,999,583 | 159,636 | 0.0033 | 0.9967 | 99.03 |
| 5.5 | 48,465,872 | 133,835 | 0.0028 | 0.9972 | 98.71 |
| 6.5 | 46,967,952 | 124,150 | 0.0026 | 0.9974 | 98.43 |
| 7.5 | 44,046,764 | 120,231 | 0.0027 | 0.9973 | 98.17 |
| 8.5 | 42,155,573 | 116,489 | 0.0028 | 0.9972 | 97.91 |
| 9.5 | 39,856,985 | 57,741 | 0.0014 | 0.9986 | 97.64 |
| 10.5 | 36,979,863 | 79,552 | 0.0022 | 0.9978 | 97.49 |
| 11.5 | 32,878,907 | 92,071 | 0.0028 | 0.9972 | 97.28 |
| 12.5 | 31,042,460 | 117,624 | 0.0038 | 0.9962 | 97.01 |
| 13.5 | 28,431,677 | 100,071 | 0.0035 | 0.9965 | 96.64 |
| 14.5 | 27,751,826 | 78,676 | 0.0028 | 0.9972 | 96.30 |
| 15.5 | 25,781,287 | 74,735 | 0.0029 | 0.9971 | 96.03 |
| 16.5 | 23,064,433 | 71,592 | 0.0031 | 0.9969 | 95.75 |
| 17.5 | 20,750,208 | 52,665 | 0.0025 | 0.9975 | 95.46 |
| 18.5 | 19,953,461 | 75,206 | 0.0038 | 0.9962 | 95.21 |
| 19.5 | 18,771,541 | 124,396 | 0.0066 | 0.9934 | 94.85 |
| 20.5 | 17,973,978 | 64,606 | 0.0036 | 0.9964 | 94.23 |
| 21.5 | 17,177,906 | 90,855 | 0.0053 | 0.9947 | 93.89 |
| 22.5 | 16,012,203 | 70,962 | 0.0044 | 0.9956 | 93.39 |
| 23.5 | 14,309,682 | 95,943 | 0.0067 | 0.9933 | 92.98 |
| 24.5 | 13,188,177 | 77,073 | 0.0058 | 0.9942 | 92.35 |
| 25.5 | 12,076,072 | 68,543 | 0.0057 | 0.9943 | 91.81 |
| 26.5 | 10,814,063 | 70,513 | 0.0065 | 0.9935 | 91.29 |
| 27.5 | 9,480,313 | 81,082 | 0.0086 | 0.9914 | 90.70 |
| 28.5 | 8,446,442 | 94,982 | 0.0112 | 0.9888 | 89.92 |
| 29.5 | 7,144,067 | 78,846 | 0.0110 | 0.9890 | 88.91 |
| 30.5 | 6,461,176 | 49,051 | 0.0076 | 0.9924 | 87.93 |
| 31.5 | 5,896,272 | 55,445 | 0.0094 | 0.9906 | 87.26 |
| 32.5 | 5,187,123 | 80,527 | 0.0155 | 0.9845 | 86.44 |
| 33.5 | 4,692,028 | 71,069 | 0.0151 | 0.9849 | 85.10 |
| 34.5 | 4,367,766 | 53,940 | 0.0123 | 0.9877 | 83.81 |
| 35.5 | 4,061,059 | 64,401 | 0.0159 | 0.9841 | 82.77 |
| 36.5 | 3,564,652 | 69,427 | 0.0195 | 0.9805 | 81.46 |
| 37.5 | 2,906,520 | 46,295 | 0.0159 | 0.9841 | 79.88 |
| 38.5 | 2,647,024 | 39,502 | 0.0149 | 0.9851 | 78.60 |

DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1911-2016 | | | EXPERIENCE BAND 1956-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 39.5 | 2,165,856 | 37,645 | 0.0174 | 0.9826 | 77.43 | |
| 40.5 | 1,613,463 | 23,840 | 0.0148 | 0.9852 | 76.08 | |
| 41.5 | 1,416,680 | 27,491 | 0.0194 | 0.9806 | 74.96 | |
| 42.5 | 1,188,866 | 17,360 | 0.0146 | 0.9854 | 73.51 | |
| 43.5 | 833,390 | 15,336 | 0.0184 | 0.9816 | 72.43 | |
| 44.5 | 740,776 | 5,754 | 0.0078 | 0.9922 | 71.10 | |
| 45.5 | 654,210 | 9,458 | 0.0145 | 0.9855 | 70.55 | |
| 46.5 | 573,108 | 9,895 | 0.0173 | 0.9827 | 69.53 | |
| 47.5 | 545,497 | 6,837 | 0.0125 | 0.9875 | 68.33 | |
| 48.5 | 527,471 | 8,372 | 0.0159 | 0.9841 | 67.47 | |
| 49.5 | 505,301 | 10,648 | 0.0211 | 0.9789 | 66.40 | |
| 50.5 | 484,624 | 9,592 | 0.0198 | 0.9802 | 65.00 | |
| 51.5 | 452,759 | 7,259 | 0.0160 | 0.9840 | 63.71 | |
| 52.5 | 416,636 | 9,662 | 0.0232 | 0.9768 | 62.69 | |
| 53.5 | 354,029 | 8,084 | 0.0228 | 0.9772 | 61.24 | |
| 54.5 | 339,819 | 4,086 | 0.0120 | 0.9880 | 59.84 | |
| 55.5 | 324,408 | 7,388 | 0.0228 | 0.9772 | 59.12 | |
| 56.5 | 309,511 | 9,819 | 0.0317 | 0.9683 | 57.77 | |
| 57.5 | 287,715 | 11,656 | 0.0405 | 0.9595 | 55.94 | |
| 58.5 | 274,265 | 10,519 | 0.0384 | 0.9616 | 53.67 | |
| 59.5 | 257,655 | 4,791 | 0.0186 | 0.9814 | 51.62 | |
| 60.5 | 240,186 | 6,706 | 0.0279 | 0.9721 | 50.66 | |
| 61.5 | 172,231 | 9,278 | 0.0539 | 0.9461 | 49.24 | |
| 62.5 | 159,216 | 5,649 | 0.0355 | 0.9645 | 46.59 | |
| 63.5 | 152,169 | 6,124 | 0.0402 | 0.9598 | 44.94 | |
| 64.5 | 145,350 | 2,790 | 0.0192 | 0.9808 | 43.13 | |
| 65.5 | 139,221 | 2,456 | 0.0176 | 0.9824 | 42.30 | |
| 66.5 | 119,269 | 2,685 | 0.0225 | 0.9775 | 41.55 | |
| 67.5 | 110,577 | 343 | 0.0031 | 0.9969 | 40.62 | |
| 68.5 | 110,234 | 3,561 | 0.0323 | 0.9677 | 40.49 | |
| 69.5 | 105,151 | 1,187 | 0.0113 | 0.9887 | 39.18 | |
| 70.5 | 103,964 | 10,056 | 0.0967 | 0.9033 | 38.74 | |
| 71.5 | 93,624 | 9,075 | 0.0969 | 0.9031 | 34.99 | |
| 72.5 | 84,549 | 16,564 | 0.1959 | 0.8041 | 31.60 | |
| 73.5 | 67,876 | 10,016 | 0.1476 | 0.8524 | 25.41 | |
| 74.5 | 57,706 | 7,527 | 0.1304 | 0.8696 | 21.66 | |
| 75.5 | 49,800 | 7,088 | 0.1423 | 0.8577 | 18.84 | |
| 76.5 | 15,020 | 1,012 | 0.0674 | 0.9326 | 16.16 | |
| 77.5 | 13,704 | 1,152 | 0.0841 | 0.9159 | 15.07 | |
| 78.5 | 7,295 | 163 | 0.0224 | 0.9776 | 13.80 | |

DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1911-2016 | | | EXPERIENCE BAND 1956-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 79.5 | 7,043 | 539 | 0.0765 | 0.9235 | 13.49 | |
| 80.5 | 6,505 | 359 | 0.0553 | 0.9447 | 12.46 | |
| 81.5 | 6,103 | 879 | 0.1441 | 0.8559 | 11.77 | |
| 82.5 | 5,224 | 674 | 0.1291 | 0.8709 | 10.08 | |
| 83.5 | 4,487 | 886 | 0.1975 | 0.8025 | 8.77 | |
| 84.5 | 3,548 | 527 | 0.1484 | 0.8516 | 7.04 | |
| 85.5 | 2,816 | 396 | 0.1405 | 0.8595 | 6.00 | |
| 86.5 | 2,420 | 290 | 0.1198 | 0.8802 | 5.15 | |
| 87.5 | 1,750 | 384 | 0.2196 | 0.7804 | 4.54 | |
| 88.5 | 1,366 | 278 | 0.2034 | 0.7966 | 3.54 | |
| 89.5 | 1,065 | 452 | 0.4241 | 0.5759 | 2.82 | |
| 90.5 | 577 | 94 | 0.1638 | 0.8362 | 1.62 | |
| 91.5 | 482 | 69 | 0.1426 | 0.8574 | 1.36 | |
| 92.5 | 413 | 76 | 0.1846 | 0.8154 | 1.16 | |
| 93.5 | 244 | 10 | 0.0400 | 0.9600 | 0.95 | |
| 94.5 | 233 | 76 | 0.3252 | 0.6748 | 0.91 | |
| 95.5 | 157 | 57 | 0.3607 | 0.6393 | 0.61 | |
| 96.5 | 100 | 64 | 0.6410 | 0.3590 | 0.39 | |
| 97.5 | 36 | 21 | 0.5714 | 0.4286 | 0.14 | |
| 98.5 | 15 | 8 | 0.5003 | 0.4997 | 0.06 | |
| 99.5 | 8 | 4 | 0.5337 | 0.4663 | 0.03 | |
| 100.5 | | | | | 0.01 | |

DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2016

EXPERIENCE BAND 1987-2016

| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0 | 47,729,828 | 20,742 | 0.0004 | 0.9996 | 100.00 |
| 0.5 | 45,221,367 | 114,141 | 0.0025 | 0.9975 | 99.96 |
| 1.5 | 43,583,319 | 83,076 | 0.0019 | 0.9981 | 99.70 |
| 2.5 | 45,848,565 | 67,699 | 0.0015 | 0.9985 | 99.51 |
| 3.5 | 44,915,136 | 109,215 | 0.0024 | 0.9976 | 99.37 |
| 4.5 | 44,008,890 | 134,794 | 0.0031 | 0.9969 | 99.13 |
| 5.5 | 43,766,593 | 112,009 | 0.0026 | 0.9974 | 98.82 |
| 6.5 | 42,763,624 | 111,993 | 0.0026 | 0.9974 | 98.57 |
| 7.5 | 40,545,617 | 112,519 | 0.0028 | 0.9972 | 98.31 |
| 8.5 | 38,944,195 | 104,708 | 0.0027 | 0.9973 | 98.04 |
| 9.5 | 37,200,137 | 45,525 | 0.0012 | 0.9988 | 97.77 |
| 10.5 | 34,943,788 | 70,100 | 0.0020 | 0.9980 | 97.65 |
| 11.5 | 31,078,676 | 61,778 | 0.0020 | 0.9980 | 97.46 |
| 12.5 | 29,558,869 | 84,319 | 0.0029 | 0.9971 | 97.27 |
| 13.5 | 27,410,761 | 90,628 | 0.0033 | 0.9967 | 96.99 |
| 14.5 | 26,857,896 | 72,560 | 0.0027 | 0.9973 | 96.67 |
| 15.5 | 24,906,406 | 70,951 | 0.0028 | 0.9972 | 96.41 |
| 16.5 | 22,282,498 | 70,465 | 0.0032 | 0.9968 | 96.13 |
| 17.5 | 19,975,590 | 47,849 | 0.0024 | 0.9976 | 95.83 |
| 18.5 | 19,209,157 | 71,088 | 0.0037 | 0.9963 | 95.60 |
| 19.5 | 18,055,264 | 114,784 | 0.0064 | 0.9936 | 95.24 |
| 20.5 | 17,283,528 | 55,611 | 0.0032 | 0.9968 | 94.64 |
| 21.5 | 16,533,670 | 82,737 | 0.0050 | 0.9950 | 94.33 |
| 22.5 | 15,414,461 | 55,342 | 0.0036 | 0.9964 | 93.86 |
| 23.5 | 13,822,146 | 91,376 | 0.0066 | 0.9934 | 93.52 |
| 24.5 | 12,729,566 | 74,404 | 0.0058 | 0.9942 | 92.91 |
| 25.5 | 11,639,692 | 64,974 | 0.0056 | 0.9944 | 92.36 |
| 26.5 | 10,388,549 | 64,089 | 0.0062 | 0.9938 | 91.85 |
| 27.5 | 9,078,460 | 74,326 | 0.0082 | 0.9918 | 91.28 |
| 28.5 | 8,055,874 | 91,992 | 0.0114 | 0.9886 | 90.53 |
| 29.5 | 6,771,523 | 74,485 | 0.0110 | 0.9890 | 89.50 |
| 30.5 | 6,115,211 | 48,271 | 0.0079 | 0.9921 | 88.52 |
| 31.5 | 5,664,340 | 52,716 | 0.0093 | 0.9907 | 87.82 |
| 32.5 | 4,963,098 | 78,925 | 0.0159 | 0.9841 | 87.00 |
| 33.5 | 4,471,938 | 69,520 | 0.0155 | 0.9845 | 85.62 |
| 34.5 | 4,157,367 | 49,980 | 0.0120 | 0.9880 | 84.29 |
| 35.5 | 3,864,337 | 64,336 | 0.0166 | 0.9834 | 83.27 |
| 36.5 | 3,403,866 | 67,743 | 0.0199 | 0.9801 | 81.89 |
| 37.5 | 2,770,381 | 44,580 | 0.0161 | 0.9839 | 80.26 |
| 38.5 | 2,512,601 | 39,266 | 0.0156 | 0.9844 | 78.96 |

DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1916-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 2,034,203 | 37,580 | 0.0185 | 0.9815 | 77.73 |
| 40.5 | 1,481,874 | 23,068 | 0.0156 | 0.9844 | 76.29 |
| 41.5 | 1,287,119 | 27,431 | 0.0213 | 0.9787 | 75.11 |
| 42.5 | 1,059,364 | 17,230 | 0.0163 | 0.9837 | 73.51 |
| 43.5 | 704,312 | 15,093 | 0.0214 | 0.9786 | 72.31 |
| 44.5 | 614,485 | 5,753 | 0.0094 | 0.9906 | 70.76 |
| 45.5 | 529,302 | 9,344 | 0.0177 | 0.9823 | 70.10 |
| 46.5 | 539,514 | 9,895 | 0.0183 | 0.9817 | 68.86 |
| 47.5 | 512,968 | 6,837 | 0.0133 | 0.9867 | 67.60 |
| 48.5 | 516,813 | 8,372 | 0.0162 | 0.9838 | 66.70 |
| 49.5 | 495,156 | 10,378 | 0.0210 | 0.9790 | 65.62 |
| 50.5 | 474,829 | 9,592 | 0.0202 | 0.9798 | 64.24 |
| 51.5 | 443,155 | 7,259 | 0.0164 | 0.9836 | 62.94 |
| 52.5 | 407,032 | 9,075 | 0.0223 | 0.9777 | 61.91 |
| 53.5 | 345,354 | 7,742 | 0.0224 | 0.9776 | 60.53 |
| 54.5 | 331,830 | 3,955 | 0.0119 | 0.9881 | 59.18 |
| 55.5 | 317,924 | 7,327 | 0.0230 | 0.9770 | 58.47 |
| 56.5 | 303,087 | 9,819 | 0.0324 | 0.9676 | 57.12 |
| 57.5 | 284,490 | 11,448 | 0.0402 | 0.9598 | 55.27 |
| 58.5 | 271,248 | 10,519 | 0.0388 | 0.9612 | 53.05 |
| 59.5 | 254,847 | 4,791 | 0.0188 | 0.9812 | 50.99 |
| 60.5 | 237,762 | 6,706 | 0.0282 | 0.9718 | 50.03 |
| 61.5 | 169,807 | 9,278 | 0.0546 | 0.9454 | 48.62 |
| 62.5 | 156,792 | 5,649 | 0.0360 | 0.9640 | 45.96 |
| 63.5 | 151,463 | 6,124 | 0.0404 | 0.9596 | 44.31 |
| 64.5 | 144,668 | 2,790 | 0.0193 | 0.9807 | 42.52 |
| 65.5 | 138,538 | 2,456 | 0.0177 | 0.9823 | 41.70 |
| 66.5 | 118,587 | 2,685 | 0.0226 | 0.9774 | 40.96 |
| 67.5 | 109,895 | 343 | 0.0031 | 0.9969 | 40.03 |
| 68.5 | 109,552 | 3,561 | 0.0325 | 0.9675 | 39.91 |
| 69.5 | 104,469 | 1,187 | 0.0114 | 0.9886 | 38.61 |
| 70.5 | 103,701 | 9,793 | 0.0944 | 0.9056 | 38.17 |
| 71.5 | 93,624 | 9,075 | 0.0969 | 0.9031 | 34.57 |
| 72.5 | 84,549 | 16,564 | 0.1959 | 0.8041 | 31.21 |
| 73.5 | 67,876 | 10,016 | 0.1476 | 0.8524 | 25.10 |
| 74.5 | 57,706 | 7,527 | 0.1304 | 0.8696 | 21.40 |
| 75.5 | 49,800 | 7,088 | 0.1423 | 0.8577 | 18.60 |
| 76.5 | 15,020 | 1,012 | 0.0674 | 0.9326 | 15.96 |
| 77.5 | 13,704 | 1,152 | 0.0841 | 0.9159 | 14.88 |
| 78.5 | 7,295 | 163 | 0.0224 | 0.9776 | 13.63 |

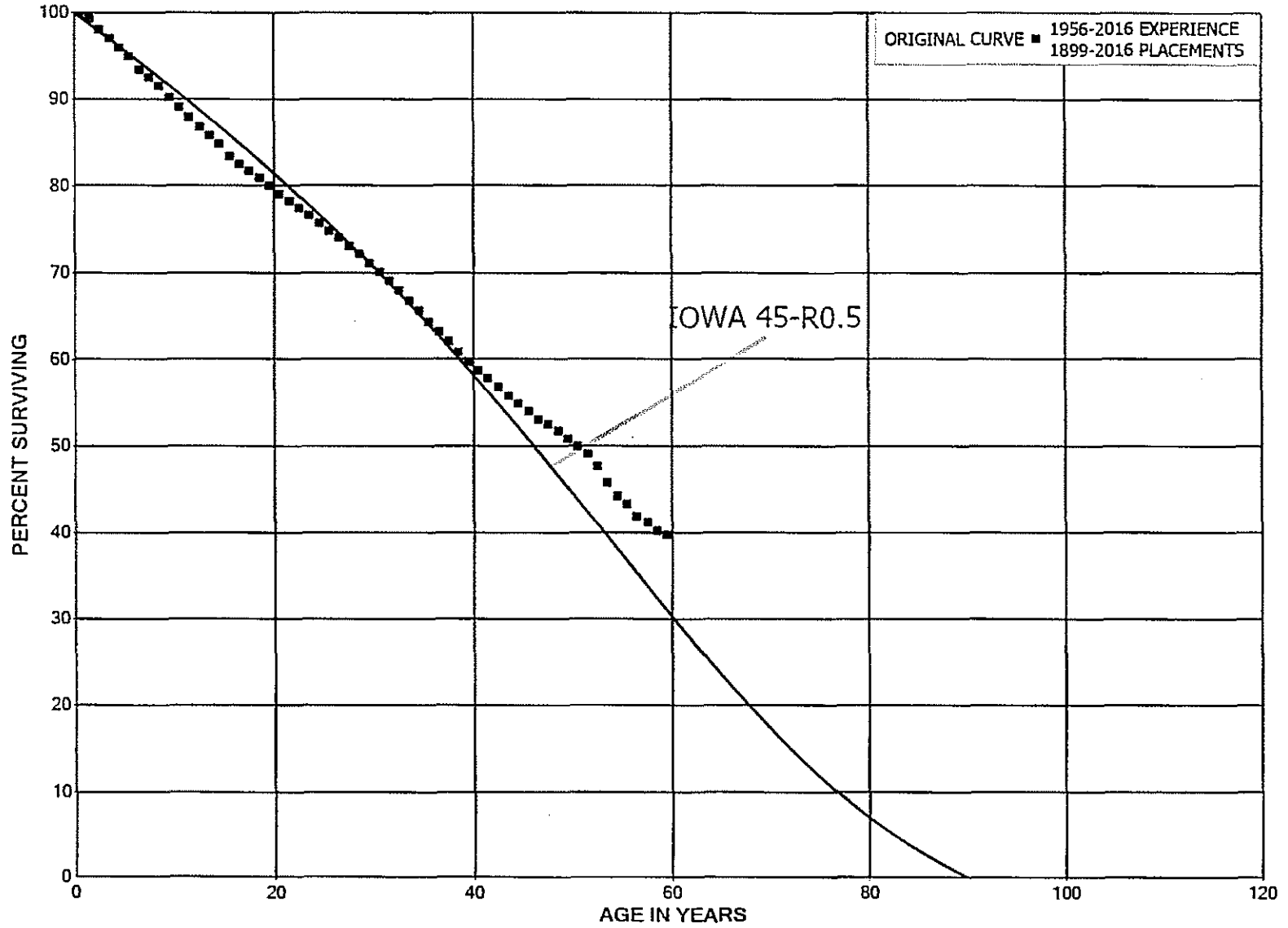
DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1916-2016 | | | EXPERIENCE BAND 1987-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 79.5 | 7,043 | 539 | 0.0765 | 0.9235 | 13.33 | |
| 80.5 | 6,505 | 359 | 0.0553 | 0.9447 | 12.31 | |
| 81.5 | 6,103 | 879 | 0.1441 | 0.8559 | 11.63 | |
| 82.5 | 5,224 | 674 | 0.1291 | 0.8709 | 9.95 | |
| 83.5 | 4,487 | 886 | 0.1975 | 0.8025 | 8.67 | |
| 84.5 | 3,548 | 527 | 0.1484 | 0.8516 | 6.95 | |
| 85.5 | 2,816 | 396 | 0.1405 | 0.8595 | 5.92 | |
| 86.5 | 2,420 | 290 | 0.1198 | 0.8802 | 5.09 | |
| 87.5 | 1,750 | 384 | 0.2196 | 0.7804 | 4.48 | |
| 88.5 | 1,366 | 278 | 0.2034 | 0.7966 | 3.50 | |
| 89.5 | 1,065 | 452 | 0.4241 | 0.5759 | 2.79 | |
| 90.5 | 577 | 94 | 0.1638 | 0.8362 | 1.60 | |
| 91.5 | 482 | 69 | 0.1426 | 0.8574 | 1.34 | |
| 92.5 | 413 | 76 | 0.1846 | 0.8154 | 1.15 | |
| 93.5 | 244 | 10 | 0.0400 | 0.9600 | 0.94 | |
| 94.5 | 233 | 76 | 0.3252 | 0.6748 | 0.90 | |
| 95.5 | 157 | 57 | 0.3607 | 0.6393 | 0.61 | |
| 96.5 | 100 | 64 | 0.6410 | 0.3590 | 0.39 | |
| 97.5 | 36 | 21 | 0.5714 | 0.4286 | 0.14 | |
| 98.5 | 15 | 8 | 0.5003 | 0.4997 | 0.06 | |
| 99.5 | 8 | 4 | 0.5337 | 0.4663 | 0.03 | |
| 100.5 | | | | | 0.01 | |

DUKE ENERGY KENTUCKY
ACCOUNT 3680 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3680 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2016

EXPERIENCE BAND 1956-2016

| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0 | 71,141,979 | 43,242 | 0.0006 | 0.9994 | 100.00 |
| 0.5 | 73,170,111 | 477,553 | 0.0065 | 0.9935 | 99.94 |
| 1.5 | 76,490,850 | 907,904 | 0.0119 | 0.9881 | 99.29 |
| 2.5 | 74,187,466 | 782,179 | 0.0105 | 0.9895 | 98.11 |
| 3.5 | 72,938,447 | 849,290 | 0.0116 | 0.9884 | 97.07 |
| 4.5 | 71,175,591 | 778,673 | 0.0109 | 0.9891 | 95.94 |
| 5.5 | 70,575,417 | 1,141,429 | 0.0162 | 0.9838 | 94.89 |
| 6.5 | 66,630,735 | 582,146 | 0.0087 | 0.9913 | 93.36 |
| 7.5 | 64,774,998 | 701,802 | 0.0108 | 0.9892 | 92.54 |
| 8.5 | 62,108,792 | 901,182 | 0.0145 | 0.9855 | 91.54 |
| 9.5 | 57,958,088 | 710,389 | 0.0123 | 0.9877 | 90.21 |
| 10.5 | 55,939,385 | 711,643 | 0.0127 | 0.9873 | 89.11 |
| 11.5 | 53,710,168 | 676,235 | 0.0126 | 0.9874 | 87.97 |
| 12.5 | 50,875,776 | 610,710 | 0.0120 | 0.9880 | 86.87 |
| 13.5 | 48,632,208 | 584,375 | 0.0120 | 0.9880 | 85.82 |
| 14.5 | 46,948,703 | 764,193 | 0.0163 | 0.9837 | 84.79 |
| 15.5 | 45,293,815 | 476,096 | 0.0105 | 0.9895 | 83.41 |
| 16.5 | 43,295,685 | 417,430 | 0.0096 | 0.9904 | 82.53 |
| 17.5 | 41,224,644 | 419,315 | 0.0102 | 0.9898 | 81.74 |
| 18.5 | 39,062,052 | 429,915 | 0.0110 | 0.9890 | 80.91 |
| 19.5 | 36,603,474 | 435,513 | 0.0119 | 0.9881 | 80.02 |
| 20.5 | 34,764,284 | 362,481 | 0.0104 | 0.9896 | 79.07 |
| 21.5 | 32,995,093 | 325,952 | 0.0099 | 0.9901 | 78.24 |
| 22.5 | 30,164,377 | 325,544 | 0.0108 | 0.9892 | 77.47 |
| 23.5 | 27,817,034 | 346,671 | 0.0125 | 0.9875 | 76.63 |
| 24.5 | 25,916,967 | 271,941 | 0.0105 | 0.9895 | 75.68 |
| 25.5 | 23,629,738 | 271,977 | 0.0115 | 0.9885 | 74.88 |
| 26.5 | 21,395,667 | 272,513 | 0.0127 | 0.9873 | 74.02 |
| 27.5 | 19,127,686 | 248,186 | 0.0130 | 0.9870 | 73.08 |
| 28.5 | 16,874,140 | 245,056 | 0.0145 | 0.9855 | 72.13 |
| 29.5 | 15,456,959 | 222,643 | 0.0144 | 0.9856 | 71.08 |
| 30.5 | 14,142,179 | 207,434 | 0.0147 | 0.9853 | 70.06 |
| 31.5 | 12,829,851 | 211,725 | 0.0165 | 0.9835 | 69.03 |
| 32.5 | 11,640,432 | 192,199 | 0.0165 | 0.9835 | 67.89 |
| 33.5 | 10,382,117 | 177,503 | 0.0171 | 0.9829 | 66.77 |
| 34.5 | 9,612,101 | 197,672 | 0.0206 | 0.9794 | 65.63 |
| 35.5 | 8,589,536 | 140,404 | 0.0163 | 0.9837 | 64.28 |
| 36.5 | 7,792,480 | 148,638 | 0.0191 | 0.9809 | 63.23 |
| 37.5 | 7,014,965 | 133,611 | 0.0190 | 0.9810 | 62.02 |
| 38.5 | 6,241,326 | 112,293 | 0.0180 | 0.9820 | 60.84 |

DUKE ENERGY KENTUCKY

ACCOUNT 3680 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1899-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 5,635,625 | 99,094 | 0.0176 | 0.9824 | 59.75 |
| 40.5 | 5,204,368 | 78,364 | 0.0151 | 0.9849 | 58.70 |
| 41.5 | 4,724,495 | 78,210 | 0.0166 | 0.9834 | 57.81 |
| 42.5 | 3,980,565 | 70,712 | 0.0178 | 0.9822 | 56.86 |
| 43.5 | 3,324,057 | 55,278 | 0.0166 | 0.9834 | 55.85 |
| 44.5 | 2,773,073 | 43,235 | 0.0156 | 0.9844 | 54.92 |
| 45.5 | 2,270,727 | 41,546 | 0.0183 | 0.9817 | 54.06 |
| 46.5 | 1,808,817 | 20,919 | 0.0116 | 0.9884 | 53.07 |
| 47.5 | 1,489,297 | 22,205 | 0.0149 | 0.9851 | 52.46 |
| 48.5 | 1,248,095 | 20,890 | 0.0167 | 0.9833 | 51.68 |
| 49.5 | 1,079,074 | 17,210 | 0.0159 | 0.9841 | 50.81 |
| 50.5 | 881,573 | 16,550 | 0.0188 | 0.9812 | 50.00 |
| 51.5 | 753,113 | 21,501 | 0.0285 | 0.9715 | 49.06 |
| 52.5 | 580,482 | 23,896 | 0.0412 | 0.9588 | 47.66 |
| 53.5 | 492,914 | 16,173 | 0.0328 | 0.9672 | 45.70 |
| 54.5 | 427,968 | 8,396 | 0.0196 | 0.9804 | 44.20 |
| 55.5 | 363,697 | 12,194 | 0.0335 | 0.9665 | 43.33 |
| 56.5 | 310,911 | 5,340 | 0.0172 | 0.9828 | 41.88 |
| 57.5 | 260,538 | 6,290 | 0.0241 | 0.9759 | 41.16 |
| 58.5 | 217,225 | 2,358 | 0.0109 | 0.9891 | 40.17 |
| 59.5 | 202,110 | 3,077 | 0.0152 | 0.9848 | 39.73 |
| 60.5 | 150,572 | 2,850 | 0.0189 | 0.9811 | 39.13 |
| 61.5 | 109,764 | 2,358 | 0.0215 | 0.9785 | 38.39 |
| 62.5 | 82,007 | 3,012 | 0.0367 | 0.9633 | 37.56 |
| 63.5 | 73,098 | 1,637 | 0.0224 | 0.9776 | 36.18 |
| 64.5 | 60,959 | 1,618 | 0.0265 | 0.9735 | 35.37 |
| 65.5 | 42,463 | 2,579 | 0.0607 | 0.9393 | 34.43 |
| 66.5 | 31,898 | 1,091 | 0.0342 | 0.9658 | 32.34 |
| 67.5 | 27,011 | 3,791 | 0.1404 | 0.8596 | 31.23 |
| 68.5 | 21,320 | 697 | 0.0327 | 0.9673 | 26.85 |
| 69.5 | 18,366 | 203 | 0.0111 | 0.9889 | 25.97 |
| 70.5 | 17,661 | 420 | 0.0238 | 0.9762 | 25.69 |
| 71.5 | 16,621 | 53 | 0.0032 | 0.9968 | 25.07 |
| 72.5 | 16,546 | 231 | 0.0139 | 0.9861 | 24.99 |
| 73.5 | 16,267 | 508 | 0.0312 | 0.9688 | 24.65 |
| 74.5 | 15,397 | | 0.0000 | 1.0000 | 23.88 |
| 75.5 | 13,248 | 13 | 0.0010 | 0.9990 | 23.88 |
| 76.5 | 10,431 | | 0.0000 | 1.0000 | 23.85 |
| 77.5 | 10,185 | 48 | 0.0047 | 0.9953 | 23.85 |
| 78.5 | 10,024 | 24 | 0.0024 | 0.9976 | 23.74 |

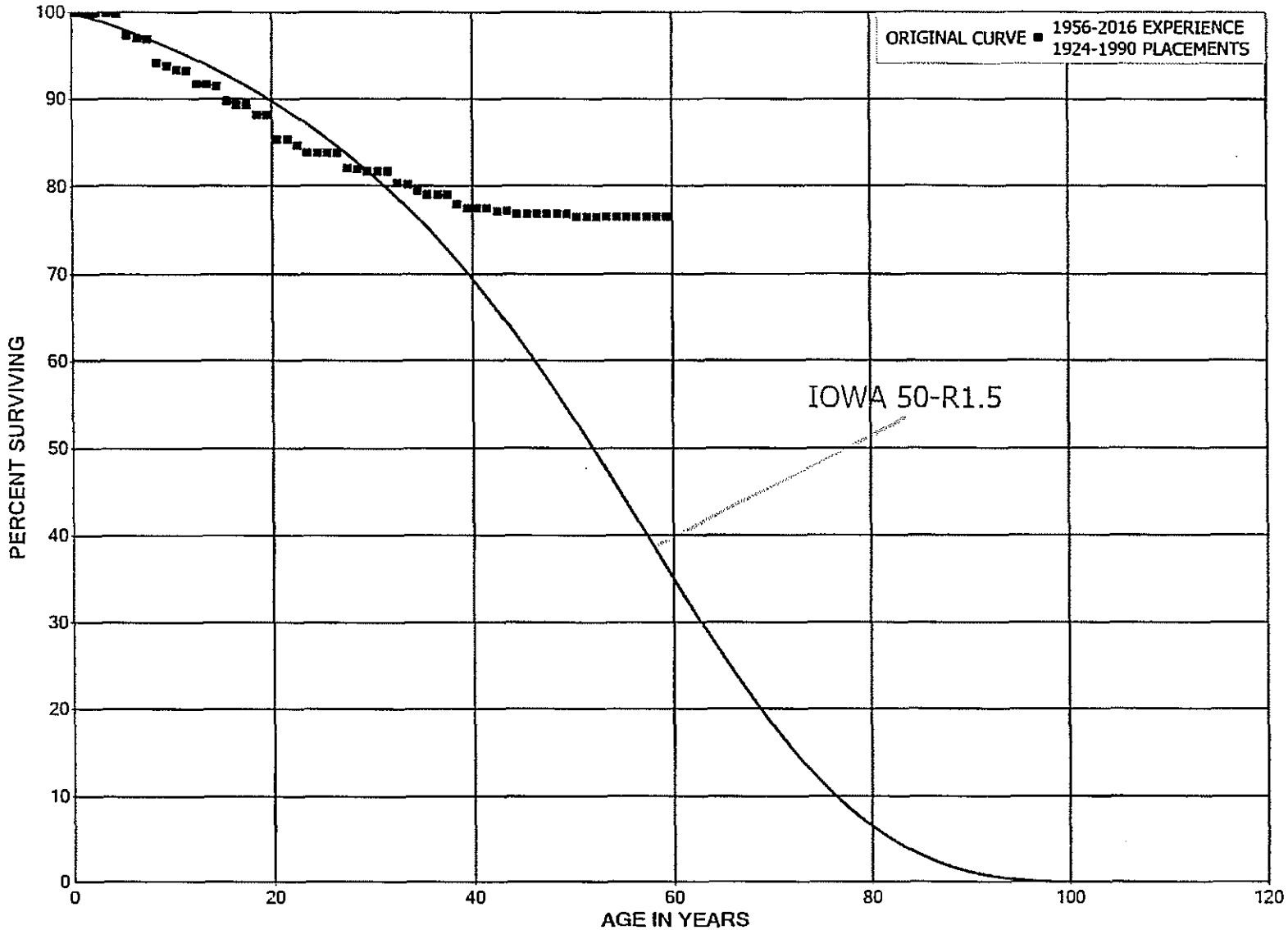
DUKE ENERGY KENTUCKY

ACCOUNT 3680 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1899-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 79.5 | 7,742 | 250 | 0.0323 | 0.9677 | 23.68 |
| 80.5 | 5,840 | 25 | 0.0042 | 0.9958 | 22.92 |
| 81.5 | 5,748 | | 0.0000 | 1.0000 | 22.82 |
| 82.5 | 5,748 | 36 | 0.0063 | 0.9937 | 22.82 |
| 83.5 | 5,529 | 13 | 0.0023 | 0.9977 | 22.68 |
| 84.5 | 5,142 | 13 | 0.0025 | 0.9975 | 22.63 |
| 85.5 | 5,129 | | 0.0000 | 1.0000 | 22.57 |
| 86.5 | 4,663 | | 0.0000 | 1.0000 | 22.57 |
| 87.5 | 3,793 | | 0.0000 | 1.0000 | 22.57 |
| 88.5 | 3,612 | | 0.0000 | 1.0000 | 22.57 |
| 89.5 | 4,974 | 1,950 | 0.3920 | 0.6080 | 22.57 |
| 90.5 | 2,699 | | 0.0000 | 1.0000 | 13.72 |
| 91.5 | 2,039 | | 0.0000 | 1.0000 | 13.72 |
| 92.5 | 2,039 | | 0.0000 | 1.0000 | 13.72 |
| 93.5 | 1,795 | | 0.0000 | 1.0000 | 13.72 |
| 94.5 | 3,007 | 933 | 0.3102 | 0.6898 | 13.72 |
| 95.5 | 1,956 | | 0.0000 | 1.0000 | 9.47 |
| 96.5 | 1,065 | | 0.0000 | 1.0000 | 9.47 |
| 97.5 | 1,065 | | 0.0000 | 1.0000 | 9.47 |
| 98.5 | 1,065 | | 0.0000 | 1.0000 | 9.47 |
| 99.5 | 1,026 | | 0.0000 | 1.0000 | 9.47 |
| 100.5 | 933 | | 0.0000 | 1.0000 | 9.47 |
| 101.5 | 933 | | 0.0000 | 1.0000 | 9.47 |
| 102.5 | 933 | | 0.0000 | 1.0000 | 9.47 |
| 103.5 | 933 | | 0.0000 | 1.0000 | 9.47 |
| 104.5 | 933 | | 0.0000 | 1.0000 | 9.47 |
| 105.5 | 933 | | 0.0000 | 1.0000 | 9.47 |
| 106.5 | | | | | 9.47 |

DUKE ENERGY KENTUCKY
ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1924-1990 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 267,971 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 277,289 | 442 | 0.0016 | 0.9984 | 100.00 |
| 1.5 | 290,361 | 139 | 0.0005 | 0.9995 | 99.84 |
| 2.5 | 320,097 | 17 | 0.0001 | 0.9999 | 99.79 |
| 3.5 | 323,303 | 92 | 0.0003 | 0.9997 | 99.79 |
| 4.5 | 334,199 | 8,295 | 0.0248 | 0.9752 | 99.76 |
| 5.5 | 331,764 | 1,266 | 0.0038 | 0.9962 | 97.28 |
| 6.5 | 339,385 | 339 | 0.0010 | 0.9990 | 96.91 |
| 7.5 | 345,628 | 9,890 | 0.0286 | 0.9714 | 96.82 |
| 8.5 | 338,039 | 1,100 | 0.0033 | 0.9967 | 94.04 |
| 9.5 | 340,268 | 1,484 | 0.0044 | 0.9956 | 93.74 |
| 10.5 | 340,703 | 393 | 0.0012 | 0.9988 | 93.33 |
| 11.5 | 340,310 | 5,669 | 0.0167 | 0.9833 | 93.22 |
| 12.5 | 334,708 | | 0.0000 | 1.0000 | 91.67 |
| 13.5 | 334,719 | 811 | 0.0024 | 0.9976 | 91.67 |
| 14.5 | 335,744 | 6,359 | 0.0189 | 0.9811 | 91.45 |
| 15.5 | 329,385 | 1,561 | 0.0047 | 0.9953 | 89.72 |
| 16.5 | 330,701 | | 0.0000 | 1.0000 | 89.29 |
| 17.5 | 330,703 | 3,956 | 0.0120 | 0.9880 | 89.29 |
| 18.5 | 326,748 | | 0.0000 | 1.0000 | 88.22 |
| 19.5 | 326,748 | 10,565 | 0.0323 | 0.9677 | 88.22 |
| 20.5 | 321,257 | | 0.0000 | 1.0000 | 85.37 |
| 21.5 | 321,826 | 2,358 | 0.0073 | 0.9927 | 85.37 |
| 22.5 | 319,469 | 3,363 | 0.0105 | 0.9895 | 84.74 |
| 23.5 | 317,846 | 64 | 0.0002 | 0.9998 | 83.85 |
| 24.5 | 322,183 | 52 | 0.0002 | 0.9998 | 83.84 |
| 25.5 | 312,484 | | 0.0000 | 1.0000 | 83.82 |
| 26.5 | 288,438 | 6,196 | 0.0215 | 0.9785 | 83.82 |
| 27.5 | 281,322 | 67 | 0.0002 | 0.9998 | 82.02 |
| 28.5 | 281,986 | 1,029 | 0.0036 | 0.9964 | 82.00 |
| 29.5 | 280,457 | | 0.0000 | 1.0000 | 81.70 |
| 30.5 | 273,180 | | 0.0000 | 1.0000 | 81.70 |
| 31.5 | 271,638 | 4,497 | 0.0166 | 0.9834 | 81.70 |
| 32.5 | 261,185 | 444 | 0.0017 | 0.9983 | 80.35 |
| 33.5 | 260,741 | 2,405 | 0.0092 | 0.9908 | 80.21 |
| 34.5 | 258,336 | 1,404 | 0.0054 | 0.9946 | 79.47 |
| 35.5 | 256,304 | | 0.0000 | 1.0000 | 79.04 |
| 36.5 | 256,304 | | 0.0000 | 1.0000 | 79.04 |
| 37.5 | 256,304 | 3,431 | 0.0134 | 0.9866 | 79.04 |
| 38.5 | 236,682 | 1,452 | 0.0061 | 0.9939 | 77.98 |

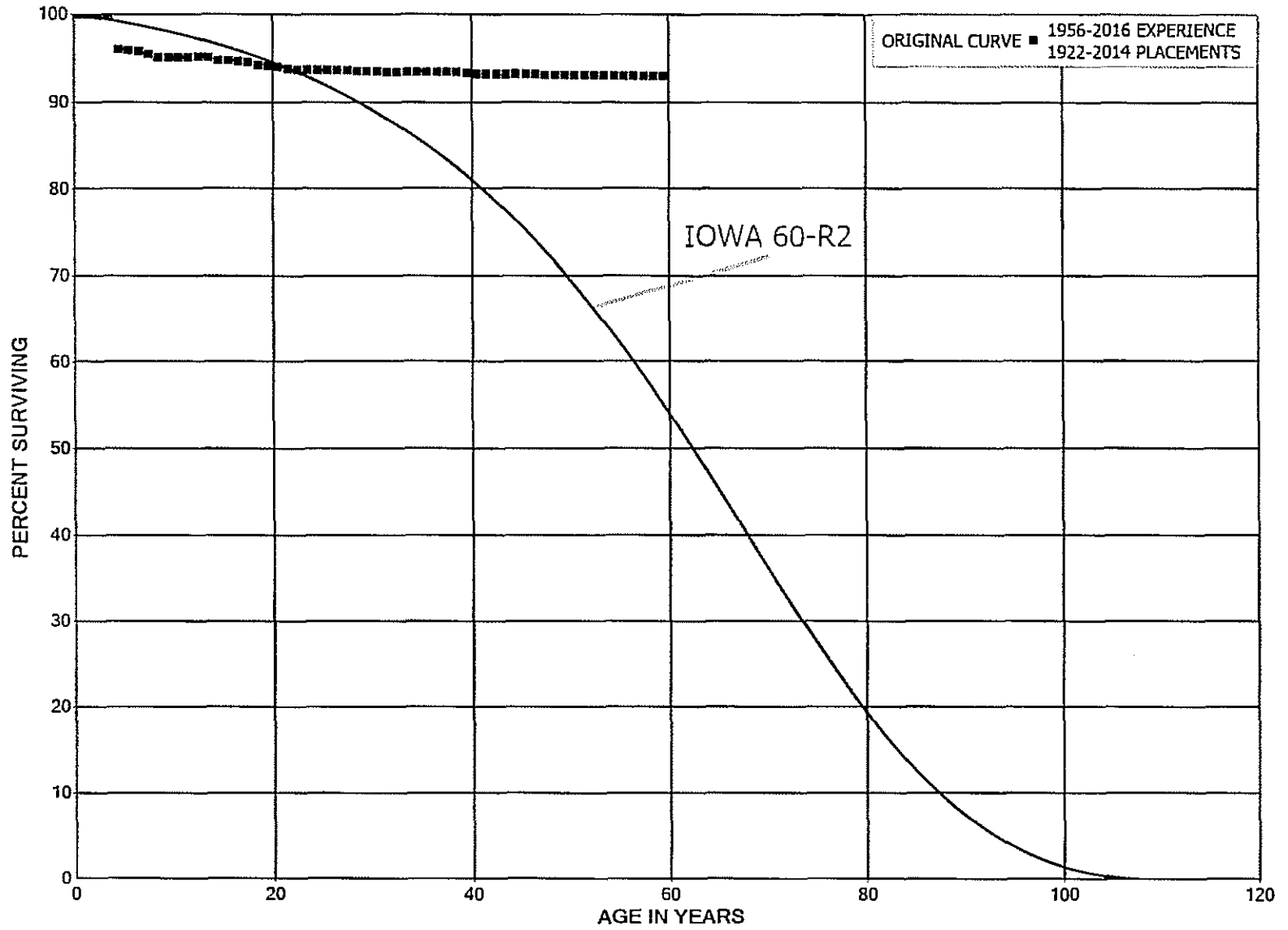
DUKE ENERGY KENTUCKY

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1924-1990 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 223,641 | | 0.0000 | 1.0000 | 77.50 |
| 40.5 | 200,509 | | 0.0000 | 1.0000 | 77.50 |
| 41.5 | 195,296 | 951 | 0.0049 | 0.9951 | 77.50 |
| 42.5 | 192,104 | | 0.0000 | 1.0000 | 77.13 |
| 43.5 | 185,971 | 731 | 0.0039 | 0.9961 | 77.13 |
| 44.5 | 176,874 | | 0.0000 | 1.0000 | 76.82 |
| 45.5 | 155,243 | | 0.0000 | 1.0000 | 76.82 |
| 46.5 | 150,463 | | 0.0000 | 1.0000 | 76.82 |
| 47.5 | 125,172 | | 0.0000 | 1.0000 | 76.82 |
| 48.5 | 98,296 | | 0.0000 | 1.0000 | 76.82 |
| 49.5 | 96,155 | 420 | 0.0044 | 0.9956 | 76.82 |
| 50.5 | 87,129 | | 0.0000 | 1.0000 | 76.49 |
| 51.5 | 82,013 | | 0.0000 | 1.0000 | 76.49 |
| 52.5 | 77,620 | | 0.0000 | 1.0000 | 76.49 |
| 53.5 | 63,369 | | 0.0000 | 1.0000 | 76.49 |
| 54.5 | 59,386 | | 0.0000 | 1.0000 | 76.49 |
| 55.5 | 54,156 | | 0.0000 | 1.0000 | 76.49 |
| 56.5 | 54,156 | | 0.0000 | 1.0000 | 76.49 |
| 57.5 | 51,458 | | 0.0000 | 1.0000 | 76.49 |
| 58.5 | 51,244 | | 0.0000 | 1.0000 | 76.49 |
| 59.5 | 48,811 | | 0.0000 | 1.0000 | 76.49 |
| 60.5 | 21,857 | | 0.0000 | 1.0000 | 76.49 |
| 61.5 | 21,276 | | 0.0000 | 1.0000 | 76.49 |
| 62.5 | 19,545 | | 0.0000 | 1.0000 | 76.49 |
| 63.5 | 18,092 | | 0.0000 | 1.0000 | 76.49 |
| 64.5 | 18,043 | | 0.0000 | 1.0000 | 76.49 |
| 65.5 | 12,088 | | 0.0000 | 1.0000 | 76.49 |
| 66.5 | 11,671 | | 0.0000 | 1.0000 | 76.49 |
| 67.5 | 7,814 | | 0.0000 | 1.0000 | 76.49 |
| 68.5 | 7,413 | | 0.0000 | 1.0000 | 76.49 |
| 69.5 | 5,113 | | 0.0000 | 1.0000 | 76.49 |
| 70.5 | 1,783 | | 0.0000 | 1.0000 | 76.49 |
| 71.5 | 18 | | 0.0000 | 1.0000 | 76.49 |
| 72.5 | 18 | | 0.0000 | 1.0000 | 76.49 |
| 73.5 | 15 | | 0.0000 | 1.0000 | 76.49 |
| 74.5 | 5 | | 0.0000 | 1.0000 | 76.49 |
| 75.5 | 4 | | 0.0000 | 1.0000 | 76.49 |
| 76.5 | 4 | | 0.0000 | 1.0000 | 76.49 |
| 77.5 | 4 | | 0.0000 | 1.0000 | 76.49 |
| 78.5 | 1 | | 0.0000 | 1.0000 | 76.49 |
| 79.5 | | | | | 76.49 |

DUKE ENERGY KENTUCKY
ACCOUNT 3691 SERVICES - UNDERGROUND
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3691 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1922-2014 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 2,370,074 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 2,376,614 | 619 | 0.0003 | 0.9997 | 100.00 |
| 1.5 | 2,375,997 | | 0.0000 | 1.0000 | 99.97 |
| 2.5 | 455,395 | 665 | 0.0015 | 0.9985 | 99.97 |
| 3.5 | 454,897 | 17,691 | 0.0389 | 0.9611 | 99.83 |
| 4.5 | 438,335 | 677 | 0.0015 | 0.9985 | 95.95 |
| 5.5 | 441,017 | 431 | 0.0010 | 0.9990 | 95.80 |
| 6.5 | 441,445 | 1,602 | 0.0036 | 0.9964 | 95.70 |
| 7.5 | 439,092 | 1,295 | 0.0029 | 0.9971 | 95.36 |
| 8.5 | 437,950 | 156 | 0.0004 | 0.9996 | 95.08 |
| 9.5 | 437,597 | 82 | 0.0002 | 0.9998 | 95.04 |
| 10.5 | 436,830 | 59 | 0.0001 | 0.9999 | 95.02 |
| 11.5 | 436,664 | | 0.0000 | 1.0000 | 95.01 |
| 12.5 | 436,554 | | 0.0000 | 1.0000 | 95.01 |
| 13.5 | 124,741 | 319 | 0.0026 | 0.9974 | 95.01 |
| 14.5 | 124,510 | 98 | 0.0008 | 0.9992 | 94.77 |
| 15.5 | 124,533 | 163 | 0.0013 | 0.9987 | 94.69 |
| 16.5 | 124,370 | 120 | 0.0010 | 0.9990 | 94.57 |
| 17.5 | 123,294 | 376 | 0.0030 | 0.9970 | 94.48 |
| 18.5 | 125,107 | 229 | 0.0018 | 0.9982 | 94.19 |
| 19.5 | 125,015 | 53 | 0.0004 | 0.9996 | 94.02 |
| 20.5 | 124,962 | 357 | 0.0029 | 0.9971 | 93.98 |
| 21.5 | 124,605 | 53 | 0.0004 | 0.9996 | 93.71 |
| 22.5 | 124,552 | 51 | 0.0004 | 0.9996 | 93.67 |
| 23.5 | 124,501 | | 0.0000 | 1.0000 | 93.63 |
| 24.5 | 124,501 | 85 | 0.0007 | 0.9993 | 93.63 |
| 25.5 | 124,415 | | 0.0000 | 1.0000 | 93.57 |
| 26.5 | 124,438 | | 0.0000 | 1.0000 | 93.57 |
| 27.5 | 124,438 | 23 | 0.0002 | 0.9998 | 93.57 |
| 28.5 | 124,415 | 85 | 0.0007 | 0.9993 | 93.55 |
| 29.5 | 122,270 | 6 | 0.0000 | 1.0000 | 93.49 |
| 30.5 | 122,265 | 42 | 0.0003 | 0.9997 | 93.48 |
| 31.5 | 122,222 | | 0.0000 | 1.0000 | 93.45 |
| 32.5 | 122,508 | 3 | 0.0000 | 1.0000 | 93.45 |
| 33.5 | 122,515 | 9 | 0.0001 | 0.9999 | 93.45 |
| 34.5 | 122,506 | | 0.0000 | 1.0000 | 93.44 |
| 35.5 | 122,506 | | 0.0000 | 1.0000 | 93.44 |
| 36.5 | 122,506 | 19 | 0.0002 | 0.9998 | 93.44 |
| 37.5 | 122,487 | 45 | 0.0004 | 0.9996 | 93.43 |
| 38.5 | 122,442 | 74 | 0.0006 | 0.9994 | 93.39 |

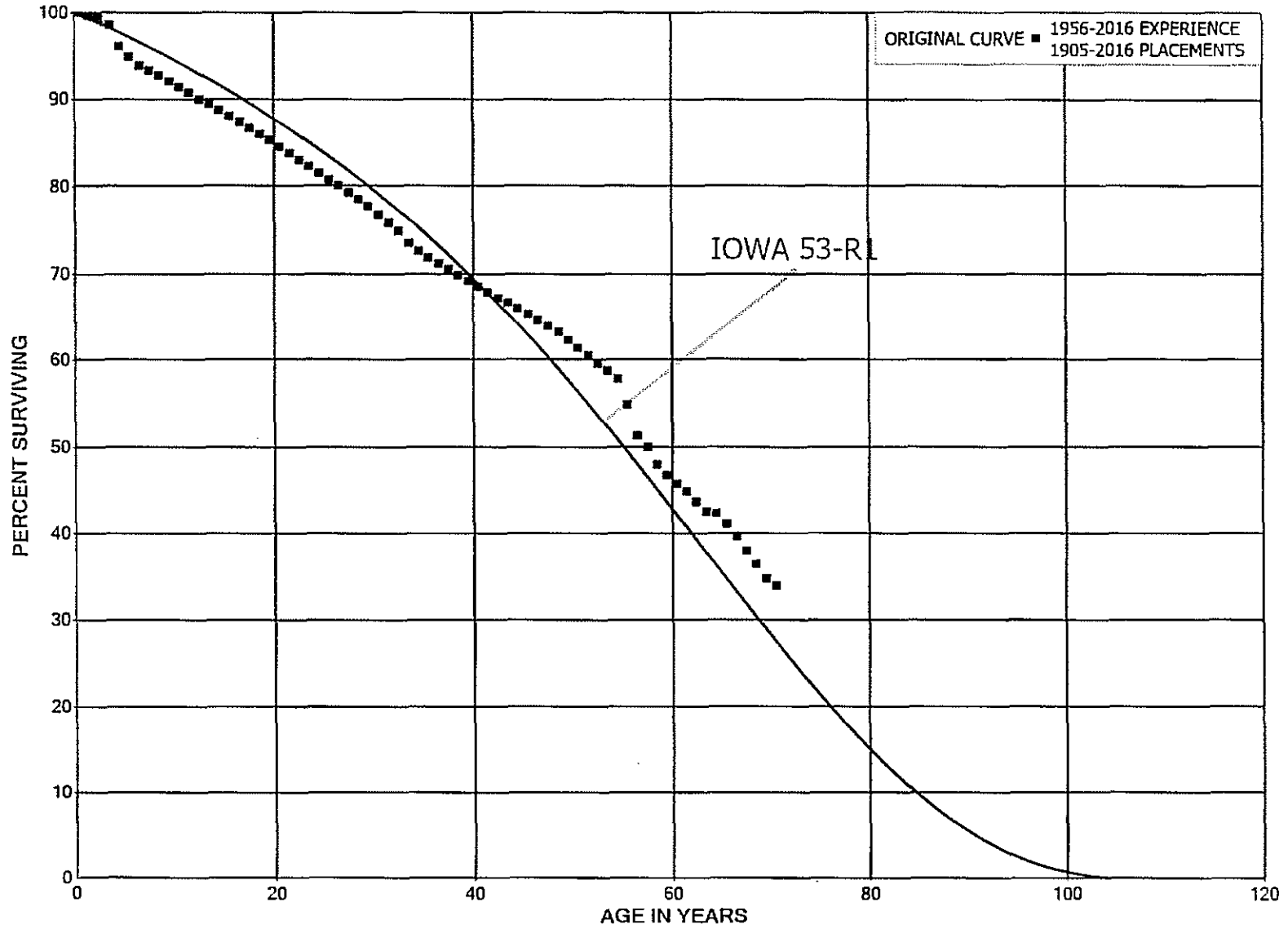
DUKE ENERGY KENTUCKY

ACCOUNT 3691 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1922-2014 | | | EXPERIENCE BAND 1956-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 39.5 | 121,498 | 182 | 0.0015 | 0.9985 | 93.33 | |
| 40.5 | 120,788 | | 0.0000 | 1.0000 | 93.19 | |
| 41.5 | 120,306 | | 0.0000 | 1.0000 | 93.19 | |
| 42.5 | 120,306 | | 0.0000 | 1.0000 | 93.19 | |
| 43.5 | 119,530 | | 0.0000 | 1.0000 | 93.19 | |
| 44.5 | 118,903 | 42 | 0.0003 | 0.9997 | 93.19 | |
| 45.5 | 115,391 | | 0.0000 | 1.0000 | 93.16 | |
| 46.5 | 104,313 | 57 | 0.0005 | 0.9995 | 93.16 | |
| 47.5 | 87,748 | | 0.0000 | 1.0000 | 93.11 | |
| 48.5 | 81,380 | | 0.0000 | 1.0000 | 93.11 | |
| 49.5 | 72,783 | | 0.0000 | 1.0000 | 93.11 | |
| 50.5 | 61,969 | | 0.0000 | 1.0000 | 93.11 | |
| 51.5 | 56,965 | | 0.0000 | 1.0000 | 93.11 | |
| 52.5 | 49,475 | 85 | 0.0017 | 0.9983 | 93.11 | |
| 53.5 | 39,567 | 0 | 0.0000 | 1.0000 | 92.95 | |
| 54.5 | 35,515 | | 0.0000 | 1.0000 | 92.95 | |
| 55.5 | 30,520 | | 0.0000 | 1.0000 | 92.95 | |
| 56.5 | 28,772 | | 0.0000 | 1.0000 | 92.95 | |
| 57.5 | 26,556 | | 0.0000 | 1.0000 | 92.95 | |
| 58.5 | 22,165 | | 0.0000 | 1.0000 | 92.95 | |
| 59.5 | 20,422 | | 0.0000 | 1.0000 | 92.95 | |
| 60.5 | 15,170 | | 0.0000 | 1.0000 | 92.95 | |
| 61.5 | 9,481 | | 0.0000 | 1.0000 | 92.95 | |
| 62.5 | 9,478 | | 0.0000 | 1.0000 | 92.95 | |
| 63.5 | 7,381 | | 0.0000 | 1.0000 | 92.95 | |
| 64.5 | 7,220 | | 0.0000 | 1.0000 | 92.95 | |
| 65.5 | 6,256 | | 0.0000 | 1.0000 | 92.95 | |
| 66.5 | 3,533 | | 0.0000 | 1.0000 | 92.95 | |
| 67.5 | 2,822 | 1 | 0.0004 | 0.9996 | 92.95 | |
| 68.5 | 2,788 | | 0.0000 | 1.0000 | 92.91 | |
| 69.5 | 2,787 | | 0.0000 | 1.0000 | 92.91 | |
| 70.5 | 2,674 | | 0.0000 | 1.0000 | 92.91 | |
| 71.5 | 2,619 | | 0.0000 | 1.0000 | 92.91 | |
| 72.5 | 2,611 | | 0.0000 | 1.0000 | 92.91 | |
| 73.5 | 2,571 | | 0.0000 | 1.0000 | 92.91 | |
| 74.5 | 2,491 | | 0.0000 | 1.0000 | 92.91 | |
| 75.5 | 2,430 | | 0.0000 | 1.0000 | 92.91 | |
| 76.5 | 2,388 | | 0.0000 | 1.0000 | 92.91 | |
| 77.5 | 2,388 | | 0.0000 | 1.0000 | 92.91 | |
| 78.5 | 2,103 | | 0.0000 | 1.0000 | 92.91 | |
| 79.5 | | | | | 92.91 | |

DUKE ENERGY KENTUCKY
ACCOUNT 3692 SERVICES - OVERHEAD
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1905-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 18,480,926 | 14,257 | 0.0008 | 0.9992 | 100.00 |
| 0.5 | 17,161,222 | 49,506 | 0.0029 | 0.9971 | 99.92 |
| 1.5 | 16,614,983 | 58,064 | 0.0035 | 0.9965 | 99.63 |
| 2.5 | 16,561,406 | 133,467 | 0.0081 | 0.9919 | 99.29 |
| 3.5 | 15,222,306 | 366,553 | 0.0241 | 0.9759 | 98.49 |
| 4.5 | 14,209,163 | 187,794 | 0.0132 | 0.9868 | 96.11 |
| 5.5 | 14,018,782 | 147,693 | 0.0105 | 0.9895 | 94.84 |
| 6.5 | 13,594,549 | 79,379 | 0.0058 | 0.9942 | 93.85 |
| 7.5 | 12,909,828 | 81,833 | 0.0063 | 0.9937 | 93.30 |
| 8.5 | 12,325,074 | 88,447 | 0.0072 | 0.9928 | 92.71 |
| 9.5 | 11,788,212 | 88,557 | 0.0075 | 0.9925 | 92.04 |
| 10.5 | 11,153,713 | 77,521 | 0.0070 | 0.9930 | 91.35 |
| 11.5 | 10,802,072 | 85,572 | 0.0079 | 0.9921 | 90.71 |
| 12.5 | 10,535,415 | 75,724 | 0.0072 | 0.9928 | 90.00 |
| 13.5 | 9,541,001 | 71,344 | 0.0075 | 0.9925 | 89.35 |
| 14.5 | 9,478,522 | 68,456 | 0.0072 | 0.9928 | 88.68 |
| 15.5 | 9,415,134 | 66,449 | 0.0071 | 0.9929 | 88.04 |
| 16.5 | 8,844,587 | 68,118 | 0.0077 | 0.9923 | 87.42 |
| 17.5 | 8,621,339 | 70,695 | 0.0082 | 0.9918 | 86.75 |
| 18.5 | 8,299,530 | 63,739 | 0.0077 | 0.9923 | 86.03 |
| 19.5 | 7,949,865 | 67,851 | 0.0085 | 0.9915 | 85.37 |
| 20.5 | 7,466,748 | 71,675 | 0.0096 | 0.9904 | 84.64 |
| 21.5 | 7,094,539 | 68,493 | 0.0097 | 0.9903 | 83.83 |
| 22.5 | 6,747,813 | 62,088 | 0.0092 | 0.9908 | 83.02 |
| 23.5 | 6,384,453 | 62,747 | 0.0098 | 0.9902 | 82.26 |
| 24.5 | 6,023,859 | 51,696 | 0.0086 | 0.9914 | 81.45 |
| 25.5 | 5,756,980 | 48,125 | 0.0084 | 0.9916 | 80.75 |
| 26.5 | 5,479,235 | 52,871 | 0.0096 | 0.9904 | 80.08 |
| 27.5 | 5,198,074 | 51,644 | 0.0099 | 0.9901 | 79.30 |
| 28.5 | 4,894,525 | 51,748 | 0.0106 | 0.9894 | 78.52 |
| 29.5 | 4,551,556 | 53,878 | 0.0118 | 0.9882 | 77.69 |
| 30.5 | 4,298,272 | 54,567 | 0.0127 | 0.9873 | 76.77 |
| 31.5 | 3,993,815 | 45,203 | 0.0113 | 0.9887 | 75.79 |
| 32.5 | 3,643,496 | 68,081 | 0.0187 | 0.9813 | 74.93 |
| 33.5 | 3,359,821 | 42,817 | 0.0127 | 0.9873 | 73.53 |
| 34.5 | 3,109,267 | 32,910 | 0.0106 | 0.9894 | 72.60 |
| 35.5 | 2,832,060 | 26,080 | 0.0092 | 0.9908 | 71.83 |
| 36.5 | 2,604,675 | 25,299 | 0.0097 | 0.9903 | 71.17 |
| 37.5 | 2,378,527 | 22,414 | 0.0094 | 0.9906 | 70.48 |
| 38.5 | 2,155,873 | 19,305 | 0.0090 | 0.9910 | 69.81 |

DUKE ENERGY KENTUCKY

ACCOUNT 3692 SERVICES - OVERHEAD

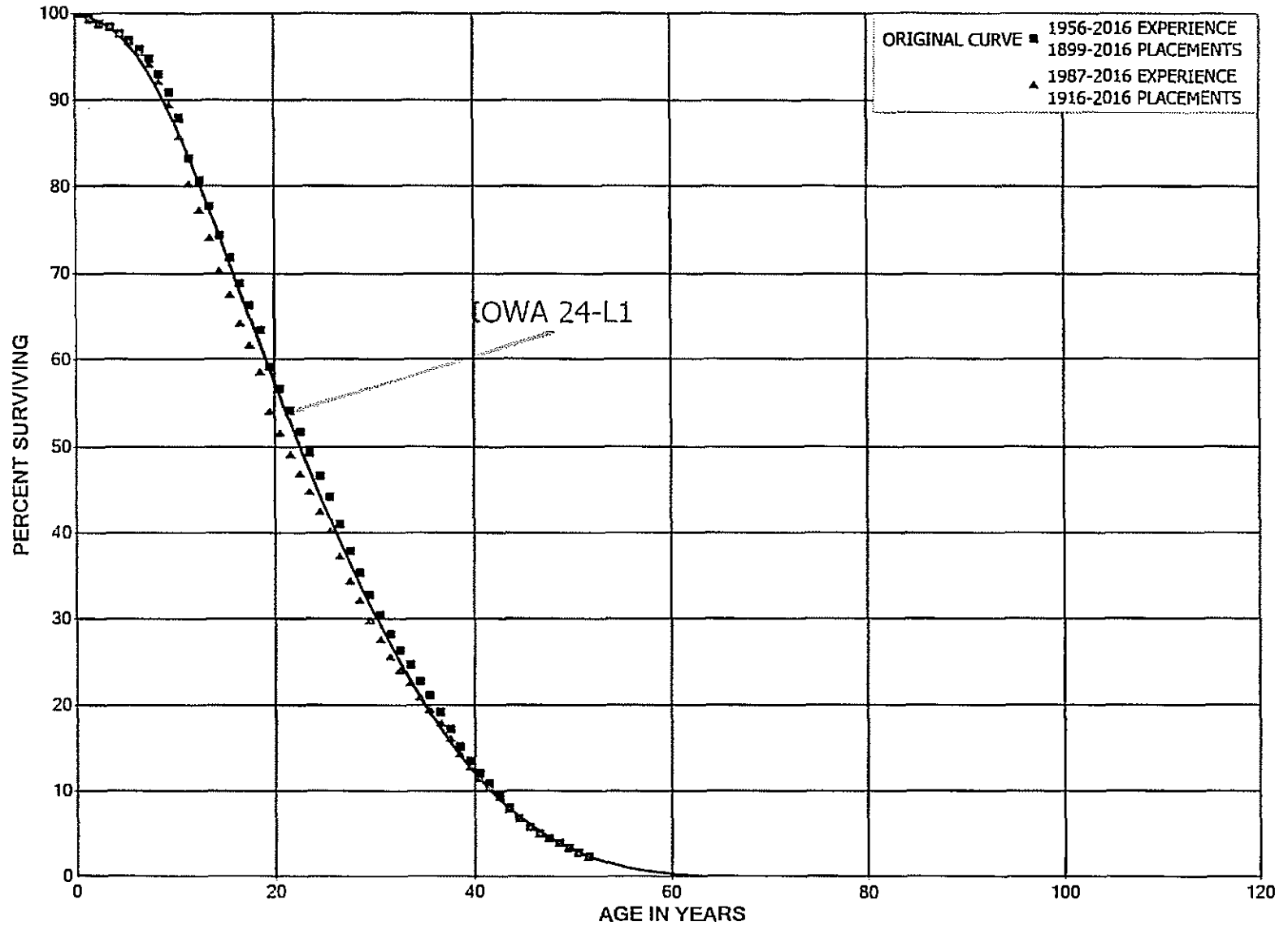
ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1905-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 1,968,877 | 18,796 | 0.0095 | 0.9905 | 69.19 |
| 40.5 | 1,797,882 | 17,854 | 0.0099 | 0.9901 | 68.53 |
| 41.5 | 1,622,497 | 15,319 | 0.0094 | 0.9906 | 67.85 |
| 42.5 | 1,449,578 | 13,012 | 0.0090 | 0.9910 | 67.20 |
| 43.5 | 1,326,599 | 12,264 | 0.0092 | 0.9908 | 66.60 |
| 44.5 | 1,199,180 | 11,807 | 0.0098 | 0.9902 | 65.99 |
| 45.5 | 1,076,706 | 12,129 | 0.0113 | 0.9887 | 65.34 |
| 46.5 | 978,691 | 10,229 | 0.0105 | 0.9895 | 64.60 |
| 47.5 | 882,851 | 8,633 | 0.0098 | 0.9902 | 63.92 |
| 48.5 | 808,708 | 12,967 | 0.0160 | 0.9840 | 63.30 |
| 49.5 | 719,650 | 10,182 | 0.0141 | 0.9859 | 62.28 |
| 50.5 | 646,969 | 9,235 | 0.0143 | 0.9857 | 61.40 |
| 51.5 | 580,618 | 8,349 | 0.0144 | 0.9856 | 60.53 |
| 52.5 | 521,908 | 7,819 | 0.0150 | 0.9850 | 59.66 |
| 53.5 | 465,061 | 7,503 | 0.0161 | 0.9839 | 58.76 |
| 54.5 | 408,110 | 20,660 | 0.0506 | 0.9494 | 57.81 |
| 55.5 | 335,498 | 22,273 | 0.0664 | 0.9336 | 54.89 |
| 56.5 | 264,174 | 6,665 | 0.0252 | 0.9748 | 51.24 |
| 57.5 | 216,027 | 8,464 | 0.0392 | 0.9608 | 49.95 |
| 58.5 | 172,262 | 4,526 | 0.0263 | 0.9737 | 47.99 |
| 59.5 | 139,473 | 3,053 | 0.0219 | 0.9781 | 46.73 |
| 60.5 | 117,102 | 2,371 | 0.0202 | 0.9798 | 45.71 |
| 61.5 | 114,216 | 2,890 | 0.0253 | 0.9747 | 44.78 |
| 62.5 | 101,227 | 2,589 | 0.0256 | 0.9744 | 43.65 |
| 63.5 | 89,730 | 545 | 0.0061 | 0.9939 | 42.54 |
| 64.5 | 79,780 | 2,234 | 0.0280 | 0.9720 | 42.28 |
| 65.5 | 71,170 | 2,558 | 0.0359 | 0.9641 | 41.09 |
| 66.5 | 61,635 | 2,609 | 0.0423 | 0.9577 | 39.62 |
| 67.5 | 55,218 | 2,267 | 0.0410 | 0.9590 | 37.94 |
| 68.5 | 48,132 | 2,155 | 0.0448 | 0.9552 | 36.38 |
| 69.5 | 42,576 | 926 | 0.0218 | 0.9782 | 34.75 |
| 70.5 | 39,316 | 771 | 0.0196 | 0.9804 | 34.00 |
| 71.5 | 37,454 | 72 | 0.0019 | 0.9981 | 33.33 |
| 72.5 | 36,397 | 147 | 0.0040 | 0.9960 | 33.27 |
| 73.5 | 35,199 | 114 | 0.0032 | 0.9968 | 33.13 |
| 74.5 | 34,320 | 210 | 0.0061 | 0.9939 | 33.02 |
| 75.5 | 32,626 | 964 | 0.0296 | 0.9704 | 32.82 |
| 76.5 | 30,382 | 98 | 0.0032 | 0.9968 | 31.85 |
| 77.5 | 29,068 | 254 | 0.0087 | 0.9913 | 31.75 |
| 78.5 | 28,258 | 939 | 0.0332 | 0.9668 | 31.47 |

DUKE ENERGY KENTUCKY
ACCOUNT 3692 SERVICES - OVERHEAD
ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1905-2016 | | | EXPERIENCE BAND 1956-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 79.5 | 27,319 | 939 | 0.0344 | 0.9656 | 30.43 | |
| 80.5 | 26,381 | 307 | 0.0116 | 0.9884 | 29.38 | |
| 81.5 | 26,074 | 351 | 0.0134 | 0.9866 | 29.04 | |
| 82.5 | 25,723 | 351 | 0.0136 | 0.9864 | 28.65 | |
| 83.5 | 25,373 | 207 | 0.0081 | 0.9919 | 28.26 | |
| 84.5 | 25,166 | | 0.0000 | 1.0000 | 28.03 | |
| 85.5 | 25,166 | 138 | 0.0055 | 0.9945 | 28.03 | |
| 86.5 | 25,029 | 44 | 0.0018 | 0.9982 | 27.87 | |
| 87.5 | 24,985 | 56 | 0.0023 | 0.9977 | 27.83 | |
| 88.5 | 24,928 | 5,211 | 0.2090 | 0.7910 | 27.76 | |
| 89.5 | 19,718 | 895 | 0.0454 | 0.9546 | 21.96 | |
| 90.5 | 18,823 | 1,282 | 0.0681 | 0.9319 | 20.96 | |
| 91.5 | 27 | | 0.0000 | 1.0000 | 19.54 | |
| 92.5 | 27 | | 0.0000 | 1.0000 | 19.54 | |
| 93.5 | 27 | | 0.0000 | 1.0000 | 19.54 | |
| 94.5 | 27 | | 0.0000 | 1.0000 | 19.54 | |
| 95.5 | 27 | 27 | 1.0000 | | 19.54 | |
| 96.5 | | | | | | |

DUKE ENERGY KENTUCKY
ACCOUNT 3700 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3700 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2016

EXPERIENCE BAND 1956-2016

| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0 | 16,368,112 | 8,061 | 0.0005 | 0.9995 | 100.00 |
| 0.5 | 16,264,111 | 112,103 | 0.0069 | 0.9931 | 99.95 |
| 1.5 | 15,438,111 | 79,713 | 0.0052 | 0.9948 | 99.26 |
| 2.5 | 15,519,230 | 60,914 | 0.0039 | 0.9961 | 98.75 |
| 3.5 | 15,548,447 | 118,878 | 0.0076 | 0.9924 | 98.36 |
| 4.5 | 15,481,744 | 128,469 | 0.0083 | 0.9917 | 97.61 |
| 5.5 | 15,284,008 | 155,203 | 0.0102 | 0.9898 | 96.80 |
| 6.5 | 15,093,001 | 176,793 | 0.0117 | 0.9883 | 95.82 |
| 7.5 | 14,938,475 | 267,534 | 0.0179 | 0.9821 | 94.69 |
| 8.5 | 14,723,669 | 334,558 | 0.0227 | 0.9773 | 93.00 |
| 9.5 | 14,877,342 | 480,765 | 0.0323 | 0.9677 | 90.89 |
| 10.5 | 14,674,777 | 783,514 | 0.0534 | 0.9466 | 87.95 |
| 11.5 | 14,680,281 | 454,092 | 0.0309 | 0.9691 | 83.25 |
| 12.5 | 14,544,043 | 524,610 | 0.0361 | 0.9639 | 80.68 |
| 13.5 | 13,737,004 | 589,485 | 0.0429 | 0.9571 | 77.77 |
| 14.5 | 13,034,952 | 445,412 | 0.0342 | 0.9658 | 74.43 |
| 15.5 | 12,456,351 | 536,773 | 0.0431 | 0.9569 | 71.89 |
| 16.5 | 11,692,347 | 422,669 | 0.0361 | 0.9639 | 68.79 |
| 17.5 | 11,036,839 | 484,885 | 0.0439 | 0.9561 | 66.30 |
| 18.5 | 10,027,979 | 663,404 | 0.0662 | 0.9338 | 63.39 |
| 19.5 | 8,648,553 | 370,148 | 0.0428 | 0.9572 | 59.20 |
| 20.5 | 8,072,694 | 361,396 | 0.0448 | 0.9552 | 56.66 |
| 21.5 | 7,520,163 | 337,928 | 0.0449 | 0.9551 | 54.13 |
| 22.5 | 6,986,450 | 331,643 | 0.0475 | 0.9525 | 51.69 |
| 23.5 | 6,365,205 | 332,871 | 0.0523 | 0.9477 | 49.24 |
| 24.5 | 5,749,418 | 305,952 | 0.0532 | 0.9468 | 46.66 |
| 25.5 | 5,233,985 | 378,704 | 0.0724 | 0.9276 | 44.18 |
| 26.5 | 4,623,610 | 353,208 | 0.0764 | 0.9236 | 40.98 |
| 27.5 | 4,084,684 | 276,602 | 0.0677 | 0.9323 | 37.85 |
| 28.5 | 3,702,436 | 266,555 | 0.0720 | 0.9280 | 35.29 |
| 29.5 | 3,314,963 | 243,384 | 0.0734 | 0.9266 | 32.75 |
| 30.5 | 2,959,527 | 213,509 | 0.0721 | 0.9279 | 30.35 |
| 31.5 | 2,689,757 | 175,641 | 0.0653 | 0.9347 | 28.16 |
| 32.5 | 2,486,841 | 158,208 | 0.0636 | 0.9364 | 26.32 |
| 33.5 | 2,299,818 | 178,117 | 0.0774 | 0.9226 | 24.64 |
| 34.5 | 2,071,398 | 153,226 | 0.0740 | 0.9260 | 22.73 |
| 35.5 | 1,877,707 | 167,071 | 0.0890 | 0.9110 | 21.05 |
| 36.5 | 1,679,598 | 175,239 | 0.1043 | 0.8957 | 19.18 |
| 37.5 | 1,449,224 | 164,659 | 0.1136 | 0.8864 | 17.18 |
| 38.5 | 1,241,446 | 140,007 | 0.1128 | 0.8872 | 15.23 |

DUKE ENERGY KENTUCKY

ACCOUNT 3700 METERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1899-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 1,056,129 | 115,114 | 0.1090 | 0.8910 | 13.51 |
| 40.5 | 920,836 | 94,472 | 0.1026 | 0.8974 | 12.04 |
| 41.5 | 811,526 | 98,979 | 0.1220 | 0.8780 | 10.80 |
| 42.5 | 682,889 | 109,347 | 0.1601 | 0.8399 | 9.48 |
| 43.5 | 555,573 | 83,666 | 0.1506 | 0.8494 | 7.97 |
| 44.5 | 453,876 | 67,808 | 0.1494 | 0.8506 | 6.77 |
| 45.5 | 377,314 | 53,336 | 0.1414 | 0.8586 | 5.76 |
| 46.5 | 315,663 | 38,249 | 0.1212 | 0.8788 | 4.94 |
| 47.5 | 265,422 | 32,538 | 0.1226 | 0.8774 | 4.34 |
| 48.5 | 220,665 | 30,447 | 0.1380 | 0.8620 | 3.81 |
| 49.5 | 181,838 | 32,113 | 0.1766 | 0.8234 | 3.28 |
| 50.5 | 138,268 | 23,387 | 0.1691 | 0.8309 | 2.70 |
| 51.5 | 111,614 | 3,841 | 0.0344 | 0.9656 | 2.25 |
| 52.5 | 101,495 | 2,960 | 0.0292 | 0.9708 | 2.17 |
| 53.5 | 94,767 | 1,687 | 0.0178 | 0.9822 | 2.11 |
| 54.5 | 89,247 | 1,152 | 0.0129 | 0.9871 | 2.07 |
| 55.5 | 89,254 | 839 | 0.0094 | 0.9906 | 2.04 |
| 56.5 | 82,316 | 1,725 | 0.0210 | 0.9790 | 2.02 |
| 57.5 | 75,925 | 872 | 0.0115 | 0.9885 | 1.98 |
| 58.5 | 71,207 | 1,351 | 0.0190 | 0.9810 | 1.96 |
| 59.5 | 61,337 | 734 | 0.0120 | 0.9880 | 1.92 |
| 60.5 | 55,798 | 1,134 | 0.0203 | 0.9797 | 1.90 |
| 61.5 | 51,440 | 1,247 | 0.0242 | 0.9758 | 1.86 |
| 62.5 | 47,435 | 1,157 | 0.0244 | 0.9756 | 1.81 |
| 63.5 | 40,049 | 658 | 0.0164 | 0.9836 | 1.77 |
| 64.5 | 34,531 | 193 | 0.0056 | 0.9944 | 1.74 |
| 65.5 | 32,563 | 295 | 0.0091 | 0.9909 | 1.73 |
| 66.5 | 29,072 | 274 | 0.0094 | 0.9906 | 1.72 |
| 67.5 | 26,782 | 147 | 0.0055 | 0.9945 | 1.70 |
| 68.5 | 23,667 | 315 | 0.0133 | 0.9867 | 1.69 |
| 69.5 | 19,053 | 315 | 0.0165 | 0.9835 | 1.67 |
| 70.5 | 17,941 | 1,280 | 0.0713 | 0.9287 | 1.64 |
| 71.5 | 16,405 | 582 | 0.0354 | 0.9646 | 1.52 |
| 72.5 | 15,384 | 17 | 0.0011 | 0.9989 | 1.47 |
| 73.5 | 15,163 | 9 | 0.0006 | 0.9994 | 1.47 |
| 74.5 | 13,881 | 35 | 0.0025 | 0.9975 | 1.47 |
| 75.5 | 11,729 | | 0.0000 | 1.0000 | 1.46 |
| 76.5 | 10,970 | | 0.0000 | 1.0000 | 1.46 |
| 77.5 | 9,783 | | 0.0000 | 1.0000 | 1.46 |
| 78.5 | 9,624 | | 0.0000 | 1.0000 | 1.46 |

DUKE ENERGY KENTUCKY

ACCOUNT 3700 METERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1899-2016 | | | EXPERIENCE BAND 1956-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 79.5 | 8,309 | 30 | 0.0036 | 0.9964 | 1.46 | |
| 80.5 | 7,380 | | 0.0000 | 1.0000 | 1.46 | |
| 81.5 | 7,139 | | 0.0000 | 1.0000 | 1.46 | |
| 82.5 | 6,789 | 33 | 0.0048 | 0.9952 | 1.46 | |
| 83.5 | 6,730 | | 0.0000 | 1.0000 | 1.45 | |
| 84.5 | 6,730 | | 0.0000 | 1.0000 | 1.45 | |
| 85.5 | 5,893 | | 0.0000 | 1.0000 | 1.45 | |
| 86.5 | 5,191 | | 0.0000 | 1.0000 | 1.45 | |
| 87.5 | 3,711 | | 0.0000 | 1.0000 | 1.45 | |
| 88.5 | 2,952 | | 0.0000 | 1.0000 | 1.45 | |
| 89.5 | 2,036 | | 0.0000 | 1.0000 | 1.45 | |
| 90.5 | 1,642 | | 0.0000 | 1.0000 | 1.45 | |
| 91.5 | 1,046 | | 0.0000 | 1.0000 | 1.45 | |
| 92.5 | 708 | | 0.0000 | 1.0000 | 1.45 | |
| 93.5 | 304 | | 0.0000 | 1.0000 | 1.45 | |
| 94.5 | 158 | | 0.0000 | 1.0000 | 1.45 | |
| 95.5 | 125 | | 0.0000 | 1.0000 | 1.45 | |
| 96.5 | | | | | 1.45 | |

DUKE ENERGY KENTUCKY

ACCOUNT 3700 METERS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1916-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 10,121,625 | 3,239 | 0.0003 | 0.9997 | 100.00 |
| 0.5 | 10,479,150 | 66,283 | 0.0063 | 0.9937 | 99.97 |
| 1.5 | 10,145,535 | 60,174 | 0.0059 | 0.9941 | 99.34 |
| 2.5 | 10,498,182 | 42,414 | 0.0040 | 0.9960 | 98.75 |
| 3.5 | 10,765,946 | 97,674 | 0.0091 | 0.9909 | 98.35 |
| 4.5 | 10,906,975 | 104,726 | 0.0096 | 0.9904 | 97.46 |
| 5.5 | 10,922,590 | 133,895 | 0.0123 | 0.9877 | 96.52 |
| 6.5 | 11,037,256 | 156,355 | 0.0142 | 0.9858 | 95.34 |
| 7.5 | 11,208,005 | 247,794 | 0.0221 | 0.9779 | 93.99 |
| 8.5 | 11,216,962 | 314,801 | 0.0281 | 0.9719 | 91.91 |
| 9.5 | 11,678,775 | 464,000 | 0.0397 | 0.9603 | 89.33 |
| 10.5 | 11,646,017 | 764,018 | 0.0656 | 0.9344 | 85.78 |
| 11.5 | 11,815,399 | 436,992 | 0.0370 | 0.9630 | 80.15 |
| 12.5 | 11,889,957 | 503,949 | 0.0424 | 0.9576 | 77.19 |
| 13.5 | 11,236,093 | 567,686 | 0.0505 | 0.9495 | 73.92 |
| 14.5 | 10,664,799 | 419,888 | 0.0394 | 0.9606 | 70.18 |
| 15.5 | 10,211,512 | 507,007 | 0.0497 | 0.9503 | 67.42 |
| 16.5 | 9,576,086 | 391,165 | 0.0408 | 0.9592 | 64.07 |
| 17.5 | 9,039,104 | 448,299 | 0.0496 | 0.9504 | 61.45 |
| 18.5 | 8,129,715 | 622,350 | 0.0766 | 0.9234 | 58.41 |
| 19.5 | 6,858,260 | 317,893 | 0.0464 | 0.9536 | 53.93 |
| 20.5 | 6,439,793 | 303,806 | 0.0472 | 0.9528 | 51.43 |
| 21.5 | 6,073,627 | 276,790 | 0.0456 | 0.9544 | 49.01 |
| 22.5 | 5,688,716 | 265,687 | 0.0467 | 0.9533 | 46.78 |
| 23.5 | 5,201,417 | 271,636 | 0.0522 | 0.9478 | 44.59 |
| 24.5 | 4,690,716 | 246,246 | 0.0525 | 0.9475 | 42.26 |
| 25.5 | 4,282,483 | 317,442 | 0.0741 | 0.9259 | 40.04 |
| 26.5 | 3,760,623 | 292,108 | 0.0777 | 0.9223 | 37.07 |
| 27.5 | 3,305,196 | 222,001 | 0.0672 | 0.9328 | 34.20 |
| 28.5 | 2,979,770 | 215,987 | 0.0725 | 0.9275 | 31.90 |
| 29.5 | 2,672,757 | 197,566 | 0.0739 | 0.9261 | 29.59 |
| 30.5 | 2,390,878 | 170,646 | 0.0714 | 0.9286 | 27.40 |
| 31.5 | 2,188,835 | 136,106 | 0.0622 | 0.9378 | 25.44 |
| 32.5 | 2,030,554 | 120,434 | 0.0593 | 0.9407 | 23.86 |
| 33.5 | 1,886,487 | 140,822 | 0.0746 | 0.9254 | 22.45 |
| 34.5 | 1,699,408 | 118,471 | 0.0697 | 0.9303 | 20.77 |
| 35.5 | 1,549,896 | 132,204 | 0.0853 | 0.9147 | 19.32 |
| 36.5 | 1,396,319 | 140,213 | 0.1004 | 0.8996 | 17.67 |
| 37.5 | 1,206,020 | 132,681 | 0.1100 | 0.8900 | 15.90 |
| 38.5 | 1,037,334 | 111,738 | 0.1077 | 0.8923 | 14.15 |

DUKE ENERGY KENTUCKY

ACCOUNT 3700 METERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1916-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 887,646 | 91,011 | 0.1025 | 0.8975 | 12.63 |
| 40.5 | 779,332 | 72,803 | 0.0934 | 0.9066 | 11.33 |
| 41.5 | 691,999 | 80,351 | 0.1161 | 0.8839 | 10.27 |
| 42.5 | 582,786 | 93,009 | 0.1596 | 0.8404 | 9.08 |
| 43.5 | 472,722 | 70,522 | 0.1492 | 0.8508 | 7.63 |
| 44.5 | 386,083 | 58,164 | 0.1507 | 0.8493 | 6.49 |
| 45.5 | 324,672 | 45,412 | 0.1399 | 0.8601 | 5.51 |
| 46.5 | 273,989 | 32,274 | 0.1178 | 0.8822 | 4.74 |
| 47.5 | 232,769 | 28,647 | 0.1231 | 0.8769 | 4.18 |
| 48.5 | 192,463 | 27,304 | 0.1419 | 0.8581 | 3.67 |
| 49.5 | 159,390 | 30,052 | 0.1885 | 0.8115 | 3.15 |
| 50.5 | 120,350 | 22,158 | 0.1841 | 0.8159 | 2.56 |
| 51.5 | 96,060 | 2,710 | 0.0282 | 0.9718 | 2.08 |
| 52.5 | 87,463 | 2,130 | 0.0244 | 0.9756 | 2.03 |
| 53.5 | 81,610 | 1,003 | 0.0123 | 0.9877 | 1.98 |
| 54.5 | 76,803 | 497 | 0.0065 | 0.9935 | 1.95 |
| 55.5 | 77,292 | 594 | 0.0077 | 0.9923 | 1.94 |
| 56.5 | 70,675 | 432 | 0.0061 | 0.9939 | 1.92 |
| 57.5 | 67,640 | 599 | 0.0089 | 0.9911 | 1.91 |
| 58.5 | 65,429 | 1,052 | 0.0161 | 0.9839 | 1.90 |
| 59.5 | 56,863 | 486 | 0.0086 | 0.9914 | 1.87 |
| 60.5 | 51,973 | 783 | 0.0151 | 0.9849 | 1.85 |
| 61.5 | 48,585 | 797 | 0.0164 | 0.9836 | 1.82 |
| 62.5 | 45,449 | 1,005 | 0.0221 | 0.9779 | 1.79 |
| 63.5 | 38,703 | 558 | 0.0144 | 0.9856 | 1.75 |
| 64.5 | 33,440 | 131 | 0.0039 | 0.9961 | 1.73 |
| 65.5 | 31,584 | 176 | 0.0056 | 0.9944 | 1.72 |
| 66.5 | 28,337 | 208 | 0.0073 | 0.9927 | 1.71 |
| 67.5 | 26,113 | 147 | 0.0056 | 0.9944 | 1.70 |
| 68.5 | 22,998 | 256 | 0.0111 | 0.9889 | 1.69 |
| 69.5 | 18,443 | 307 | 0.0166 | 0.9834 | 1.67 |
| 70.5 | 17,348 | 1,268 | 0.0731 | 0.9269 | 1.64 |
| 71.5 | 15,823 | | 0.0000 | 1.0000 | 1.52 |
| 72.5 | 15,384 | 17 | 0.0011 | 0.9989 | 1.52 |
| 73.5 | 15,163 | 9 | 0.0006 | 0.9994 | 1.52 |
| 74.5 | 13,881 | 35 | 0.0025 | 0.9975 | 1.52 |
| 75.5 | 11,729 | | 0.0000 | 1.0000 | 1.52 |
| 76.5 | 10,970 | | 0.0000 | 1.0000 | 1.52 |
| 77.5 | 9,783 | | 0.0000 | 1.0000 | 1.52 |
| 78.5 | 9,624 | | 0.0000 | 1.0000 | 1.52 |

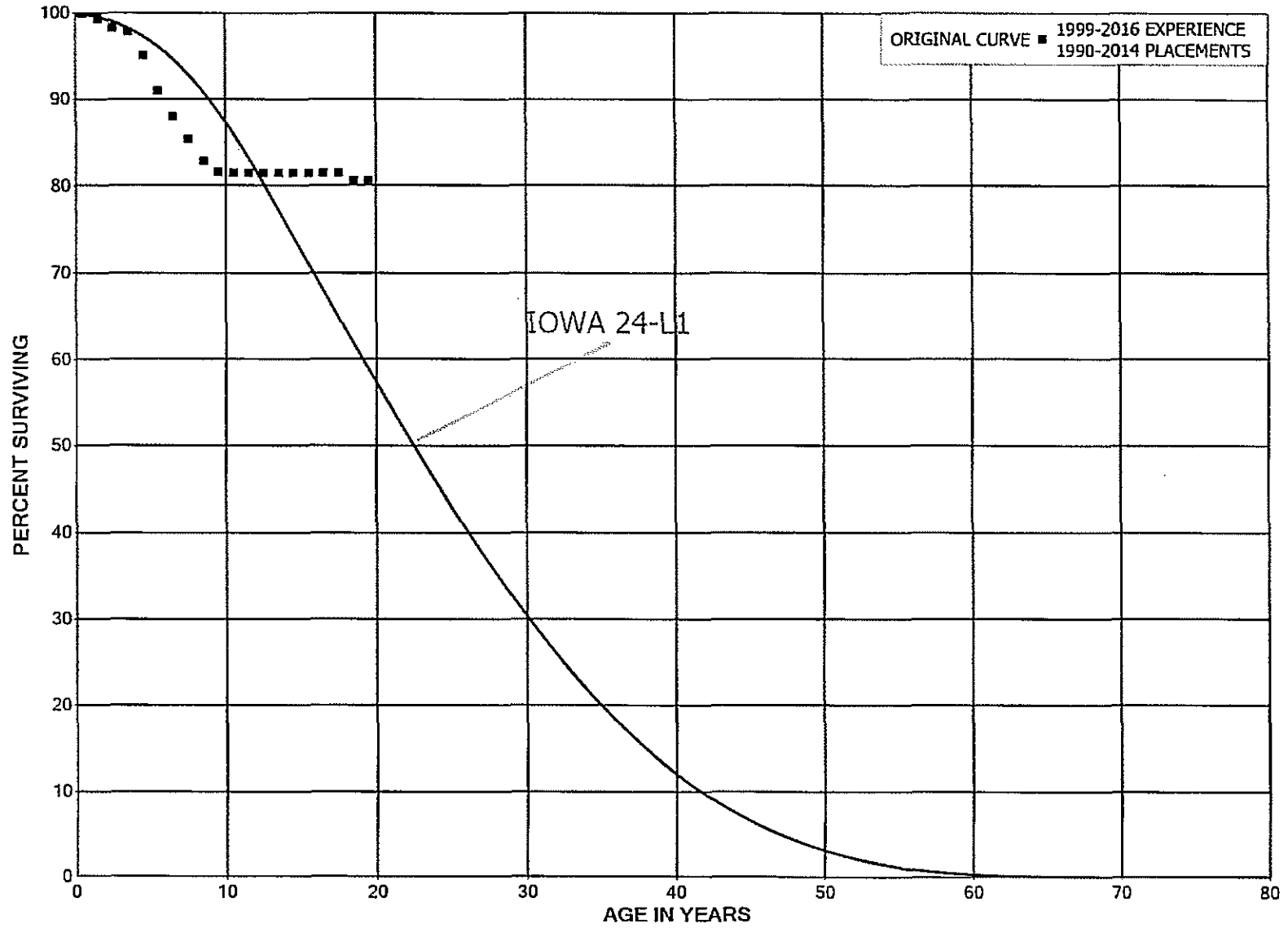
DUKE ENERGY KENTUCKY

ACCOUNT 3700 METERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1916-2016 | | | EXPERIENCE BAND 1987-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 79.5 | 8,309 | 30 | 0.0036 | 0.9964 | 1.52 | |
| 80.5 | 7,380 | | 0.0000 | 1.0000 | 1.51 | |
| 81.5 | 7,139 | | 0.0000 | 1.0000 | 1.51 | |
| 82.5 | 6,789 | 33 | 0.0048 | 0.9952 | 1.51 | |
| 83.5 | 6,730 | | 0.0000 | 1.0000 | 1.50 | |
| 84.5 | 6,730 | | 0.0000 | 1.0000 | 1.50 | |
| 85.5 | 5,893 | | 0.0000 | 1.0000 | 1.50 | |
| 86.5 | 5,191 | | 0.0000 | 1.0000 | 1.50 | |
| 87.5 | 3,711 | | 0.0000 | 1.0000 | 1.50 | |
| 88.5 | 2,952 | | 0.0000 | 1.0000 | 1.50 | |
| 89.5 | 2,036 | | 0.0000 | 1.0000 | 1.50 | |
| 90.5 | 1,642 | | 0.0000 | 1.0000 | 1.50 | |
| 91.5 | 1,046 | | 0.0000 | 1.0000 | 1.50 | |
| 92.5 | 708 | | 0.0000 | 1.0000 | 1.50 | |
| 93.5 | 304 | | 0.0000 | 1.0000 | 1.50 | |
| 94.5 | 158 | | 0.0000 | 1.0000 | 1.50 | |
| 95.5 | 125 | | 0.0000 | 1.0000 | 1.50 | |
| 96.5 | | | | | 1.50 | |

DUKE ENERGY KENTUCKY
ACCOUNT 3701 INSTRUMENTATION TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



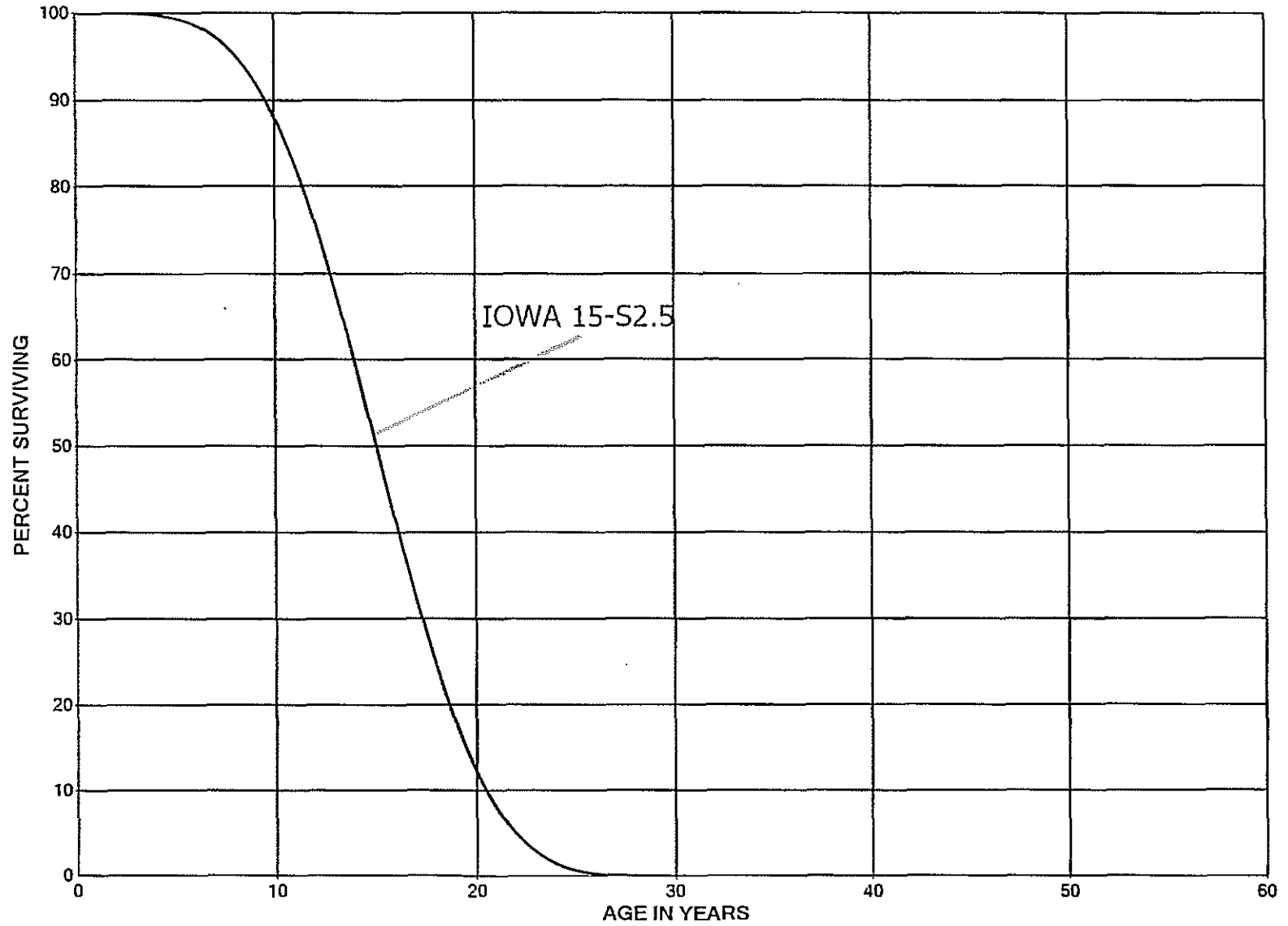
DUKE ENERGY KENTUCKY

ACCOUNT 3701 INSTRUMENTATION TRANSFORMERS

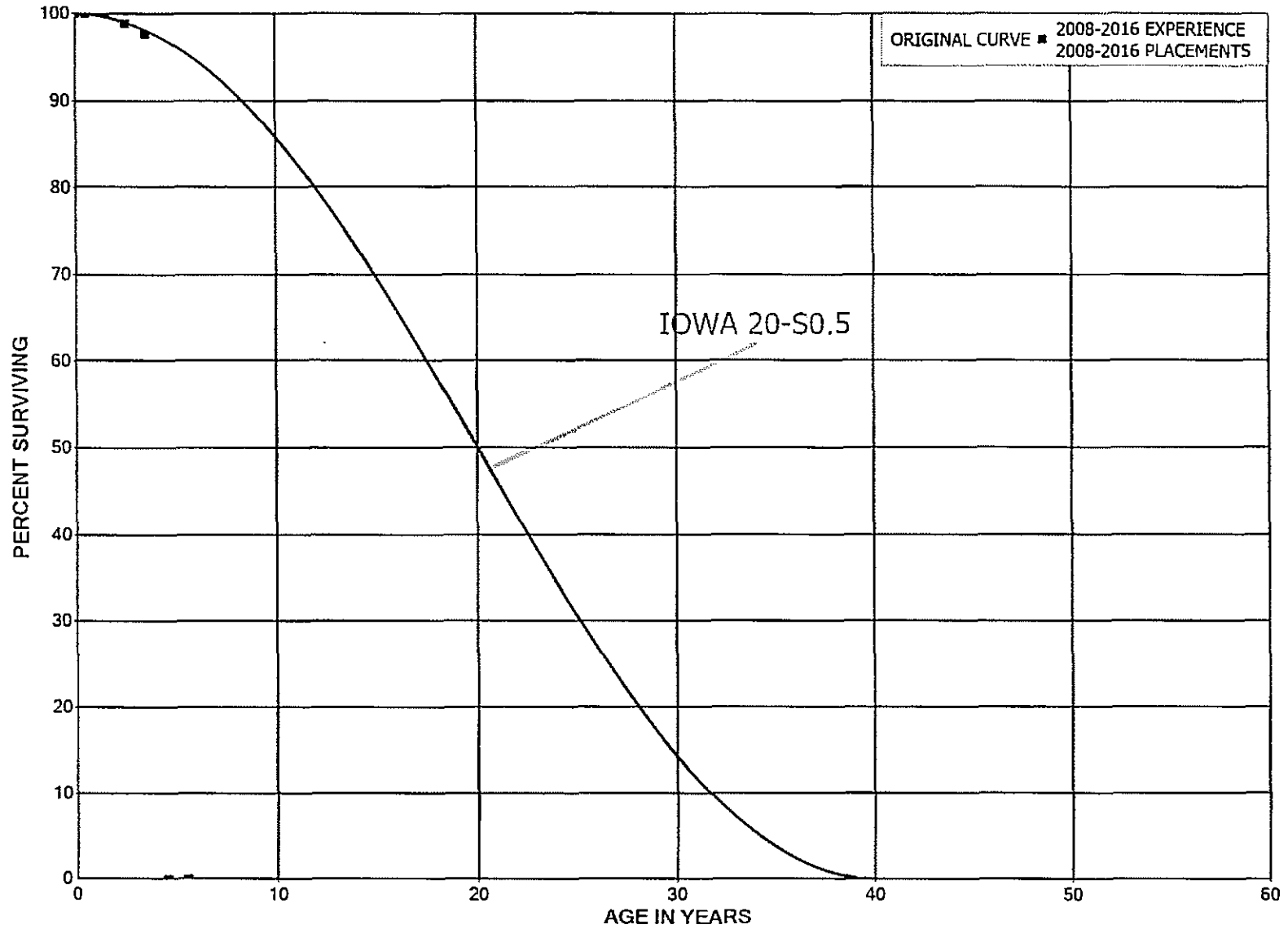
ORIGINAL LIFE TABLE

| PLACEMENT BAND 1990-2014 | | | EXPERIENCE BAND 1999-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 6,430,115 | 10,971 | 0.0017 | 0.9983 | 100.00 |
| 0.5 | 6,421,664 | 34,422 | 0.0054 | 0.9946 | 99.83 |
| 1.5 | 7,065,168 | 68,789 | 0.0097 | 0.9903 | 99.29 |
| 2.5 | 6,753,326 | 32,891 | 0.0049 | 0.9951 | 98.33 |
| 3.5 | 6,521,828 | 188,823 | 0.0290 | 0.9710 | 97.85 |
| 4.5 | 5,762,142 | 247,395 | 0.0429 | 0.9571 | 95.02 |
| 5.5 | 5,215,284 | 168,422 | 0.0323 | 0.9677 | 90.94 |
| 6.5 | 5,065,062 | 146,880 | 0.0290 | 0.9710 | 88.00 |
| 7.5 | 4,956,421 | 150,673 | 0.0304 | 0.9696 | 85.45 |
| 8.5 | 4,024,736 | 58,450 | 0.0145 | 0.9855 | 82.85 |
| 9.5 | 2,772,225 | 6,319 | 0.0023 | 0.9977 | 81.65 |
| 10.5 | 1,933,554 | | 0.0000 | 1.0000 | 81.46 |
| 11.5 | 673,247 | | 0.0000 | 1.0000 | 81.46 |
| 12.5 | 16,722 | | 0.0000 | 1.0000 | 81.46 |
| 13.5 | 17,341 | | 0.0000 | 1.0000 | 81.46 |
| 14.5 | 18,704 | | 0.0000 | 1.0000 | 81.46 |
| 15.5 | 18,831 | | 0.0000 | 1.0000 | 81.46 |
| 16.5 | 19,858 | | 0.0000 | 1.0000 | 81.46 |
| 17.5 | 20,322 | 205 | 0.0101 | 0.9899 | 81.46 |
| 18.5 | 3,750 | | 0.0000 | 1.0000 | 80.64 |
| 19.5 | 17,676 | | 0.0000 | 1.0000 | 80.64 |
| 20.5 | 20,942 | | 0.0000 | 1.0000 | 80.64 |
| 21.5 | 20,815 | | 0.0000 | 1.0000 | 80.64 |
| 22.5 | 19,994 | | 0.0000 | 1.0000 | 80.64 |
| 23.5 | 19,530 | | 0.0000 | 1.0000 | 80.64 |
| 24.5 | 19,174 | | 0.0000 | 1.0000 | 80.64 |
| 25.5 | 4,629 | | 0.0000 | 1.0000 | 80.64 |
| 26.5 | | | | | 80.64 |

DUKE ENERGY KENTUCKY
ACCOUNT 3702 UOF METERS
SMOOTH SURVIVOR CURVE



DUKE ENERGY KENTUCKY
ACCOUNT 3712 COMPANY-OWNED OUTDOOR LIGHTING
ORIGINAL AND SMOOTH SURVIVOR CURVES



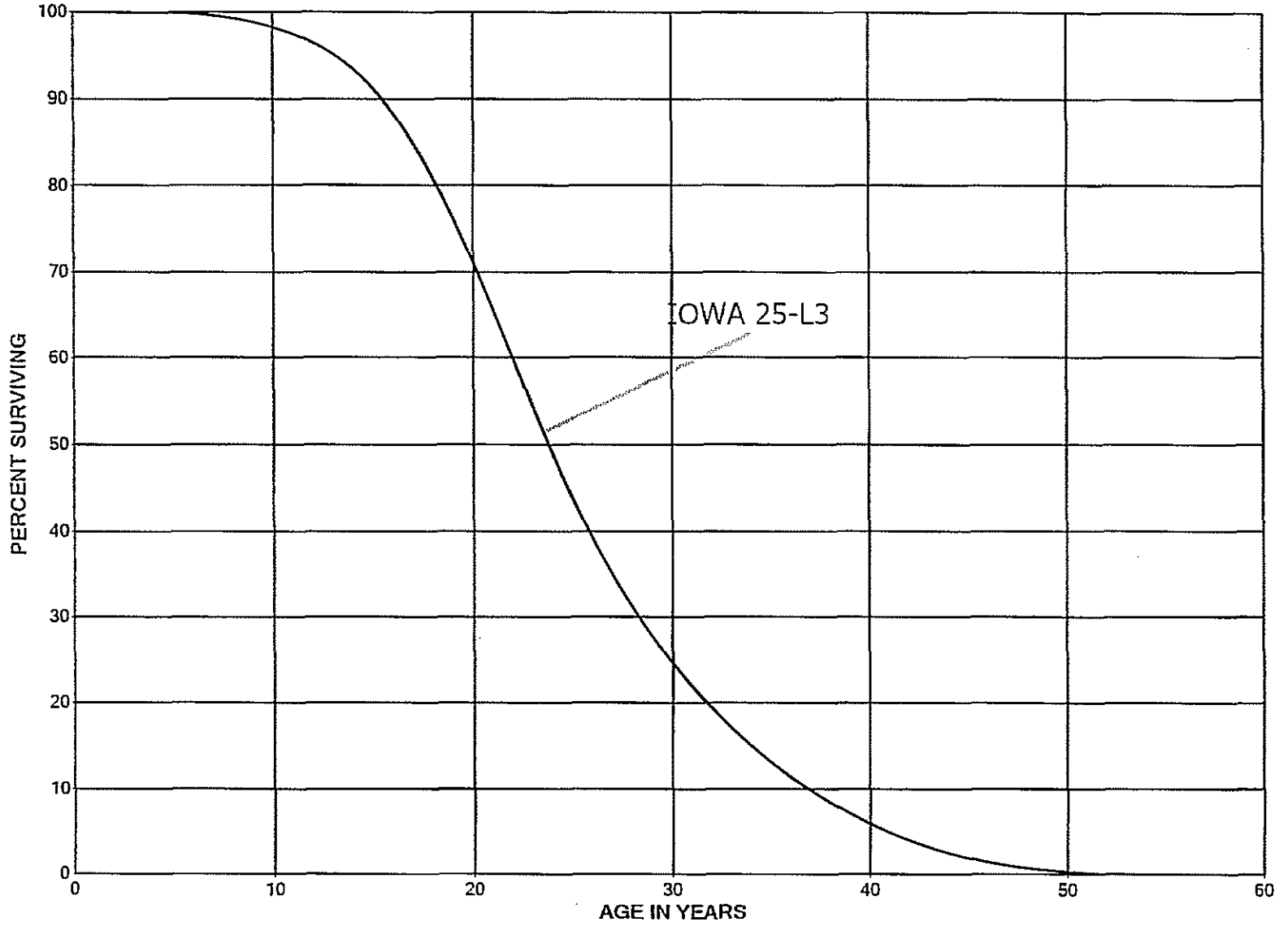
DUKE ENERGY KENTUCKY

ACCOUNT 3712 COMPANY-OWNED OUTDOOR LIGHTING

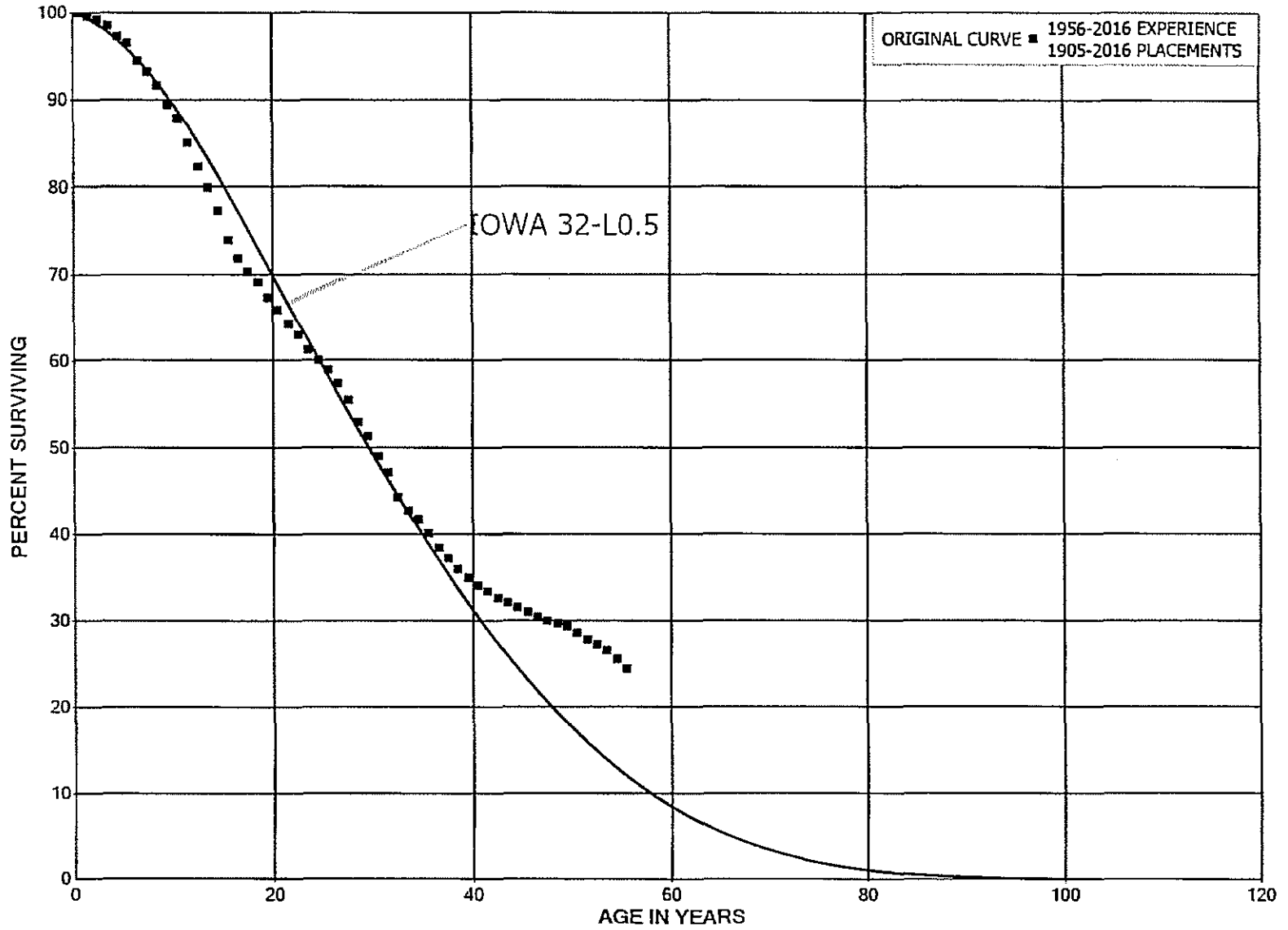
ORIGINAL LIFE TABLE

| PLACEMENT BAND 2008-2016 | | | EXPERIENCE BAND 2008-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 329,879 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 166,070 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 17,473 | 206 | 0.0118 | 0.9882 | 100.00 |
| 2.5 | 17,267 | 206 | 0.0119 | 0.9881 | 98.82 |
| 3.5 | 566 | 566 | 1.0000 | 0.0000 | 97.64 |
| 4.5 | 0 | | 0.0000 | 1.0000 | 0.00 |
| 5.5 | | | | | 0.00 |

DUKE ENERGY KENTUCKY
ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES
SMOOTH SURVIVOR CURVE



DUKE ENERGY KENTUCKY
ACCOUNT 3731 STREET LIGHTING - OVERHEAD
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1905-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 5,530,459 | 3,439 | 0.0006 | 0.9994 | 100.00 |
| 0.5 | 5,471,424 | 19,678 | 0.0036 | 0.9964 | 99.94 |
| 1.5 | 5,074,078 | 20,946 | 0.0041 | 0.9959 | 99.58 |
| 2.5 | 4,692,937 | 32,421 | 0.0069 | 0.9931 | 99.17 |
| 3.5 | 4,652,281 | 58,580 | 0.0126 | 0.9874 | 98.48 |
| 4.5 | 4,174,682 | 32,383 | 0.0078 | 0.9922 | 97.24 |
| 5.5 | 4,172,486 | 90,515 | 0.0217 | 0.9783 | 96.49 |
| 6.5 | 4,103,461 | 50,973 | 0.0124 | 0.9876 | 94.39 |
| 7.5 | 4,030,163 | 68,926 | 0.0171 | 0.9829 | 93.22 |
| 8.5 | 3,957,095 | 95,403 | 0.0241 | 0.9759 | 91.63 |
| 9.5 | 3,813,825 | 67,084 | 0.0176 | 0.9824 | 89.42 |
| 10.5 | 3,722,638 | 112,202 | 0.0301 | 0.9699 | 87.85 |
| 11.5 | 3,562,347 | 119,157 | 0.0334 | 0.9666 | 85.20 |
| 12.5 | 3,283,531 | 95,135 | 0.0290 | 0.9710 | 82.35 |
| 13.5 | 3,206,705 | 108,714 | 0.0339 | 0.9661 | 79.96 |
| 14.5 | 3,100,902 | 130,577 | 0.0421 | 0.9579 | 77.25 |
| 15.5 | 2,941,939 | 86,627 | 0.0294 | 0.9706 | 74.00 |
| 16.5 | 2,755,598 | 60,834 | 0.0221 | 0.9779 | 71.82 |
| 17.5 | 2,582,886 | 42,611 | 0.0165 | 0.9835 | 70.23 |
| 18.5 | 2,418,736 | 61,467 | 0.0254 | 0.9746 | 69.08 |
| 19.5 | 2,263,374 | 49,928 | 0.0221 | 0.9779 | 67.32 |
| 20.5 | 2,149,391 | 50,241 | 0.0234 | 0.9766 | 65.84 |
| 21.5 | 2,017,579 | 39,376 | 0.0195 | 0.9805 | 64.30 |
| 22.5 | 1,890,843 | 53,682 | 0.0284 | 0.9716 | 63.04 |
| 23.5 | 1,756,605 | 35,045 | 0.0200 | 0.9800 | 61.25 |
| 24.5 | 1,688,192 | 31,988 | 0.0189 | 0.9811 | 60.03 |
| 25.5 | 1,655,408 | 43,029 | 0.0260 | 0.9740 | 58.89 |
| 26.5 | 1,585,363 | 50,531 | 0.0319 | 0.9681 | 57.36 |
| 27.5 | 1,480,355 | 68,759 | 0.0464 | 0.9536 | 55.53 |
| 28.5 | 1,396,728 | 42,710 | 0.0306 | 0.9694 | 52.95 |
| 29.5 | 1,341,288 | 61,859 | 0.0461 | 0.9539 | 51.33 |
| 30.5 | 1,254,522 | 48,375 | 0.0386 | 0.9614 | 48.97 |
| 31.5 | 1,156,025 | 70,777 | 0.0612 | 0.9388 | 47.08 |
| 32.5 | 1,069,303 | 37,128 | 0.0347 | 0.9653 | 44.20 |
| 33.5 | 1,019,107 | 25,284 | 0.0248 | 0.9752 | 42.66 |
| 34.5 | 981,482 | 36,077 | 0.0368 | 0.9632 | 41.60 |
| 35.5 | 922,614 | 38,799 | 0.0421 | 0.9579 | 40.07 |
| 36.5 | 839,984 | 26,911 | 0.0320 | 0.9680 | 38.39 |
| 37.5 | 780,579 | 26,095 | 0.0334 | 0.9666 | 37.16 |
| 38.5 | 733,117 | 19,348 | 0.0264 | 0.9736 | 35.92 |

DUKE ENERGY KENTUCKY

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1905-2016 | | | EXPERIENCE BAND 1956-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 39.5 | 699,322 | 18,226 | 0.0261 | 0.9739 | 34.97 | |
| 40.5 | 670,702 | 13,924 | 0.0208 | 0.9792 | 34.06 | |
| 41.5 | 633,256 | 14,515 | 0.0229 | 0.9771 | 33.35 | |
| 42.5 | 599,216 | 9,497 | 0.0158 | 0.9842 | 32.59 | |
| 43.5 | 540,311 | 9,438 | 0.0175 | 0.9825 | 32.07 | |
| 44.5 | 488,113 | 8,350 | 0.0171 | 0.9829 | 31.51 | |
| 45.5 | 424,795 | 8,231 | 0.0194 | 0.9806 | 30.97 | |
| 46.5 | 358,950 | 4,810 | 0.0134 | 0.9866 | 30.37 | |
| 47.5 | 296,269 | 2,980 | 0.0101 | 0.9899 | 29.96 | |
| 48.5 | 278,366 | 3,818 | 0.0137 | 0.9863 | 29.66 | |
| 49.5 | 244,771 | 6,324 | 0.0258 | 0.9742 | 29.26 | |
| 50.5 | 191,930 | 5,019 | 0.0262 | 0.9738 | 28.50 | |
| 51.5 | 131,918 | 2,655 | 0.0201 | 0.9799 | 27.75 | |
| 52.5 | 109,146 | 2,725 | 0.0250 | 0.9750 | 27.20 | |
| 53.5 | 81,931 | 2,998 | 0.0366 | 0.9634 | 26.52 | |
| 54.5 | 54,520 | 2,442 | 0.0448 | 0.9552 | 25.55 | |
| 55.5 | 29,143 | 937 | 0.0322 | 0.9678 | 24.40 | |
| 56.5 | 18,962 | 436 | 0.0230 | 0.9770 | 23.62 | |
| 57.5 | 13,311 | 78 | 0.0059 | 0.9941 | 23.07 | |
| 58.5 | 12,054 | 19 | 0.0016 | 0.9984 | 22.94 | |
| 59.5 | 11,495 | 282 | 0.0245 | 0.9755 | 22.90 | |
| 60.5 | 9,790 | 60 | 0.0061 | 0.9939 | 22.34 | |
| 61.5 | 9,307 | 28 | 0.0030 | 0.9970 | 22.20 | |
| 62.5 | 9,106 | 435 | 0.0478 | 0.9522 | 22.14 | |
| 63.5 | 8,406 | | 0.0000 | 1.0000 | 21.08 | |
| 64.5 | 8,118 | 648 | 0.0798 | 0.9202 | 21.08 | |
| 65.5 | 7,326 | 348 | 0.0475 | 0.9525 | 19.40 | |
| 66.5 | 6,921 | 249 | 0.0360 | 0.9640 | 18.48 | |
| 67.5 | 6,467 | 178 | 0.0275 | 0.9725 | 17.81 | |
| 68.5 | 6,195 | 248 | 0.0401 | 0.9599 | 17.32 | |
| 69.5 | 4,636 | 11 | 0.0024 | 0.9976 | 16.63 | |
| 70.5 | 4,522 | 2 | 0.0004 | 0.9996 | 16.59 | |
| 71.5 | 4,445 | 346 | 0.0778 | 0.9222 | 16.58 | |
| 72.5 | 4,077 | | 0.0000 | 1.0000 | 15.29 | |
| 73.5 | 4,067 | | 0.0000 | 1.0000 | 15.29 | |
| 74.5 | 4,042 | 38 | 0.0094 | 0.9906 | 15.29 | |
| 75.5 | 3,625 | 544 | 0.1500 | 0.8500 | 15.15 | |
| 76.5 | 2,967 | 2 | 0.0006 | 0.9994 | 12.88 | |
| 77.5 | 2,939 | | 0.0000 | 1.0000 | 12.87 | |
| 78.5 | 2,768 | | 0.0000 | 1.0000 | 12.87 | |

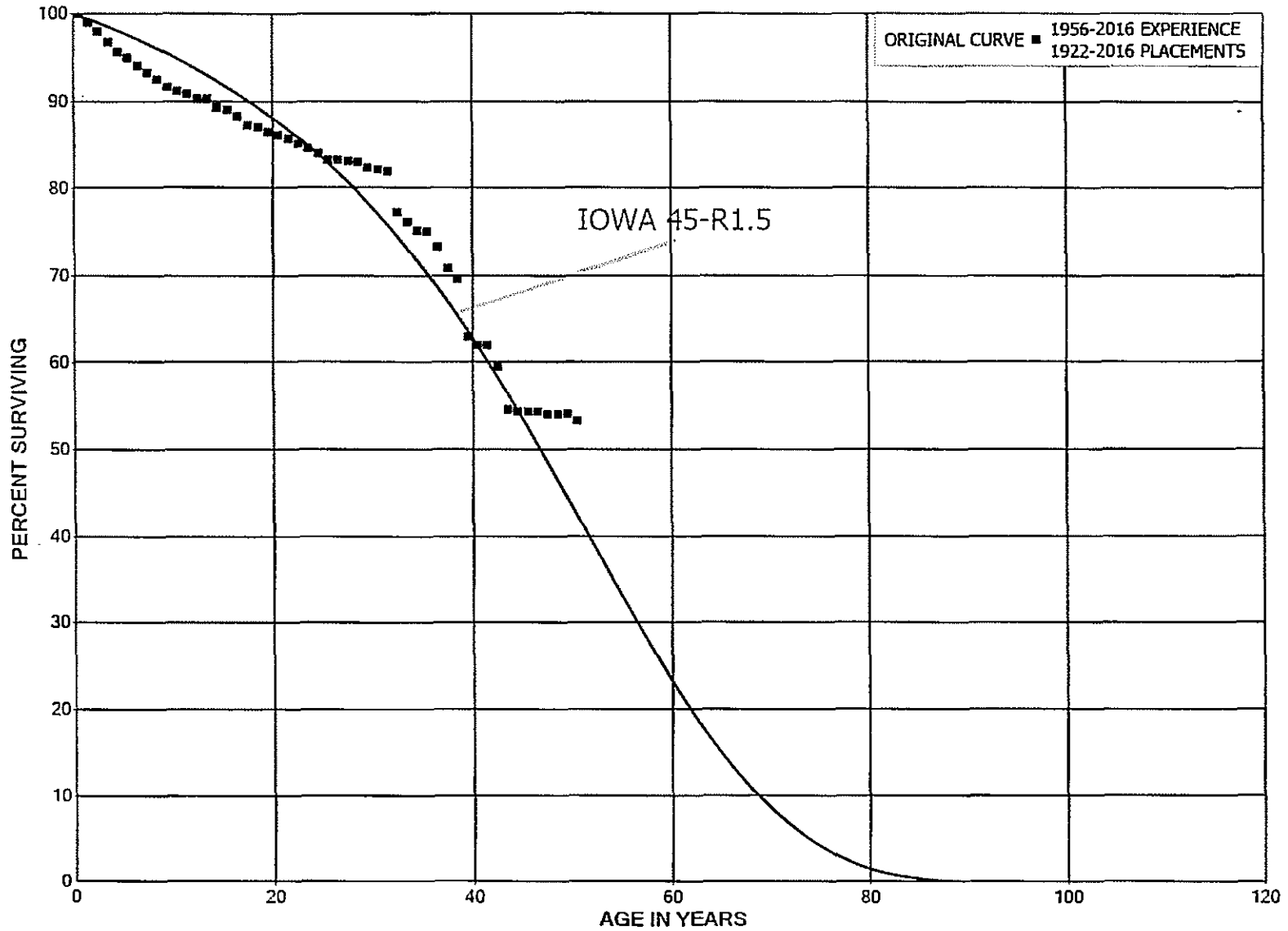
DUKE ENERGY KENTUCKY

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1905-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 79.5 | 2,768 | | 0.0000 | 1.0000 | 12.87 |
| 80.5 | 2,768 | | 0.0000 | 1.0000 | 12.87 |
| 81.5 | 2,768 | | 0.0000 | 1.0000 | 12.87 |
| 82.5 | 2,768 | | 0.0000 | 1.0000 | 12.87 |
| 83.5 | 2,768 | 24 | 0.0088 | 0.9912 | 12.87 |
| 84.5 | 2,744 | | 0.0000 | 1.0000 | 12.76 |
| 85.5 | 2,744 | | 0.0000 | 1.0000 | 12.76 |
| 86.5 | 2,744 | | 0.0000 | 1.0000 | 12.76 |
| 87.5 | 2,744 | | 0.0000 | 1.0000 | 12.76 |
| 88.5 | 2,744 | | 0.0000 | 1.0000 | 12.76 |
| 89.5 | 2,741 | 156 | 0.0568 | 0.9432 | 12.76 |
| 90.5 | 2,585 | 556 | 0.2152 | 0.7848 | 12.03 |
| 91.5 | 135 | 57 | 0.4180 | 0.5820 | 9.44 |
| 92.5 | 79 | | 0.0000 | 1.0000 | 5.50 |
| 93.5 | 79 | | 0.0000 | 1.0000 | 5.50 |
| 94.5 | 79 | | 0.0000 | 1.0000 | 5.50 |
| 95.5 | 79 | | 0.0000 | 1.0000 | 5.50 |
| 96.5 | 79 | | 0.0000 | 1.0000 | 5.50 |
| 97.5 | 79 | | 0.0000 | 1.0000 | 5.50 |
| 98.5 | 79 | | 0.0000 | 1.0000 | 5.50 |
| 99.5 | 79 | | 0.0000 | 1.0000 | 5.50 |
| 100.5 | 79 | | 0.0000 | 1.0000 | 5.50 |
| 101.5 | 79 | | 0.0000 | 1.0000 | 5.50 |
| 102.5 | 79 | | 0.0000 | 1.0000 | 5.50 |
| 103.5 | 79 | | 0.0000 | 1.0000 | 5.50 |
| 104.5 | 79 | | 0.0000 | 1.0000 | 5.50 |
| 105.5 | 79 | | 0.0000 | 1.0000 | 5.50 |
| 106.5 | | | | | 5.50 |

DUKE ENERGY KENTUCKY
 ACCOUNT 3732 STREET LIGHTING - BOULEVARD
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2016

EXPERIENCE BAND 1956-2016

| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0 | 3,521,898 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 3,502,921 | 37,981 | 0.0108 | 0.9892 | 100.00 |
| 1.5 | 3,482,985 | 32,481 | 0.0093 | 0.9907 | 98.92 |
| 2.5 | 3,451,053 | 45,238 | 0.0131 | 0.9869 | 97.99 |
| 3.5 | 3,407,469 | 39,658 | 0.0116 | 0.9884 | 96.71 |
| 4.5 | 3,612,738 | 24,760 | 0.0069 | 0.9931 | 95.58 |
| 5.5 | 3,588,618 | 32,820 | 0.0091 | 0.9909 | 94.93 |
| 6.5 | 3,522,345 | 29,254 | 0.0083 | 0.9917 | 94.06 |
| 7.5 | 3,437,301 | 27,082 | 0.0079 | 0.9921 | 93.28 |
| 8.5 | 3,410,299 | 33,170 | 0.0097 | 0.9903 | 92.54 |
| 9.5 | 3,333,394 | 17,725 | 0.0053 | 0.9947 | 91.64 |
| 10.5 | 3,115,109 | 11,889 | 0.0038 | 0.9962 | 91.16 |
| 11.5 | 2,738,881 | 15,168 | 0.0055 | 0.9945 | 90.81 |
| 12.5 | 2,335,582 | 1,430 | 0.0006 | 0.9994 | 90.31 |
| 13.5 | 2,334,253 | 24,624 | 0.0105 | 0.9895 | 90.25 |
| 14.5 | 2,281,933 | 6,565 | 0.0029 | 0.9971 | 89.30 |
| 15.5 | 2,262,384 | 19,123 | 0.0085 | 0.9915 | 89.04 |
| 16.5 | 2,108,800 | 24,337 | 0.0115 | 0.9885 | 88.29 |
| 17.5 | 1,455,859 | 3,495 | 0.0024 | 0.9976 | 87.27 |
| 18.5 | 1,307,487 | 7,580 | 0.0058 | 0.9942 | 87.06 |
| 19.5 | 1,154,548 | 5,292 | 0.0046 | 0.9954 | 86.56 |
| 20.5 | 1,049,734 | 4,667 | 0.0044 | 0.9956 | 86.16 |
| 21.5 | 931,294 | 7,078 | 0.0076 | 0.9924 | 85.78 |
| 22.5 | 836,814 | 4,466 | 0.0053 | 0.9947 | 85.12 |
| 23.5 | 754,045 | 5,340 | 0.0071 | 0.9929 | 84.67 |
| 24.5 | 629,902 | 5,783 | 0.0092 | 0.9908 | 84.07 |
| 25.5 | 576,909 | 365 | 0.0006 | 0.9994 | 83.30 |
| 26.5 | 451,896 | 632 | 0.0014 | 0.9986 | 83.25 |
| 27.5 | 360,687 | 381 | 0.0011 | 0.9989 | 83.13 |
| 28.5 | 296,492 | 2,385 | 0.0080 | 0.9920 | 83.04 |
| 29.5 | 258,534 | 592 | 0.0023 | 0.9977 | 82.37 |
| 30.5 | 237,083 | 825 | 0.0035 | 0.9965 | 82.18 |
| 31.5 | 198,170 | 11,149 | 0.0563 | 0.9437 | 81.90 |
| 32.5 | 181,883 | 2,639 | 0.0145 | 0.9855 | 77.29 |
| 33.5 | 177,614 | 2,394 | 0.0135 | 0.9865 | 76.17 |
| 34.5 | 164,436 | 166 | 0.0010 | 0.9990 | 75.14 |
| 35.5 | 151,477 | 3,653 | 0.0241 | 0.9759 | 75.07 |
| 36.5 | 131,098 | 4,418 | 0.0337 | 0.9663 | 73.26 |
| 37.5 | 113,459 | 1,816 | 0.0160 | 0.9840 | 70.79 |
| 38.5 | 96,887 | 9,291 | 0.0959 | 0.9041 | 69.65 |

DUKE ENERGY KENTUCKY

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1922-2016 | | | EXPERIENCE BAND 1956-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 39.5 | 79,877 | 1,257 | 0.0157 | 0.9843 | 62.98 | |
| 40.5 | 71,298 | | 0.0000 | 1.0000 | 61.98 | |
| 41.5 | 66,780 | 2,668 | 0.0399 | 0.9601 | 61.98 | |
| 42.5 | 45,512 | 3,704 | 0.0814 | 0.9186 | 59.51 | |
| 43.5 | 28,183 | 159 | 0.0057 | 0.9943 | 54.67 | |
| 44.5 | 26,441 | | 0.0000 | 1.0000 | 54.36 | |
| 45.5 | 26,441 | | 0.0000 | 1.0000 | 54.36 | |
| 46.5 | 26,041 | 124 | 0.0048 | 0.9952 | 54.36 | |
| 47.5 | 25,916 | | 0.0000 | 1.0000 | 54.10 | |
| 48.5 | 25,916 | | 0.0000 | 1.0000 | 54.10 | |
| 49.5 | 25,916 | 370 | 0.0143 | 0.9857 | 54.10 | |
| 50.5 | 25,546 | | 0.0000 | 1.0000 | 53.32 | |
| 51.5 | 20,629 | | 0.0000 | 1.0000 | 53.32 | |
| 52.5 | 20,629 | | 0.0000 | 1.0000 | 53.32 | |
| 53.5 | 20,375 | | 0.0000 | 1.0000 | 53.32 | |
| 54.5 | 20,102 | 2 | 0.0001 | 0.9999 | 53.32 | |
| 55.5 | 20,071 | | 0.0000 | 1.0000 | 53.32 | |
| 56.5 | 20,050 | | 0.0000 | 1.0000 | 53.32 | |
| 57.5 | 19,756 | | 0.0000 | 1.0000 | 53.32 | |
| 58.5 | 19,247 | | 0.0000 | 1.0000 | 53.32 | |
| 59.5 | 19,247 | | 0.0000 | 1.0000 | 53.32 | |
| 60.5 | 18,681 | | 0.0000 | 1.0000 | 53.32 | |
| 61.5 | 18,320 | | 0.0000 | 1.0000 | 53.32 | |
| 62.5 | 18,148 | | 0.0000 | 1.0000 | 53.32 | |
| 63.5 | 18,148 | | 0.0000 | 1.0000 | 53.32 | |
| 64.5 | 18,034 | 14 | 0.0008 | 0.9992 | 53.32 | |
| 65.5 | 16,762 | | 0.0000 | 1.0000 | 53.28 | |
| 66.5 | 16,591 | | 0.0000 | 1.0000 | 53.28 | |
| 67.5 | 16,591 | | 0.0000 | 1.0000 | 53.28 | |
| 68.5 | 16,591 | 71 | 0.0043 | 0.9957 | 53.28 | |
| 69.5 | 16,520 | 104 | 0.0063 | 0.9937 | 53.05 | |
| 70.5 | 16,416 | | 0.0000 | 1.0000 | 52.72 | |
| 71.5 | 16,416 | 242 | 0.0147 | 0.9853 | 52.72 | |
| 72.5 | 16,174 | | 0.0000 | 1.0000 | 51.94 | |
| 73.5 | 15,891 | | 0.0000 | 1.0000 | 51.94 | |
| 74.5 | 15,864 | | 0.0000 | 1.0000 | 51.94 | |
| 75.5 | 14,415 | 43 | 0.0030 | 0.9970 | 51.94 | |
| 76.5 | 14,372 | | 0.0000 | 1.0000 | 51.78 | |
| 77.5 | 14,309 | | 0.0000 | 1.0000 | 51.78 | |
| 78.5 | 14,018 | 106 | 0.0076 | 0.9924 | 51.78 | |

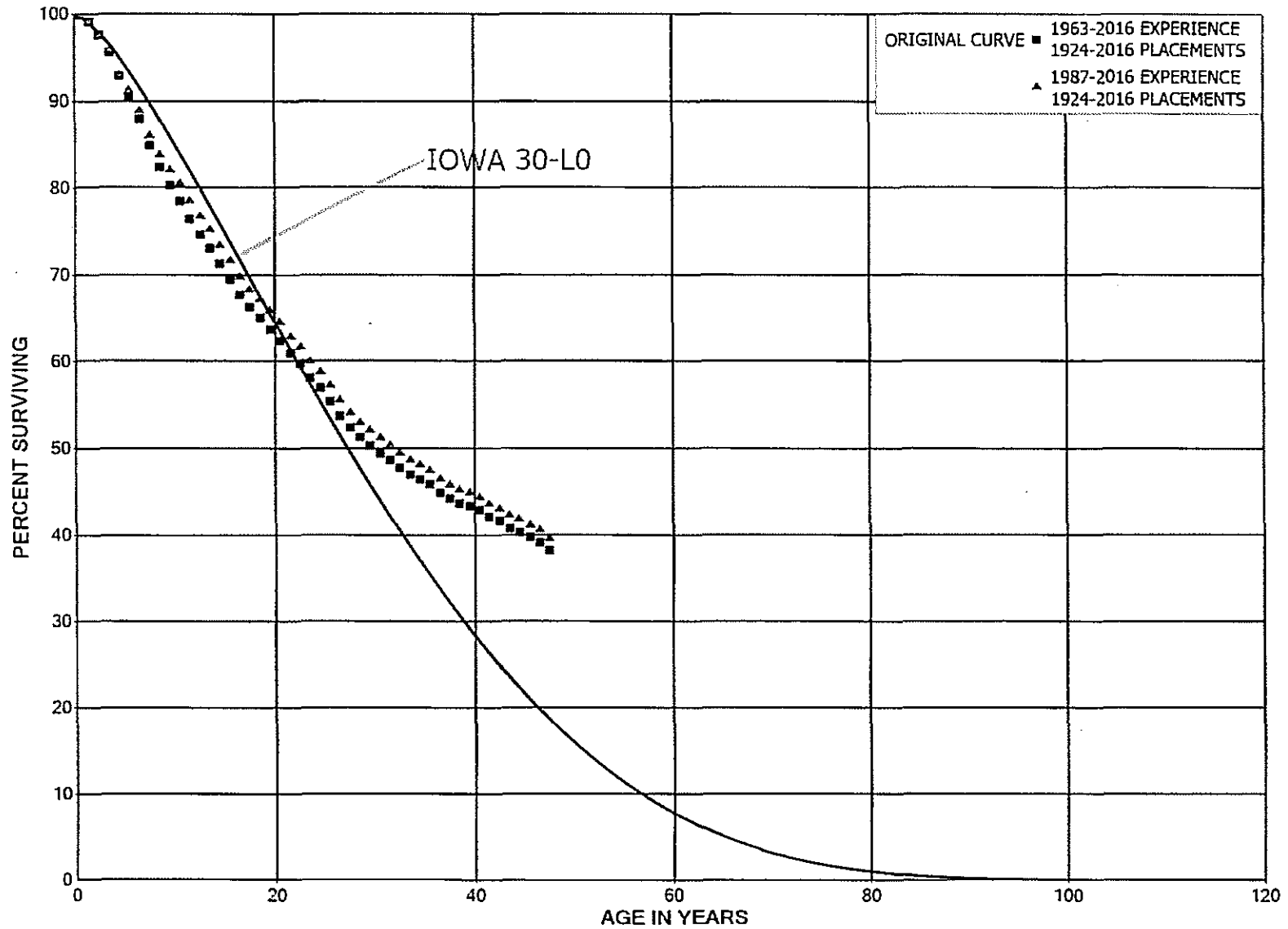
DUKE ENERGY KENTUCKY

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1922-2016 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 79.5 | 13,764 | | 0.0000 | 1.0000 | 51.39 |
| 80.5 | 13,710 | | 0.0000 | 1.0000 | 51.39 |
| 81.5 | 13,710 | | 0.0000 | 1.0000 | 51.39 |
| 82.5 | 13,710 | | 0.0000 | 1.0000 | 51.39 |
| 83.5 | 13,356 | | 0.0000 | 1.0000 | 51.39 |
| 84.5 | 12,753 | | 0.0000 | 1.0000 | 51.39 |
| 85.5 | 10,977 | | 0.0000 | 1.0000 | 51.39 |
| 86.5 | 10,923 | | 0.0000 | 1.0000 | 51.39 |
| 87.5 | 7,199 | | 0.0000 | 1.0000 | 51.39 |
| 88.5 | 5,747 | | 0.0000 | 1.0000 | 51.39 |
| 89.5 | 3,751 | | 0.0000 | 1.0000 | 51.39 |
| 90.5 | 3,751 | | 0.0000 | 1.0000 | 51.39 |
| 91.5 | 3,751 | | 0.0000 | 1.0000 | 51.39 |
| 92.5 | 3,751 | | 0.0000 | 1.0000 | 51.39 |
| 93.5 | 269 | | 0.0000 | 1.0000 | 51.39 |
| 94.5 | | | | | 51.39 |

DUKE ENERGY KENTUCKY
 ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2016

EXPERIENCE BAND 1963-2016

| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0 | 4,948,401 | 10,885 | 0.0022 | 0.9978 | 100.00 |
| 0.5 | 4,313,056 | 31,229 | 0.0072 | 0.9928 | 99.78 |
| 1.5 | 3,345,191 | 52,275 | 0.0156 | 0.9844 | 99.06 |
| 2.5 | 3,246,066 | 66,682 | 0.0205 | 0.9795 | 97.51 |
| 3.5 | 3,124,744 | 88,400 | 0.0283 | 0.9717 | 95.51 |
| 4.5 | 2,906,682 | 76,086 | 0.0262 | 0.9738 | 92.80 |
| 5.5 | 2,830,517 | 74,194 | 0.0262 | 0.9738 | 90.38 |
| 6.5 | 2,749,984 | 93,710 | 0.0341 | 0.9659 | 88.01 |
| 7.5 | 2,611,864 | 80,190 | 0.0307 | 0.9693 | 85.01 |
| 8.5 | 2,444,531 | 61,729 | 0.0253 | 0.9747 | 82.40 |
| 9.5 | 2,321,124 | 53,864 | 0.0232 | 0.9768 | 80.32 |
| 10.5 | 2,132,369 | 55,185 | 0.0259 | 0.9741 | 78.45 |
| 11.5 | 2,018,293 | 47,316 | 0.0234 | 0.9766 | 76.42 |
| 12.5 | 1,648,448 | 34,820 | 0.0211 | 0.9789 | 74.63 |
| 13.5 | 1,613,396 | 39,391 | 0.0244 | 0.9756 | 73.05 |
| 14.5 | 1,569,682 | 38,922 | 0.0248 | 0.9752 | 71.27 |
| 15.5 | 1,464,394 | 36,595 | 0.0250 | 0.9750 | 69.50 |
| 16.5 | 1,421,923 | 31,693 | 0.0223 | 0.9777 | 67.77 |
| 17.5 | 1,362,763 | 25,030 | 0.0184 | 0.9816 | 66.26 |
| 18.5 | 1,279,066 | 25,673 | 0.0201 | 0.9799 | 65.04 |
| 19.5 | 1,187,151 | 24,080 | 0.0203 | 0.9797 | 63.73 |
| 20.5 | 1,113,340 | 27,383 | 0.0246 | 0.9754 | 62.44 |
| 21.5 | 1,027,745 | 19,853 | 0.0193 | 0.9807 | 60.91 |
| 22.5 | 960,788 | 26,877 | 0.0280 | 0.9720 | 59.73 |
| 23.5 | 880,602 | 17,553 | 0.0199 | 0.9801 | 58.06 |
| 24.5 | 805,198 | 22,065 | 0.0274 | 0.9726 | 56.90 |
| 25.5 | 724,727 | 20,752 | 0.0286 | 0.9714 | 55.34 |
| 26.5 | 653,549 | 16,788 | 0.0257 | 0.9743 | 53.76 |
| 27.5 | 613,940 | 12,157 | 0.0198 | 0.9802 | 52.38 |
| 28.5 | 584,191 | 11,661 | 0.0200 | 0.9800 | 51.34 |
| 29.5 | 554,351 | 9,679 | 0.0175 | 0.9825 | 50.31 |
| 30.5 | 522,926 | 9,139 | 0.0175 | 0.9825 | 49.44 |
| 31.5 | 496,904 | 8,193 | 0.0165 | 0.9835 | 48.57 |
| 32.5 | 474,162 | 7,940 | 0.0167 | 0.9833 | 47.77 |
| 33.5 | 454,914 | 5,428 | 0.0119 | 0.9881 | 46.97 |
| 34.5 | 418,478 | 5,612 | 0.0134 | 0.9866 | 46.41 |
| 35.5 | 375,633 | 8,090 | 0.0215 | 0.9785 | 45.79 |
| 36.5 | 302,671 | 3,950 | 0.0130 | 0.9870 | 44.80 |
| 37.5 | 251,581 | 3,415 | 0.0136 | 0.9864 | 44.22 |
| 38.5 | 214,891 | 1,587 | 0.0074 | 0.9926 | 43.62 |

DUKE ENERGY KENTUCKY

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1924-2016 | | | EXPERIENCE BAND 1963-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 194,331 | 2,274 | 0.0117 | 0.9883 | 43.29 |
| 40.5 | 163,854 | 2,828 | 0.0173 | 0.9827 | 42.79 |
| 41.5 | 139,031 | 1,684 | 0.0121 | 0.9879 | 42.05 |
| 42.5 | 110,347 | 2,057 | 0.0186 | 0.9814 | 41.54 |
| 43.5 | 88,462 | 1,026 | 0.0116 | 0.9884 | 40.77 |
| 44.5 | 77,922 | 1,089 | 0.0140 | 0.9860 | 40.29 |
| 45.5 | 65,467 | 1,045 | 0.0160 | 0.9840 | 39.73 |
| 46.5 | 53,814 | 1,209 | 0.0225 | 0.9775 | 39.10 |
| 47.5 | 43,478 | 891 | 0.0205 | 0.9795 | 38.22 |
| 48.5 | 28,773 | 222 | 0.0077 | 0.9923 | 37.43 |
| 49.5 | 25,072 | 710 | 0.0283 | 0.9717 | 37.15 |
| 50.5 | 16,470 | 656 | 0.0398 | 0.9602 | 36.09 |
| 51.5 | 11,015 | 829 | 0.0753 | 0.9247 | 34.66 |
| 52.5 | 4,318 | 348 | 0.0807 | 0.9193 | 32.05 |
| 53.5 | 1,071 | 187 | 0.1749 | 0.8251 | 29.46 |
| 54.5 | 128 | | 0.0000 | 1.0000 | 24.31 |
| 55.5 | 128 | | 0.0000 | 1.0000 | 24.31 |
| 56.5 | 128 | | 0.0000 | 1.0000 | 24.31 |
| 57.5 | 128 | | 0.0000 | 1.0000 | 24.31 |
| 58.5 | 128 | | 0.0000 | 1.0000 | 24.31 |
| 59.5 | 128 | | 0.0000 | 1.0000 | 24.31 |
| 60.5 | 128 | | 0.0000 | 1.0000 | 24.31 |
| 61.5 | 128 | | 0.0000 | 1.0000 | 24.31 |
| 62.5 | 128 | 128 | 1.0000 | | 24.31 |
| 63.5 | | | | | |

DUKE ENERGY KENTUCKY

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1924-2016 | | | EXPERIENCE BAND 1987-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 3,692,535 | 7,671 | 0.0021 | 0.9979 | 100.00 |
| 0.5 | 3,109,159 | 22,448 | 0.0072 | 0.9928 | 99.79 |
| 1.5 | 2,183,775 | 33,335 | 0.0153 | 0.9847 | 99.07 |
| 2.5 | 2,134,009 | 40,196 | 0.0188 | 0.9812 | 97.56 |
| 3.5 | 2,063,373 | 59,408 | 0.0288 | 0.9712 | 95.72 |
| 4.5 | 1,935,467 | 38,065 | 0.0197 | 0.9803 | 92.97 |
| 5.5 | 1,954,772 | 48,207 | 0.0247 | 0.9753 | 91.14 |
| 6.5 | 2,004,381 | 62,610 | 0.0312 | 0.9688 | 88.89 |
| 7.5 | 1,977,376 | 53,556 | 0.0271 | 0.9729 | 86.11 |
| 8.5 | 1,895,517 | 39,998 | 0.0211 | 0.9789 | 83.78 |
| 9.5 | 1,827,375 | 33,696 | 0.0184 | 0.9816 | 82.01 |
| 10.5 | 1,719,529 | 42,118 | 0.0245 | 0.9755 | 80.50 |
| 11.5 | 1,664,582 | 37,663 | 0.0226 | 0.9774 | 78.53 |
| 12.5 | 1,358,676 | 28,395 | 0.0209 | 0.9791 | 76.75 |
| 13.5 | 1,369,487 | 31,823 | 0.0232 | 0.9768 | 75.15 |
| 14.5 | 1,355,964 | 33,819 | 0.0249 | 0.9751 | 73.40 |
| 15.5 | 1,284,851 | 32,231 | 0.0251 | 0.9749 | 71.57 |
| 16.5 | 1,273,370 | 27,005 | 0.0212 | 0.9788 | 69.78 |
| 17.5 | 1,244,825 | 20,789 | 0.0167 | 0.9833 | 68.30 |
| 18.5 | 1,198,771 | 23,893 | 0.0199 | 0.9801 | 67.16 |
| 19.5 | 1,119,551 | 23,204 | 0.0207 | 0.9793 | 65.82 |
| 20.5 | 1,066,505 | 26,212 | 0.0246 | 0.9754 | 64.45 |
| 21.5 | 995,168 | 19,416 | 0.0195 | 0.9805 | 62.87 |
| 22.5 | 944,664 | 25,998 | 0.0275 | 0.9725 | 61.64 |
| 23.5 | 874,791 | 17,553 | 0.0201 | 0.9799 | 59.95 |
| 24.5 | 801,372 | 22,065 | 0.0275 | 0.9725 | 58.74 |
| 25.5 | 723,157 | 20,752 | 0.0287 | 0.9713 | 57.13 |
| 26.5 | 651,979 | 16,788 | 0.0257 | 0.9743 | 55.49 |
| 27.5 | 612,370 | 11,961 | 0.0195 | 0.9805 | 54.06 |
| 28.5 | 582,817 | 10,503 | 0.0180 | 0.9820 | 53.00 |
| 29.5 | 554,135 | 9,679 | 0.0175 | 0.9825 | 52.05 |
| 30.5 | 522,709 | 9,139 | 0.0175 | 0.9825 | 51.14 |
| 31.5 | 496,687 | 7,976 | 0.0161 | 0.9839 | 50.24 |
| 32.5 | 474,162 | 7,940 | 0.0167 | 0.9833 | 49.44 |
| 33.5 | 454,914 | 5,428 | 0.0119 | 0.9881 | 48.61 |
| 34.5 | 418,478 | 5,612 | 0.0134 | 0.9866 | 48.03 |
| 35.5 | 375,633 | 8,090 | 0.0215 | 0.9785 | 47.38 |
| 36.5 | 302,671 | 3,950 | 0.0130 | 0.9870 | 46.36 |
| 37.5 | 251,581 | 3,415 | 0.0136 | 0.9864 | 45.76 |
| 38.5 | 214,763 | 1,587 | 0.0074 | 0.9926 | 45.14 |

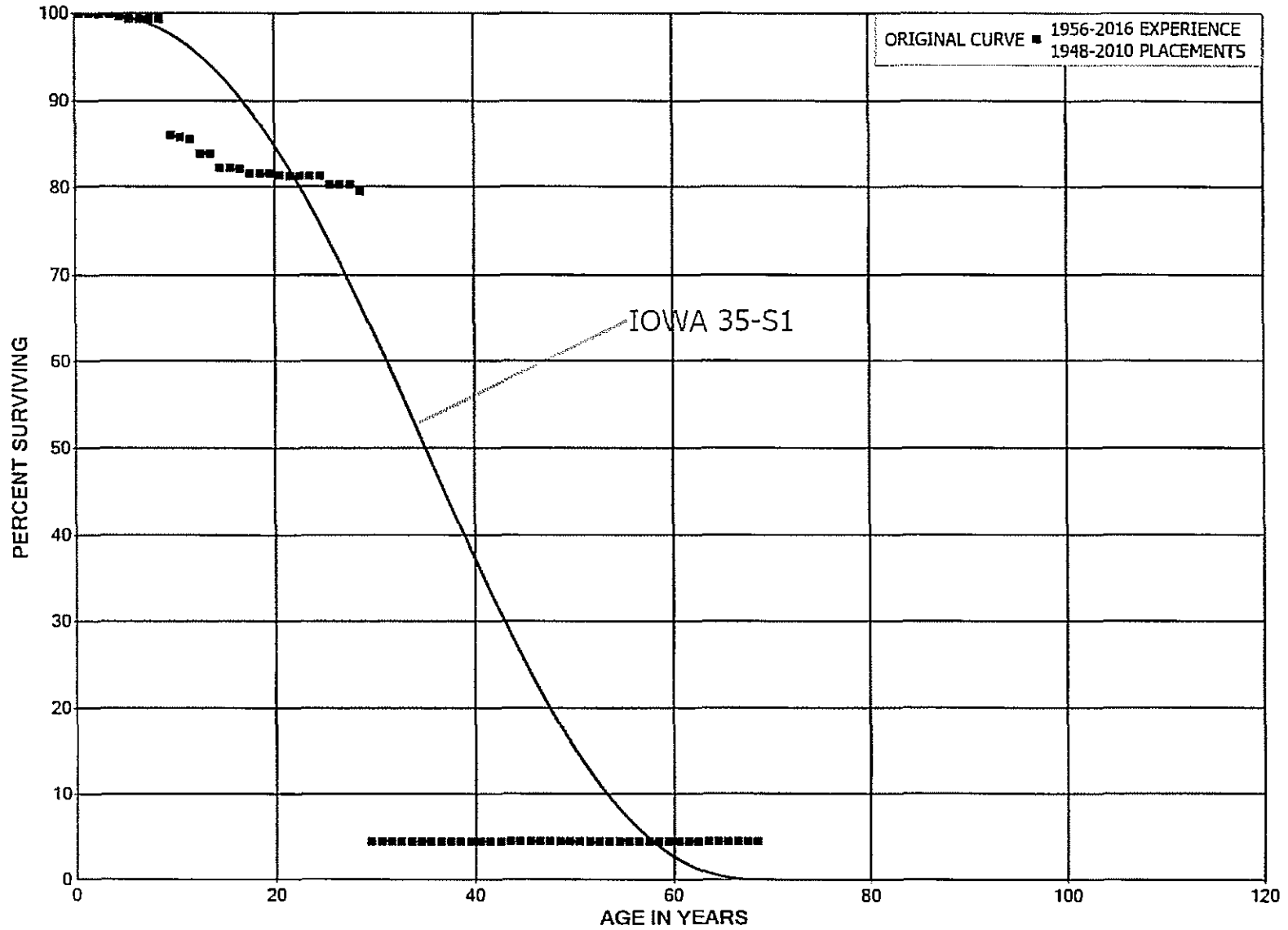
DUKE ENERGY KENTUCKY

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1924-2016 | | | EXPERIENCE BAND 1987-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 39.5 | 194,203 | 2,274 | 0.0117 | 0.9883 | 44.80 | |
| 40.5 | 163,726 | 2,828 | 0.0173 | 0.9827 | 44.28 | |
| 41.5 | 138,903 | 1,684 | 0.0121 | 0.9879 | 43.51 | |
| 42.5 | 110,219 | 2,057 | 0.0187 | 0.9813 | 42.99 | |
| 43.5 | 88,334 | 1,026 | 0.0116 | 0.9884 | 42.19 | |
| 44.5 | 77,794 | 1,089 | 0.0140 | 0.9860 | 41.70 | |
| 45.5 | 65,339 | 1,045 | 0.0160 | 0.9840 | 41.11 | |
| 46.5 | 53,686 | 1,209 | 0.0225 | 0.9775 | 40.45 | |
| 47.5 | 43,350 | 891 | 0.0205 | 0.9795 | 39.54 | |
| 48.5 | 28,645 | 222 | 0.0077 | 0.9923 | 38.73 | |
| 49.5 | 24,944 | 710 | 0.0285 | 0.9715 | 38.43 | |
| 50.5 | 16,342 | 656 | 0.0401 | 0.9599 | 37.34 | |
| 51.5 | 10,887 | 829 | 0.0762 | 0.9238 | 35.84 | |
| 52.5 | 4,190 | 348 | 0.0832 | 0.9168 | 33.11 | |
| 53.5 | 943 | 187 | 0.1986 | 0.8014 | 30.36 | |
| 54.5 | | | | | 24.33 | |
| 55.5 | | | | | | |
| 56.5 | | | | | | |
| 57.5 | | | | | | |
| 58.5 | | | | | | |
| 59.5 | | | | | | |
| 60.5 | | | | | | |
| 61.5 | | | | | | |
| 62.5 | 128 | 128 | 1.0000 | | | |
| 63.5 | | | | | | |

DUKE ENERGY KENTUCKY
 ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1948-2010 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 537,874 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 537,874 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 538,072 | 885 | 0.0016 | 0.9984 | 100.00 |
| 2.5 | 537,235 | | 0.0000 | 1.0000 | 99.84 |
| 3.5 | 543,078 | 1,460 | 0.0027 | 0.9973 | 99.84 |
| 4.5 | 541,946 | 1,349 | 0.0025 | 0.9975 | 99.57 |
| 5.5 | 487,717 | | 0.0000 | 1.0000 | 99.32 |
| 6.5 | 458,915 | | 0.0000 | 1.0000 | 99.32 |
| 7.5 | 477,034 | | 0.0000 | 1.0000 | 99.32 |
| 8.5 | 417,799 | 55,847 | 0.1337 | 0.8663 | 99.32 |
| 9.5 | 321,293 | 916 | 0.0028 | 0.9972 | 86.04 |
| 10.5 | 320,377 | 759 | 0.0024 | 0.9976 | 85.80 |
| 11.5 | 319,618 | 6,356 | 0.0199 | 0.9801 | 85.59 |
| 12.5 | 313,262 | | 0.0000 | 1.0000 | 83.89 |
| 13.5 | 313,262 | 5,843 | 0.0187 | 0.9813 | 83.89 |
| 14.5 | 307,419 | | 0.0000 | 1.0000 | 82.33 |
| 15.5 | 307,419 | 588 | 0.0019 | 0.9981 | 82.33 |
| 16.5 | 306,831 | 2,160 | 0.0070 | 0.9930 | 82.17 |
| 17.5 | 304,670 | | 0.0000 | 1.0000 | 81.59 |
| 18.5 | 304,670 | | 0.0000 | 1.0000 | 81.59 |
| 19.5 | 304,670 | 760 | 0.0025 | 0.9975 | 81.59 |
| 20.5 | 303,911 | 459 | 0.0015 | 0.9985 | 81.39 |
| 21.5 | 303,451 | | 0.0000 | 1.0000 | 81.27 |
| 22.5 | 303,451 | | 0.0000 | 1.0000 | 81.27 |
| 23.5 | 303,451 | | 0.0000 | 1.0000 | 81.27 |
| 24.5 | 303,451 | 3,764 | 0.0124 | 0.9876 | 81.27 |
| 25.5 | 299,687 | | 0.0000 | 1.0000 | 80.26 |
| 26.5 | 299,687 | | 0.0000 | 1.0000 | 80.26 |
| 27.5 | 299,687 | 2,935 | 0.0098 | 0.9902 | 80.26 |
| 28.5 | 296,752 | 280,465 | 0.9451 | 0.0549 | 79.47 |
| 29.5 | 16,286 | | 0.0000 | 1.0000 | 4.36 |
| 30.5 | 16,286 | | 0.0000 | 1.0000 | 4.36 |
| 31.5 | 16,286 | | 0.0000 | 1.0000 | 4.36 |
| 32.5 | 16,286 | | 0.0000 | 1.0000 | 4.36 |
| 33.5 | 16,286 | | 0.0000 | 1.0000 | 4.36 |
| 34.5 | 16,286 | | 0.0000 | 1.0000 | 4.36 |
| 35.5 | 16,286 | | 0.0000 | 1.0000 | 4.36 |
| 36.5 | 16,286 | | 0.0000 | 1.0000 | 4.36 |
| 37.5 | 16,286 | | 0.0000 | 1.0000 | 4.36 |
| 38.5 | 16,286 | | 0.0000 | 1.0000 | 4.36 |

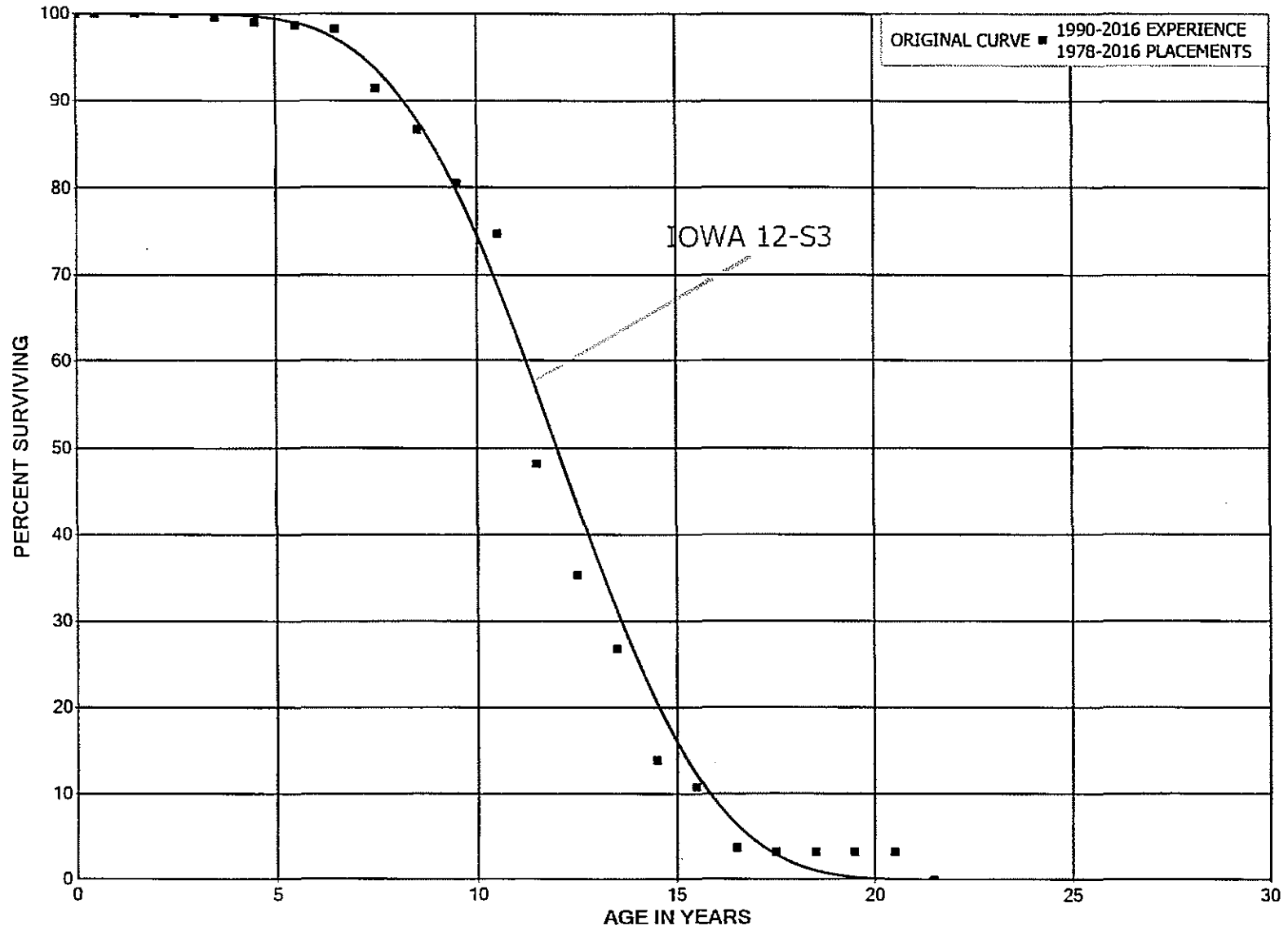
DUKE ENERGY KENTUCKY

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1948-2010 | | | EXPERIENCE BAND 1956-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 40.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 41.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 42.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 43.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 44.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 45.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 46.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 47.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 48.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 49.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 50.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 51.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 52.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 53.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 54.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 55.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 56.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 57.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 58.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 59.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 60.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 61.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 62.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 63.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 64.5 | 12,989 | | 0.0000 | 1.0000 | 4.36 |
| 65.5 | 12,661 | | 0.0000 | 1.0000 | 4.36 |
| 66.5 | 12,661 | | 0.0000 | 1.0000 | 4.36 |
| 67.5 | 12,661 | | 0.0000 | 1.0000 | 4.36 |
| 68.5 | | | | | 4.36 |

DUKE ENERGY KENTUCKY
ACCOUNT 3920 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



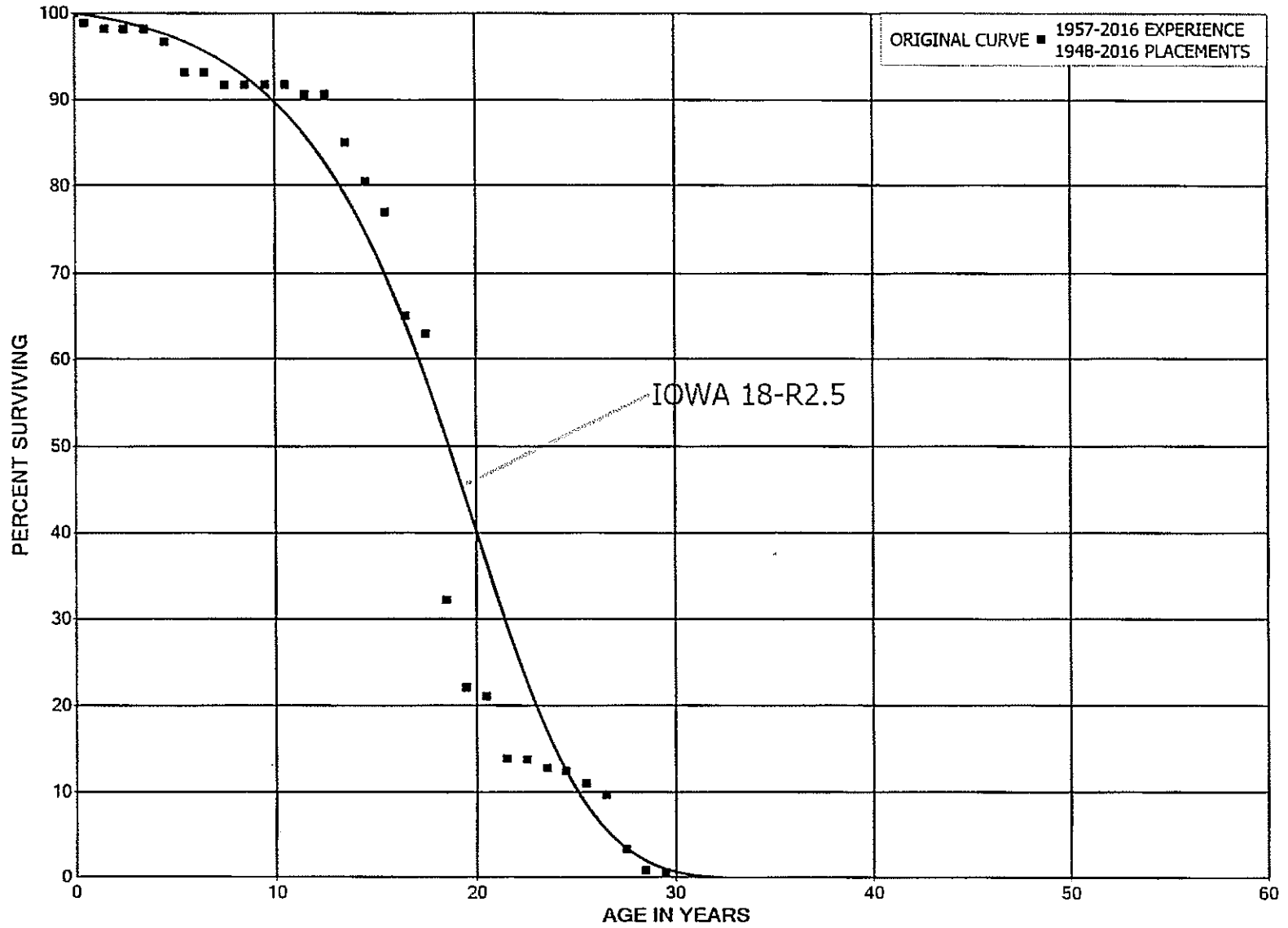
DUKE ENERGY KENTUCKY

ACCOUNT 3920 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1978-2016 | | | EXPERIENCE BAND 1990-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 2,341,118 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 2,202,317 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 2,578,281 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 2,914,975 | 16,029 | 0.0055 | 0.9945 | 100.00 |
| 3.5 | 3,040,364 | 16,752 | 0.0055 | 0.9945 | 99.45 |
| 4.5 | 3,460,791 | 10,972 | 0.0032 | 0.9968 | 98.90 |
| 5.5 | 3,641,621 | 15,415 | 0.0042 | 0.9958 | 98.59 |
| 6.5 | 3,578,272 | 246,789 | 0.0690 | 0.9310 | 98.17 |
| 7.5 | 3,775,103 | 192,801 | 0.0511 | 0.9489 | 91.40 |
| 8.5 | 4,128,747 | 297,268 | 0.0720 | 0.9280 | 86.73 |
| 9.5 | 4,459,194 | 321,061 | 0.0720 | 0.9280 | 80.49 |
| 10.5 | 4,060,888 | 1,441,390 | 0.3549 | 0.6451 | 74.69 |
| 11.5 | 2,746,695 | 732,153 | 0.2666 | 0.7334 | 48.18 |
| 12.5 | 2,036,275 | 497,909 | 0.2445 | 0.7555 | 35.34 |
| 13.5 | 1,538,365 | 738,102 | 0.4798 | 0.5202 | 26.70 |
| 14.5 | 800,263 | 180,803 | 0.2259 | 0.7741 | 13.89 |
| 15.5 | 619,460 | 412,999 | 0.6667 | 0.3333 | 10.75 |
| 16.5 | 206,462 | 21,227 | 0.1028 | 0.8972 | 3.58 |
| 17.5 | 185,235 | | 0.0000 | 1.0000 | 3.21 |
| 18.5 | 185,235 | | 0.0000 | 1.0000 | 3.21 |
| 19.5 | 185,235 | | 0.0000 | 1.0000 | 3.21 |
| 20.5 | 185,235 | 185,235 | 1.0000 | | 3.21 |
| 21.5 | | | | | |

DUKE ENERGY KENTUCKY
 ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1948-2016 | | | EXPERIENCE BAND 1957-2016 | | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL | |
| 0.0 | 433,963 | 5,120 | 0.0118 | 0.9882 | 100.00 | |
| 0.5 | 403,655 | 2,848 | 0.0071 | 0.9929 | 98.82 | |
| 1.5 | 400,807 | | 0.0000 | 1.0000 | 98.12 | |
| 2.5 | 400,807 | | 0.0000 | 1.0000 | 98.12 | |
| 3.5 | 410,009 | 5,805 | 0.0142 | 0.9858 | 98.12 | |
| 4.5 | 404,859 | 14,690 | 0.0363 | 0.9637 | 96.73 | |
| 5.5 | 392,625 | | 0.0000 | 1.0000 | 93.22 | |
| 6.5 | 401,173 | 6,574 | 0.0164 | 0.9836 | 93.22 | |
| 7.5 | 394,599 | | 0.0000 | 1.0000 | 91.70 | |
| 8.5 | 395,004 | | 0.0000 | 1.0000 | 91.70 | |
| 9.5 | 395,004 | | 0.0000 | 1.0000 | 91.70 | |
| 10.5 | 302,981 | 3,452 | 0.0114 | 0.9886 | 91.70 | |
| 11.5 | 273,295 | | 0.0000 | 1.0000 | 90.65 | |
| 12.5 | 273,295 | 16,932 | 0.0620 | 0.9380 | 90.65 | |
| 13.5 | 242,085 | 12,873 | 0.0532 | 0.9468 | 85.04 | |
| 14.5 | 229,211 | 10,102 | 0.0441 | 0.9559 | 80.51 | |
| 15.5 | 197,346 | 30,566 | 0.1549 | 0.8451 | 76.96 | |
| 16.5 | 160,942 | 5,209 | 0.0324 | 0.9676 | 65.04 | |
| 17.5 | 139,997 | 68,373 | 0.4884 | 0.5116 | 62.94 | |
| 18.5 | 71,624 | 22,513 | 0.3143 | 0.6857 | 32.20 | |
| 19.5 | 49,111 | 2,246 | 0.0457 | 0.9543 | 22.08 | |
| 20.5 | 46,865 | 16,052 | 0.3425 | 0.6575 | 21.07 | |
| 21.5 | 30,813 | 259 | 0.0084 | 0.9916 | 13.85 | |
| 22.5 | 30,554 | 2,336 | 0.0765 | 0.9235 | 13.74 | |
| 23.5 | 28,218 | 733 | 0.0260 | 0.9740 | 12.69 | |
| 24.5 | 27,485 | 3,256 | 0.1185 | 0.8815 | 12.36 | |
| 25.5 | 24,229 | 2,879 | 0.1188 | 0.8812 | 10.89 | |
| 26.5 | 21,350 | 13,967 | 0.6542 | 0.3458 | 9.60 | |
| 27.5 | 7,383 | 5,489 | 0.7434 | 0.2566 | 3.32 | |
| 28.5 | 1,894 | 553 | 0.2920 | 0.7080 | 0.85 | |
| 29.5 | 1,341 | | 0.0000 | 1.0000 | 0.60 | |
| 30.5 | 1,341 | | 0.0000 | 1.0000 | 0.60 | |
| 31.5 | 1,341 | | 0.0000 | 1.0000 | 0.60 | |
| 32.5 | 1,341 | 606 | 0.4517 | 0.5483 | 0.60 | |
| 33.5 | 735 | | 0.0000 | 1.0000 | 0.33 | |
| 34.5 | 735 | | 0.0000 | 1.0000 | 0.33 | |
| 35.5 | 735 | | 0.0000 | 1.0000 | 0.33 | |
| 36.5 | 735 | | 0.0000 | 1.0000 | 0.33 | |
| 37.5 | 735 | | 0.0000 | 1.0000 | 0.33 | |
| 38.5 | 735 | | 0.0000 | 1.0000 | 0.33 | |

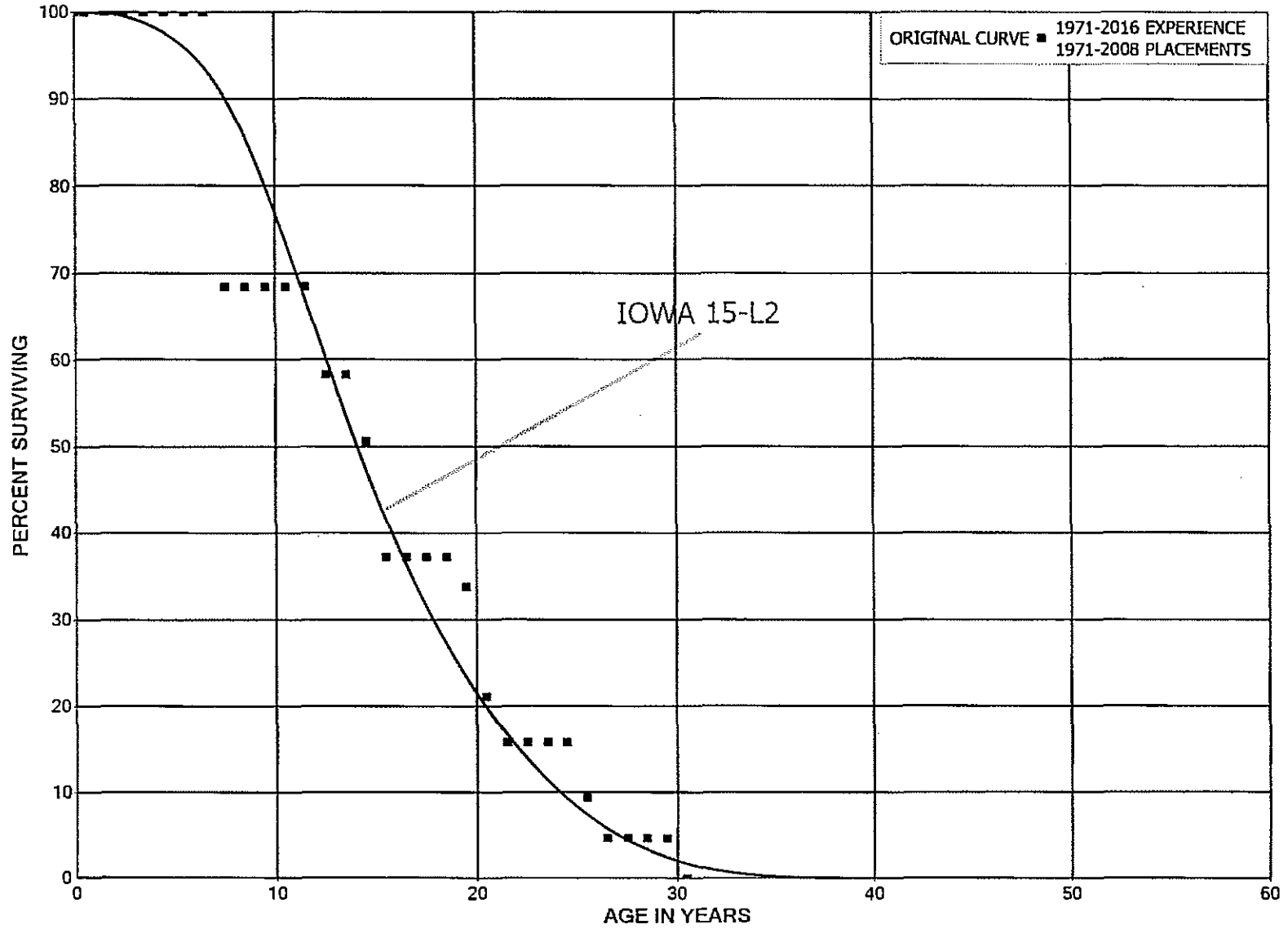
DUKE ENERGY KENTUCKY

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1948-2016 | | | EXPERIENCE BAND 1957-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 39.5 | 735 | | 0.0000 | 1.0000 | 0.33 |
| 40.5 | 735 | | 0.0000 | 1.0000 | 0.33 |
| 41.5 | 735 | | 0.0000 | 1.0000 | 0.33 |
| 42.5 | 735 | | 0.0000 | 1.0000 | 0.33 |
| 43.5 | 735 | 560 | 0.7621 | 0.2379 | 0.33 |
| 44.5 | 175 | | 0.0000 | 1.0000 | 0.08 |
| 45.5 | 175 | 175 | 1.0000 | | 0.08 |
| 46.5 | | | | | |

DUKE ENERGY KENTUCKY
 ACCOUNT 3960 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3960 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1971-2008 | | | EXPERIENCE BAND 1971-2016 | | |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT BEGIN OF INTERVAL | EXPOSURES AT BEGINNING OF AGE INTERVAL | RETIREMENTS DURING AGE INTERVAL | RETMT RATIO | SURV RATIO | PCT SURV BEGIN OF INTERVAL |
| 0.0 | 126,051 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 126,051 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 185,500 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 185,500 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 185,500 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 185,500 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | 221,774 | | 0.0000 | 1.0000 | 100.00 |
| 6.5 | 230,837 | 72,991 | 0.3162 | 0.6838 | 100.00 |
| 7.5 | 157,846 | | 0.0000 | 1.0000 | 68.38 |
| 8.5 | 146,076 | | 0.0000 | 1.0000 | 68.38 |
| 9.5 | 146,076 | | 0.0000 | 1.0000 | 68.38 |
| 10.5 | 179,163 | | 0.0000 | 1.0000 | 68.38 |
| 11.5 | 179,163 | 26,356 | 0.1471 | 0.8529 | 68.38 |
| 12.5 | 152,807 | | 0.0000 | 1.0000 | 58.32 |
| 13.5 | 152,807 | 20,191 | 0.1321 | 0.8679 | 58.32 |
| 14.5 | 132,617 | 35,307 | 0.2662 | 0.7338 | 50.61 |
| 15.5 | 97,310 | | 0.0000 | 1.0000 | 37.14 |
| 16.5 | 97,310 | | 0.0000 | 1.0000 | 37.14 |
| 17.5 | 97,310 | | 0.0000 | 1.0000 | 37.14 |
| 18.5 | 97,310 | 9,064 | 0.0931 | 0.9069 | 37.14 |
| 19.5 | 88,246 | 33,087 | 0.3749 | 0.6251 | 33.68 |
| 20.5 | 55,159 | 13,984 | 0.2535 | 0.7465 | 21.05 |
| 21.5 | 41,175 | | 0.0000 | 1.0000 | 15.72 |
| 22.5 | 41,175 | | 0.0000 | 1.0000 | 15.72 |
| 23.5 | 41,175 | | 0.0000 | 1.0000 | 15.72 |
| 24.5 | 41,175 | 16,943 | 0.4115 | 0.5885 | 15.72 |
| 25.5 | 24,232 | 12,045 | 0.4970 | 0.5030 | 9.25 |
| 26.5 | 12,188 | | 0.0000 | 1.0000 | 4.65 |
| 27.5 | 12,188 | | 0.0000 | 1.0000 | 4.65 |
| 28.5 | 12,188 | | 0.0000 | 1.0000 | 4.65 |
| 29.5 | 12,188 | 12,188 | 1.0000 | | 4.65 |
| 30.5 | | | | | |

PART VIII. NET SALVAGE STATISTICS

DUKE ENERGY KENTUCKY

TABLE 1. CALCULATION OF TERMINAL AND INTERIM RETIREMENTS AS A PERCENT OF TOTAL RETIREMENTS

| LOCATION (1) | PROJECTED RETIREMENTS | | TOTAL OF ALL RETIREMENTS (4)=(2)+(3) | TERMINAL RETIREMENT % (5)=(2)/(4) | INTERIM RETIREMENT % (6)=(3)/(4) |
|-------------------------------|-----------------------|----------------|--|---|--|
| | TERMINAL (2) | INTERIM (3) | | | |
| STEAM PRODUCTION EAST BEND | (414,333,657) | (274,872,908) | (689,206,565) | 60.12 | 39.88 |
| OTHER PRODUCTION WOODSDALE | (236,739,691) | (51,263,180) | (288,002,871) | 82.20 | 17.80 |



DUKE ENERGY KENTUCKY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

| LOCATION | TERMINAL RETIREMENTS | | INTERIM RETIREMENTS | | WEIGHTED AVERAGE NET SALVAGE % $(6)=(2)*(3)+(4)*(5)$ |
|-------------------------------|----------------------|--------------------|---------------------|--------------------|---|
| | RETIREMENTS (%) | NET SALVAGE (%) | RETIREMENTS (%) | NET SALVAGE (%) | |
| (1) | (2) | (3) | (4) | (5) | |
| STEAM PRODUCTION EAST BEND | 60.12 | (19) | 39.88 | (13) | (17) |
| OTHER PRODUCTION WOODSDALE | 82.20 | (4) | 17.80 | (2) | (4) |

DUKE ENERGY KENTUCKY

TABLE 3. CALCULATION OF TERMINAL NET SALVAGE PERCENT

| UNIT (1) | ESTIMATED RETIREMENT YEAR (2) | MW (3) | TOTAL DECOMMISSIONING COSTS (CURRENT \$) (4) | TOTAL DECOMMISSIONING COSTS (FUTURE \$) (5) | ESTIMATED TERMINAL RETIREMENTS (6) | TERMINAL NET SALVAGE (%) (7)=(5)/(6) |
|-------------------|--|-----------|--|---|---|---|
| STEAM PRODUCTION | | | | | | |
| EAST BEND | 2041 | 772 | \$ 34,334,000 | 63,653,317 | (414,333,657) | (19) |
| MIAMI FORT UNIT 6 | | | | 13,174,095 | | |
| OTHER PRODUCTION | | | | | | |
| WOODSDALE | 2032 | 564 | \$ 6,267,000 | 9,303,397 | (236,739,691) | (4) |

DUKE ENERGY KENTUCKY

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | | 204,571 | | | | 204,571- | |
| 1991 | 10,904 | 93,952 | 862 | 156 | 1 | 93,796- | 860- |
| 1992 | 44,601 | 33,254 | 75 | | 0 | 33,254- | 75- |
| 1993 | 3,829 | 2,179 | 57 | | 0 | 2,179- | 57- |
| 1994 | 8,622 | 107,169 | | | 0 | 107,169- | |
| 1995 | | 46,859 | | | | 46,859- | |
| 1996 | 20,300 | 22,697 | 112 | | 0 | 22,697- | 112- |
| 1997 | | | | | | | |
| 1998 | 236,952 | 1,816 | 1 | | 0 | 1,816- | 1- |
| 1999 | | | | | | | |
| 2000 | | | | | | | |
| 2001 | | | | | | | |
| 2002 | 466,414 | 124,993 | 27 | | 0 | 124,993- | 27- |
| 2003 | 360,388 | 117,298 | 33 | | 0 | 117,298- | 33- |
| 2004 | 1,563,054 | 14,188 | 1 | | 0 | 14,188- | 1- |
| 2005 | 67,932 | 23,891 | 35 | | 0 | 23,891- | 35- |
| 2006 | 5,259 | 7,978 | 152 | | 0 | 7,978- | 152- |
| 2007 | | | | | | | |
| 2008 | 95 | | 0 | | 0 | | 0 |
| 2009 | | | | | | | |
| 2010 | | | | | | | |
| 2011 | 3,604 | 184,588 | | | 0 | 184,588- | |
| 2012 | 32,273 | | 0 | | 0 | | 0 |
| 2013 | 140,504 | 51,500 | 37 | | 0 | 51,500- | 37- |
| 2014 | 60,096 | 15,414 | 26 | | 0 | 15,414- | 26- |
| 2015 | 433,044 | 75,712 | 17 | | 0 | 75,712- | 17- |
| 2016 | 23,642 | 2,850 | 12 | | 0 | 2,850- | 12- |
| TOTAL | 3,481,513 | 1,130,907 | 32 | 156 | 0 | 1,130,751- | 32- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|---------|---------|-----|----|---|----------|------|
| 90-92 | 18,502 | 110,592 | 598 | 52 | 0 | 110,540- | 597- |
| 91-93 | 19,778 | 43,128 | 218 | 52 | 0 | 43,076- | 218- |
| 92-94 | 19,017 | 47,534 | 250 | | 0 | 47,534- | 250- |
| 93-95 | 4,150 | 52,069 | | | 0 | 52,069- | |
| 94-96 | 9,641 | 58,908 | 611 | | 0 | 58,908- | 611- |
| 95-97 | 6,767 | 23,185 | 343 | | 0 | 23,185- | 343- |
| 96-98 | 85,751 | 8,171 | 10 | | 0 | 8,171- | 10- |
| 97-99 | 78,984 | 605 | 1 | | 0 | 605- | 1- |
| 98-00 | 78,984 | 605 | 1 | | 0 | 605- | 1- |
| 99-01 | | | | | | | |
| 00-02 | 155,471 | 41,664 | 27 | | 0 | 41,664- | 27- |

DUKE ENERGY KENTUCKY
ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 275,601 | 80,764 | 29 | | 0 | 80,764- | 29- |
| 02-04 | 796,619 | 85,493 | 11 | | 0 | 85,493- | 11- |
| 03-05 | 663,791 | 51,792 | 8 | | 0 | 51,792- | 8- |
| 04-06 | 545,415 | 15,352 | 3 | | 0 | 15,352- | 3- |
| 05-07 | 24,397 | 10,623 | 44 | | 0 | 10,623- | 44- |
| 06-08 | 1,785 | 2,659 | 149 | | 0 | 2,659- | 149- |
| 07-09 | 32 | | 0 | | 0 | | 0 |
| 08-10 | 32 | | 0 | | 0 | | 0 |
| 09-11 | 1,201 | 61,529 | | | 0 | 61,529- | |
| 10-12 | 11,959 | 61,529 | 514 | | 0 | 61,529- | 514- |
| 11-13 | 58,794 | 78,696 | 134 | | 0 | 78,696- | 134- |
| 12-14 | 77,624 | 22,305 | 29 | | 0 | 22,305- | 29- |
| 13-15 | 211,215 | 47,542 | 23 | | 0 | 47,542- | 23- |
| 14-16 | 172,260 | 31,325 | 18 | | 0 | 31,325- | 18- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 137,912 | 29,095 | 21 | | 0 | 29,095- | 21- |

DUKE ENERGY KENTUCKY

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1991 | 42,371 | | 0 | | 0 | | 0 |
| 1992 | 2,324 | | 0 | | 0 | | 0 |
| 1993 | 106,507 | | 0 | | 0 | | 0 |
| 1994 | 69,982 | | 0 | | 0 | | 0 |
| 1995 | 93,406 | | 0 | | 0 | | 0 |
| 1996 | | | | | | | |
| 1997 | 23,706 | | 0 | | 0 | | 0 |
| 1998 | 1,522 | | 0 | | 0 | | 0 |
| 1999 | 30,871 | | 0 | | 0 | | 0 |
| 2000 | | | | | | | |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | 139,027 | | 0 | | 0 | | 0 |
| 2004 | | | | | | | |
| 2005 | 35,327 | | 0 | | 0 | | 0 |
| 2006 | 4,577 | 698 | 15 | | 0 | 698- | 15- |
| 2007 | 103,253 | 4,811 | 5 | | 0 | 4,811- | 5- |
| 2008 | 52,248 | 29,431 | 56 | | 0 | 29,431- | 56- |
| 2009 | 164,778 | 38,462 | 23 | | 0 | 38,462- | 23- |
| 2010 | 205,463 | | 0 | | 0 | | 0 |
| 2011 | 133,143 | | 0 | | 0 | | 0 |
| 2012 | 137,116 | 1,729 | 1 | 1,178 | 1 | 551- | 0 |
| 2013 | 208,790 | 4,535 | 2 | 982 | 0 | 3,553- | 2- |
| 2014 | 96,605 | 84,571 | 88 | 184- | 0 | 84,754- | 88- |
| 2015 | 238,901 | 34,324 | 14 | 1- | 0 | 34,325- | 14- |
| 2016 | 387,512 | 68,004 | 18 | | 0 | 68,004- | 18- |
| TOTAL | 2,277,432 | 266,564 | 12 | 1,975 | 0 | 264,588- | 12- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|--|---|--|---|--|---|
| 91-93 | 50,401 | | 0 | | 0 | | 0 |
| 92-94 | 59,604 | | 0 | | 0 | | 0 |
| 93-95 | 89,965 | | 0 | | 0 | | 0 |
| 94-96 | 54,463 | | 0 | | 0 | | 0 |
| 95-97 | 39,038 | | 0 | | 0 | | 0 |
| 96-98 | 8,410 | | 0 | | 0 | | 0 |
| 97-99 | 18,700 | | 0 | | 0 | | 0 |
| 98-00 | 10,798 | | 0 | | 0 | | 0 |
| 99-01 | 10,290 | | 0 | | 0 | | 0 |
| 00-02 | | | | | | | |
| 01-03 | 46,342 | | 0 | | 0 | | 0 |
| 02-04 | 46,342 | | 0 | | 0 | | 0 |

DUKE ENERGY KENTUCKY
ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 03-05 | 58,118 | | 0 | | 0 | | 0 |
| 04-06 | 13,301 | 233 | 2 | | 0 | 233- | 2- |
| 05-07 | 47,719 | 1,836 | 4 | | 0 | 1,836- | 4- |
| 06-08 | 53,359 | 11,647 | 22 | | 0 | 11,647- | 22- |
| 07-09 | 106,760 | 24,235 | 23 | | 0 | 24,235- | 23- |
| 08-10 | 140,830 | 22,631 | 16 | | 0 | 22,631- | 16- |
| 09-11 | 167,795 | 12,821 | 8 | | 0 | 12,821- | 8- |
| 10-12 | 158,574 | 576 | 0 | 393 | 0 | 184- | 0 |
| 11-13 | 159,683 | 2,088 | 1 | 720 | 0 | 1,368- | 1- |
| 12-14 | 147,504 | 30,278 | 21 | 659 | 0 | 29,619- | 20- |
| 13-15 | 181,432 | 41,143 | 23 | 266 | 0 | 40,877- | 23- |
| 14-16 | 241,006 | 62,299 | 26 | 62- | 0 | 62,361- | 26- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 213,785 | 38,632 | 18 | 395 | 0 | 38,237- | 18- |

DUKE ENERGY KENTUCKY
ACCOUNT 3120 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 422,833 | | 0 | | 0 | | 0 |
| 1991 | 1,469,830 | | 0 | | 0 | | 0 |
| 1992 | 1,290,307 | | 0 | | 0 | | 0 |
| 1993 | 707,064 | | 0 | | 0 | | 0 |
| 1994 | 861,329 | | 0 | | 0 | | 0 |
| 1995 | 2,682,145 | | 0 | | 0 | | 0 |
| 1996 | 32,885 | | 0 | | 0 | | 0 |
| 1997 | 161,263 | | 0 | | 0 | | 0 |
| 1998 | 758,949 | | 0 | | 0 | | 0 |
| 1999 | 1,804,001 | | 0 | | 0 | | 0 |
| 2000 | | | | | | | |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | 7,226,804 | 1,220,923 | 17 | 54,200 | 1 | 1,166,723- | 16- |
| 2004 | 2,486,903 | | 0 | | 0 | | 0 |
| 2005 | 3,191,937 | | 0 | | 0 | | 0 |
| 2006 | 240,430 | 40,960 | 17 | | 0 | 40,960- | 17- |
| 2007 | 5,469,792 | 73,271 | 1 | | 0 | 73,271- | 1- |
| 2008 | 3,572,224 | 80,159 | 2 | | 0 | 80,159- | 2- |
| 2009 | 924,041 | 191,354 | 21 | | 0 | 191,354- | 21- |
| 2010 | 1,212,900 | 79,959 | 7 | 87,500 | 7 | 7,541 | 1 |
| 2011 | 1,109,358 | 42,153 | 4 | 1,937 | 0 | 40,215- | 4- |
| 2012 | 4,914,871 | 14,746 | 0 | 4,744 | 0 | 10,001- | 0 |
| 2013 | 1,819,921 | 2,704 | 0 | 2,682 | 0 | 22- | 0 |
| 2014 | 14,130,016 | 883,055 | 6 | 32,201- | 0 | 915,256- | 6- |
| 2015 | 5,935,003 | 3,524,212 | 59 | 80,135 | 1 | 3,444,077- | 58- |
| 2016 | 3,487,975 | 559,727 | 16 | 11,773 | 0 | 547,954- | 16- |
| TOTAL | 65,912,779 | 6,713,223 | 10 | 210,771 | 0 | 6,502,452- | 10- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|-----------|--|---|--|---|--|---|
| 90-92 | 1,060,990 | | 0 | | 0 | | 0 |
| 91-93 | 1,155,734 | | 0 | | 0 | | 0 |
| 92-94 | 952,900 | | 0 | | 0 | | 0 |
| 93-95 | 1,416,846 | | 0 | | 0 | | 0 |
| 94-96 | 1,192,120 | | 0 | | 0 | | 0 |
| 95-97 | 958,764 | | 0 | | 0 | | 0 |
| 96-98 | 317,699 | | 0 | | 0 | | 0 |
| 97-99 | 908,071 | | 0 | | 0 | | 0 |
| 98-00 | 854,316 | | 0 | | 0 | | 0 |
| 99-01 | 601,334 | | 0 | | 0 | | 0 |
| 00-02 | | | | | | | |

DUKE ENERGY KENTUCKY
ACCOUNT 3120 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 2,408,935 | 406,974 | 17 | 18,067 | 1 | 388,908- | 16- |
| 02-04 | 3,237,902 | 406,974 | 13 | 18,067 | 1 | 388,908- | 12- |
| 03-05 | 4,301,881 | 406,974 | 9 | 18,067 | 0 | 388,908- | 9- |
| 04-06 | 1,973,090 | 13,653 | 1 | | 0 | 13,653- | 1- |
| 05-07 | 2,967,386 | 38,077 | 1 | | 0 | 38,077- | 1- |
| 06-08 | 3,094,149 | 64,797 | 2 | | 0 | 64,797- | 2- |
| 07-09 | 3,322,019 | 114,928 | 3 | | 0 | 114,928- | 3- |
| 08-10 | 1,903,055 | 117,158 | 6 | 29,167 | 2 | 87,991- | 5- |
| 09-11 | 1,082,099 | 104,489 | 10 | 29,812 | 3 | 74,676- | 7- |
| 10-12 | 2,412,376 | 45,619 | 2 | 31,394 | 1 | 14,225- | 1- |
| 11-13 | 2,614,716 | 19,868 | 1 | 3,121 | 0 | 16,746- | 1- |
| 12-14 | 6,954,936 | 300,168 | 4 | 8,258- | 0 | 308,426- | 4- |
| 13-15 | 7,294,980 | 1,469,990 | 20 | 16,872 | 0 | 1,453,118- | 20- |
| 14-16 | 7,850,998 | 1,655,665 | 21 | 19,902 | 0 | 1,635,762- | 21- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 6,057,557 | 996,889 | 16 | 13,427 | 0 | 983,462- | 16- |

DUKE ENERGY KENTUCKY

ACCOUNT 3140 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|------|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1991 | 847,893 | | 0 | | 0 | | 0 |
| 1992 | 538,297 | | 0 | | 0 | | 0 |
| 1993 | 102,328 | | 0 | | 0 | | 0 |
| 1994 | 555,226 | | 0 | | 0 | | 0 |
| 1995 | 66,228 | | 0 | | 0 | | 0 |
| 1996 | 5,992 | | 0 | | 0 | | 0 |
| 1997 | 229,904 | | 0 | | 0 | | 0 |
| 1998 | 210,493 | | 0 | | 0 | | 0 |
| 1999 | 40,715 | | 0 | | 0 | | 0 |
| 2000 | | | | | | | |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | 311,366 | 43,075 | 14 | | 0 | 43,075- | 14- |
| 2004 | 582,032 | | 0 | | 0 | | 0 |
| 2005 | 850,980 | | 0 | | 0 | | 0 |
| 2006 | 7,944 | 1,284 | 16 | | 0 | 1,284- | 16- |
| 2007 | 1,044,758 | 9,522 | 1 | | 0 | 9,522- | 1- |
| 2008 | 5,669,977 | 481,747 | 8 | 537,424 | 9 | 55,677 | 1 |
| 2009 | 1,787,235 | 137,589 | 8 | | 0 | 137,589- | 8- |
| 2010 | 549,448 | | 0 | | 0 | | 0 |
| 2011 | 16,313- | 78,687 | 482- | | 0 | 78,687- | 482 |
| 2012 | 689,392 | 2,218 | 0 | 1,511 | 0 | 706- | 0 |
| 2013 | 205,842 | 78,030 | 38 | | 0 | 78,030- | 38- |
| 2014 | 904,388 | 48,776 | 5 | 538- | 0 | 49,314- | 5- |
| 2015 | 143,768 | 37,396 | 26 | 4- | 0 | 37,399- | 26- |
| 2016 | 1,211,837 | 230,533 | 19 | 83,112 | 7 | 147,421- | 12- |
| TOTAL | 16,539,731 | 1,148,855 | 7 | 621,505 | 4 | 527,350- | 3- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|---------|--------|----|--|---|---------|-----|
| 91-93 | 496,173 | | 0 | | 0 | | 0 |
| 92-94 | 398,617 | | 0 | | 0 | | 0 |
| 93-95 | 241,260 | | 0 | | 0 | | 0 |
| 94-96 | 209,149 | | 0 | | 0 | | 0 |
| 95-97 | 100,708 | | 0 | | 0 | | 0 |
| 96-98 | 148,796 | | 0 | | 0 | | 0 |
| 97-99 | 160,371 | | 0 | | 0 | | 0 |
| 98-00 | 83,736 | | 0 | | 0 | | 0 |
| 99-01 | 13,572 | | 0 | | 0 | | 0 |
| 00-02 | | | | | | | |
| 01-03 | 103,789 | 14,358 | 14 | | 0 | 14,358- | 14- |
| 02-04 | 297,799 | 14,358 | 5 | | 0 | 14,358- | 5- |

DUKE ENERGY KENTUCKY
ACCOUNT 3140 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 03-05 | 581,459 | 14,358 | 2 | | 0 | 14,358- | 2- |
| 04-06 | 480,319 | 428 | 0 | | 0 | 428- | 0 |
| 05-07 | 634,561 | 3,602 | 1 | | 0 | 3,602- | 1- |
| 06-08 | 2,240,893 | 164,184 | 7 | 179,141 | 8 | 14,957 | 1 |
| 07-09 | 2,833,990 | 209,619 | 7 | 179,141 | 6 | 30,478- | 1- |
| 08-10 | 2,668,887 | 206,445 | 8 | 179,141 | 7 | 27,304- | 1- |
| 09-11 | 773,456 | 72,092 | 9 | | 0 | 72,092- | 9- |
| 10-12 | 407,509 | 26,968 | 7 | 504 | 0 | 26,464- | 6- |
| 11-13 | 292,974 | 52,978 | 18 | 504 | 0 | 52,474- | 18- |
| 12-14 | 599,874 | 43,008 | 7 | 324 | 0 | 42,683- | 7- |
| 13-15 | 417,999 | 54,734 | 13 | 181- | 0 | 54,914- | 13- |
| 14-16 | 753,331 | 105,568 | 14 | 27,523 | 4 | 78,045- | 10- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 631,045 | 79,390 | 13 | 16,816 | 3 | 62,574- | 10- |

DUKE ENERGY KENTUCKY

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 32,390 | | 0 | | 0 | | 0 |
| 1991 | 71,444 | | 0 | | 0 | | 0 |
| 1992 | 32,766 | | 0 | | 0 | | 0 |
| 1993 | | | | | | | |
| 1994 | | | | | | | |
| 1995 | 259,537 | | 0 | | 0 | | 0 |
| 1996 | 69,143 | | 0 | | 0 | | 0 |
| 1997 | 68,288 | | 0 | | 0 | | 0 |
| 1998 | | | | | | | |
| 1999 | | | | | | | |
| 2000 | | | | | | | |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | 75,714 | | 0 | | 0 | | 0 |
| 2004 | 729,582 | | 0 | | 0 | | 0 |
| 2005 | 69,401 | | 0 | | 0 | | 0 |
| 2006 | | | | | | | |
| 2007 | 201,141 | 9,407 | 5 | | 0 | 9,407- | 5- |
| 2008 | 3,085 | | 0 | | 0 | | 0 |
| 2009 | 43,091 | 49 | 0 | | 0 | 49- | 0 |
| 2010 | 109,381 | | 0 | | 0 | | 0 |
| 2011 | 142,864 | 972 | 1 | | 0 | 972- | 1- |
| 2012 | 3,785,797 | | 0 | | 0 | | 0 |
| 2013 | 96,218 | | 0 | | 0 | | 0 |
| 2014 | 7,950 | 18,667 | 235 | 1,000 | 13 | 17,667- | 222- |
| 2015 | 23,366 | 8,386 | 36 | | 0 | 8,386- | 36- |
| 2016 | 138,337 | 174,762 | 126 | 3,644 | 3 | 171,118- | 124- |
| TOTAL | 5,959,495 | 212,243 | 4 | 4,644 | 0 | 207,599- | 3- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|---------|--|---|--|---|--|---|
| 90-92 | 45,533 | | 0 | | 0 | | 0 |
| 91-93 | 34,737 | | 0 | | 0 | | 0 |
| 92-94 | 10,922 | | 0 | | 0 | | 0 |
| 93-95 | 86,512 | | 0 | | 0 | | 0 |
| 94-96 | 109,560 | | 0 | | 0 | | 0 |
| 95-97 | 132,323 | | 0 | | 0 | | 0 |
| 96-98 | 45,810 | | 0 | | 0 | | 0 |
| 97-99 | 22,763 | | 0 | | 0 | | 0 |
| 98-00 | | | | | | | |
| 99-01 | | | | | | | |
| 00-02 | | | | | | | |

DUKE ENERGY KENTUCKY

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 25,238 | | 0 | | 0 | | 0 |
| 02-04 | 268,432 | | 0 | | 0 | | 0 |
| 03-05 | 291,566 | | 0 | | 0 | | 0 |
| 04-06 | 266,328 | | 0 | | 0 | | 0 |
| 05-07 | 90,181 | 3,136 | 3 | | 0 | 3,136- | 3- |
| 06-08 | 68,075 | 3,136 | 5 | | 0 | 3,136- | 5- |
| 07-09 | 82,439 | 3,152 | 4 | | 0 | 3,152- | 4- |
| 08-10 | 51,852 | 16 | 0 | | 0 | 16- | 0 |
| 09-11 | 98,445 | 340 | 0 | | 0 | 340- | 0 |
| 10-12 | 1,346,014 | 324 | 0 | | 0 | 324- | 0 |
| 11-13 | 1,341,626 | 324 | 0 | | 0 | 324- | 0 |
| 12-14 | 1,296,655 | 6,222 | 0 | 333 | 0 | 5,889- | 0 |
| 13-15 | 42,512 | 9,018 | 21 | 333 | 1 | 8,684- | 20- |
| 14-16 | 56,551 | 67,272 | 119 | 1,548 | 3 | 65,724- | 116- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 810,334 | 40,363 | 5 | 929 | 0 | 39,434- | 5- |

DUKE ENERGY KENTUCKY
ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 46,577 | | 0 | | 0 | | 0 |
| 1991 | 17,681 | | 0 | | 0 | | 0 |
| 1992 | | | | | | | |
| 1993 | | | | | | | |
| 1994 | 19,547 | | 0 | | 0 | | 0 |
| 1995 | 13,008 | | 0 | | 0 | | 0 |
| 1996 | | | | | | | |
| 1997 | | | | | | | |
| 1998 | | | | | | | |
| 1999 | | | | | | | |
| 2000 | | | | | | | |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | 138,740 | | 0 | | 0 | | 0 |
| 2004 | | | | | | | |
| 2005 | 113,268 | 775 | 1 | 2,500 | 2 | 1,725 | 2 |
| 2006 | | | | | | | |
| 2007 | 36,418 | 354 | 1 | | 0 | 354- | 1- |
| 2008 | | | | | | | |
| 2009 | 28,970 | | 0 | | 0 | | 0 |
| 2010 | 1,129,078 | 13,421 | 1 | | 0 | 13,421- | 1- |
| 2011 | 77,470- | | 0 | | 0 | | 0 |
| 2012 | 29,490 | | 0 | | 0 | | 0 |
| 2013 | 161,855 | | 0 | | 0 | | 0 |
| 2014 | 106,228 | 6,571 | 6 | | 0 | 6,571- | 6- |
| 2015 | 84,021 | 1,485 | 2 | | 0 | 1,485- | 2- |
| 2016 | 123,305 | 453 | 0 | | 0 | 453- | 0 |
| TOTAL | 1,970,718 | 23,059 | 1 | 2,500 | 0 | 20,559- | 1- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|--|---|--|---|--|---|
| 90-92 | 21,420 | | 0 | | 0 | | 0 |
| 91-93 | 5,894 | | 0 | | 0 | | 0 |
| 92-94 | 6,516 | | 0 | | 0 | | 0 |
| 93-95 | 10,852 | | 0 | | 0 | | 0 |
| 94-96 | 10,852 | | 0 | | 0 | | 0 |
| 95-97 | 4,336 | | 0 | | 0 | | 0 |
| 96-98 | | | | | | | |
| 97-99 | | | | | | | |
| 98-00 | | | | | | | |
| 99-01 | | | | | | | |
| 00-02 | | | | | | | |

DUKE ENERGY KENTUCKY
ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 46,247 | | 0 | | 0 | | 0 |
| 02-04 | 46,247 | | 0 | | 0 | | 0 |
| 03-05 | 84,003 | 258 | 0 | 833 | 1 | 575 | 1 |
| 04-06 | 37,756 | 258 | 1 | 833 | 2 | 575 | 2 |
| 05-07 | 49,895 | 376 | 1 | 833 | 2 | 457 | 1 |
| 06-08 | 12,139 | 118 | 1 | | 0 | 118- | 1- |
| 07-09 | 21,796 | 118 | 1 | | 0 | 118- | 1- |
| 08-10 | 386,016 | 4,474 | 1 | | 0 | 4,474- | 1- |
| 09-11 | 360,193 | 4,474 | 1 | | 0 | 4,474- | 1- |
| 10-12 | 360,366 | 4,474 | 1 | | 0 | 4,474- | 1- |
| 11-13 | 37,959 | | 0 | | 0 | | 0 |
| 12-14 | 99,191 | 2,190 | 2 | | 0 | 2,190- | 2- |
| 13-15 | 117,368 | 2,685 | 2 | | 0 | 2,685- | 2- |
| 14-16 | 104,518 | 2,836 | 3 | | 0 | 2,836- | 3- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 100,980 | 1,702 | 2 | | 0 | 1,702- | 2- |

DUKE ENERGY KENTUCKY

ACCOUNT 3410 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|--------------|------------------------|--------------------|----------|------------------|----------|----------------|-----------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 2007 | 10,618 | 936 | 9 | | 0 | 936- | 9- |
| 2008 | 22,463 | 5,016 | 22 | | 0 | 5,016- | 22- |
| 2009 | | | | | | | |
| 2010 | 15,621 | 4,410 | 28 | | 0 | 4,410- | 28- |
| 2011 | | | | | | | |
| 2012 | 16,156 | | 0 | | 0 | | 0 |
| 2013 | 112,212 | | 0 | | 0 | | 0 |
| 2014 | 82,881 | 5,933 | 7 | | 0 | 5,933- | 7- |
| 2015 | 41,749 | | 0 | | 0 | | 0 |
| 2016 | 67,228 | | 0 | | 0 | | 0 |
| TOTAL | 368,926 | 16,295 | 4 | | 0 | 16,295- | 4- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|-------|----|--|---|--------|-----|
| 07-09 | 11,027 | 1,984 | 18 | | 0 | 1,984- | 18- |
| 08-10 | 12,694 | 3,142 | 25 | | 0 | 3,142- | 25- |
| 09-11 | 5,207 | 1,470 | 28 | | 0 | 1,470- | 28- |
| 10-12 | 10,592 | 1,470 | 14 | | 0 | 1,470- | 14- |
| 11-13 | 42,789 | | 0 | | 0 | | 0 |
| 12-14 | 70,416 | 1,978 | 3 | | 0 | 1,978- | 3- |
| 13-15 | 78,947 | 1,978 | 3 | | 0 | 1,978- | 3- |
| 14-16 | 63,953 | 1,978 | 3 | | 0 | 1,978- | 3- |

FIVE-YEAR AVERAGE

| | | | | | | | |
|-------|--------|-------|---|--|---|--------|----|
| 12-16 | 64,045 | 1,187 | 2 | | 0 | 1,187- | 2- |
|-------|--------|-------|---|--|---|--------|----|

DUKE ENERGY KENTUCKY

ACCOUNT 3420 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 2004 | 42,403 | | 0 | | 0 | | 0 |
| 2005 | | | | | | | |
| 2006 | | | | | | | |
| 2007 | | | | | | | |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | | | | | | | |
| 2011 | | | | | | | |
| 2012 | 98,945 | | 0 | | 0 | | 0 |
| 2013 | | | | | | | |
| 2014 | 21,496 | 777 | 4 | | 0 | 777- | 4- |
| 2015 | 83,669 | 4,996 | 6 | | 0 | 4,996- | 6- |
| 2016 | 70,159 | 3,042 | 4 | | 0 | 3,042- | 4- |
| TOTAL | 316,671 | 8,815 | 3 | | 0 | 8,815- | 3- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|-------|---|--|---|--------|----|
| 04-06 | 14,134 | | 0 | | 0 | | 0 |
| 05-07 | | | | | | | |
| 06-08 | | | | | | | |
| 07-09 | | | | | | | |
| 08-10 | | | | | | | |
| 09-11 | | | | | | | |
| 10-12 | 32,982 | | 0 | | 0 | | 0 |
| 11-13 | 32,982 | | 0 | | 0 | | 0 |
| 12-14 | 40,147 | 259 | 1 | | 0 | 259- | 1- |
| 13-15 | 35,055 | 1,924 | 5 | | 0 | 1,924- | 5- |
| 14-16 | 58,441 | 2,938 | 5 | | 0 | 2,938- | 5- |

FIVE-YEAR AVERAGE

| | | | | | | | |
|-------|--------|-------|---|--|---|--------|----|
| 12-16 | 54,854 | 1,763 | 3 | | 0 | 1,763- | 3- |
|-------|--------|-------|---|--|---|--------|----|

DUKE ENERGY KENTUCKY

ACCOUNT 3440 GENERATORS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 2003 | 5,187 | | 0 | | 0 | | 0 |
| 2004 | 32,402 | | 0 | | 0 | | 0 |
| 2005 | 8,425,368 | | 0 | 5,014,886 | 60 | 5,014,886 | 60 |
| 2006 | 4,742 | | 0 | | 0 | | 0 |
| 2007 | 3,708,458 | | 0 | | 0 | | 0 |
| 2008 | 11,539,368 | 5,444 | 0 | | 0 | 5,444- | 0 |
| 2009 | 12,561,235 | | 0 | 2,595,016 | 21 | 2,595,016 | 21 |
| 2010 | 2,460,899 | | 0 | | 0 | | 0 |
| 2011 | 3,261,267 | | 0 | 786,306 | 24 | 786,306 | 24 |
| 2012 | 6,057,335 | | 0 | | 0 | | 0 |
| 2013 | 199,816 | | 0 | | 0 | | 0 |
| 2014 | 1,410,294- | | 0 | | 0 | | 0 |
| 2015 | 928,074- | 65,681 | 7- | | 0 | 65,681- | 7 |
| 2016 | 66,004- | 24,500 | 37- | | 0 | 24,500- | 37 |
| TOTAL | 45,851,705 | 95,625 | 0 | 8,396,207 | 18 | 8,300,582 | 18 |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|-----------|--------|----|-----------|----|-----------|----|
| 03-05 | 2,820,986 | | 0 | 1,671,629 | 59 | 1,671,629 | 59 |
| 04-06 | 2,820,837 | | 0 | 1,671,629 | 59 | 1,671,629 | 59 |
| 05-07 | 4,046,189 | | 0 | 1,671,629 | 41 | 1,671,629 | 41 |
| 06-08 | 5,084,189 | 1,815 | 0 | | 0 | 1,815- | 0 |
| 07-09 | 9,269,687 | 1,815 | 0 | 865,005 | 9 | 863,190 | 9 |
| 08-10 | 8,853,834 | 1,815 | 0 | 865,005 | 10 | 863,190 | 10 |
| 09-11 | 6,094,467 | | 0 | 1,127,107 | 18 | 1,127,107 | 18 |
| 10-12 | 3,926,500 | | 0 | 262,102 | 7 | 262,102 | 7 |
| 11-13 | 3,172,806 | | 0 | 262,102 | 8 | 262,102 | 8 |
| 12-14 | 1,615,619 | | 0 | | 0 | | 0 |
| 13-15 | 712,851- | 21,894 | 3- | | 0 | 21,894- | 3 |
| 14-16 | 801,457- | 30,060 | 4- | | 0 | 30,060- | 4 |

FIVE-YEAR AVERAGE

| | | | | | | | |
|-------|---------|--------|---|--|---|---------|----|
| 12-16 | 770,556 | 18,036 | 2 | | 0 | 18,036- | 2- |
|-------|---------|--------|---|--|---|---------|----|

DUKE ENERGY KENTUCKY
ACCOUNT 3450 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 2003 | 52,428 | | 0 | | 0 | | 0 |
| 2004 | | | | | | | |
| 2005 | | | | | | | |
| 2006 | | | | | | | |
| 2007 | 6,651 | 873 | 13 | | 0 | 873- | 13- |
| 2008 | 6,268 | 892 | 14 | | 0 | 892- | 14- |
| 2009 | | | | | | | |
| 2010 | | | | | | | |
| 2011 | 198,105- | | 0 | | 0 | | 0 |
| 2012 | 1,186,043 | | 0 | | 0 | | 0 |
| 2013 | | | | | | | |
| 2014 | 55,185 | 12,089 | 22 | | 0 | 12,089- | 22- |
| 2015 | 1,368,190 | 17,000 | 1 | 8,391 | 1 | 8,609- | 1- |
| 2016 | | | | | | | |
| TOTAL | 2,476,659 | 30,854 | 1 | 8,391 | 0 | 22,463- | 1- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|---------|-------|----|-------|---|--------|-----|
| 03-05 | 17,476 | | 0 | | 0 | | 0 |
| 04-06 | | | | | | | |
| 05-07 | 2,217 | 291 | 13 | | 0 | 291- | 13- |
| 06-08 | 4,306 | 588 | 14 | | 0 | 588- | 14- |
| 07-09 | 4,306 | 588 | 14 | | 0 | 588- | 14- |
| 08-10 | 2,089 | 297 | 14 | | 0 | 297- | 14- |
| 09-11 | 66,035- | | 0 | | 0 | | 0 |
| 10-12 | 329,313 | | 0 | | 0 | | 0 |
| 11-13 | 329,313 | | 0 | | 0 | | 0 |
| 12-14 | 413,743 | 4,030 | 1 | | 0 | 4,030- | 1- |
| 13-15 | 474,458 | 9,696 | 2 | 2,797 | 1 | 6,899- | 1- |
| 14-16 | 474,458 | 9,696 | 2 | 2,797 | 1 | 6,899- | 1- |

FIVE-YEAR AVERAGE

| | | | | | | | |
|-------|---------|-------|---|-------|---|--------|----|
| 12-16 | 521,884 | 5,818 | 1 | 1,678 | 0 | 4,140- | 1- |
|-------|---------|-------|---|-------|---|--------|----|

DUKE ENERGY KENTUCKY

ACCOUNT 3460 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 2003 | 37,219 | | 0 | | 0 | | 0 |
| 2004 | | | | | | | |
| 2005 | 23,673 | | 0 | | 0 | | 0 |
| 2006 | | | | | | | |
| 2007 | 82,232 | 2,907 | 4 | | 0 | 2,907- | 4- |
| 2008 | | | | | | | |
| 2009 | 146,504 | | 0 | | 0 | | 0 |
| 2010 | 71,076- | | 0 | | 0 | | 0 |
| 2011 | 165,915 | 956 | 1 | | 0 | 956- | 1- |
| 2012 | 10,133 | | 0 | | 0 | | 0 |
| 2013 | 6,098 | | 0 | | 0 | | 0 |
| 2014 | 49,267 | | 0 | | 0 | | 0 |
| 2015 | | | | | | | |
| 2016 | 15,701 | 2,955 | 19 | | 0 | 2,955- | 19- |
| TOTAL | 465,667 | 6,818 | 1 | | 0 | 6,818- | 1- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|-----|---|--|---|------|----|
| 03-05 | 20,297 | | 0 | | 0 | | 0 |
| 04-06 | 7,891 | | 0 | | 0 | | 0 |
| 05-07 | 35,302 | 969 | 3 | | 0 | 969- | 3- |
| 06-08 | 27,411 | 969 | 4 | | 0 | 969- | 4- |
| 07-09 | 76,245 | 969 | 1 | | 0 | 969- | 1- |
| 08-10 | 25,143 | | 0 | | 0 | | 0 |
| 09-11 | 80,448 | 319 | 0 | | 0 | 319- | 0 |
| 10-12 | 34,991 | 319 | 1 | | 0 | 319- | 1- |
| 11-13 | 60,715 | 319 | 1 | | 0 | 319- | 1- |
| 12-14 | 21,832 | | 0 | | 0 | | 0 |
| 13-15 | 18,455 | | 0 | | 0 | | 0 |
| 14-16 | 21,656 | 985 | 5 | | 0 | 985- | 5- |

FIVE-YEAR AVERAGE

| | | | | | | | |
|-------|--------|-----|---|--|---|------|----|
| 12-16 | 16,240 | 591 | 4 | | 0 | 591- | 4- |
|-------|--------|-----|---|--|---|------|----|

DUKE ENERGY KENTUCKY

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1992 | 930 | 2,208 | 237 | | 0 | 2,208- | 237- |
| 1993 | | | | | | | |
| 1994 | 1,042 | | 0 | | 0 | | 0 |
| 1995 | | | | | | | |
| 1996 | | | | | | | |
| 1997 | | | | | | | |
| 1998 | 1,925 | | 0 | | 0 | | 0 |
| 1999 | 1,918 | 370- | 19- | | 0 | 370 | 19 |
| 2000 | | | | | | | |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | | | | | | | |
| 2004 | | | | | | | |
| 2005 | 34,703 | | 0 | | 0 | | 0 |
| 2006 | 6,015 | 9,055 | 151 | | 0 | 9,055- | 151- |
| 2007 | 1,175 | 39,895 | | | 0 | 39,895- | |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | 4,149 | 2,333 | 56 | | 0 | 2,333- | 56- |
| 2011 | 56,262 | 14,966 | 27 | | 0 | 14,966- | 27- |
| 2012 | | | | | | | |
| 2013 | | | | | | | |
| 2014 | 67,048 | 44,740 | 67 | | 0 | 44,740- | 67- |
| 2015 | 60,906 | 112,689 | 185 | | 0 | 112,689- | 185- |
| 2016 | | | | | | | |
| TOTAL | 236,073 | 225,515 | 96 | | 0 | 225,515- | 96- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|-------|-----|--|---|--------|------|
| 92-94 | 657 | 736 | 112 | | 0 | 736- | 112- |
| 93-95 | 347 | | 0 | | 0 | | 0 |
| 94-96 | 347 | | 0 | | 0 | | 0 |
| 95-97 | | | | | | | |
| 96-98 | 642 | | 0 | | 0 | | 0 |
| 97-99 | 1,281 | 123- | 10- | | 0 | 123 | 10 |
| 98-00 | 1,281 | 123- | 10- | | 0 | 123 | 10 |
| 99-01 | 639 | 123- | 19- | | 0 | 123 | 19 |
| 00-02 | | | | | | | |
| 01-03 | | | | | | | |
| 02-04 | | | | | | | |
| 03-05 | 11,568 | | 0 | | 0 | | 0 |
| 04-06 | 13,573 | 3,018 | 22 | | 0 | 3,018- | 22- |

DUKE ENERGY KENTUCKY

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 05-07 | 13,964 | 16,317 | 117 | | 0 | 16,317- | 117- |
| 06-08 | 2,397 | 16,317 | 681 | | 0 | 16,317- | 681- |
| 07-09 | 392 | 13,298 | | | 0 | 13,298- | |
| 08-10 | 1,383 | 778 | 56 | | 0 | 778- | 56- |
| 09-11 | 20,137 | 5,766 | 29 | | 0 | 5,766- | 29- |
| 10-12 | 20,137 | 5,766 | 29 | | 0 | 5,766- | 29- |
| 11-13 | 18,754 | 4,989 | 27 | | 0 | 4,989- | 27- |
| 12-14 | 22,349 | 14,913 | 67 | | 0 | 14,913- | 67- |
| 13-15 | 42,652 | 52,476 | 123 | | 0 | 52,476- | 123- |
| 14-16 | 42,652 | 52,476 | 123 | | 0 | 52,476- | 123- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 25,591 | 31,486 | 123 | | 0 | 31,486- | 123- |

DUKE ENERGY KENTUCKY

ACCOUNTS 3530 AND 3620 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 35,343 | 23,601 | 67 | | 0 | 23,601- | 67- |
| 1991 | | 14,827 | | | | 14,827- | |
| 1992 | 39,324 | 3,732 | 9 | | 0 | 3,732- | 9- |
| 1993 | 395,717 | 4,265 | 1 | | 0 | 4,265- | 1- |
| 1994 | 608,354 | 59,357 | 10 | 2,449- | 0 | 61,807- | 10- |
| 1995 | 141,231 | 28,005 | 20 | 214 | 0 | 27,791- | 20- |
| 1996 | 41,535 | 15,262 | 37 | 16 | 0 | 15,246- | 37- |
| 1997 | 63,344 | 7,053 | 11 | 70 | 0 | 6,983- | 11- |
| 1998 | 686,272 | 3,445- | 1- | | 0 | 3,445 | 1 |
| 1999 | 176,750- | 7,267 | 4- | 5,655 | 3- | 1,612- | 1 |
| 2000 | | | | | | | |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | 142,315 | 51,074 | 36 | | 0 | 51,074- | 36- |
| 2004 | 31,732 | 857 | 3 | | 0 | 857- | 3- |
| 2005 | 129,610 | 25,327 | 20 | | 0 | 25,327- | 20- |
| 2006 | 115,429 | 160,756 | 139 | | 0 | 160,756- | 139- |
| 2007 | 45,070 | 1,576 | 3 | | 0 | 1,576- | 3- |
| 2008 | 43,828 | 864 | 2 | | 0 | 864- | 2- |
| 2009 | 511 | 1,009 | 197 | | 0 | 1,009- | 197- |
| 2010 | 59,547 | 27,855 | 47 | | 0 | 27,855- | 47- |
| 2011 | 260,714 | 62,252 | 24 | | 0 | 62,252- | 24- |
| 2012 | | | | | | | |
| 2013 | 356,343 | 67,546 | 19 | 16,665 | 5 | 50,881- | 14- |
| 2014 | 648,687 | 209,968 | 32 | | 0 | 209,968- | 32- |
| 2015 | 623,369 | 112,434 | 18 | 15,327 | 2 | 97,108- | 16- |
| 2016 | 277,013 | 16,305 | 6 | | 0 | 16,305- | 6- |
| TOTAL | 4,568,538 | 897,748 | 20 | 35,497 | 1 | 862,252- | 19- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|---------|--------|----|-------|----|---------|-----|
| 90-92 | 24,889 | 14,053 | 56 | | 0 | 14,053- | 56- |
| 91-93 | 145,014 | 7,608 | 5 | | 0 | 7,608- | 5- |
| 92-94 | 347,799 | 22,452 | 6 | 816- | 0 | 23,268- | 7- |
| 93-95 | 381,768 | 30,543 | 8 | 745- | 0 | 31,288- | 8- |
| 94-96 | 263,707 | 34,208 | 13 | 740- | 0 | 34,948- | 13- |
| 95-97 | 82,037 | 16,773 | 20 | 100 | 0 | 16,673- | 20- |
| 96-98 | 263,717 | 6,290 | 2 | 28 | 0 | 6,261- | 2- |
| 97-99 | 190,955 | 3,625 | 2 | 1,908 | 1 | 1,717- | 1- |
| 98-00 | 169,841 | 1,274 | 1 | 1,885 | 1 | 611 | 0 |
| 99-01 | 58,917- | 2,422 | 4- | 1,885 | 3- | 537- | 1 |
| 00-02 | | | | | | | |

DUKE ENERGY KENTUCKY
ACCOUNTS 3530 AND 3620 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 47,438 | 17,025 | 36 | | 0 | 17,025- | 36- |
| 02-04 | 58,016 | 17,310 | 30 | | 0 | 17,310- | 30- |
| 03-05 | 101,219 | 25,753 | 25 | | 0 | 25,753- | 25- |
| 04-06 | 92,257 | 62,313 | 68 | | 0 | 62,313- | 68- |
| 05-07 | 96,703 | 62,553 | 65 | | 0 | 62,553- | 65- |
| 06-08 | 68,109 | 54,399 | 80 | | 0 | 54,399- | 80- |
| 07-09 | 29,803 | 1,150 | 4 | | 0 | 1,150- | 4- |
| 08-10 | 34,628 | 9,909 | 29 | | 0 | 9,909- | 29- |
| 09-11 | 106,924 | 30,372 | 28 | | 0 | 30,372- | 28- |
| 10-12 | 106,754 | 30,036 | 28 | | 0 | 30,036- | 28- |
| 11-13 | 205,686 | 43,266 | 21 | 5,555 | 3 | 37,711- | 18- |
| 12-14 | 335,010 | 92,505 | 28 | 5,555 | 2 | 86,950- | 26- |
| 13-15 | 542,800 | 129,983 | 24 | 10,664 | 2 | 119,319- | 22- |
| 14-16 | 516,356 | 112,902 | 22 | 5,109 | 1 | 107,793- | 21- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 381,082 | 81,251 | 21 | 6,398 | 2 | 74,852- | 20- |

DUKE ENERGY KENTUCKY

ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 2000 | 24,335 | | 0 | | 0 | | 0 |
| 2001 | | | | | | | |
| 2002 | 40,579 | | 0 | | 0 | | 0 |
| 2003 | 683,187 | 13,017 | 2 | | 0 | 13,017- | 2- |
| 2004 | 70,129 | 66,253 | 94 | | 0 | 66,253- | 94- |
| 2005 | 105,868 | 3,406 | 3 | | 0 | 3,406- | 3- |
| 2006 | 11,848 | 5,524 | 47 | | 0 | 5,524- | 47- |
| 2007 | 32,151 | 4,148 | 13 | | 0 | 4,148- | 13- |
| 2008 | 154,112 | 28,695 | 19 | 30,651 | 20 | 1,956 | 1 |
| 2009 | 2,241 | 1,357 | 61 | | 0 | 1,357- | 61- |
| 2010 | 109,099 | 10,604 | 10 | | 0 | 10,604- | 10- |
| 2011 | | | | | | | |
| 2012 | | | | | | | |
| 2013 | 4,301 | 16,394 | 381 | | 0 | 16,394- | 381- |
| 2014 | 1,517 | 1,012 | 67 | | 0 | 1,012- | 67- |
| 2015 | 305,169 | 26,591 | 9 | | 0 | 26,591- | 9- |
| 2016 | | | | | | | |
| TOTAL | 1,544,537 | 177,001 | 11 | 30,651 | 2 | 146,350- | 9- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|---------|--------|-----|--------|----|---------|------|
| 00-02 | 21,638 | | 0 | | 0 | | 0 |
| 01-03 | 241,255 | 4,339 | 2 | | 0 | 4,339- | 2- |
| 02-04 | 264,632 | 26,423 | 10 | | 0 | 26,423- | 10- |
| 03-05 | 286,395 | 27,559 | 10 | | 0 | 27,559- | 10- |
| 04-06 | 62,615 | 25,061 | 40 | | 0 | 25,061- | 40- |
| 05-07 | 49,956 | 4,359 | 9 | | 0 | 4,359- | 9- |
| 06-08 | 66,037 | 12,789 | 19 | 10,217 | 15 | 2,572- | 4- |
| 07-09 | 62,835 | 11,400 | 18 | 10,217 | 16 | 1,183- | 2- |
| 08-10 | 88,484 | 13,552 | 15 | 10,217 | 12 | 3,335- | 4- |
| 09-11 | 37,113 | 3,987 | 11 | | 0 | 3,987- | 11- |
| 10-12 | 36,366 | 3,535 | 10 | | 0 | 3,535- | 10- |
| 11-13 | 1,434 | 5,465 | 381 | | 0 | 5,465- | 381- |
| 12-14 | 1,939 | 5,802 | 299 | | 0 | 5,802- | 299- |
| 13-15 | 103,662 | 14,666 | 14 | | 0 | 14,666- | 14- |
| 14-16 | 102,229 | 9,201 | 9 | | 0 | 9,201- | 9- |

FIVE-YEAR AVERAGE

| | | | | | | | |
|-------|--------|-------|----|--|---|--------|-----|
| 12-16 | 62,197 | 8,799 | 14 | | 0 | 8,799- | 14- |
|-------|--------|-------|----|--|---|--------|-----|

DUKE ENERGY KENTUCKY
ACCOUNT 3550 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 763 | 972 | 127 | 1,766 | 232 | 794 | 104 |
| 1991 | 14,549 | 4,066 | 28 | 17,670 | 121 | 13,605 | 94 |
| 1992 | 8,323 | 6,604 | 79 | 1,262 | 15 | 5,342- | 64- |
| 1993 | 27,199 | 4,929 | 18 | 12,384 | 46 | 7,455 | 27 |
| 1994 | 83,911 | 17,032 | 20 | 150,518 | 179 | 133,486 | 159 |
| 1995 | 46,396 | 8,076 | 17 | 8,057 | 17 | 19- | 0 |
| 1996 | 109,925 | 9,135 | 8 | | 0 | 9,135- | 8- |
| 1997 | 4,381 | 5,437 | 124 | 279 | 6 | 5,158- | 118- |
| 1998 | 4,211 | 862 | 20 | 5,114 | 121 | 4,252 | 101 |
| 1999 | 50,612 | 14,338 | 28 | 18,395 | 36 | 4,057 | 8 |
| 2000 | 9,767 | 3,084 | 32 | | 0 | 3,084- | 32- |
| 2001 | 117,966 | 20,992 | 18 | | 0 | 20,992- | 18- |
| 2002 | 13,673 | 6,716 | 49 | | 0 | 6,716- | 49- |
| 2003 | 517 | 1,763 | 341 | | 0 | 1,763- | 341- |
| 2004 | 12,902 | 5,311 | 41 | | 0 | 5,311- | 41- |
| 2005 | 36,647 | 17,279 | 47 | 2,000 | 5 | 15,279- | 42- |
| 2006 | 47,381 | 3,638 | 8 | | 0 | 3,638- | 8- |
| 2007 | 75,430 | 45,207 | 60 | | 0 | 45,207- | 60- |
| 2008 | 43,933 | 5,851 | 13 | | 0 | 5,851- | 13- |
| 2009 | 19,683 | 17,472 | 89 | | 0 | 17,472- | 89- |
| 2010 | | | | | | | |
| 2011 | 69,526 | 18,700 | 27 | | 0 | 18,700- | 27- |
| 2012 | 20,502 | | 0 | | 0 | | 0 |
| 2013 | 9,915 | | 0 | | 0 | | 0 |
| 2014 | 4,760 | 8,199 | 172 | | 0 | 8,199- | 172- |
| 2015 | | 3,338 | | | | 3,338- | |
| 2016 | 16,021 | 33,955 | 212 | | 0 | 33,955- | 212- |
| TOTAL | 848,891 | 262,956 | 31 | 217,445 | 26 | 45,511- | 5- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|--------|----|--------|-----|---------|-----|
| 90-92 | 7,878 | 3,880 | 49 | 6,899 | 88 | 3,019 | 38 |
| 91-93 | 16,690 | 5,200 | 31 | 10,439 | 63 | 5,239 | 31 |
| 92-94 | 39,811 | 9,521 | 24 | 54,721 | 137 | 45,200 | 114 |
| 93-95 | 52,502 | 10,012 | 19 | 56,986 | 109 | 46,974 | 89 |
| 94-96 | 80,077 | 11,414 | 14 | 52,858 | 66 | 41,444 | 52 |
| 95-97 | 53,567 | 7,549 | 14 | 2,779 | 5 | 4,770- | 9- |
| 96-98 | 39,506 | 5,145 | 13 | 1,798 | 5 | 3,347- | 8- |
| 97-99 | 19,735 | 6,879 | 35 | 7,929 | 40 | 1,050 | 5 |
| 98-00 | 21,530 | 6,095 | 28 | 7,836 | 36 | 1,741 | 8 |
| 99-01 | 59,448 | 12,805 | 22 | 6,132 | 10 | 6,673- | 11- |
| 00-02 | 47,135 | 10,264 | 22 | | 0 | 10,264- | 22- |

DUKE ENERGY KENTUCKY

ACCOUNT 3550 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 44,052 | 9,823 | 22 | | 0 | 9,823- | 22- |
| 02-04 | 9,031 | 4,597 | 51 | | 0 | 4,597- | 51- |
| 03-05 | 16,689 | 8,118 | 49 | 667 | 4 | 7,451- | 45- |
| 04-06 | 32,310 | 8,743 | 27 | 667 | 2 | 8,076- | 25- |
| 05-07 | 53,152 | 22,041 | 41 | 667 | 1 | 21,375- | 40- |
| 06-08 | 55,581 | 18,232 | 33 | | 0 | 18,232- | 33- |
| 07-09 | 46,349 | 22,844 | 49 | | 0 | 22,844- | 49- |
| 08-10 | 21,205 | 7,775 | 37 | | 0 | 7,775- | 37- |
| 09-11 | 29,737 | 12,057 | 41 | | 0 | 12,057- | 41- |
| 10-12 | 30,009 | 6,233 | 21 | | 0 | 6,233- | 21- |
| 11-13 | 33,314 | 6,233 | 19 | | 0 | 6,233- | 19- |
| 12-14 | 11,726 | 2,733 | 23 | | 0 | 2,733- | 23- |
| 13-15 | 4,891 | 3,846 | 79 | | 0 | 3,846- | 79- |
| 14-16 | 6,927 | 15,164 | 219 | | 0 | 15,164- | 219- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 10,240 | 9,098 | 89 | | 0 | 9,098- | 89- |

DUKE ENERGY KENTUCKY

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|------|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 399 | 425 | 107 | 26 | 7 | 399- | 100- |
| 1991 | 5,146 | 752 | 15 | 11,297 | 220 | 10,545 | 205 |
| 1992 | 6,930 | 5,658 | 82 | 584 | 8 | 5,074- | 73- |
| 1993 | 10,050 | 915 | 9 | 385 | 4 | 530- | 5- |
| 1994 | 74,663 | 15,269 | 20 | | 0 | 15,269- | 20- |
| 1995 | 47,175 | 6,437 | 14 | 7,803 | 17 | 1,366 | 3 |
| 1996 | 115,748 | | 0 | | 0 | | 0 |
| 1997 | | | | | | | |
| 1998 | 50 | | 0 | | 0 | | 0 |
| 1999 | 38,345 | 27,198- | 71- | 1,288 | 3 | 28,486 | 74 |
| 2000 | | | | | | | |
| 2001 | 140,500 | 13,093 | 9 | | 0 | 13,093- | 9- |
| 2002 | 2,879 | 3,919 | 136 | | 0 | 3,919- | 136- |
| 2003 | | 1,834 | | | | 1,834- | |
| 2004 | 5,376 | 6,881 | 128 | | 0 | 6,881- | 128- |
| 2005 | 20,039 | | 0 | 2,000 | 10 | 2,000 | 10 |
| 2006 | 71,240 | 11,817 | 17 | | 0 | 11,817- | 17- |
| 2007 | 39,937 | 6,050 | 15 | | 0 | 6,050- | 15- |
| 2008 | 64,045 | 16,180 | 25 | | 0 | 16,180- | 25- |
| 2009 | 456 | 1,919- | 421- | | 0 | 1,919 | 421 |
| 2010 | | | | | | | |
| 2011 | | 1,563- | | | | 1,563 | |
| 2012 | | | | | | | |
| 2013 | 13,949 | | 0 | | 0 | | 0 |
| 2014 | 10,588 | | 0 | | 0 | | 0 |
| 2015 | | 1,589 | | | | 1,589- | |
| 2016 | 4,853 | 7,125 | 147 | | 0 | 7,125- | 147- |
| TOTAL | 672,367 | 67,263 | 10 | 23,383 | 3 | 43,880- | 7- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|--------|-----|-------|----|--------|-----|
| 90-92 | 4,158 | 2,279 | 55 | 3,969 | 95 | 1,691 | 41 |
| 91-93 | 7,375 | 2,442 | 33 | 4,089 | 55 | 1,647 | 22 |
| 92-94 | 30,547 | 7,281 | 24 | 323 | 1 | 6,958- | 23- |
| 93-95 | 43,963 | 7,540 | 17 | 2,729 | 6 | 4,811- | 11- |
| 94-96 | 79,195 | 7,235 | 9 | 2,601 | 3 | 4,634- | 6- |
| 95-97 | 54,308 | 2,146 | 4 | 2,601 | 5 | 455 | 1 |
| 96-98 | 38,599 | | 0 | | 0 | | 0 |
| 97-99 | 12,798 | 9,066- | 71- | 430 | 3 | 9,495 | 74 |
| 98-00 | 12,798 | 9,066- | 71- | 430 | 3 | 9,495 | 74 |
| 99-01 | 59,615 | 4,702- | 8- | 430 | 1 | 5,131 | 9 |
| 00-02 | 47,793 | 5,670 | 12 | | 0 | 5,670- | 12- |

DUKE ENERGY KENTUCKY

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|----------------------------|------------------------|--------------------|------|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 47,793 | 6,282 | 13 | | 0 | 6,282- | 13- |
| 02-04 | 2,752 | 4,211 | 153 | | 0 | 4,211- | 153- |
| 03-05 | 8,472 | 2,905 | 34 | 667 | 8 | 2,238- | 26- |
| 04-06 | 32,219 | 6,233 | 19 | 667 | 2 | 5,566- | 17- |
| 05-07 | 43,739 | 5,956 | 14 | 667 | 2 | 5,289- | 12- |
| 06-08 | 58,407 | 11,349 | 19 | | 0 | 11,349- | 19- |
| 07-09 | 34,812 | 6,770 | 19 | | 0 | 6,770- | 19- |
| 08-10 | 21,500 | 4,754 | 22 | | 0 | 4,754- | 22- |
| 09-11 | 152 | 1,161- | 764- | | 0 | 1,161 | 764 |
| 10-12 | | 521- | | | | 521 | |
| 11-13 | 4,650 | 521- | 11- | | 0 | 521 | 11 |
| 12-14 | 8,179 | | 0 | | 0 | | 0 |
| 13-15 | 8,179 | 530 | 6 | | 0 | 530- | 6- |
| 14-16 | 5,147 | 2,905 | 56 | | 0 | 2,905- | 56- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 5,878 | 1,743 | 30 | | 0 | 1,743- | 30- |

DUKE ENERGY KENTUCKY

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 217,732 | 98,829 | 45 | 151,720 | 70 | 52,891 | 24 |
| 1991 | 220,355 | 160,349 | 73 | 133,244 | 60 | 27,105- | 12- |
| 1992 | 838,996 | 181,086 | 22 | 373,355 | 45 | 192,269 | 23 |
| 1993 | 187,297 | 118,920 | 63 | 213,890 | 114 | 94,970 | 51 |
| 1994 | 383,269 | 194,529 | 51 | 144,301 | 38 | 50,228- | 13- |
| 1995 | 477,684 | 171,827 | 36 | 380,720 | 80 | 208,893 | 44 |
| 1996 | 174,965 | 58,850 | 34 | 32,929- | 19- | 91,778- | 52- |
| 1997 | 147,637 | 45,107- | 31- | 107,087 | 73 | 152,194 | 103 |
| 1998 | 207,158 | 27,024 | 13 | 20,768 | 10 | 6,256- | 3- |
| 1999 | 395,043 | 108,686 | 28 | 7,371 | 2 | 101,315- | 26- |
| 2000 | 102,198 | 7,376- | 7- | | 0 | 7,376 | 7 |
| 2001 | 548,586 | 74,872 | 14 | 12,273 | 2 | 62,599- | 11- |
| 2002 | 101,028 | 5,918 | 6 | | 0 | 5,918- | 6- |
| 2003 | 138,540 | 153,817 | 111 | | 0 | 153,817- | 111- |
| 2004 | 504,478 | 3,253 | 1 | | 0 | 3,253- | 1- |
| 2005 | 656,916 | 76,489 | 12 | 4 | 0 | 76,485- | 12- |
| 2006 | 307,789 | 6,199 | 2 | | 0 | 6,199- | 2- |
| 2007 | 485,951 | 38,788 | 8 | | 0 | 38,788- | 8- |
| 2008 | 406,689 | 35,745 | 9 | | 0 | 35,745- | 9- |
| 2009 | 329,339 | 191,659 | 58 | 46- | 0 | 191,705- | 58- |
| 2010 | 299,289 | 467,435 | 156 | | 0 | 467,435- | 156- |
| 2011 | 270,974 | 2,001 | 1 | | 0 | 2,001- | 1- |
| 2012 | 154,070 | 72,712 | 47 | | 0 | 72,712- | 47- |
| 2013 | 295,418 | | 0 | | 0 | | 0 |
| 2014 | 571,297 | 392,057 | 69 | 272 | 0 | 391,785- | 69- |
| 2015 | 15,426 | 60,190 | 390 | 6- | 0 | 60,197- | 390- |
| 2016 | 655,881 | 314,794 | 48 | | 0 | 314,794- | 48- |
| TOTAL | 9,094,005 | 2,963,546 | 33 | 1,512,024 | 17 | 1,451,522- | 16- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|---------|---------|----|---------|----|---------|-----|
| 90-92 | 425,694 | 146,755 | 34 | 219,440 | 52 | 72,685 | 17 |
| 91-93 | 415,549 | 153,452 | 37 | 240,163 | 58 | 86,711 | 21 |
| 92-94 | 469,854 | 164,845 | 35 | 243,849 | 52 | 79,004 | 17 |
| 93-95 | 349,417 | 161,759 | 46 | 246,304 | 70 | 84,545 | 24 |
| 94-96 | 345,306 | 141,735 | 41 | 164,031 | 48 | 22,295 | 6 |
| 95-97 | 266,762 | 61,857 | 23 | 151,626 | 57 | 89,769 | 34 |
| 96-98 | 176,586 | 13,589 | 8 | 31,642 | 18 | 18,053 | 10 |
| 97-99 | 249,946 | 30,201 | 12 | 45,076 | 18 | 14,875 | 6 |
| 98-00 | 234,800 | 42,778 | 18 | 9,380 | 4 | 33,398- | 14- |
| 99-01 | 348,609 | 58,728 | 17 | 6,548 | 2 | 52,179- | 15- |
| 00-02 | 250,604 | 24,471 | 10 | 4,091 | 2 | 20,380- | 8- |

DUKE ENERGY KENTUCKY

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 262,718 | 78,202 | 30 | 4,091 | 2 | 74,111- | 28- |
| 02-04 | 248,015 | 54,329 | 22 | | 0 | 54,329- | 22- |
| 03-05 | 433,311 | 77,853 | 18 | 1 | 0 | 77,851- | 18- |
| 04-06 | 489,728 | 28,647 | 6 | 1 | 0 | 28,645- | 6- |
| 05-07 | 483,552 | 40,492 | 8 | 1 | 0 | 40,491- | 8- |
| 06-08 | 400,143 | 26,911 | 7 | | 0 | 26,911- | 7- |
| 07-09 | 407,326 | 88,731 | 22 | 15- | 0 | 88,746- | 22- |
| 08-10 | 345,106 | 231,613 | 67 | 15- | 0 | 231,629- | 67- |
| 09-11 | 299,867 | 220,365 | 73 | 15- | 0 | 220,380- | 73- |
| 10-12 | 241,444 | 180,716 | 75 | | 0 | 180,716- | 75- |
| 11-13 | 240,154 | 24,904 | 10 | | 0 | 24,904- | 10- |
| 12-14 | 340,261 | 154,923 | 46 | 91 | 0 | 154,832- | 46- |
| 13-15 | 294,047 | 150,749 | 51 | 88 | 0 | 150,661- | 51- |
| 14-16 | 414,201 | 255,680 | 62 | 88 | 0 | 255,592- | 62- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 338,418 | 167,951 | 50 | 53 | 0 | 167,897- | 50- |

DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|------|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 303,463 | 136,626 | 45 | 75,581 | 25 | 61,045- | 20- |
| 1991 | 227,749 | 147,390 | 65 | 155,875 | 68 | 8,484 | 4 |
| 1992 | 313,481 | 219,476 | 70 | 84,048 | 27 | 135,428- | 43- |
| 1993 | 240,027 | 136,014 | 57 | 84,089 | 35 | 51,925- | 22- |
| 1994 | 611,884 | 406,780 | 66 | 170,730 | 28 | 236,049- | 39- |
| 1995 | 596,355 | 234,379 | 39 | 342,025 | 57 | 107,646 | 18 |
| 1996 | 312,145 | 12,935 | 4 | 18,101- | 6- | 31,036- | 10- |
| 1997 | 80,667 | 130,365 | 162 | 19,621 | 24 | 110,744- | 137- |
| 1998 | 138,235 | 14,622 | 11 | 16,660 | 12 | 2,038 | 1 |
| 1999 | 393,713 | 121,417 | 31 | 2,920 | 1 | 118,497- | 30- |
| 2000 | 130,205 | 844 | 1 | | 0 | 844- | 1- |
| 2001 | 729,041 | 196,330 | 27 | 45,423 | 6 | 150,907- | 21- |
| 2002 | 25,330- | 55,995 | 221- | | 0 | 55,995- | 221 |
| 2003 | 118,377 | 362,994 | 307 | | 0 | 362,994- | 307- |
| 2004 | 836,373 | 35,574 | 4 | | 0 | 35,574- | 4- |
| 2005 | 813,573 | 459,814 | 57 | 44 | 0 | 459,770- | 57- |
| 2006 | 390,352 | 63,797 | 16 | | 0 | 63,797- | 16- |
| 2007 | 973,394 | 389,352 | 40 | | 0 | 389,352- | 40- |
| 2008 | 538,581 | 224,711 | 42 | | 0 | 224,711- | 42- |
| 2009 | 632,125 | 200,030 | 32 | 1,889 | 0 | 198,141- | 31- |
| 2010 | 935,685 | 1,403,092 | 150 | | 0 | 1,403,092- | 150- |
| 2011 | 860,354 | 5,419 | 1 | | 0 | 5,419- | 1- |
| 2012 | 1,303,520 | 352,308 | 27 | | 0 | 352,308- | 27- |
| 2013 | 2,705,340 | | 0 | | 0 | | 0 |
| 2014 | 7,116,082 | 1,161,243 | 16 | 7,705 | 0 | 1,153,538- | 16- |
| 2015 | 1,436,963- | 328,128 | 23- | 110- | 0 | 328,238- | 23 |
| 2016 | 3,273,645 | 989,485 | 30 | | 0 | 989,485- | 30- |
| TOTAL | 23,112,077 | 7,789,121 | 34 | 988,399 | 4 | 6,800,722- | 29- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|---------|---------|----|---------|----|----------|-----|
| 90-92 | 281,564 | 167,831 | 60 | 105,168 | 37 | 62,663- | 22- |
| 91-93 | 260,419 | 167,627 | 64 | 108,004 | 41 | 59,623- | 23- |
| 92-94 | 388,464 | 254,090 | 65 | 112,956 | 29 | 141,134- | 36- |
| 93-95 | 482,755 | 259,057 | 54 | 198,948 | 41 | 60,109- | 12- |
| 94-96 | 506,795 | 218,031 | 43 | 164,885 | 33 | 53,146- | 10- |
| 95-97 | 329,723 | 125,893 | 38 | 114,515 | 35 | 11,378- | 3- |
| 96-98 | 177,016 | 52,641 | 30 | 6,060 | 3 | 46,581- | 26- |
| 97-99 | 204,205 | 88,801 | 43 | 13,067 | 6 | 75,734- | 37- |
| 98-00 | 220,718 | 45,628 | 21 | 6,527 | 3 | 39,101- | 18- |
| 99-01 | 417,653 | 106,197 | 25 | 16,114 | 4 | 90,083- | 22- |
| 00-02 | 277,972 | 84,390 | 30 | 15,141 | 5 | 69,249- | 25- |

DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 274,029 | 205,106 | 75 | 15,141 | 6 | 189,966- | 69- |
| 02-04 | 309,807 | 151,521 | 49 | | 0 | 151,521- | 49- |
| 03-05 | 589,441 | 286,127 | 49 | 15 | 0 | 286,113- | 49- |
| 04-06 | 680,099 | 186,395 | 27 | 15 | 0 | 186,380- | 27- |
| 05-07 | 725,773 | 304,321 | 42 | 15 | 0 | 304,307- | 42- |
| 06-08 | 634,109 | 225,954 | 36 | | 0 | 225,954- | 36- |
| 07-09 | 714,700 | 271,365 | 38 | 630 | 0 | 270,735- | 38- |
| 08-10 | 702,131 | 609,278 | 87 | 630 | 0 | 608,648- | 87- |
| 09-11 | 809,388 | 536,180 | 66 | 630 | 0 | 535,551- | 66- |
| 10-12 | 1,033,186 | 586,940 | 57 | | 0 | 586,940- | 57- |
| 11-13 | 1,623,071 | 119,242 | 7 | | 0 | 119,242- | 7- |
| 12-14 | 3,708,314 | 504,517 | 14 | 2,568 | 0 | 501,948- | 14- |
| 13-15 | 2,794,820 | 496,457 | 18 | 2,531 | 0 | 493,925- | 18- |
| 14-16 | 2,984,255 | 826,285 | 28 | 2,531 | 0 | 823,754- | 28- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 2,592,325 | 566,233 | 22 | 1,519 | 0 | 564,714- | 22- |

DUKE ENERGY KENTUCKY
ACCOUNT 3660 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 2,240 | 6,496 | 290 | 9,926 | 443 | 3,431 | 153 |
| 1991 | 3,988 | 2,036 | 51 | 3,033- | 76- | 5,069- | 127- |
| 1992 | 8,711 | 3,249 | 37 | 2,761 | 32 | 489- | 6- |
| 1993 | 2,058 | 1,169 | 57 | | 0 | 1,169- | 57- |
| 1994 | 2,013 | 894 | 44 | | 0 | 894- | 44- |
| 1995 | 1,881 | 1,411 | 75 | | 0 | 1,411- | 75- |
| 1996 | | | | | | | |
| 1997 | 1,360 | 217- | 16- | | 0 | 217 | 16 |
| 1998 | | | | | | | |
| 1999 | 1,518 | 505 | 33 | | 0 | 505- | 33- |
| 2000 | | | | | | | |
| 2001 | | | | | | | |
| 2002 | 4,609 | | 0 | | 0 | | 0 |
| 2003 | 6,541 | 1,563 | 24 | | 0 | 1,563- | 24- |
| 2004 | 3,222 | | 0 | | 0 | | 0 |
| 2005 | 22,393 | 5,165 | 23 | | 0 | 5,165- | 23- |
| 2006 | 11,712 | | 0 | | 0 | | 0 |
| 2007 | 4,158 | 45 | 1 | | 0 | 45- | 1- |
| 2008 | 5,640 | 1,135 | 20 | | 0 | 1,135- | 20- |
| 2009 | 961 | 38 | 4 | | 0 | 38- | 4- |
| 2010 | 991 | 74,897 | | | 0 | 74,897- | |
| 2011 | 375 | 1 | 0 | | 0 | 1- | 0 |
| 2012 | 437 | 11,184 | | | 0 | 11,184- | |
| 2013 | 44,240 | | 0 | | 0 | | 0 |
| 2014 | 17,399 | 10,597 | 61 | 42 | 0 | 10,556- | 61- |
| 2015 | 8,309 | 149,206 | | 99- | 1- | 149,305- | |
| 2016 | 25,192 | 37 | 0 | | 0 | 37- | 0 |
| TOTAL | 179,948 | 269,411 | 150 | 9,597 | 5 | 259,814- | 144- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|-------|-------|-----|-------|----|--------|-----|
| 90-92 | 4,980 | 3,927 | 79 | 3,218 | 65 | 709- | 14- |
| 91-93 | 4,919 | 2,152 | 44 | 90- | 2- | 2,242- | 46- |
| 92-94 | 4,261 | 1,771 | 42 | 920 | 22 | 850- | 20- |
| 93-95 | 1,984 | 1,158 | 58 | | 0 | 1,158- | 58- |
| 94-96 | 1,298 | 768 | 59 | | 0 | 768- | 59- |
| 95-97 | 1,080 | 398 | 37 | | 0 | 398- | 37- |
| 96-98 | 453 | 72- | 16- | | 0 | 72 | 16 |
| 97-99 | 959 | 96 | 10 | | 0 | 96- | 10- |
| 98-00 | 506 | 168 | 33 | | 0 | 168- | 33- |
| 99-01 | 506 | 168 | 33 | | 0 | 168- | 33- |
| 00-02 | 1,536 | | 0 | | 0 | | 0 |

DUKE ENERGY KENTUCKY
ACCOUNT 3660 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 3,717 | 521 | 14 | | 0 | 521- | 14- |
| 02-04 | 4,790 | 521 | 11 | | 0 | 521- | 11- |
| 03-05 | 10,718 | 2,242 | 21 | | 0 | 2,242- | 21- |
| 04-06 | 12,442 | 1,722 | 14 | | 0 | 1,722- | 14- |
| 05-07 | 12,754 | 1,737 | 14 | | 0 | 1,737- | 14- |
| 06-08 | 7,170 | 393 | 5 | | 0 | 393- | 5- |
| 07-09 | 3,586 | 406 | 11 | | 0 | 406- | 11- |
| 08-10 | 2,531 | 25,357 | | | 0 | 25,357- | |
| 09-11 | 776 | 24,979 | | | 0 | 24,979- | |
| 10-12 | 601 | 28,694 | | | 0 | 28,694- | |
| 11-13 | 15,017 | 3,729 | 25 | | 0 | 3,729- | 25- |
| 12-14 | 20,692 | 7,260 | 35 | 14 | 0 | 7,247- | 35- |
| 13-15 | 23,316 | 53,268 | 228 | 19- | 0 | 53,287- | 229- |
| 14-16 | 16,967 | 53,280 | 314 | 19- | 0 | 53,299- | 314- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 19,116 | 34,205 | 179 | 12- | 0 | 34,216- | 179- |

DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|------|------------------|------|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 87,401 | 30,394 | 35 | 23,927 | 27 | 6,467- | 7- |
| 1991 | 31,879 | 17,356 | 54 | 36,234 | 114 | 18,877 | 59 |
| 1992 | 42,260 | 14,850 | 35 | 9,879 | 23 | 4,971- | 12- |
| 1993 | 69,647 | 24,244 | 35 | 15,918 | 23 | 8,326- | 12- |
| 1994 | 97,300 | 39,946 | 41 | 35,687 | 37 | 4,259- | 4- |
| 1995 | 75,590 | 44,001 | 58 | 261,764- | 346- | 305,765- | 405- |
| 1996 | 34,498 | 3,291 | 10 | 1,099 | 3 | 2,192- | 6- |
| 1997 | 3,146 | 11,711- | 372- | 6,457 | 205 | 18,168 | 577 |
| 1998 | 1,662 | 5,918 | 356 | 2,565 | 154 | 3,353- | 202- |
| 1999 | 27,742 | 5,107 | 18 | | 0 | 5,107- | 18- |
| 2000 | | | | | | | |
| 2001 | 8,202 | | 0 | | 0 | | 0 |
| 2002 | 29,273 | | 0 | | 0 | | 0 |
| 2003 | 50,583 | 20,187 | 40 | | 0 | 20,187- | 40- |
| 2004 | 221,372 | 75- | 0 | | 0 | 75 | 0 |
| 2005 | 199,633 | 100,118 | 50 | 7 | 0 | 100,111- | 50- |
| 2006 | 91,793 | 1,805 | 2 | | 0 | 1,805- | 2- |
| 2007 | 186,161 | 16,972 | 9 | | 0 | 16,972- | 9- |
| 2008 | 165,461 | 57,868 | 35 | | 0 | 57,868- | 35- |
| 2009 | 221,383 | 80,193 | 36 | 152- | 0 | 80,345- | 36- |
| 2010 | 94,652 | 797,328 | 842 | | 0 | 797,328- | 842- |
| 2011 | 172,050 | 167- | 0 | | 0 | 167 | 0 |
| 2012 | 191,577 | 55,921 | 29 | | 0 | 55,921- | 29- |
| 2013 | 527,957 | | 0 | | 0 | | 0 |
| 2014 | 441,377 | 68,658 | 16 | 481 | 0 | 68,177- | 15- |
| 2015 | 22,917- | 56,707 | 247- | 16- | 0 | 56,723- | 248 |
| 2016 | 236,215 | 34,154 | 14 | | 0 | 34,154- | 14- |
| TOTAL | 3,285,898 | 1,463,065 | 45 | 129,678- | 4- | 1,592,744- | 48- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|--------|----|---------|------|----------|------|
| 90-92 | 53,847 | 20,867 | 39 | 23,347 | 43 | 2,480 | 5 |
| 91-93 | 47,929 | 18,817 | 39 | 20,677 | 43 | 1,860 | 4 |
| 92-94 | 69,736 | 26,346 | 38 | 20,495 | 29 | 5,852- | 8- |
| 93-95 | 80,846 | 36,064 | 45 | 70,053- | 87- | 106,117- | 131- |
| 94-96 | 69,129 | 29,079 | 42 | 74,993- | 108- | 104,072- | 151- |
| 95-97 | 37,745 | 11,860 | 31 | 84,736- | 224- | 96,596- | 256- |
| 96-98 | 13,102 | 834- | 6- | 3,374 | 26 | 4,208 | 32 |
| 97-99 | 10,850 | 229- | 2- | 3,008 | 28 | 3,236 | 30 |
| 98-00 | 9,802 | 3,675 | 37 | 855 | 9 | 2,820- | 29- |
| 99-01 | 11,982 | 1,702 | 14 | | 0 | 1,702- | 14- |
| 00-02 | 12,492 | | 0 | | 0 | | 0 |

DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 29,353 | 6,729 | 23 | | 0 | 6,729- | 23- |
| 02-04 | 100,409 | 6,704 | 7 | | 0 | 6,704- | 7- |
| 03-05 | 157,196 | 40,077 | 25 | 2 | 0 | 40,075- | 25- |
| 04-06 | 170,932 | 33,949 | 20 | 2 | 0 | 33,947- | 20- |
| 05-07 | 159,196 | 39,632 | 25 | 2 | 0 | 39,629- | 25- |
| 06-08 | 147,805 | 25,548 | 17 | | 0 | 25,548- | 17- |
| 07-09 | 191,002 | 51,678 | 27 | 51- | 0 | 51,728- | 27- |
| 08-10 | 160,499 | 311,797 | 194 | 51- | 0 | 311,847- | 194- |
| 09-11 | 162,695 | 292,451 | 180 | 51- | 0 | 292,502- | 180- |
| 10-12 | 152,759 | 284,361 | 186 | | 0 | 284,361- | 186- |
| 11-13 | 297,194 | 18,585 | 6 | | 0 | 18,585- | 6- |
| 12-14 | 386,970 | 41,526 | 11 | 160 | 0 | 41,366- | 11- |
| 13-15 | 315,472 | 41,788 | 13 | 155 | 0 | 41,633- | 13- |
| 14-16 | 218,225 | 53,173 | 24 | 155 | 0 | 53,018- | 24- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 274,842 | 43,088 | 16 | 93 | 0 | 42,995- | 16- |

DUKE ENERGY KENTUCKY

ACCOUNTS 3680 AND 3682 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 362,018 | 281,670 | 78 | 218,313 | 60 | 63,357- | 18- |
| 1991 | 266,727 | 70,694 | 27 | 165,931 | 62 | 95,237 | 36 |
| 1992 | 375,952 | 101,792 | 27 | 115,679 | 31 | 13,887 | 4 |
| 1993 | 487,171 | 39,446 | 8 | 170,173 | 35 | 130,728 | 27 |
| 1994 | 574,496 | 167,718 | 29 | 241,011 | 42 | 73,293 | 13 |
| 1995 | 482,193 | 63,494 | 13 | 336,495 | 70 | 273,001 | 57 |
| 1996 | 446,033 | 16,438 | 4 | 148,036 | 33 | 131,599 | 30 |
| 1997 | 265,872 | 15,936 | 6 | 177,691 | 67 | 161,755 | 61 |
| 1998 | 215,514 | 3,437 | 2 | 110,476 | 51 | 107,039 | 50 |
| 1999 | 264,966 | 21,062 | 8 | 110,002 | 42 | 88,941 | 34 |
| 2000 | 13,975 | 6,880- | 49- | | 0 | 6,880 | 49 |
| 2001 | 551,332 | 14,567 | 3 | 1,066 | 0 | 13,501- | 2- |
| 2002 | 334,527 | 2,260 | 1 | | 0 | 2,260- | 1- |
| 2003 | 310,036 | 41,328 | 13 | | 0 | 41,328- | 13- |
| 2004 | 376,438 | 860 | 0 | | 0 | 860- | 0 |
| 2005 | 563,912 | 73,053 | 13 | | 0 | 73,053- | 13- |
| 2006 | 208,781 | 3,202 | 2 | | 0 | 3,202- | 2- |
| 2007 | 528,209 | 11,499 | 2 | | 0 | 11,499- | 2- |
| 2008 | 197,196 | 2,225 | 1 | | 0 | 2,225- | 1- |
| 2009 | 965,741 | 31,994 | 3 | 77- | 0 | 32,071- | 3- |
| 2010 | 53,216 | 577,525 | | | 0 | 577,525- | |
| 2011 | 134,367 | 737 | 1 | | 0 | 737- | 1- |
| 2012 | 180,054 | 39,145 | 22 | | 0 | 39,145- | 22- |
| 2013 | 131,425 | | 0 | | 0 | | 0 |
| 2014 | 477,978 | 89,621 | 19 | 362 | 0 | 89,259- | 19- |
| 2015 | 672,040 | 340,393 | 51 | 65,764 | 10 | 274,629- | 41- |
| 2016 | 1,829,330 | 12,300 | 1 | | 0 | 12,300- | 1- |
| TOTAL | 11,269,500 | 2,015,513 | 18 | 1,860,923 | 17 | 154,590- | 1- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|---------|---------|----|---------|----|---------|----|
| 90-92 | 334,899 | 151,385 | 45 | 166,641 | 50 | 15,256 | 5 |
| 91-93 | 376,616 | 70,644 | 19 | 150,595 | 40 | 79,950 | 21 |
| 92-94 | 479,206 | 102,985 | 21 | 175,621 | 37 | 72,636 | 15 |
| 93-95 | 514,620 | 90,219 | 18 | 249,227 | 48 | 159,007 | 31 |
| 94-96 | 500,908 | 82,550 | 16 | 241,848 | 48 | 159,298 | 32 |
| 95-97 | 398,033 | 31,956 | 8 | 220,741 | 55 | 188,785 | 47 |
| 96-98 | 309,140 | 11,937 | 4 | 145,401 | 47 | 133,465 | 43 |
| 97-99 | 248,784 | 13,478 | 5 | 132,723 | 53 | 119,245 | 48 |
| 98-00 | 164,818 | 5,873 | 4 | 73,493 | 45 | 67,620 | 41 |
| 99-01 | 276,758 | 9,583 | 3 | 37,023 | 13 | 27,440 | 10 |
| 00-02 | 299,945 | 3,315 | 1 | 355 | 0 | 2,960- | 1- |

DUKE ENERGY KENTUCKY
ACCOUNTS 3680 AND 3682 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 398,632 | 19,385 | 5 | 355 | 0 | 19,030- | 5- |
| 02-04 | 340,334 | 14,816 | 4 | | 0 | 14,816- | 4- |
| 03-05 | 416,795 | 38,414 | 9 | | 0 | 38,414- | 9- |
| 04-06 | 383,044 | 25,705 | 7 | | 0 | 25,705- | 7- |
| 05-07 | 433,634 | 29,251 | 7 | | 0 | 29,251- | 7- |
| 06-08 | 311,395 | 5,642 | 2 | | 0 | 5,642- | 2- |
| 07-09 | 563,715 | 15,239 | 3 | 26- | 0 | 15,265- | 3- |
| 08-10 | 405,384 | 203,915 | 50 | 26- | 0 | 203,940- | 50- |
| 09-11 | 384,441 | 203,419 | 53 | 26- | 0 | 203,444- | 53- |
| 10-12 | 122,546 | 205,802 | 168 | | 0 | 205,802- | 168- |
| 11-13 | 148,616 | 13,294 | 9 | | 0 | 13,294- | 9- |
| 12-14 | 263,153 | 42,922 | 16 | 121 | 0 | 42,801- | 16- |
| 13-15 | 427,148 | 143,338 | 34 | 22,042 | 5 | 121,296- | 28- |
| 14-16 | 993,116 | 147,438 | 15 | 22,042 | 2 | 125,396- | 13- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 658,166 | 96,292 | 15 | 13,225 | 2 | 83,067- | 13- |

DUKE ENERGY KENTUCKY
ACCOUNT 3691 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 85 | 73 | 86 | 78 | 91 | 5 | 6 |
| 1991 | | | | 39 | | 39 | |
| 1992 | | | | | | | |
| 1993 | | | | | | | |
| 1994 | 39 | 14 | 37 | 1 | 3 | 13- | 34- |
| 1995 | | | | | | | |
| 1996 | | | | | | | |
| 1997 | | | | | | | |
| 1998 | | | | | | | |
| 1999 | | | | | | | |
| 2000 | | | | | | | |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | | | | | | | |
| 2004 | | | | | | | |
| 2005 | 17 | 123 | 742 | | 0 | 123- | 742- |
| 2006 | 64 | | 0 | | 0 | | 0 |
| 2007 | 17,630 | | 0 | | 0 | | 0 |
| 2008 | | | | | | | |
| 2009 | 30 | 249 | 826 | | 0 | 249- | 826- |
| 2010 | | 94 | | | | 94- | |
| 2011 | | | | | | | |
| 2012 | | | | | | | |
| 2013 | | | | | | | |
| 2014 | | | | | | | |
| 2015 | | | | | | | |
| 2016 | | | | | | | |
| TOTAL | 17,865 | 553 | 3 | 118 | 1 | 435- | 2- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|----|----|----|----|-----|----|-----|
| 90-92 | 28 | 24 | 86 | 39 | 137 | 15 | 51 |
| 91-93 | | | | 13 | | 13 | |
| 92-94 | 13 | 5 | 37 | | 3 | 4- | 34- |
| 93-95 | 13 | 5 | 37 | | 3 | 4- | 34- |
| 94-96 | 13 | 5 | 37 | | 3 | 4- | 34- |
| 95-97 | | | | | | | |
| 96-98 | | | | | | | |
| 97-99 | | | | | | | |
| 98-00 | | | | | | | |
| 99-01 | | | | | | | |
| 00-02 | | | | | | | |

DUKE ENERGY KENTUCKY
ACCOUNT 3691 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | | | | | | | |
| 02-04 | | | | | | | |
| 03-05 | 6 | 41 | 742 | | 0 | 41- | 742- |
| 04-06 | 27 | 41 | 152 | | 0 | 41- | 152- |
| 05-07 | 5,904 | 41 | 1 | | 0 | 41- | 1- |
| 06-08 | 5,898 | | 0 | | 0 | | 0 |
| 07-09 | 5,887 | 83 | 1 | | 0 | 83- | 1- |
| 08-10 | 10 | 114 | | | 0 | 114- | |
| 09-11 | 10 | 114 | | | 0 | 114- | |
| 10-12 | | 31 | | | | 31- | |
| 11-13 | | | | | | | |
| 12-14 | | | | | | | |
| 13-15 | | | | | | | |
| 14-16 | | | | | | | |

FIVE-YEAR AVERAGE

12-16

DUKE ENERGY KENTUCKY

ACCOUNT 3692 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|------|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 53,435 | 55,343 | 104 | 12,488 | 23 | 42,855- | 80- |
| 1991 | 67,772 | 63,859 | 94 | | 0 | 63,859- | 94- |
| 1992 | 52,070 | 46,374 | 89 | 8,328 | 16 | 38,046- | 73- |
| 1993 | 57,132 | 54,546 | 95 | 8,066 | 14 | 46,480- | 81- |
| 1994 | 62,625 | 37,267 | 60 | 11,629 | 19 | 25,638- | 41- |
| 1995 | 68,188 | 31,387 | 46 | 34,873 | 51 | 3,486 | 5 |
| 1996 | 56,475 | 33,400 | 59 | 2,906 | 5 | 30,493- | 54- |
| 1997 | 49,435 | 5,919 | 12 | 6,259 | 13 | 340 | 1 |
| 1998 | 72,403 | 41,964 | 58 | 7,514 | 10 | 34,451- | 48- |
| 1999 | 68,815 | 19,196 | 28 | | 0 | 19,196- | 28- |
| 2000 | 2,737 | 3,885- | 142- | | 0 | 3,885 | 142 |
| 2001 | 77,480 | 13,283 | 17 | 308 | 0 | 12,975- | 17- |
| 2002 | 10,930 | | 0 | | 0 | | 0 |
| 2003 | 47,881 | 3,299 | 7 | | 0 | 3,299- | 7- |
| 2004 | 262,044 | | 0 | | 0 | | 0 |
| 2005 | 146,306 | 115,846 | 79 | | 0 | 115,845- | 79- |
| 2006 | 189,723 | 16 | 0 | | 0 | 16- | 0 |
| 2007 | 415,769 | 339 | 0 | | 0 | 339- | 0 |
| 2008 | 238,365 | 8,308 | 3 | | 0 | 8,308- | 3- |
| 2009 | 152,194 | 34,277 | 23 | 57- | 0 | 34,334- | 23- |
| 2010 | 10,643 | 254,300 | | | 0 | 254,300- | |
| 2011 | 29,666 | | 0 | | 0 | | 0 |
| 2012 | 12,427 | 11,184 | 90 | | 0 | 11,184- | 90- |
| 2013 | 10,233 | | 0 | | 0 | | 0 |
| 2014 | 126,074 | 4,963 | 4 | 24 | 0 | 4,939- | 4- |
| 2015 | 4,862- | 5,045 | 104- | | 0 | 5,045- | 104 |
| 2016 | 26,336 | 4,937 | 19 | | 0 | 4,937- | 19- |
| TOTAL | 2,362,298 | 841,167 | 36 | 92,338 | 4 | 748,829- | 32- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|--------|----|--------|----|---------|-----|
| 90-92 | 57,759 | 55,192 | 96 | 6,939 | 12 | 48,253- | 84- |
| 91-93 | 58,991 | 54,926 | 93 | 5,465 | 9 | 49,462- | 84- |
| 92-94 | 57,276 | 46,062 | 80 | 9,341 | 16 | 36,721- | 64- |
| 93-95 | 62,648 | 41,066 | 66 | 18,189 | 29 | 22,877- | 37- |
| 94-96 | 62,430 | 34,018 | 54 | 16,469 | 26 | 17,548- | 28- |
| 95-97 | 58,033 | 23,568 | 41 | 14,679 | 25 | 8,889- | 15- |
| 96-98 | 59,438 | 27,094 | 46 | 5,560 | 9 | 21,535- | 36- |
| 97-99 | 63,551 | 22,360 | 35 | 4,591 | 7 | 17,769- | 28- |
| 98-00 | 47,985 | 19,092 | 40 | 2,505 | 5 | 16,587- | 35- |
| 99-01 | 49,678 | 9,531 | 19 | 103 | 0 | 9,429- | 19- |
| 00-02 | 30,383 | 3,133 | 10 | 103 | 0 | 3,030- | 10- |

DUKE ENERGY KENTUCKY
ACCOUNT 3692 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 45,430 | 5,527 | 12 | 103 | 0 | 5,425- | 12- |
| 02-04 | 106,952 | 1,100 | 1 | | 0 | 1,100- | 1- |
| 03-05 | 152,077 | 39,715 | 26 | | 0 | 39,715- | 26- |
| 04-06 | 199,358 | 38,621 | 19 | | 0 | 38,621- | 19- |
| 05-07 | 250,600 | 38,734 | 15 | | 0 | 38,734- | 15- |
| 06-08 | 281,286 | 2,888 | 1 | | 0 | 2,888- | 1- |
| 07-09 | 268,776 | 14,308 | 5 | 19- | 0 | 14,327- | 5- |
| 08-10 | 133,734 | 98,962 | 74 | 19- | 0 | 98,981- | 74- |
| 09-11 | 64,168 | 96,193 | 150 | 19- | 0 | 96,212- | 150- |
| 10-12 | 17,579 | 88,495 | 503 | | 0 | 88,495- | 503- |
| 11-13 | 17,442 | 3,728 | 21 | | 0 | 3,728- | 21- |
| 12-14 | 49,578 | 5,382 | 11 | 8 | 0 | 5,374- | 11- |
| 13-15 | 43,815 | 3,336 | 8 | 8 | 0 | 3,328- | 8- |
| 14-16 | 49,182 | 4,981 | 10 | 8 | 0 | 4,973- | 10- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 34,041 | 5,226 | 15 | 5 | 0 | 5,221- | 15- |

DUKE ENERGY KENTUCKY

ACCOUNT 3700 METERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 93,976 | 11,420 | 12 | 81,341 | 87 | 69,921 | 74 |
| 1991 | 90,291 | 7,855 | 9 | 89,564 | 99 | 81,709 | 90 |
| 1992 | 255,062 | 9,174 | 4 | 84,464 | 33 | 75,290 | 30 |
| 1993 | 329,246 | 8,920 | 3 | 89,303 | 27 | 80,383 | 24 |
| 1994 | 283,205 | 15,510 | 5 | 59,032 | 21 | 43,523 | 15 |
| 1995 | 155,278 | 13,244 | 9 | 49,500 | 32 | 36,257 | 23 |
| 1996 | 240,095 | 10,670 | 4 | 64,189 | 27 | 53,520 | 22 |
| 1997 | 239,605 | 19,453 | 8 | 75,142 | 31 | 55,690 | 23 |
| 1998 | 329,257 | 19,083 | 6 | 61,248 | 19 | 42,165 | 13 |
| 1999 | 670,128 | 2,766 | 0 | 11,691 | 2 | 8,925 | 1 |
| 2000 | | | | | | | |
| 2001 | 447,957 | | 0 | | 0 | | 0 |
| 2002 | | | | | | | |
| 2003 | 387,642 | 104,633 | 27 | 25,649 | 7 | 78,984- | 20- |
| 2004 | 269,506 | 16 | 0 | | 0 | 16- | 0 |
| 2005 | 376,467 | | 0 | | 0 | | 0 |
| 2006 | 515,628 | | 0 | | 0 | | 0 |
| 2007 | 532,888 | | 0 | | 0 | | 0 |
| 2008 | 1,221,819 | | 0 | | 0 | | 0 |
| 2009 | 243,643 | | 0 | | 0 | | 0 |
| 2010 | | 645- | | | | 645 | |
| 2011 | 810,289 | 76,371 | 9 | | 0 | 76,371- | 9- |
| 2012 | 138,876 | 4,136 | 3 | | 0 | 4,136- | 3- |
| 2013 | 43,196 | | 0 | | 0 | | 0 |
| 2014 | 293,350 | 22,394 | 8 | | 0 | 22,394- | 8- |
| 2015 | | | | | | | |
| 2016 | 3,055,318 | | 0 | | 0 | | 0 |
| TOTAL | 11,022,722 | 324,998 | 3 | 691,123 | 6 | 366,125 | 3 |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|---------|--------|---|--------|----|--------|----|
| 90-92 | 146,443 | 9,483 | 6 | 85,123 | 58 | 75,640 | 52 |
| 91-93 | 224,866 | 8,649 | 4 | 87,777 | 39 | 79,128 | 35 |
| 92-94 | 289,171 | 11,201 | 4 | 77,600 | 27 | 66,399 | 23 |
| 93-95 | 255,909 | 12,558 | 5 | 65,945 | 26 | 53,387 | 21 |
| 94-96 | 226,193 | 13,141 | 6 | 57,574 | 25 | 44,433 | 20 |
| 95-97 | 211,659 | 14,455 | 7 | 62,944 | 30 | 48,489 | 23 |
| 96-98 | 269,653 | 16,402 | 6 | 66,860 | 25 | 50,458 | 19 |
| 97-99 | 412,997 | 13,767 | 3 | 49,360 | 12 | 35,593 | 9 |
| 98-00 | 333,128 | 7,283 | 2 | 24,313 | 7 | 17,030 | 5 |
| 99-01 | 372,695 | 922 | 0 | 3,897 | 1 | 2,975 | 1 |
| 00-02 | 149,319 | | 0 | | 0 | | 0 |

DUKE ENERGY KENTUCKY

ACCOUNT 3700 METERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | | |
|----------------------------|------------------------|--------------------|------|------------------|-----|----------------|-----|--|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT | |
| THREE-YEAR MOVING AVERAGES | | | | | | | | |
| 01-03 | 278,533 | 34,878 | 13 | 8,550 | 3 | 26,328- | 9- | |
| 02-04 | 219,049 | 34,883 | 16 | 8,550 | 4 | 26,333- | 12- | |
| 03-05 | 344,538 | 34,883 | 10 | 8,550 | 2 | 26,333- | 8- | |
| 04-06 | 387,200 | | 5 | | 0 | 5- | 0 | |
| 05-07 | 474,994 | | | | 0 | | 0 | |
| 06-08 | 756,778 | | | | 0 | | 0 | |
| 07-09 | 666,117 | | | | 0 | | 0 | |
| 08-10 | 488,488 | | 215- | | 0 | 215 | 0 | |
| 09-11 | 351,311 | 25,242 | 7 | | 0 | 25,242- | 7- | |
| 10-12 | 316,388 | 26,621 | 8 | | 0 | 26,621- | 8- | |
| 11-13 | 330,787 | 26,836 | 8 | | 0 | 26,836- | 8- | |
| 12-14 | 158,474 | 8,843 | 6 | | 0 | 8,843- | 6- | |
| 13-15 | 112,182 | 7,465 | 7 | | 0 | 7,465- | 7- | |
| 14-16 | 1,116,222 | 7,465 | 1 | | 0 | 7,465- | 1- | |
| FIVE-YEAR AVERAGE | | | | | | | | |
| 12-16 | 706,148 | 5,306 | 1 | | 0 | 5,306- | 1- | |

DUKE ENERGY KENTUCKY

ACCOUNT 3701 INSTRUMENTATION TRANSFORMERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 2004 | 28,337 | | 0 | | 0 | | 0 |
| 2005 | 200,047 | | 0 | | 0 | | 0 |
| 2006 | 138,221 | | 0 | | 0 | | 0 |
| 2007 | 57,567 | | 0 | | 0 | | 0 |
| 2008 | 144,439 | | 0 | | 0 | | 0 |
| 2009 | 32,773 | | 0 | | 0 | | 0 |
| 2010 | | | | | | | |
| 2011 | 1,591 | 126 | 8 | | 0 | 126- | 8- |
| 2012 | 461,282 | 56,765 | 12 | | 0 | 56,765- | 12- |
| 2013 | 22,501 | | 0 | | 0 | | 0 |
| 2014 | 27,482 | 2,394 | 9 | | 0 | 2,394- | 9- |
| 2015 | | | | | | | |
| 2016 | | | | | | | |
| TOTAL | 1,114,241 | 59,285 | 5 | | 0 | 59,285- | 5- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|---------|--------|----|--|---|---------|-----|
| 04-06 | 122,202 | | 0 | | 0 | | 0 |
| 05-07 | 131,945 | | 0 | | 0 | | 0 |
| 06-08 | 113,409 | | 0 | | 0 | | 0 |
| 07-09 | 78,260 | | 0 | | 0 | | 0 |
| 08-10 | 59,071 | | 0 | | 0 | | 0 |
| 09-11 | 11,455 | 42 | 0 | | 0 | 42- | 0 |
| 10-12 | 154,291 | 18,964 | 12 | | 0 | 18,964- | 12- |
| 11-13 | 161,791 | 18,964 | 12 | | 0 | 18,964- | 12- |
| 12-14 | 170,422 | 19,719 | 12 | | 0 | 19,719- | 12- |
| 13-15 | 16,661 | 798 | 5 | | 0 | 798- | 5- |
| 14-16 | 9,161 | 798 | 9 | | 0 | 798- | 9- |

FIVE-YEAR AVERAGE

| | | | | | | | |
|-------|---------|--------|----|--|---|---------|-----|
| 12-16 | 102,253 | 11,832 | 12 | | 0 | 11,832- | 12- |
|-------|---------|--------|----|--|---|---------|-----|

DUKE ENERGY KENTUCKY

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 20,216 | 7,522 | 37 | 4,336 | 21 | 3,187- | 16- |
| 1991 | 9,619 | 6,948 | 72 | 3,286 | 34 | 3,662- | 38- |
| 1992 | 9,688 | 4,726 | 49 | 1,156 | 12 | 3,570- | 37- |
| 1993 | 16,190 | 4,106 | 25 | 1,333 | 8 | 2,773- | 17- |
| 1994 | 28,579 | 5,619 | 20 | 13,033 | 46 | 7,413 | 26 |
| 1995 | 29,964 | 6,883 | 23 | 46,611 | 156 | 39,728 | 133 |
| 1996 | 18,284 | 4,333 | 24 | 7 | 0 | 4,326- | 24- |
| 1997 | 5,424 | 1,902- | 35- | 108 | 2 | 2,010 | 37 |
| 1998 | 13,430 | 2,834 | 21 | 8 | 0 | 2,826- | 21- |
| 1999 | 29,130 | 5,860 | 20 | | 0 | 5,860- | 20- |
| 2000 | 5,110 | 1,868- | 37- | | 0 | 1,868 | 37 |
| 2001 | 512,299 | 6,338 | 1 | 234 | 0 | 6,104- | 1- |
| 2002 | 10,538 | 461 | 4 | | 0 | 461- | 4- |
| 2003 | 14,022 | 105 | 1 | | 0 | 105- | 1- |
| 2004 | 77,153 | 288 | 0 | | 0 | 288- | 0 |
| 2005 | 121,631 | 29,975 | 25 | 14 | 0 | 29,961- | 25- |
| 2006 | 43,772 | 119 | 0 | | 0 | 119- | 0 |
| 2007 | 39,262 | 2,090 | 5 | | 0 | 2,090- | 5- |
| 2008 | 40,843 | 401 | 1 | | 0 | 401- | 1- |
| 2009 | 55,463 | 6,831 | 12 | 1- | 0 | 6,832- | 12- |
| 2010 | 4,469 | 16,355 | 366 | | 0 | 16,355- | 366- |
| 2011 | 4,784 | 7- | 0 | | 0 | 7 | 0 |
| 2012 | 7,687 | 11,581 | 151 | | 0 | 11,581- | 151- |
| 2013 | 47,445 | | 0 | | 0 | | 0 |
| 2014 | 78,900 | 5,364 | 7 | 55 | 0 | 5,308- | 7- |
| 2015 | 78,784- | 699 | 1- | | 0 | 699- | 1 |
| 2016 | 123,582 | 744 | 1 | | 0 | 744- | 1- |
| TOTAL | 1,288,698 | 126,405 | 10 | 70,179 | 5 | 56,226- | 4- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|---------|-------|----|--------|----|--------|-----|
| 90-92 | 13,174 | 6,399 | 49 | 2,926 | 22 | 3,473- | 26- |
| 91-93 | 11,832 | 5,260 | 44 | 1,925 | 16 | 3,335- | 28- |
| 92-94 | 18,152 | 4,817 | 27 | 5,174 | 29 | 357 | 2 |
| 93-95 | 24,911 | 5,536 | 22 | 20,326 | 82 | 14,790 | 59 |
| 94-96 | 25,609 | 5,612 | 22 | 19,883 | 78 | 14,272 | 56 |
| 95-97 | 17,891 | 3,104 | 17 | 15,575 | 87 | 12,471 | 70 |
| 96-98 | 12,379 | 1,755 | 14 | 41 | 0 | 1,714- | 14- |
| 97-99 | 15,994 | 2,264 | 14 | 39 | 0 | 2,225- | 14- |
| 98-00 | 15,890 | 2,275 | 14 | 3 | 0 | 2,273- | 14- |
| 99-01 | 182,179 | 3,443 | 2 | 78 | 0 | 3,365- | 2- |
| 00-02 | 175,982 | 1,644 | 1 | 78 | 0 | 1,566- | 1- |

DUKE ENERGY KENTUCKY

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 178,953 | 2,302 | 1 | 78 | 0 | 2,224- | 1- |
| 02-04 | 33,904 | 285 | 1 | | 0 | 285- | 1- |
| 03-05 | 70,935 | 10,123 | 14 | 5 | 0 | 10,118- | 14- |
| 04-06 | 80,852 | 10,127 | 13 | 5 | 0 | 10,123- | 13- |
| 05-07 | 68,222 | 10,728 | 16 | 5 | 0 | 10,723- | 16- |
| 06-08 | 41,292 | 870 | 2 | | 0 | 870- | 2- |
| 07-09 | 45,189 | 3,107 | 7 | | 0 | 3,108- | 7- |
| 08-10 | 33,591 | 7,862 | 23 | | 0 | 7,863- | 23- |
| 09-11 | 21,572 | 7,726 | 36 | | 0 | 7,727- | 36- |
| 10-12 | 5,646 | 9,310 | 165 | | 0 | 9,310- | 165- |
| 11-13 | 19,972 | 3,858 | 19 | | 0 | 3,858- | 19- |
| 12-14 | 44,677 | 5,648 | 13 | 18 | 0 | 5,630- | 13- |
| 13-15 | 15,853 | 2,021 | 13 | 18 | 0 | 2,002- | 13- |
| 14-16 | 41,232 | 2,269 | 6 | 18 | 0 | 2,251- | 5- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 35,766 | 3,678 | 10 | 11 | 0 | 3,667- | 10- |

DUKE ENERGY KENTUCKY
ACCOUNT 3732 STREET LIGHTING - BOULEVARD

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 3,523 | 2,720 | 77 | 6,087 | 173 | 3,367 | 96 |
| 1991 | 15,833 | 5,713 | 36 | 4,585 | 29 | 1,129- | 7- |
| 1992 | 18,138 | 7,473 | 41 | 11,314 | 62 | 3,842 | 21 |
| 1993 | 9,699 | 2,227 | 23 | 9,587 | 99 | 7,360 | 76 |
| 1994 | 6,263 | 3,760 | 60 | 6,179 | 99 | 2,419 | 39 |
| 1995 | 11,168 | 1,070 | 10 | 1,952 | 17 | 882 | 8 |
| 1996 | 15,106 | 4,906 | 32 | | 0 | 4,906- | 32- |
| 1997 | 9,535 | 761- | 8- | | 0 | 761 | 8 |
| 1998 | 29,706 | 703 | 2 | | 0 | 703- | 2- |
| 1999 | 24,055 | 3,273 | 14 | | 0 | 3,273- | 14- |
| 2000 | | | | | | | |
| 2001 | 10,627 | | 0 | | 0 | | 0 |
| 2002 | 22,424 | | 0 | | 0 | | 0 |
| 2003 | 3,503 | 1,182 | 34 | | 0 | 1,182- | 34- |
| 2004 | 20,786 | | 0 | | 0 | | 0 |
| 2005 | 30,122 | 3,362 | 11 | | 0 | 3,362- | 11- |
| 2006 | 25,595 | | 0 | | 0 | | 0 |
| 2007 | 48,101 | | 0 | | 0 | | 0 |
| 2008 | 18,175 | 491 | 3 | | 0 | 491- | 3- |
| 2009 | 27,543 | 2,369 | 9 | | 0 | 2,369- | 9- |
| 2010 | 14,568 | 88,454 | 607 | | 0 | 88,454- | 607- |
| 2011 | 27,464 | 6 | 0 | | 0 | 6- | 0 |
| 2012 | 13,982 | 40 | 0 | | 0 | 40- | 0 |
| 2013 | 23,915 | | 0 | | 0 | | 0 |
| 2014 | 2,248 | 204 | 9 | | 0 | 204- | 9- |
| 2015 | 11,573- | | 0 | | 0 | | 0 |
| 2016 | 15,664 | 27 | 0 | | 0 | 27- | 0 |
| TOTAL | 436,168 | 127,221 | 29 | 39,704 | 9 | 87,516- | 20- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|-------|----|-------|----|--------|----|
| 90-92 | 12,498 | 5,302 | 42 | 7,329 | 59 | 2,027 | 16 |
| 91-93 | 14,557 | 5,138 | 35 | 8,495 | 58 | 3,358 | 23 |
| 92-94 | 11,367 | 4,486 | 39 | 9,027 | 79 | 4,540 | 40 |
| 93-95 | 9,043 | 2,352 | 26 | 5,906 | 65 | 3,554 | 39 |
| 94-96 | 10,845 | 3,245 | 30 | 2,710 | 25 | 535- | 5- |
| 95-97 | 11,936 | 1,738 | 15 | 651 | 5 | 1,088- | 9- |
| 96-98 | 18,116 | 1,616 | 9 | | 0 | 1,616- | 9- |
| 97-99 | 21,098 | 1,072 | 5 | | 0 | 1,072- | 5- |
| 98-00 | 17,920 | 1,326 | 7 | | 0 | 1,326- | 7- |
| 99-01 | 11,561 | 1,091 | 9 | | 0 | 1,091- | 9- |
| 00-02 | 11,017 | | 0 | | 0 | | 0 |

DUKE ENERGY KENTUCKY

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 12,185 | 394 | 3 | | 0 | 394- | 3- |
| 02-04 | 15,571 | 394 | 3 | | 0 | 394- | 3- |
| 03-05 | 18,137 | 1,515 | 8 | | 0 | 1,515- | 8- |
| 04-06 | 25,501 | 1,121 | 4 | | 0 | 1,121- | 4- |
| 05-07 | 34,606 | 1,121 | 3 | | 0 | 1,121- | 3- |
| 06-08 | 30,624 | 164 | 1 | | 0 | 164- | 1- |
| 07-09 | 31,273 | 953 | 3 | | 0 | 953- | 3- |
| 08-10 | 20,095 | 30,438 | 151 | | 0 | 30,438- | 151- |
| 09-11 | 23,192 | 30,277 | 131 | | 0 | 30,277- | 131- |
| 10-12 | 18,671 | 29,500 | 158 | | 0 | 29,500- | 158- |
| 11-13 | 21,787 | 16 | 0 | | 0 | 16- | 0 |
| 12-14 | 13,382 | 82 | 1 | | 0 | 82- | 1- |
| 13-15 | 4,863 | 68 | 1 | | 0 | 68- | 1- |
| 14-16 | 2,113 | 77 | 4 | | 0 | 77- | 4- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 8,847 | 54 | 1 | | 0 | 54- | 1- |

DUKE ENERGY KENTUCKY

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 50,637 | 8,814 | 17 | 3,300 | 7 | 5,514- | 11- |
| 1991 | 27,156 | 15,496 | 57 | 11,821 | 44 | 3,675- | 14- |
| 1992 | 23,087 | 13,123 | 57 | 5,159 | 22 | 7,964- | 34- |
| 1993 | 23,870 | 9,722 | 41 | 2,151 | 9 | 7,572- | 32- |
| 1994 | 28,547 | 10,620 | 37 | 2,667 | 9 | 7,954- | 28- |
| 1995 | 30,221 | 14,882 | 49 | 2,433 | 8 | 12,449- | 41- |
| 1996 | 26,883 | 7,686 | 29 | 37 | 0 | 7,649- | 28- |
| 1997 | 32,974 | 300- | 1- | 5- | 0 | 296 | 1 |
| 1998 | 38,832 | 7,785 | 20 | 421 | 1 | 7,364- | 19- |
| 1999 | 29,017 | 10,110 | 35 | | 0 | 10,110- | 35- |
| 2000 | 359 | 53- | 15- | | 0 | 53 | 15 |
| 2001 | 177,694 | 8,915 | 5 | | 0 | 8,915- | 5- |
| 2002 | 6,178 | | 0 | | 0 | | 0 |
| 2003 | 10,245 | 122 | 1 | | 0 | 122- | 1- |
| 2004 | 49,285 | 13- | 0 | | 0 | 13 | 0 |
| 2005 | 89,573 | 39,459 | 44 | 162 | 0 | 39,297- | 44- |
| 2006 | 52,577 | | 0 | | 0 | | 0 |
| 2007 | 37,824 | 125 | 0 | | 0 | 125- | 0 |
| 2008 | 23,212 | 188 | 1 | | 0 | 188- | 1- |
| 2009 | 38,423 | 2,354 | 6 | | 0 | 2,354- | 6- |
| 2010 | 10,419 | 56,752 | 545 | | 0 | 56,752- | 545- |
| 2011 | 44,849 | 245 | 1 | | 0 | 245- | 1- |
| 2012 | 1,917 | 54 | 3 | | 0 | 54- | 3- |
| 2013 | 3,978 | | 0 | | 0 | | 0 |
| 2014 | 1,029 | | 0 | | 0 | | 0 |
| 2015 | 1,776- | 6 | 0 | | 0 | 6- | 0 |
| 2016 | 21,779 | 197 | 1 | | 0 | 197- | 1- |
| TOTAL | 878,789 | 206,288 | 23 | 28,144 | 3 | 178,144- | 20- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|--------|----|-------|----|--------|-----|
| 90-92 | 33,627 | 12,478 | 37 | 6,760 | 20 | 5,718- | 17- |
| 91-93 | 24,704 | 12,781 | 52 | 6,377 | 26 | 6,404- | 26- |
| 92-94 | 25,168 | 11,155 | 44 | 3,325 | 13 | 7,830- | 31- |
| 93-95 | 27,546 | 11,742 | 43 | 2,417 | 9 | 9,325- | 34- |
| 94-96 | 28,550 | 11,063 | 39 | 1,712 | 6 | 9,351- | 33- |
| 95-97 | 30,026 | 7,422 | 25 | 822 | 3 | 6,601- | 22- |
| 96-98 | 32,897 | 5,057 | 15 | 151 | 0 | 4,906- | 15- |
| 97-99 | 33,608 | 5,865 | 17 | 139 | 0 | 5,726- | 17- |
| 98-00 | 22,736 | 5,947 | 26 | 140 | 1 | 5,807- | 26- |
| 99-01 | 69,023 | 6,324 | 9 | | 0 | 6,324- | 9- |
| 00-02 | 61,410 | 2,954 | 5 | | 0 | 2,954- | 5- |

DUKE ENERGY KENTUCKY

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 64,706 | 3,012 | 5 | | 0 | 3,012- | 5- |
| 02-04 | 21,902 | 36 | 0 | | 0 | 36- | 0 |
| 03-05 | 49,701 | 13,189 | 27 | 54 | 0 | 13,135- | 26- |
| 04-06 | 63,812 | 13,149 | 21 | 54 | 0 | 13,095- | 21- |
| 05-07 | 59,992 | 13,195 | 22 | 54 | 0 | 13,141- | 22- |
| 06-08 | 37,871 | 104 | 0 | | 0 | 104- | 0 |
| 07-09 | 33,153 | 889 | 3 | | 0 | 889- | 3- |
| 08-10 | 24,018 | 19,764 | 82 | | 0 | 19,764- | 82- |
| 09-11 | 31,230 | 19,784 | 63 | | 0 | 19,784- | 63- |
| 10-12 | 19,062 | 19,017 | 100 | | 0 | 19,017- | 100- |
| 11-13 | 16,915 | 100 | 1 | | 0 | 100- | 1- |
| 12-14 | 2,308 | 18 | 1 | | 0 | 18- | 1- |
| 13-15 | 1,077 | 2 | 0 | | 0 | 2- | 0 |
| 14-16 | 7,010 | 68 | 1 | | 0 | 68- | 1- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 5,385 | 51 | 1 | | 0 | 51- | 1- |

DUKE ENERGY KENTUCKY

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1990 | 605 | | 0 | | 0 | | 0 |
| 1991 | 5,340 | 40 | 1 | 735 | 14 | 695 | 13 |
| 1992 | 8,212 | | 0 | 3,910 | 48 | 3,910 | 48 |
| 1993 | | | | | | | |
| 1994 | | | | | | | |
| 1995 | 10,407 | 309 | 3 | 323 | 3 | 14 | 0 |
| 1996 | | | | | | | |
| 1997 | 44,002 | | 0 | | 0 | | 0 |
| 1998 | 18,745 | | 0 | | 0 | | 0 |
| 1999 | 23,244 | | 0 | | 0 | | 0 |
| 2000 | | | | | | | |
| 2001 | 8,635 | | 0 | 160 | 2 | 160 | 2 |
| 2002 | 10,236 | | 0 | | 0 | | 0 |
| 2003 | 20,304 | | 0 | | 0 | | 0 |
| 2004 | 1,820 | | 0 | 20- | 1- | 20- | 1- |
| 2005 | | | | | | | |
| 2006 | | | | | | | |
| 2007 | | | | | | | |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | | | | | | | |
| 2011 | 9,374 | | 0 | 990 | 11 | 990 | 11 |
| 2012 | | | | | | | |
| 2013 | | | | | | | |
| 2014 | | | | | | | |
| 2015 | | | | | | | |
| 2016 | 32,610 | | 0 | | 0 | | 0 |
| TOTAL | 193,534 | 349 | 0 | 6,098 | 3 | 5,749 | 3 |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|-----|---|-------|----|-------|----|
| 90-92 | 4,719 | 13 | 0 | 1,548 | 33 | 1,535 | 33 |
| 91-93 | 4,517 | 13 | 0 | 1,548 | 34 | 1,535 | 34 |
| 92-94 | 2,737 | | 0 | 1,303 | 48 | 1,303 | 48 |
| 93-95 | 3,469 | 103 | 3 | 108 | 3 | 5 | 0 |
| 94-96 | 3,469 | 103 | 3 | 108 | 3 | 5 | 0 |
| 95-97 | 18,136 | 103 | 1 | 108 | 1 | 5 | 0 |
| 96-98 | 20,916 | | 0 | | 0 | | 0 |
| 97-99 | 28,664 | | 0 | | 0 | | 0 |
| 98-00 | 13,996 | | 0 | | 0 | | 0 |
| 99-01 | 10,626 | | 0 | 53 | 1 | 53 | 1 |
| 00-02 | 6,290 | | 0 | 53 | 1 | 53 | 1 |

DUKE ENERGY KENTUCKY

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 01-03 | 13,058 | | 0 | 53 | 0 | 53 | 0 |
| 02-04 | 10,787 | | 0 | 7- | 0 | 7- | 0 |
| 03-05 | 7,375 | | 0 | 7- | 0 | 7- | 0 |
| 04-06 | 607 | | 0 | 7- | 1- | 7- | 1- |
| 05-07 | | | | | | | |
| 06-08 | | | | | | | |
| 07-09 | | | | | | | |
| 08-10 | | | | | | | |
| 09-11 | 3,125 | | 0 | 330 | 11 | 330 | 11 |
| 10-12 | 3,125 | | 0 | 330 | 11 | 330 | 11 |
| 11-13 | 3,125 | | 0 | 330 | 11 | 330 | 11 |
| 12-14 | | | | | | | |
| 13-15 | | | | | | | |
| 14-16 | 10,870 | | 0 | | 0 | | 0 |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | 6,522 | | 0 | | 0 | | 0 |

DUKE ENERGY KENTUCKY

ACCOUNT 3960 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL | | GROSS SALVAGE | | NET SALVAGE | |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
| | | AMOUNT | PCT | AMOUNT | PCT | AMOUNT | PCT |
| 1991 | 26,356 | 132 | 1 | 10,350 | 39 | 10,218 | 39 |
| 1992 | 13,984 | | 0 | 3,405 | 24 | 3,405 | 24 |
| 1993 | 72,991 | | 0 | 21,640 | 30 | 21,640 | 30 |
| 1994 | 8,093 | 101 | 1 | 852 | 11 | 751 | 9 |
| 1995 | | | | | | | |
| 1996 | | | | | | | |
| 1997 | | | | | | | |
| 1998 | 16,943 | | 0 | 1,030 | 6 | 1,030 | 6 |
| 1999 | | | | | | | |
| 2000 | | | | | | | |
| 2001 | 33,087 | | 0 | 4,880 | 15 | 4,880 | 15 |
| 2002 | | | | | | | |
| 2003 | | | | | | | |
| 2004 | 33,349 | | 0 | | 0 | | 0 |
| 2005 | 35,306 | | 0 | 17,765 | 50 | 17,765 | 50 |
| 2006 | | | | | | | |
| 2007 | | | | | | | |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | | | | | | | |
| 2011 | | | | | | | |
| 2012 | | | | | | | |
| 2013 | | | | | | | |
| 2014 | | | | | | | |
| 2015 | | | | | | | |
| 2016 | | | | | | | |
| TOTAL | 240,110 | 233 | 0 | 59,922 | 25 | 59,689 | 25 |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|-------|--------|----|---|--------|----|--------|----|
| 91-93 | 37,777 | 44 | 0 | 11,798 | 31 | 11,754 | 31 |
| 92-94 | 31,689 | 34 | 0 | 8,632 | 27 | 8,599 | 27 |
| 93-95 | 27,028 | 34 | 0 | 7,497 | 28 | 7,464 | 28 |
| 94-96 | 2,698 | 34 | 1 | 284 | 11 | 250 | 9 |
| 95-97 | | | | | | | |
| 96-98 | 5,648 | | 0 | 343 | 6 | 343 | 6 |
| 97-99 | 5,648 | | 0 | 343 | 6 | 343 | 6 |
| 98-00 | 5,648 | | 0 | 343 | 6 | 343 | 6 |
| 99-01 | 11,029 | | 0 | 1,627 | 15 | 1,627 | 15 |
| 00-02 | 11,029 | | 0 | 1,627 | 15 | 1,627 | 15 |
| 01-03 | 11,029 | | 0 | 1,627 | 15 | 1,627 | 15 |
| 02-04 | 11,116 | | 0 | | 0 | | 0 |

DUKE ENERGY KENTUCKY
ACCOUNT 3960 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 03-05 | 22,885 | | 0 | 5,922 | 26 | 5,922 | 26 |
| 04-06 | 22,885 | | 0 | 5,922 | 26 | 5,922 | 26 |
| 05-07 | 11,769 | | 0 | 5,922 | 50 | 5,922 | 50 |
| 06-08 | | | | | | | |
| 07-09 | | | | | | | |
| 08-10 | | | | | | | |
| 09-11 | | | | | | | |
| 10-12 | | | | | | | |
| 11-13 | | | | | | | |
| 12-14 | | | | | | | |
| 13-15 | | | | | | | |
| 14-16 | | | | | | | |
| FIVE-YEAR AVERAGE | | | | | | | |
| 12-16 | | | | | | | |

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

DUKE ENERGY KENTUCKY

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| ERLANGER OPERATIONS CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2065 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2005 | 1,420,054.42 | 328,317 | 818,305 | 601,749 | 38.25 | 15,732 |
| 2006 | 2,087,225.32 | 449,171 | 1,119,524 | 967,701 | 38.28 | 25,280 |
| 2007 | 2,121,579.00 | 423,255 | 1,054,931 | 1,066,648 | 38.12 | 27,981 |
| 2008 | 45,579.78 | 8,368 | 20,857 | 24,723 | 37.80 | 654 |
| 2009 | 17,038.06 | 2,837 | 7,071 | 9,967 | 37.55 | 265 |
| 2010 | 62,574.42 | 9,274 | 23,115 | 39,460 | 37.36 | 1,056 |
| 2012 | 38,073.81 | 4,181 | 10,421 | 27,653 | 36.48 | 758 |
| 2015 | 113,743.46 | 4,845 | 12,076 | 101,668 | 33.71 | 3,016 |
| 2016 | 33,000.00 | 535 | 1,333 | 31,667 | 30.27 | 1,046 |
| | 5,938,868.27 | 1,230,783 | 3,067,632 | 2,871,236 | | 75,788 |

KENTUCKY SERVICE BUILDING - 19TH AND AUGUSTINE
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2042
NET SALVAGE PERCENT.. 0

| | | | |
|------|------------|---------|---------|
| 1939 | 29.40 | 23 | 29 |
| 1947 | 379,002.69 | 289,748 | 379,003 |
| 1949 | 7,874.04 | 5,953 | 7,874 |
| 1950 | 2,833.13 | 2,148 | 2,833 |
| 1951 | 610.66 | 460 | 611 |
| 1953 | 4,989.45 | 3,707 | 4,989 |
| 1955 | 121.96 | 90 | 122 |
| 1956 | 313.02 | 229 | 313 |
| 1957 | 1,480.66 | 1,084 | 1,481 |
| 1958 | 91.02 | 66 | 91 |
| 1959 | 1,905.03 | 1,380 | 1,905 |
| 1961 | 3,761.02 | 2,693 | 3,761 |
| 1964 | 1,660.34 | 1,168 | 1,660 |
| 1965 | 2,410.30 | 1,676 | 2,410 |
| 1966 | 478.18 | 331 | 478 |
| 1967 | 8,188.75 | 5,634 | 8,189 |
| 1969 | 4,337.05 | 2,946 | 4,337 |
| 1970 | 1,925.44 | 1,298 | 1,925 |
| 1972 | 4,634.39 | 3,073 | 4,634 |
| 1973 | 8,585.30 | 5,639 | 8,585 |
| 1974 | 6,637.72 | 4,316 | 6,638 |
| 1975 | 6,319.85 | 4,065 | 6,320 |
| 1976 | 337.18 | 216 | 337 |

DUKE ENERGY KENTUCKY

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| KENTUCKY SERVICE BUILDING - 19TH AND AUGUSTINE INTERIM SURVIVOR CURVE.. IOWA 90-R1 PROBABLE RETIREMENT YEAR.. 6-2042 NET SALVAGE PERCENT.. 0 | | | | | | |
| 1977 | 975.57 | 617 | 976 | | | |
| 1978 | 23,626.36 | 14,828 | 23,626 | | | |
| 1979 | 39,938.23 | 24,714 | 39,938 | | | |
| 1980 | 11,560.66 | 7,089 | 11,561 | | | |
| 1981 | 33,194.05 | 20,149 | 33,194 | | | |
| 1982 | 12,516.21 | 7,513 | 12,516 | | | |
| 1983 | 14,035.96 | 8,323 | 14,036 | | | |
| 1984 | 42,353.87 | 24,777 | 42,354 | | | |
| 1985 | 24,798.14 | 14,294 | 24,798 | | | |
| 1986 | 443.45 | 252 | 443 | | | |
| 1987 | 12,451.85 | 6,979 | 12,452 | | | |
| 1988 | 593.39 | 326 | 593 | | | |
| 1989 | 35,301.47 | 19,126 | 35,301 | | | |
| 1990 | 3,340.07 | 1,779 | 3,340 | | | |
| 1991 | 38,025.34 | 19,880 | 38,025 | | | |
| 1992 | 58,847.35 | 30,130 | 58,847 | | | |
| 1993 | 59,866.03 | 30,107 | 59,624 | 242 | 23.23 | 10 |
| 1994 | 230,910.34 | 113,793 | 225,356 | 5,554 | 23.16 | 240 |
| 1995 | 12,489.98 | 5,988 | 11,859 | 631 | 23.35 | 27 |
| 1996 | 5,130.73 | 2,408 | 4,769 | 362 | 23.17 | 16 |
| 1998 | 26,943.53 | 11,914 | 23,595 | 3,349 | 23.34 | 143 |
| 1999 | 105,835.05 | 45,382 | 89,875 | 15,960 | 23.31 | 685 |
| 2000 | 208,595.64 | 86,734 | 171,768 | 36,827 | 23.18 | 1,589 |
| 2001 | 104,267.18 | 41,696 | 82,575 | 21,692 | 23.26 | 933 |
| 2002 | 11,191.29 | 4,300 | 8,516 | 2,676 | 23.24 | 115 |
| 2003 | 57,780.29 | 21,217 | 42,018 | 15,762 | 23.26 | 678 |
| 2004 | 11,087.97 | 3,881 | 7,686 | 3,402 | 23.21 | 147 |
| 2005 | 32,681.20 | 10,824 | 21,436 | 11,245 | 23.22 | 484 |
| 2006 | 10,536.72 | 3,285 | 6,506 | 4,031 | 23.17 | 174 |
| 2008 | 83,669.17 | 22,540 | 44,638 | 39,031 | 23.05 | 1,693 |
| 2009 | 37,271.38 | 9,169 | 18,158 | 19,113 | 22.99 | 831 |
| | 1,798,785.05 | 951,957 | 1,618,907 | 179,879 | | 7,765 |

MINOR STRUCTURES
SURVIVOR CURVE.. IOWA 40-R1
NET SALVAGE PERCENT.. -10

| | | | | | | |
|------|------------|--------|--------|--------|-------|-------|
| 2009 | 151,561.54 | 38,378 | 95,654 | 71,063 | 25.07 | 2,835 |
| 2010 | 128,555.85 | 29,131 | 72,607 | 68,805 | 25.05 | 2,747 |

DUKE ENERGY KENTUCKY

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MINOR STRUCTURES | | | | | | |
| SURVIVOR CURVE.. IOWA 40-R1 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 2011 | 335,304.57 | 66,538 | 165,841 | 202,994 | 24.99 | 8,123 |
| 2012 | 2,211,600.23 | 373,185 | 930,135 | 1,502,625 | 24.83 | 60,517 |
| 2013 | 191,498.15 | 26,331 | 65,628 | 145,020 | 24.51 | 5,917 |
| 2014 | 652,763.28 | 68,214 | 170,018 | 548,021 | 23.82 | 23,007 |
| | 3,671,283.62 | 601,777 | 1,499,883 | 2,538,529 | | 103,146 |
| | 11,408,936.94 | 2,784,517 | 6,186,422 | 5,589,644 | | 186,699 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 29.9 1.64 |

DUKE ENERGY KENTUCKY

ACCOUNT 1910 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2010 | 3,006.42 | 977 | 973 | 2,033 | 13.50 | 151 |
| 2013 | 20,895.34 | 3,657 | 3,643 | 17,252 | 16.50 | 1,046 |
| 2014 | 43,997.73 | 5,500 | 5,478 | 38,519 | 17.50 | 2,201 |
| | 67,899.49 | 10,134 | 10,094 | 57,805 | | 3,398 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 17.0 5.00 |

DUKE ENERGY KENTUCKY

ACCOUNT 1911 ELECTRONIC DATA PROCESSING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 5-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2010 | 5,177.15 | 5,177 | 5,177 | | | |
| 2013 | 766,682.11 | 536,677 | 535,087 | 231,595 | 1.50 | 154,397 |
| 2015 | 9,131.10 | 2,739 | 2,731 | 6,400 | 3.50 | 1,829 |
| 2016 | 26,226.47 | 2,623 | 2,615 | 23,611 | 4.50 | 5,247 |
| | 807,216.83 | 547,216 | 545,610 | 261,607 | | 161,473 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 1.6 20.00 |

DUKE ENERGY KENTUCKY

ACCOUNT 1940 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1992 | 5,435.93 | 5,327 | 5,278 | 158 | 0.50 | 158 |
| 1993 | 2,397.96 | 2,254 | 2,233 | 165 | 1.50 | 110 |
| 1994 | 2,647.12 | 2,382 | 2,360 | 287 | 2.50 | 115 |
| 1996 | 2,992.80 | 2,454 | 2,431 | 562 | 4.50 | 125 |
| 1999 | 5,371.46 | 3,760 | 3,725 | 1,646 | 7.50 | 219 |
| 2004 | 37,038.55 | 18,519 | 18,348 | 18,691 | 12.50 | 1,495 |
| 2005 | 2,964.11 | 1,363 | 1,350 | 1,614 | 13.50 | 120 |
| 2006 | 2,287.17 | 961 | 952 | 1,335 | 14.50 | 92 |
| 2007 | 17,796.89 | 6,763 | 6,701 | 11,096 | 15.50 | 716 |
| 2010 | 1,150.51 | 299 | 296 | 855 | 18.50 | 46 |
| 2014 | 10,220.00 | 1,022 | 1,013 | 9,207 | 22.50 | 409 |
| 2015 | 37,021.21 | 2,221 | 2,201 | 34,820 | 23.50 | 1,482 |
| | 127,323.71 | 47,325 | 46,888 | 80,436 | | 5,087 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 | | | | | | 4.00 |

DUKE ENERGY KENTUCKY

ACCOUNT 1970 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2006 | 1,696,793.11 | 1,187,755 | 1,187,109 | 509,684 | 4.50 | 113,263 |
| 2007 | 2,129,251.69 | 1,348,519 | 1,347,786 | 781,466 | 5.50 | 142,085 |
| 2008 | 1,087,405.49 | 616,200 | 615,865 | 471,540 | 6.50 | 72,545 |
| 2009 | 149,616.50 | 74,808 | 74,767 | 74,850 | 7.50 | 9,980 |
| 2010 | 203,089.96 | 88,005 | 87,957 | 115,133 | 8.50 | 13,545 |
| 2011 | 708,177.65 | 259,667 | 259,526 | 448,652 | 9.50 | 47,227 |
| 2012 | 537,699.74 | 161,310 | 161,223 | 376,477 | 10.50 | 35,855 |
| 2013 | 1,688.55 | 394 | 394 | 1,295 | 11.50 | 113 |
| 2014 | 141,883.83 | 23,648 | 23,635 | 118,249 | 12.50 | 9,460 |
| 2015 | 496,383.76 | 49,638 | 49,611 | 446,773 | 13.50 | 33,094 |
| 2016 | 603,244.17 | 20,106 | 20,095 | 583,149 | 14.50 | 40,217 |
| | 7,755,234.45 | 3,830,050 | 3,827,968 | 3,927,266 | | 517,384 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 | | | | | | 6.67 |

DUKE ENERGY KENTUCKY

ACCOUNT 1980 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2010 | 24,647.40 | 10,680 | 10,668 | 13,979 | 8.50 | 1,645 |
| 2011 | 3,561.95 | 1,306 | 1,305 | 2,257 | 9.50 | 238 |
| 2012 | 13,294.66 | 3,988 | 3,983 | 9,311 | 10.50 | 887 |
| | 41,504.01 | 15,974 | 15,956 | 25,548 | | 2,770 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 9.2 6.67 |

DUKE ENERGY KENTUCKY

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| EAST BEND | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2041 | | | | | | |
| NET SALVAGE PERCENT.. -17 | | | | | | |
| 1980 | 105,242.47 | 76,404 | 115,252 | 7,881 | 22.32 | 353 |
| 1981 | 30,837,055.01 | 22,159,939 | 33,427,330 | 2,652,024 | 22.30 | 118,925 |
| 1982 | 208,863.68 | 148,382 | 223,828 | 20,543 | 22.32 | 920 |
| 1983 | 67,223.88 | 47,160 | 71,139 | 7,513 | 22.37 | 336 |
| 1985 | 370,433.88 | 252,590 | 381,021 | 52,386 | 22.55 | 2,323 |
| 1986 | 56,946.12 | 38,204 | 57,629 | 8,998 | 22.69 | 397 |
| 1987 | 25,699.44 | 17,031 | 25,691 | 4,378 | 22.58 | 194 |
| 1988 | 7,679.70 | 4,994 | 7,533 | 1,452 | 22.78 | 64 |
| 1990 | 248,748.12 | 156,577 | 236,190 | 54,846 | 22.76 | 2,410 |
| 1991 | 7,244.23 | 4,474 | 6,749 | 1,727 | 22.81 | 76 |
| 1992 | 214,519.73 | 129,761 | 195,739 | 55,249 | 22.89 | 2,414 |
| 1993 | 106,959.72 | 63,523 | 95,822 | 29,321 | 22.80 | 1,286 |
| 1994 | 208,985.68 | 121,034 | 182,575 | 61,939 | 22.95 | 2,699 |
| 1999 | 70,010.31 | 35,263 | 53,193 | 28,719 | 23.15 | 1,241 |
| 2001 | 292,164.46 | 137,212 | 206,978 | 134,854 | 23.11 | 5,835 |
| 2002 | 231,816.95 | 104,205 | 157,189 | 114,037 | 23.24 | 4,907 |
| 2003 | 103,526.01 | 44,477 | 67,092 | 54,034 | 23.26 | 2,323 |
| 2004 | 228,372.86 | 93,519 | 141,069 | 126,127 | 23.21 | 5,434 |
| 2005 | 151,399.00 | 58,668 | 88,498 | 88,639 | 23.22 | 3,817 |
| 2006 | 3,134,043.42 | 1,139,651 | 1,719,115 | 1,947,716 | 23.28 | 83,665 |
| 2007 | 236,076.01 | 80,045 | 120,744 | 155,464 | 23.29 | 6,675 |
| 2008 | 168,425.07 | 52,595 | 79,337 | 117,720 | 23.35 | 5,042 |
| 2009 | 512,631.92 | 145,746 | 219,852 | 379,928 | 23.36 | 16,264 |
| 2010 | 450,707.51 | 114,483 | 172,693 | 354,635 | 23.44 | 15,129 |
| 2011 | 484,241.10 | 107,533 | 162,209 | 404,353 | 23.48 | 17,221 |
| 2012 | 637,062.52 | 119,705 | 180,570 | 564,793 | 23.51 | 24,024 |
| 2013 | 508,877.34 | 77,103 | 116,307 | 479,080 | 23.53 | 20,360 |
| 2014 | 875,968.57 | 98,389 | 148,416 | 876,468 | 23.54 | 37,233 |
| 2015 | 19,602,671.38 | 1,376,108 | 2,075,801 | 20,859,325 | 23.50 | 887,631 |
| 2016 | 11,218,748.60 | 273,019 | 411,838 | 12,714,098 | 23.54 | 540,106 |
| | 71,372,344.69 | 27,277,794 | 41,147,398 | 42,358,246 | | 1,809,304 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4 2.54

DUKE ENERGY KENTUCKY

ACCOUNT 3120 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| EAST BEND | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2041 | | | | | | |
| NET SALVAGE PERCENT.. -17 | | | | | | |
| 1980 | 1,366,783.15 | 1,179,043 | 1,599,136 | | | |
| 1981 | 149,011,830.61 | 126,887,448 | 174,343,842 | | | |
| 1982 | 228,492.60 | 191,841 | 267,336 | | | |
| 1983 | 758,041.65 | 629,883 | 886,909 | | | |
| 1984 | 1,069,838.90 | 874,696 | 1,251,712 | | | |
| 1985 | 992,190.52 | 800,763 | 1,160,863 | | | |
| 1986 | 508,078.99 | 404,347 | 594,452 | | | |
| 1987 | 715,736.33 | 560,731 | 837,412 | | | |
| 1988 | 146,366.40 | 112,750 | 171,249 | | | |
| 1989 | 274,137.86 | 207,263 | 320,741 | | | |
| 1990 | 841,418.66 | 626,116 | 984,460 | | | |
| 1991 | 518,417.01 | 377,394 | 606,548 | | | |
| 1992 | 1,911,680.21 | 1,364,366 | 2,236,666 | | | |
| 1993 | 339,323.82 | 236,975 | 397,009 | | | |
| 1994 | 4,655,076.12 | 3,174,185 | 5,446,439 | | | |
| 1995 | 344,651.91 | 229,768 | 403,243 | | | |
| 1996 | 113,773.05 | 73,958 | 131,934 | 1,181 | 16.40 | 72 |
| 1998 | 1,621,353.48 | 993,261 | 1,771,878 | 125,106 | 16.83 | 7,434 |
| 1999 | 4,766,234.57 | 2,830,071 | 5,048,562 | 527,932 | 16.98 | 31,091 |
| 2000 | 1,309,469.17 | 750,719 | 1,339,207 | 192,872 | 17.17 | 11,233 |
| 2001 | 352,328.48 | 194,240 | 346,505 | 65,720 | 17.39 | 3,779 |
| 2002 | 48,786,401.30 | 25,823,032 | 46,065,695 | 11,014,395 | 17.55 | 627,601 |
| 2003 | 1,488,273.68 | 752,233 | 1,341,908 | 399,372 | 17.75 | 22,500 |
| 2004 | 2,518,195.11 | 1,207,978 | 2,154,911 | 791,377 | 17.99 | 43,990 |
| 2005 | 17,464,642.15 | 7,920,075 | 14,128,618 | 6,305,013 | 18.17 | 347,001 |
| 2006 | 548,548.71 | 233,873 | 417,206 | 224,596 | 18.32 | 12,260 |
| 2007 | 3,018,398.76 | 1,197,894 | 2,136,923 | 1,394,604 | 18.51 | 75,343 |
| 2008 | 2,204,447.31 | 806,775 | 1,439,206 | 1,139,998 | 18.67 | 61,060 |
| 2009 | 3,510,578.93 | 1,167,317 | 2,082,376 | 2,025,001 | 18.89 | 107,200 |
| 2010 | 2,416,759.30 | 720,475 | 1,285,255 | 1,542,353 | 19.01 | 81,134 |
| 2012 | 10,537,735.61 | 2,325,278 | 4,148,062 | 8,181,088 | 19.37 | 422,359 |
| 2013 | 1,710,256.36 | 303,952 | 542,220 | 1,458,780 | 19.54 | 74,656 |
| 2014 | 38,692,894.57 | 5,106,533 | 9,109,542 | 36,161,145 | 19.67 | 1,838,391 |
| 2015 | 135,788,785.61 | 11,200,538 | 19,980,635 | 138,892,245 | 19.78 | 7,021,853 |
| 2016 | 12,492,833.51 | 359,569 | 641,435 | 13,975,180 | 19.87 | 703,331 |
| | 453,023,974.40 | 201,825,340 | 305,620,093 | 224,417,957 | | 11,492,288 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 2.54

DUKE ENERGY KENTUCKY

ACCOUNT 3123 BOILER PLANT EQUIPMENT - SCR CATALYST

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| EAST BEND | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 10-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2041 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2002 | 2,230,486.31 | 2,102,233 | 2,230,486 | | | |
| 2013 | 536,263.68 | 203,458 | 360,996 | 175,268 | 5.73 | 30,588 |
| 2015 | 2,653,930.47 | 438,960 | 778,848 | 1,875,082 | 7.57 | 247,699 |
| | 5,420,680.46 | 2,744,651 | 3,370,330 | 2,050,350 | | 278,287 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 7.4 5.13 |

DUKE ENERGY KENTUCKY

ACCOUNT 3140 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| EAST BEND | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2041 | | | | | | |
| NET SALVAGE PERCENT.. -17 | | | | | | |
| 1981 | 21,463,318.06 | 18,276,573 | 25,057,582 | 54,500 | 13.28 | 4,104 |
| 1982 | 58,061.01 | 48,748 | 66,835 | 1,097 | 13.58 | 81 |
| 1983 | 15,183.01 | 12,616 | 17,297 | 467 | 13.67 | 34 |
| 1984 | 10,207.91 | 8,346 | 11,443 | 501 | 14.01 | 36 |
| 1985 | 20,496,632.97 | 16,542,136 | 22,679,631 | 1,301,429 | 14.16 | 91,909 |
| 1986 | 463,905.17 | 369,192 | 506,170 | 36,599 | 14.34 | 2,552 |
| 1987 | 642,067.82 | 503,016 | 689,646 | 61,573 | 14.56 | 4,229 |
| 1989 | 54,725.97 | 41,376 | 56,727 | 7,302 | 15.06 | 485 |
| 1990 | 158,093.76 | 117,641 | 161,288 | 23,681 | 15.17 | 1,561 |
| 1991 | 198,456.18 | 144,471 | 198,073 | 34,121 | 15.48 | 2,204 |
| 1992 | 640,896.37 | 457,408 | 627,116 | 122,732 | 15.66 | 7,837 |
| 1993 | 66,699.95 | 46,581 | 63,864 | 14,175 | 15.87 | 893 |
| 1994 | 88,755.33 | 60,520 | 82,974 | 20,869 | 16.11 | 1,295 |
| 1996 | 96,612.68 | 62,803 | 86,104 | 26,933 | 16.40 | 1,642 |
| 1997 | 96,476.91 | 60,977 | 83,601 | 29,277 | 16.60 | 1,764 |
| 1999 | 2,355.17 | 1,398 | 1,917 | 839 | 16.98 | 49 |
| 2000 | 341,306.00 | 195,671 | 268,269 | 131,059 | 17.17 | 7,633 |
| 2001 | 256,949.34 | 141,657 | 194,215 | 106,416 | 17.39 | 6,119 |
| 2002 | 311,980.66 | 165,134 | 226,402 | 138,615 | 17.55 | 7,898 |
| 2003 | 409,131.79 | 206,792 | 283,516 | 195,168 | 17.75 | 10,995 |
| 2004 | 89,271.54 | 42,824 | 58,713 | 45,735 | 17.99 | 2,542 |
| 2005 | 9,519,660.29 | 4,317,090 | 5,918,825 | 5,219,177 | 18.17 | 287,241 |
| 2006 | 77,714.53 | 33,133 | 45,426 | 45,500 | 18.32 | 2,484 |
| 2007 | 4,637,150.73 | 1,840,318 | 2,523,116 | 2,902,350 | 18.51 | 156,799 |
| 2008 | 186,310.58 | 68,185 | 93,483 | 124,500 | 18.67 | 6,668 |
| 2009 | 3,500,256.30 | 1,163,884 | 1,595,710 | 2,499,589 | 18.89 | 132,323 |
| 2010 | 938,808.56 | 279,874 | 383,713 | 714,693 | 19.01 | 37,596 |
| 2011 | 276,330.25 | 72,033 | 98,759 | 224,548 | 19.19 | 11,701 |
| 2012 | 943,595.69 | 208,216 | 285,469 | 818,538 | 19.37 | 42,258 |
| 2013 | 1,080,712.84 | 192,068 | 263,329 | 1,001,105 | 19.54 | 51,234 |
| 2014 | 2,036,083.50 | 268,714 | 368,413 | 2,013,805 | 19.67 | 102,380 |
| 2015 | 30,198,635.21 | 2,490,934 | 3,415,125 | 31,917,278 | 19.78 | 1,613,614 |
| 2016 | 1,339,437.32 | 38,552 | 52,856 | 1,514,286 | 19.87 | 76,210 |
| | 100,695,783.40 | 48,478,881 | 66,465,609 | 51,348,458 | | 2,676,370 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.2 2.66

DUKE ENERGY KENTUCKY

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| EAST BEND | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2041 | | | | | | |
| NET SALVAGE PERCENT.. -17 | | | | | | |
| 1980 | 600,888.76 | 469,631 | 650,915 | 52,125 | 18.14 | 2,873 |
| 1981 | 21,336,537.35 | 16,483,563 | 22,846,433 | 2,117,316 | 18.26 | 115,954 |
| 1982 | 258,626.65 | 196,262 | 272,022 | 30,571 | 18.69 | 1,636 |
| 1983 | 48,933.57 | 36,630 | 50,770 | 6,483 | 18.86 | 344 |
| 1984 | 276,234.86 | 203,774 | 282,433 | 40,761 | 19.05 | 2,140 |
| 1985 | 24,050.59 | 17,463 | 24,204 | 3,935 | 19.26 | 204 |
| 1986 | 25,758.88 | 18,384 | 25,480 | 4,657 | 19.50 | 239 |
| 1987 | 32,911.68 | 23,173 | 32,118 | 6,389 | 19.52 | 327 |
| 1989 | 61,628.68 | 41,836 | 57,985 | 14,120 | 19.90 | 710 |
| 1990 | 146,081.85 | 97,388 | 134,981 | 35,935 | 20.01 | 1,796 |
| 1992 | 284,827.83 | 182,087 | 252,375 | 80,874 | 20.34 | 3,976 |
| 1995 | 1,290.00 | 766 | 1,062 | 448 | 20.87 | 21 |
| 2001 | 1,971,382.61 | 965,278 | 1,337,888 | 968,630 | 21.54 | 44,969 |
| 2002 | 129,665.97 | 60,926 | 84,444 | 67,265 | 21.60 | 3,114 |
| 2004 | 87,558.37 | 37,392 | 51,826 | 50,617 | 21.75 | 2,327 |
| 2005 | 423,653.63 | 171,008 | 237,019 | 258,655 | 21.83 | 11,849 |
| 2006 | 50,031.42 | 18,989 | 26,319 | 32,218 | 21.86 | 1,474 |
| 2009 | 106,920.20 | 31,800 | 44,075 | 81,021 | 22.00 | 3,683 |
| 2010 | 308,549.41 | 82,381 | 114,181 | 246,822 | 21.99 | 11,224 |
| 2011 | 195,647.63 | 45,690 | 63,327 | 165,581 | 22.05 | 7,509 |
| 2012 | 4,537,211.10 | 900,328 | 1,247,866 | 4,060,671 | 22.03 | 184,325 |
| 2013 | 380,227.18 | 61,214 | 84,843 | 360,022 | 21.94 | 16,409 |
| 2014 | 133,522.10 | 16,060 | 22,259 | 133,961 | 21.83 | 6,137 |
| 2015 | 12,011,588.32 | 913,481 | 1,266,097 | 12,787,462 | 21.59 | 592,286 |
| 2016 | 1,303,052.03 | 35,827 | 49,657 | 1,474,914 | 20.78 | 70,978 |
| | 44,736,780.67 | 21,111,331 | 29,260,579 | 23,081,454 | | 1,086,504 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 21.2 2.43 |

DUKE ENERGY KENTUCKY

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| EAST BEND | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2041 | | | | | | |
| NET SALVAGE PERCENT.. -17 | | | | | | |
| 1980 | 393.04 | 321 | 434 | 26 | 15.85 | 2 |
| 1981 | 3,089,194.70 | 2,489,208 | 3,364,522 | 249,836 | 16.05 | 15,566 |
| 1982 | 235,379.13 | 187,157 | 252,970 | 22,424 | 16.26 | 1,379 |
| 1983 | 113,761.60 | 89,630 | 121,148 | 11,953 | 16.25 | 736 |
| 1984 | 157,554.25 | 122,216 | 165,192 | 19,146 | 16.52 | 1,159 |
| 1985 | 101,065.69 | 77,475 | 104,719 | 13,528 | 16.58 | 816 |
| 1986 | 113,063.57 | 85,535 | 115,613 | 16,672 | 16.67 | 1,000 |
| 1987 | 121,651.98 | 90,694 | 122,586 | 19,747 | 16.80 | 1,175 |
| 1988 | 81,696.88 | 59,932 | 81,007 | 14,579 | 16.95 | 860 |
| 1989 | 160,311.26 | 115,540 | 156,169 | 31,395 | 17.14 | 1,832 |
| 1990 | 108,479.70 | 77,016 | 104,098 | 22,823 | 17.17 | 1,329 |
| 1991 | 420,109.15 | 293,295 | 396,430 | 95,097 | 17.24 | 5,516 |
| 1992 | 141,502.92 | 96,537 | 130,484 | 35,075 | 17.52 | 2,002 |
| 1993 | 49,356.38 | 33,112 | 44,756 | 12,991 | 17.48 | 743 |
| 1994 | 217,002.50 | 142,231 | 192,246 | 61,647 | 17.66 | 3,491 |
| 1995 | 20,672.44 | 13,259 | 17,921 | 6,265 | 17.72 | 354 |
| 1996 | 6,611.10 | 4,138 | 5,593 | 2,142 | 17.82 | 120 |
| 1997 | 108,562.36 | 66,126 | 89,379 | 37,639 | 17.96 | 2,096 |
| 1999 | 643,219.54 | 368,758 | 498,429 | 254,137 | 18.21 | 13,956 |
| 2000 | 90,906.69 | 50,543 | 68,316 | 38,045 | 18.22 | 2,088 |
| 2001 | 256,635.48 | 137,280 | 185,554 | 114,710 | 18.40 | 6,234 |
| 2002 | 286,447.12 | 147,262 | 199,046 | 136,097 | 18.50 | 7,357 |
| 2003 | 41,468.35 | 20,436 | 27,622 | 20,896 | 18.55 | 1,126 |
| 2004 | 251,997.55 | 118,289 | 159,885 | 134,953 | 18.65 | 7,236 |
| 2005 | 546,553.86 | 243,382 | 328,966 | 310,502 | 18.71 | 16,596 |
| 2006 | 60,770.89 | 25,454 | 34,405 | 36,697 | 18.83 | 1,949 |
| 2007 | 49,419.39 | 19,335 | 26,134 | 31,687 | 18.91 | 1,676 |
| 2008 | 523,455.62 | 189,490 | 256,123 | 356,320 | 18.97 | 18,783 |
| 2009 | 655,206.79 | 216,792 | 293,026 | 473,566 | 19.02 | 24,898 |
| 2010 | 257,396.74 | 76,553 | 103,472 | 197,682 | 19.07 | 10,366 |
| 2011 | 1,530,106.05 | 399,757 | 540,329 | 1,249,895 | 19.13 | 65,337 |
| 2012 | 852,050.71 | 189,311 | 255,881 | 741,018 | 19.20 | 38,595 |
| 2013 | 346,768.32 | 62,481 | 84,452 | 321,267 | 19.23 | 16,707 |
| 2014 | 564,500.93 | 75,954 | 102,663 | 557,803 | 19.24 | 28,992 |
| 2015 | 4,911,906.65 | 415,503 | 561,612 | 5,185,319 | 19.25 | 269,367 |
| 2016 | 2,262,502.68 | 67,237 | 90,880 | 2,556,248 | 19.15 | 133,486 |
| | 19,377,682.01 | 6,867,239 | 9,282,060 | 13,389,828 | | 704,925 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 3.64

DUKE ENERGY KENTUCKY

ACCOUNT 3401 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 40-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1992 | 651,684.00 | 399,156 | 271,137 | 380,547 | 15.50 | 24,551 |
| | 651,684.00 | 399,156 | 271,137 | 380,547 | | 24,551 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.5 | | | | | | 3.77 |

DUKE ENERGY KENTUCKY

ACCOUNT 3410 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WOODSDALE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2032 | | | | | | |
| NET SALVAGE PERCENT.. -4 | | | | | | |
| 1992 | 33,295,960.13 | 21,462,310 | 23,109,409 | 11,518,390 | 15.03 | 766,360 |
| 1994 | 32,271.08 | 20,087 | 21,629 | 11,933 | 15.09 | 791 |
| 1995 | 28,624.96 | 17,475 | 18,816 | 10,954 | 15.13 | 724 |
| 2006 | 13,755.09 | 5,798 | 6,243 | 8,062 | 15.41 | 523 |
| 2007 | 77,734.54 | 30,802 | 33,166 | 47,678 | 15.44 | 3,088 |
| 2008 | 28,902.54 | 10,680 | 11,500 | 18,559 | 15.42 | 1,204 |
| 2011 | 1,013,820.32 | 276,668 | 297,901 | 756,473 | 15.46 | 48,931 |
| 2012 | 202,432.54 | 47,453 | 51,095 | 159,435 | 15.46 | 10,313 |
| 2013 | 234,997.23 | 45,067 | 48,526 | 195,872 | 15.48 | 12,653 |
| 2014 | 971,788.19 | 140,482 | 151,263 | 859,397 | 15.49 | 55,481 |
| 2015 | 78,301.70 | 7,199 | 7,751 | 73,682 | 15.48 | 4,760 |
| 2016 | 154,786.34 | 5,039 | 5,426 | 155,552 | 15.47 | 10,055 |
| | 36,133,374.66 | 22,069,060 | 23,762,723 | 13,815,986 | | 914,883 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 15.1 2.53 |

DUKE ENERGY KENTUCKY

ACCOUNT 3420 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WOODSDALE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2032 | | | | | | |
| NET SALVAGE PERCENT.. -4 | | | | | | |
| 1992 | 14,970,191.37 | 9,841,164 | 11,183,340 | 4,385,659 | 14.26 | 307,550 |
| 1995 | 65,305.28 | 40,452 | 45,969 | 21,948 | 14.60 | 1,503 |
| 1996 | 83,697.19 | 50,678 | 57,590 | 29,455 | 14.71 | 2,002 |
| 1999 | 58,466.30 | 32,774 | 37,244 | 23,561 | 14.97 | 1,574 |
| 2001 | 55,587.31 | 29,299 | 33,295 | 24,516 | 15.08 | 1,626 |
| 2012 | 407,682.47 | 95,567 | 108,601 | 315,389 | 15.46 | 20,400 |
| 2014 | 144,852.48 | 20,940 | 23,796 | 126,851 | 15.49 | 8,189 |
| | 15,785,782.40 | 10,110,874 | 11,489,834 | 4,927,380 | | 342,844 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 14.4 2.17 |

DUKE ENERGY KENTUCKY

ACCOUNT 3440 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WOODSDALE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2032 | | | | | | |
| NET SALVAGE PERCENT.. -4 | | | | | | |
| 1992 | 127,445,768.97 | 86,047,305 | 85,567,637 | 46,975,963 | 13.24 | 3,548,033 |
| 1995 | 44,071.41 | 28,087 | 27,930 | 17,904 | 13.59 | 1,317 |
| 1996 | 75,066.53 | 46,888 | 46,627 | 31,443 | 13.63 | 2,307 |
| 1999 | 289,576.93 | 168,108 | 167,171 | 133,989 | 13.85 | 9,674 |
| 2000 | 2,221,406.76 | 1,250,314 | 1,243,344 | 1,066,919 | 13.99 | 76,263 |
| 2001 | 12,551,711.26 | 6,858,456 | 6,820,224 | 6,233,556 | 14.00 | 445,254 |
| 2003 | 421,505.59 | 214,229 | 213,035 | 225,331 | 14.12 | 15,958 |
| 2004 | 13,649.50 | 6,636 | 6,599 | 7,596 | 14.24 | 533 |
| 2005 | 10,461,096.18 | 4,854,451 | 4,827,390 | 6,052,150 | 14.27 | 424,117 |
| 2006 | 10,833,651.11 | 4,768,193 | 4,741,613 | 6,525,384 | 14.31 | 456,002 |
| 2007 | 170,201.58 | 70,450 | 70,057 | 106,952 | 14.37 | 7,443 |
| 2008 | 301,113.37 | 116,307 | 115,659 | 197,499 | 14.38 | 13,734 |
| 2009 | 15,814,499.03 | 5,624,901 | 5,593,545 | 10,853,534 | 14.43 | 752,151 |
| 2010 | 7,960,271.15 | 2,572,186 | 2,557,847 | 5,720,835 | 14.42 | 396,729 |
| 2011 | 9,801,985.07 | 2,809,484 | 2,793,823 | 7,400,242 | 14.46 | 511,773 |
| 2012 | 8,423,077.89 | 2,081,376 | 2,069,773 | 6,690,228 | 14.44 | 463,312 |
| 2013 | 2,798,083.81 | 568,324 | 565,156 | 2,344,851 | 14.42 | 162,611 |
| 2014 | 157,727.59 | 24,277 | 24,142 | 139,895 | 14.39 | 9,722 |
| 2015 | 254,485.19 | 25,170 | 25,030 | 239,635 | 14.27 | 16,793 |
| | 210,038,948.92 | 118,135,142 | 117,476,601 | 100,963,906 | | 7,313,726 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 13.8 3.48 |

DUKE ENERGY KENTUCKY

ACCOUNT 3450 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WOODSDALE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2032 | | | | | | |
| NET SALVAGE PERCENT.. -4 | | | | | | |
| 1992 | 14,366,127.93 | 9,920,673 | 9,327,674 | 5,613,099 | 12.40 | 452,669 |
| 1996 | 25,435.08 | 16,160 | 15,194 | 11,258 | 13.06 | 862 |
| 1999 | 2,218.96 | 1,308 | 1,230 | 1,078 | 13.36 | 81 |
| 2001 | 6,287.18 | 3,486 | 3,278 | 3,261 | 13.57 | 240 |
| 2002 | 42,708.77 | 22,866 | 21,499 | 22,918 | 13.67 | 1,677 |
| 2006 | 8,616.82 | 3,839 | 3,610 | 5,352 | 14.01 | 382 |
| 2007 | 8,047.88 | 3,371 | 3,170 | 5,200 | 14.08 | 369 |
| 2008 | 5,782.47 | 2,259 | 2,124 | 3,890 | 14.12 | 275 |
| 2009 | 7,263.33 | 2,617 | 2,461 | 5,093 | 14.15 | 360 |
| 2011 | 3,017,940.84 | 875,058 | 822,752 | 2,315,906 | 14.22 | 162,863 |
| 2012 | 2,220,889.41 | 555,027 | 521,851 | 1,787,874 | 14.23 | 125,641 |
| 2013 | 52,374.19 | 10,752 | 10,109 | 44,360 | 14.23 | 3,117 |
| 2014 | 328,348.31 | 51,154 | 48,096 | 293,386 | 14.19 | 20,676 |
| 2015 | 381,598.18 | 38,218 | 35,934 | 360,929 | 14.08 | 25,634 |
| 2016 | 899,297.00 | 33,109 | 31,130 | 904,139 | 13.62 | 66,383 |
| | 21,372,936.35 | 11,539,897 | 10,850,111 | 11,377,743 | | 861,229 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 13.2 4.03 |

DUKE ENERGY KENTUCKY

ACCOUNT 3460 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WOODSDALE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 35-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2032 | | | | | | |
| NET SALVAGE PERCENT.. -4 | | | | | | |
| 1978 | 328.88 | 274 | 274 | 68 | 9.58 | 7 |
| 1980 | 79.20 | 65 | 65 | 17 | 10.01 | 2 |
| 1983 | 295.41 | 235 | 235 | 72 | 10.36 | 7 |
| 1985 | 46.01 | 36 | 36 | 12 | 10.69 | 1 |
| 1990 | 3,122.67 | 2,280 | 2,281 | 966 | 11.24 | 86 |
| 1991 | 7,518.94 | 5,403 | 5,406 | 2,413 | 11.40 | 212 |
| 1992 | 2,251,363.85 | 1,594,740 | 1,595,730 | 745,688 | 11.47 | 65,012 |
| 1993 | 34,393.68 | 23,958 | 23,973 | 11,797 | 11.59 | 1,018 |
| 1994 | 100,409.10 | 68,837 | 68,880 | 35,546 | 11.63 | 3,056 |
| 1995 | 4,756.58 | 3,202 | 3,204 | 1,743 | 11.72 | 149 |
| 1996 | 2,435.08 | 1,604 | 1,605 | 927 | 11.86 | 78 |
| 1997 | 2,276.78 | 1,468 | 1,469 | 899 | 11.95 | 75 |
| 1998 | 10,992.46 | 6,937 | 6,941 | 4,491 | 11.99 | 375 |
| 1999 | 442,879.67 | 272,442 | 272,611 | 187,984 | 12.09 | 15,549 |
| 2000 | 66,393.98 | 39,759 | 39,784 | 29,266 | 12.15 | 2,409 |
| 2001 | 339,993.67 | 197,871 | 197,994 | 155,600 | 12.20 | 12,754 |
| 2002 | 6,611.57 | 3,719 | 3,721 | 3,155 | 12.31 | 256 |
| 2003 | 8,649.09 | 4,699 | 4,702 | 4,293 | 12.34 | 348 |
| 2006 | 50,813.75 | 24,024 | 24,039 | 28,807 | 12.60 | 2,286 |
| 2007 | 124,311.39 | 55,514 | 55,548 | 73,735 | 12.62 | 5,843 |
| 2008 | 97,555.37 | 40,705 | 40,730 | 60,727 | 12.69 | 4,785 |
| 2009 | 52,252.77 | 20,134 | 20,146 | 34,196 | 12.74 | 2,684 |
| 2010 | 32,487.53 | 11,376 | 11,383 | 22,404 | 12.81 | 1,749 |
| 2011 | 304,532.53 | 94,761 | 94,820 | 221,894 | 12.88 | 17,228 |
| 2012 | 10,396.30 | 2,793 | 2,795 | 8,017 | 12.92 | 621 |
| 2013 | 107,810.23 | 23,860 | 23,875 | 88,248 | 12.95 | 6,815 |
| 2014 | 226,374.82 | 38,022 | 38,046 | 197,384 | 12.98 | 15,207 |
| 2015 | 111,490.78 | 12,001 | 12,008 | 103,942 | 12.99 | 8,002 |
| 2016 | 271,256.58 | 10,494 | 10,501 | 271,606 | 12.96 | 20,957 |
| | 4,671,828.67 | 2,561,213 | 2,562,803 | 2,295,899 | | 187,571 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2 4.01

DUKE ENERGY KENTUCKY

ACCOUNT 3501 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1950 | 1,695.10 | 1,511 | 1,600 | 95 | 8.13 | 12 |
| 1956 | 2,703.51 | 2,290 | 2,425 | 279 | 10.93 | 26 |
| 1957 | 363.17 | 305 | 323 | 40 | 11.42 | 4 |
| 1958 | 79,809.09 | 65,827 | 69,697 | 10,112 | 12.43 | 814 |
| 1959 | 1,962.52 | 1,602 | 1,696 | 267 | 12.92 | 21 |
| 1960 | 2,355.33 | 1,903 | 2,015 | 340 | 13.43 | 25 |
| 1961 | 50,047.85 | 39,998 | 42,349 | 7,699 | 13.94 | 552 |
| 1962 | 235.12 | 186 | 197 | 38 | 14.47 | 3 |
| 1963 | 22,089.15 | 17,137 | 18,144 | 3,945 | 15.46 | 255 |
| 1965 | 75,275.56 | 56,984 | 60,334 | 14,942 | 16.53 | 904 |
| 1966 | 3,845.27 | 2,874 | 3,043 | 802 | 17.07 | 47 |
| 1967 | 86,314.17 | 63,665 | 67,408 | 18,906 | 17.61 | 1,074 |
| 1968 | 4,755.68 | 3,436 | 3,638 | 1,118 | 18.62 | 60 |
| 1969 | 1,091.55 | 778 | 824 | 268 | 19.17 | 14 |
| 1970 | 46.30 | 33 | 35 | 11 | 19.72 | 1 |
| 1971 | 8,895.38 | 6,111 | 6,470 | 2,425 | 20.73 | 117 |
| 1972 | 25,173.18 | 17,027 | 18,028 | 7,145 | 21.29 | 336 |
| 1973 | 34,776.92 | 23,148 | 24,509 | 10,268 | 21.86 | 470 |
| 1974 | 26,321.38 | 17,114 | 18,120 | 8,201 | 22.86 | 359 |
| 1975 | 1,578.60 | 1,009 | 1,068 | 511 | 23.44 | 22 |
| 1976 | 14,597.75 | 9,105 | 9,640 | 4,958 | 24.44 | 203 |
| 1977 | 275.20 | 168 | 178 | 97 | 25.02 | 4 |
| 1981 | 85,664.62 | 47,749 | 50,556 | 35,109 | 28.19 | 1,245 |
| 1983 | 346,750.92 | 183,535 | 194,325 | 152,426 | 29.79 | 5,117 |
| 1988 | 18,297.90 | 8,344 | 8,834 | 9,464 | 34.00 | 278 |
| 1989 | 7,057.21 | 3,105 | 3,288 | 3,769 | 35.00 | 108 |
| 1992 | 3,991.58 | 1,574 | 1,667 | 2,325 | 37.61 | 62 |
| 2006 | 186,229.34 | 31,882 | 33,756 | 152,473 | 50.85 | 2,998 |
| 2011 | 0.14 | | 0 | 1 | 55.85 | |
| | 1,092,199.49 | 608,400 | 644,167 | 448,033 | | 15,131 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 1.39

DUKE ENERGY KENTUCKY

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1955 | 48,873.53 | 42,982 | 25,301 | 28,460 | 15.42 | 1,846 |
| 1958 | 49,503.38 | 42,049 | 24,752 | 29,702 | 17.26 | 1,721 |
| 1960 | 71,981.46 | 59,947 | 35,287 | 43,893 | 18.13 | 2,421 |
| 1965 | 1,230.56 | 969 | 570 | 784 | 20.45 | 38 |
| 1967 | 2,611.13 | 2,005 | 1,180 | 1,692 | 21.42 | 79 |
| 1968 | 1,911.98 | 1,448 | 852 | 1,251 | 21.92 | 57 |
| 1971 | 2,028.33 | 1,462 | 861 | 1,370 | 23.94 | 57 |
| 1976 | 146,306.73 | 97,110 | 57,163 | 103,774 | 26.62 | 3,898 |
| 1993 | 21,996.24 | 9,325 | 5,489 | 18,707 | 37.48 | 499 |
| 2006 | 124,869.08 | 25,521 | 15,023 | 122,333 | 46.00 | 2,659 |
| 2007 | 419,838.40 | 78,094 | 45,970 | 415,852 | 46.68 | 8,909 |
| 2012 | 351,875.96 | 32,591 | 19,185 | 367,879 | 48.97 | 7,512 |
| 2013 | 222,849.40 | 16,228 | 9,552 | 235,582 | 49.41 | 4,768 |
| 2016 | 14,537.12 | 166 | 98 | 15,893 | 47.35 | 336 |
| | 1,480,413.30 | 409,897 | 241,283 | 1,387,172 | | 34,800 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.9 2.35

DUKE ENERGY KENTUCKY

ACCOUNT 3530 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R2 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 1943 | 7,383.45 | 7,925 | 7,332 | 1,159 | 5.24 | 221 |
| 1951 | 9,867.28 | 10,183 | 9,421 | 1,926 | 7.49 | 257 |
| 1955 | 43,771.07 | 44,266 | 40,952 | 9,385 | 8.43 | 1,113 |
| 1956 | 1,858.83 | 1,862 | 1,723 | 415 | 8.94 | 46 |
| 1958 | 297,121.68 | 293,853 | 271,856 | 69,834 | 9.52 | 7,336 |
| 1960 | 81,578.93 | 79,509 | 73,557 | 20,259 | 10.17 | 1,992 |
| 1961 | 2,479.97 | 2,390 | 2,211 | 641 | 10.73 | 60 |
| 1965 | 196,895.08 | 183,091 | 169,385 | 57,044 | 12.19 | 4,680 |
| 1966 | 2,975.55 | 2,748 | 2,542 | 880 | 12.39 | 71 |
| 1967 | 329.35 | 302 | 279 | 100 | 12.61 | 8 |
| 1968 | 3,984.66 | 3,600 | 3,331 | 1,251 | 13.23 | 95 |
| 1971 | 48,032.41 | 41,969 | 38,827 | 16,410 | 14.38 | 1,141 |
| 1973 | 92,881.71 | 78,989 | 73,076 | 33,738 | 15.32 | 2,202 |
| 1974 | 407.00 | 340 | 315 | 153 | 15.98 | 10 |
| 1975 | 2,654.12 | 2,192 | 2,028 | 1,024 | 16.30 | 63 |
| 1976 | 338,411.94 | 275,846 | 255,197 | 133,977 | 16.64 | 8,052 |
| 1978 | 1,810.00 | 1,426 | 1,319 | 762 | 17.68 | 43 |
| 1979 | 4,385.57 | 3,385 | 3,132 | 1,911 | 18.37 | 104 |
| 1982 | 42,063.83 | 30,707 | 28,408 | 19,965 | 19.85 | 1,006 |
| 1983 | 299,131.92 | 214,347 | 198,302 | 145,700 | 20.26 | 7,192 |
| 1985 | 68,625.24 | 46,988 | 43,471 | 35,448 | 21.41 | 1,656 |
| 1986 | 16,638.72 | 11,148 | 10,313 | 8,822 | 21.85 | 404 |
| 1991 | 144,506.44 | 84,321 | 78,009 | 88,173 | 24.75 | 3,563 |
| 1992 | 854,383.99 | 483,803 | 447,587 | 534,955 | 25.25 | 21,186 |
| 1995 | 509,123.85 | 260,544 | 241,041 | 344,451 | 26.81 | 12,848 |
| 1996 | 3,899.18 | 1,921 | 1,777 | 2,707 | 27.35 | 99 |
| 1998 | 103,784.59 | 46,810 | 43,306 | 76,046 | 28.67 | 2,652 |
| 1999 | 17,967.95 | 7,738 | 7,159 | 13,504 | 29.23 | 462 |
| 2000 | 732,762.45 | 301,678 | 279,095 | 563,582 | 29.59 | 19,046 |
| 2002 | 750,041.71 | 276,360 | 255,673 | 606,875 | 30.75 | 19,736 |
| 2003 | 1,634,776.05 | 565,878 | 523,518 | 1,356,474 | 31.35 | 43,269 |
| 2005 | 574,877.30 | 173,343 | 160,367 | 500,742 | 32.36 | 15,474 |
| 2006 | 392,068.09 | 109,383 | 101,195 | 349,683 | 32.79 | 10,664 |
| 2007 | 3,329,177.37 | 847,642 | 784,190 | 3,044,364 | 33.42 | 91,094 |
| 2009 | 11,727.24 | 2,428 | 2,246 | 11,240 | 34.17 | 329 |
| 2011 | 145,480.33 | 22,720 | 21,019 | 146,283 | 34.99 | 4,181 |
| 2012 | 685,557.49 | 89,404 | 82,712 | 705,679 | 35.18 | 20,059 |
| 2013 | 530,850.03 | 54,943 | 50,830 | 559,648 | 35.41 | 15,805 |

DUKE ENERGY KENTUCKY

ACCOUNT 3530 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R2 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 2014 | 1,332,453.20 | 101,440 | 93,847 | 1,438,474 | 35.24 | 40,819 |
| 2015 | 3,300,530.62 | 156,379 | 144,673 | 3,650,937 | 34.87 | 104,701 |
| 2016 | 86,157.50 | 1,486 | 1,374 | 97,707 | 32.72 | 2,986 |
| | 16,703,413.69 | 4,925,287 | 4,556,595 | 14,652,330 | | 466,725 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 31.4 2.79 |

DUKE ENERGY KENTUCKY

ACCOUNT 3531 STATION EQUIPMENT - STEP UP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1992 | 8,405,252.90 | 4,180,773 | 3,495,690 | 4,909,563 | 24.76 | 198,286 |
| 1996 | 968,381.08 | 414,854 | 346,874 | 621,507 | 27.35 | 22,724 |
| | 9,373,633.98 | 4,595,627 | 3,842,564 | 5,531,070 | | 221,010 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0 | | | | | | 2.36 |

DUKE ENERGY KENTUCKY

ACCOUNT 3532 STATION EQUIPMENT - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1950 | 10,834.19 | 10,223 | 9,713 | 2,205 | 11.02 | 200 |
| 1954 | 222,862.54 | 205,312 | 195,075 | 50,074 | 12.13 | 4,128 |
| 1958 | 261,300.93 | 232,043 | 220,473 | 66,958 | 13.96 | 4,796 |
| 1965 | 65,041.15 | 53,795 | 51,113 | 20,432 | 16.99 | 1,203 |
| 1971 | 4,093.09 | 3,135 | 2,979 | 1,523 | 19.86 | 77 |
| 1973 | 11,683.92 | 8,665 | 8,233 | 4,619 | 21.02 | 220 |
| 1976 | 40,615.59 | 28,589 | 27,163 | 17,514 | 22.79 | 768 |
| 1978 | 26,247.29 | 17,785 | 16,898 | 11,974 | 24.00 | 499 |
| 1983 | 111,783.06 | 67,973 | 64,584 | 58,377 | 27.10 | 2,154 |
| 1985 | 122,679.77 | 70,983 | 67,444 | 67,504 | 28.38 | 2,379 |
| 1992 | 34,444.03 | 16,152 | 15,347 | 22,541 | 32.97 | 684 |
| 2000 | 264,762.57 | 87,954 | 83,568 | 207,671 | 38.14 | 5,445 |
| 2001 | 125,472.82 | 39,363 | 37,400 | 100,620 | 38.85 | 2,590 |
| 2002 | 780,656.67 | 231,597 | 220,049 | 638,673 | 39.26 | 16,268 |
| 2003 | 1,011,825.94 | 280,923 | 266,916 | 846,093 | 39.98 | 21,163 |
| 2005 | 219,078.16 | 52,390 | 49,778 | 191,208 | 41.41 | 4,617 |
| 2006 | 134,369.73 | 29,650 | 28,172 | 119,635 | 41.85 | 2,859 |
| 2007 | 1,788,006.76 | 358,746 | 340,858 | 1,625,949 | 42.58 | 38,186 |
| 2011 | 82,257.49 | 9,899 | 9,405 | 81,078 | 44.75 | 1,812 |
| 2014 | 61,020.46 | 3,490 | 3,316 | 63,807 | 45.58 | 1,400 |
| 2015 | 586,551.21 | 20,647 | 19,618 | 625,589 | 45.45 | 13,764 |
| | 5,965,587.37 | 1,829,314 | 1,738,102 | 4,824,044 | | 125,212 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 38.5 2.10 |

DUKE ENERGY KENTUCKY

ACCOUNT 3534 STATION EQUIPMENT - STEP UP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1992 | 1,218,688.02 | 889,764 | 375,043 | 843,645 | 9.06 | 93,118 |
| 2012 | 5,838,602.22 | 1,014,165 | 427,478 | 5,411,124 | 21.41 | 252,738 |
| | 7,057,290.24 | 1,903,929 | 802,521 | 6,254,769 | | 345,856 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 18.1 4.90 |

DUKE ENERGY KENTUCKY

ACCOUNT 3550 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. -30 | | | | | | |
| 1946 | 81.46 | 92 | 106 | | | |
| 1949 | 193.00 | 213 | 248 | | | |
| 1955 | 2,180.49 | 2,319 | 2,700 | 135 | 11.87 | 10 |
| 1956 | 1,238.68 | 1,305 | 1,519 | 91 | 14.13 | 6 |
| 1958 | 59,744.16 | 62,243 | 72,463 | 5,204 | 14.50 | 359 |
| 1959 | 10,346.09 | 10,673 | 12,425 | 1,025 | 14.96 | 69 |
| 1960 | 6,706.71 | 6,848 | 7,972 | 747 | 15.44 | 48 |
| 1961 | 76,983.93 | 77,761 | 90,529 | 9,550 | 15.93 | 599 |
| 1962 | 631.47 | 635 | 739 | 82 | 15.92 | 5 |
| 1963 | 8,837.48 | 8,789 | 10,232 | 1,257 | 16.43 | 77 |
| 1964 | 154,819.20 | 152,156 | 177,138 | 24,127 | 16.94 | 1,424 |
| 1965 | 39,433.05 | 38,283 | 44,569 | 6,694 | 17.46 | 383 |
| 1966 | 13,205.89 | 12,745 | 14,838 | 2,330 | 17.52 | 133 |
| 1967 | 6,512.34 | 6,202 | 7,220 | 1,246 | 18.07 | 69 |
| 1968 | 176.81 | 166 | 193 | 37 | 18.62 | 2 |
| 1969 | 21,418.28 | 19,839 | 23,096 | 4,748 | 19.17 | 248 |
| 1970 | 5,511.98 | 5,065 | 5,897 | 1,269 | 19.29 | 66 |
| 1971 | 112,909.04 | 102,189 | 118,967 | 27,815 | 19.86 | 1,401 |
| 1972 | 24,492.44 | 21,820 | 25,403 | 6,437 | 20.44 | 315 |
| 1973 | 154,158.34 | 135,995 | 158,324 | 42,082 | 20.60 | 2,043 |
| 1974 | 226,797.31 | 196,715 | 229,014 | 65,823 | 21.20 | 3,105 |
| 1975 | 33,014.91 | 28,142 | 32,763 | 10,156 | 21.79 | 466 |
| 1976 | 91,857.66 | 77,381 | 90,086 | 29,329 | 22.00 | 1,333 |
| 1977 | 9,560.14 | 7,904 | 9,202 | 3,226 | 22.61 | 143 |
| 1978 | 3,298.60 | 2,675 | 3,114 | 1,174 | 23.23 | 51 |
| 1979 | 24,488.04 | 19,578 | 22,792 | 9,042 | 23.48 | 385 |
| 1980 | 24,042.59 | 18,822 | 21,912 | 9,343 | 24.11 | 388 |
| 1981 | 206,114.50 | 158,840 | 184,920 | 83,029 | 24.38 | 3,406 |
| 1982 | 9,765.49 | 7,358 | 8,566 | 4,129 | 25.02 | 165 |
| 1983 | 476,197.69 | 352,553 | 410,439 | 208,618 | 25.32 | 8,239 |
| 1984 | 14,001.85 | 10,117 | 11,778 | 6,424 | 25.98 | 247 |
| 1985 | 58,706.85 | 41,594 | 48,423 | 27,896 | 26.30 | 1,061 |
| 1986 | 9,513.26 | 6,563 | 7,641 | 4,726 | 26.97 | 175 |
| 1987 | 36,501.96 | 24,637 | 28,682 | 18,771 | 27.32 | 687 |
| 1988 | 365,842.74 | 239,890 | 279,277 | 196,319 | 28.00 | 7,011 |
| 1989 | 43,294.59 | 27,702 | 32,250 | 24,033 | 28.37 | 847 |
| 1990 | 65,711.96 | 40,970 | 47,697 | 37,729 | 28.75 | 1,312 |
| 1991 | 80,641.24 | 48,653 | 56,641 | 48,193 | 29.45 | 1,636 |
| 1992 | 227,242.94 | 133,173 | 155,039 | 140,377 | 29.85 | 4,703 |
| 1993 | 105,858.64 | 60,152 | 70,028 | 67,588 | 30.26 | 2,234 |
| 1994 | 84,121.18 | 46,258 | 53,853 | 55,505 | 30.69 | 1,809 |
| 1995 | 256,713.69 | 136,328 | 158,712 | 175,016 | 31.13 | 5,622 |
| 1996 | 62,303.84 | 31,880 | 37,114 | 43,881 | 31.58 | 1,390 |

DUKE ENERGY KENTUCKY

ACCOUNT 3550 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. -30 | | | | | | |
| 1997 | 165,115.13 | 81,202 | 94,535 | 120,115 | 32.05 | 3,748 |
| 1998 | 47,716.49 | 22,493 | 26,186 | 35,845 | 32.52 | 1,102 |
| 1999 | 95,041.86 | 42,812 | 49,841 | 73,713 | 33.01 | 2,233 |
| 2000 | 38,921.09 | 16,697 | 19,438 | 31,159 | 33.50 | 930 |
| 2001 | 12,367.27 | 5,058 | 5,888 | 10,189 | 33.76 | 302 |
| 2002 | 51,605.02 | 19,938 | 23,212 | 43,875 | 34.28 | 1,280 |
| 2003 | 205,820.31 | 75,133 | 87,469 | 180,097 | 34.58 | 5,208 |
| 2004 | 643,444.27 | 220,663 | 256,894 | 579,584 | 34.89 | 16,612 |
| 2005 | 301,374.58 | 96,419 | 112,250 | 279,537 | 35.23 | 7,935 |
| 2006 | 64,751.67 | 19,176 | 22,325 | 61,852 | 35.59 | 1,738 |
| 2007 | 691,533.71 | 188,789 | 219,786 | 679,208 | 35.75 | 18,999 |
| 2008 | 163,706.52 | 40,691 | 47,372 | 165,446 | 35.95 | 4,602 |
| 2009 | 129,318.90 | 28,882 | 33,624 | 134,491 | 36.17 | 3,718 |
| 2010 | 395,932.55 | 78,288 | 91,142 | 423,570 | 36.24 | 11,688 |
| 2011 | 113,891.51 | 19,544 | 22,753 | 125,306 | 36.17 | 3,464 |
| 2012 | 299,332.26 | 43,271 | 50,376 | 338,756 | 35.98 | 9,415 |
| 2013 | 126,990.66 | 14,726 | 17,144 | 147,944 | 35.72 | 4,142 |
| 2014 | 263,307.26 | 22,866 | 26,620 | 315,679 | 34.95 | 9,032 |
| 2015 | 377,892.85 | 20,928 | 24,364 | 466,897 | 33.71 | 13,850 |
| 2016 | 162,127.64 | 3,435 | 4,000 | 206,766 | 30.17 | 6,853 |
| | 7,565,364.06 | 3,444,234 | 4,009,740 | 5,825,234 | | 180,523 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 32.3 2.39 |

DUKE ENERGY KENTUCKY

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R1 | | | | | | |
| NET SALVAGE PERCENT.. -30 | | | | | | |
| 1925 | 280.31 | 353 | 364 | | | |
| 1949 | 1,294.37 | 1,465 | 1,529 | 154 | 10.02 | 15 |
| 1955 | 3,176.54 | 3,454 | 3,605 | 525 | 12.03 | 44 |
| 1957 | 86.66 | 93 | 97 | 16 | 12.96 | 1 |
| 1958 | 111,882.29 | 118,277 | 123,464 | 21,983 | 13.44 | 1,636 |
| 1959 | 7,408.60 | 7,809 | 8,151 | 1,480 | 13.42 | 110 |
| 1960 | 17,552.62 | 18,307 | 19,110 | 3,708 | 13.92 | 266 |
| 1961 | 81,763.66 | 84,354 | 88,053 | 18,240 | 14.43 | 1,264 |
| 1962 | 869.46 | 887 | 926 | 204 | 14.94 | 14 |
| 1963 | 11,582.90 | 11,762 | 12,278 | 2,780 | 14.99 | 185 |
| 1964 | 240,121.52 | 240,924 | 251,489 | 60,669 | 15.52 | 3,909 |
| 1965 | 69,463.11 | 68,828 | 71,846 | 18,456 | 16.07 | 1,148 |
| 1966 | 20,363.47 | 20,053 | 20,932 | 5,541 | 16.17 | 343 |
| 1967 | 7,401.57 | 7,192 | 7,507 | 2,115 | 16.73 | 126 |
| 1968 | 92.30 | 89 | 93 | 27 | 16.86 | 2 |
| 1969 | 29,139.80 | 27,710 | 28,925 | 8,957 | 17.44 | 514 |
| 1970 | 1,109.78 | 1,040 | 1,086 | 357 | 18.01 | 20 |
| 1971 | 79,425.54 | 73,764 | 76,999 | 26,254 | 18.19 | 1,443 |
| 1972 | 9,567.27 | 8,745 | 9,128 | 3,309 | 18.79 | 176 |
| 1973 | 134,302.97 | 121,517 | 126,846 | 47,748 | 19.00 | 2,513 |
| 1974 | 170,098.50 | 151,296 | 157,931 | 63,197 | 19.61 | 3,223 |
| 1975 | 21,580.12 | 18,976 | 19,808 | 8,246 | 19.85 | 415 |
| 1976 | 102,756.16 | 89,260 | 93,174 | 40,409 | 20.11 | 2,009 |
| 1977 | 22,972.23 | 19,582 | 20,441 | 9,423 | 20.74 | 454 |
| 1979 | 6,778.07 | 5,585 | 5,830 | 2,981 | 21.67 | 138 |
| 1980 | 11,088.58 | 8,998 | 9,393 | 5,022 | 21.98 | 228 |
| 1981 | 232,290.85 | 185,475 | 193,609 | 108,369 | 22.30 | 4,860 |
| 1983 | 600,197.57 | 460,039 | 480,213 | 300,044 | 23.32 | 12,866 |
| 1985 | 37,226.18 | 27,439 | 28,642 | 19,752 | 24.06 | 821 |
| 1986 | 3,440.61 | 2,483 | 2,592 | 1,881 | 24.45 | 77 |
| 1987 | 601.57 | 424 | 443 | 339 | 24.85 | 14 |
| 1988 | 411,530.27 | 283,598 | 296,035 | 238,954 | 25.26 | 9,460 |
| 1990 | 66,664.42 | 43,635 | 45,549 | 41,115 | 26.13 | 1,573 |
| 1991 | 60,413.02 | 38,452 | 40,138 | 38,399 | 26.58 | 1,445 |
| 1992 | 331,294.10 | 204,703 | 213,680 | 217,002 | 27.05 | 8,022 |
| 1993 | 51,461.41 | 30,975 | 32,333 | 34,567 | 27.26 | 1,268 |
| 1994 | 6,562.40 | 3,820 | 3,988 | 4,543 | 27.75 | 164 |
| 1995 | 227,969.78 | 128,709 | 134,353 | 162,008 | 28.00 | 5,786 |
| 1996 | 71,102.95 | 38,656 | 40,351 | 52,083 | 28.52 | 1,826 |
| 1997 | 107,678.55 | 56,497 | 58,975 | 81,007 | 28.81 | 2,812 |
| 1998 | 2,371.95 | 1,198 | 1,251 | 1,833 | 29.12 | 63 |
| 1999 | 115,394.02 | 55,925 | 58,377 | 91,635 | 29.45 | 3,112 |
| 2000 | 72,552.27 | 33,615 | 35,089 | 59,229 | 29.80 | 1,988 |

DUKE ENERGY KENTUCKY

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R1 | | | | | | |
| NET SALVAGE PERCENT.. -30 | | | | | | |
| 2001 | 34,984.27 | 15,436 | 16,113 | 29,367 | 30.16 | 974 |
| 2002 | 39,389.15 | 16,560 | 17,286 | 33,920 | 30.34 | 1,118 |
| 2003 | 195,500.02 | 77,872 | 81,287 | 172,863 | 30.56 | 5,657 |
| 2004 | 304,308.29 | 114,250 | 119,260 | 276,341 | 30.79 | 8,975 |
| 2005 | 44,301.78 | 15,561 | 16,243 | 41,349 | 31.06 | 1,331 |
| 2006 | 68,424.85 | 22,416 | 23,399 | 65,553 | 31.17 | 2,103 |
| 2007 | 818,807.82 | 247,804 | 258,671 | 805,779 | 31.31 | 25,736 |
| 2008 | 31,058.83 | 8,616 | 8,994 | 31,382 | 31.34 | 1,001 |
| 2009 | 14,558.83 | 3,662 | 3,823 | 15,103 | 31.26 | 483 |
| 2010 | 224,131.54 | 50,174 | 52,374 | 238,997 | 31.24 | 7,650 |
| 2011 | 111,128.80 | 21,771 | 22,726 | 121,741 | 31.00 | 3,927 |
| 2012 | 156,516.72 | 26,004 | 27,144 | 176,328 | 30.71 | 5,742 |
| 2013 | 70,497.20 | 9,531 | 9,949 | 81,697 | 30.17 | 2,708 |
| 2014 | 35,934.50 | 3,681 | 3,842 | 42,873 | 29.24 | 1,466 |
| 2015 | 30,546.45 | 2,037 | 2,127 | 37,583 | 27.74 | 1,355 |
| 2016 | 50,808.74 | 1,361 | 1,420 | 64,631 | 23.83 | 2,712 |
| | 5,791,808.11 | 3,342,699 | 3,489,281 | 4,040,069 | | 149,291 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 27.1 2.58 |

DUKE ENERGY KENTUCKY

ACCOUNT 3561 OVERHEAD CONDUCTORS AND DEVICES - CLEARING/ROW

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2007 | 4,273.99 | 755 | 125 | 4,149 | 44.26 | 94 |
| 2008 | 678.77 | 108 | 18 | 661 | 44.97 | 15 |
| 2009 | 6,650.00 | 938 | 155 | 6,495 | 45.69 | 142 |
| 2010 | 8,002.00 | 978 | 162 | 7,840 | 46.69 | 168 |
| 2011 | 17,292.00 | 1,798 | 297 | 16,995 | 47.41 | 358 |
| 2012 | 44,728.00 | 3,824 | 632 | 44,096 | 48.13 | 916 |
| 2013 | 18,513.00 | 1,237 | 205 | 18,308 | 48.86 | 375 |
| 2014 | 35,273.00 | 1,693 | 280 | 34,993 | 49.58 | 706 |
| 2015 | 36,833.00 | 1,072 | 177 | 36,656 | 50.05 | 732 |
| 2016 | 40,997.56 | 402 | 66 | 40,931 | 50.26 | 814 |
| | 213,241.32 | 12,805 | 2,117 | 211,124 | | 4,320 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 48.9 2.03 |

DUKE ENERGY KENTUCKY

ACCOUNT 3601 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1937 | 21,090.83 | 18,779 | 21,091 | | | |
| 1938 | 4,555.53 | 4,041 | 4,556 | | | |
| 1939 | 566.88 | 501 | 567 | | | |
| 1940 | 3,030.65 | 2,666 | 3,031 | | | |
| 1941 | 1,573.96 | 1,378 | 1,574 | | | |
| 1942 | 5,164.10 | 4,463 | 5,164 | | | |
| 1943 | 4,897.52 | 4,212 | 4,898 | | | |
| 1944 | 462.34 | 396 | 462 | | | |
| 1945 | 330.67 | 281 | 331 | | | |
| 1946 | 781.58 | 661 | 782 | | | |
| 1947 | 1,799.58 | 1,513 | 1,800 | | | |
| 1948 | 3,349.38 | 2,799 | 3,349 | | | |
| 1949 | 8,676.40 | 7,145 | 8,676 | | | |
| 1950 | 1,737.77 | 1,421 | 1,738 | | | |
| 1951 | 8,346.55 | 6,779 | 8,347 | | | |
| 1952 | 12,726.87 | 10,260 | 12,727 | | | |
| 1953 | 2,603.56 | 2,083 | 2,604 | | | |
| 1954 | 9,502.50 | 7,543 | 9,502 | | | |
| 1955 | 4,760.79 | 3,718 | 4,761 | | | |
| 1956 | 14,044.62 | 10,876 | 14,045 | | | |
| 1957 | 13,905.05 | 10,674 | 13,905 | | | |
| 1958 | 14,105.17 | 10,727 | 14,105 | | | |
| 1959 | 11,597.81 | 8,669 | 11,454 | 144 | 19.42 | 7 |
| 1960 | 17,228.28 | 12,752 | 16,849 | 379 | 19.83 | 19 |
| 1961 | 35,962.20 | 26,346 | 34,811 | 1,151 | 20.26 | 57 |
| 1962 | 30,065.96 | 21,792 | 28,794 | 1,272 | 20.69 | 61 |
| 1963 | 23,589.95 | 16,787 | 22,181 | 1,409 | 21.68 | 65 |
| 1964 | 21,297.85 | 14,983 | 19,797 | 1,501 | 22.13 | 68 |
| 1965 | 47,056.95 | 32,714 | 43,225 | 3,832 | 22.58 | 170 |
| 1966 | 28,568.21 | 19,621 | 25,925 | 2,643 | 23.03 | 115 |
| 1967 | 37,661.09 | 25,353 | 33,499 | 4,162 | 24.03 | 173 |
| 1968 | 34,610.71 | 22,995 | 30,383 | 4,228 | 24.50 | 173 |
| 1969 | 31,018.91 | 20,333 | 26,866 | 4,153 | 24.96 | 166 |
| 1970 | 47,115.95 | 30,234 | 39,948 | 7,168 | 25.96 | 276 |
| 1971 | 45,736.43 | 28,924 | 38,217 | 7,519 | 26.45 | 284 |
| 1972 | 67,572.03 | 42,097 | 55,623 | 11,949 | 26.93 | 444 |
| 1973 | 78,177.44 | 47,610 | 62,907 | 15,270 | 27.93 | 547 |
| 1974 | 140,806.04 | 84,371 | 111,480 | 29,326 | 28.43 | 1,032 |
| 1975 | 61,888.66 | 36,471 | 48,189 | 13,700 | 28.92 | 474 |
| 1976 | 75,551.33 | 43,450 | 57,411 | 18,140 | 29.92 | 606 |
| 1977 | 52,602.82 | 29,710 | 39,256 | 13,347 | 30.43 | 439 |
| 1978 | 62,310.29 | 34,545 | 45,645 | 16,665 | 30.94 | 539 |
| 1979 | 71,128.25 | 38,409 | 50,750 | 20,378 | 31.94 | 638 |

DUKE ENERGY KENTUCKY

ACCOUNT 3601 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1980 | 120,456.92 | 63,746 | 84,228 | 36,229 | 32.47 | 1,116 |
| 1981 | 123,971.39 | 64,254 | 84,899 | 39,072 | 32.99 | 1,184 |
| 1982 | 114,830.29 | 57,840 | 76,424 | 38,406 | 33.99 | 1,130 |
| 1983 | 238,309.31 | 117,344 | 155,047 | 83,262 | 34.53 | 2,411 |
| 1984 | 140,617.91 | 67,637 | 89,369 | 51,249 | 35.07 | 1,461 |
| 1985 | 222,229.32 | 103,603 | 136,891 | 85,338 | 36.07 | 2,366 |
| 1986 | 226,881.50 | 103,095 | 136,220 | 90,662 | 36.62 | 2,476 |
| 1987 | 374,182.90 | 164,491 | 217,343 | 156,840 | 37.61 | 4,170 |
| 1988 | 162,262.39 | 69,367 | 91,655 | 70,607 | 38.17 | 1,850 |
| 1989 | 273,358.16 | 113,498 | 149,966 | 123,392 | 38.73 | 3,186 |
| 1990 | 238,355.78 | 95,390 | 126,039 | 112,317 | 39.72 | 2,828 |
| 1991 | 284,100.23 | 110,117 | 145,498 | 138,602 | 40.29 | 3,440 |
| 1992 | 206,935.37 | 77,063 | 101,824 | 105,111 | 41.29 | 2,546 |
| 1993 | 166,625.11 | 59,918 | 79,170 | 87,455 | 41.86 | 2,089 |
| 1994 | 142,883.92 | 49,181 | 64,983 | 77,901 | 42.86 | 1,818 |
| 1995 | 178,950.56 | 59,251 | 78,289 | 100,662 | 43.44 | 2,317 |
| 1996 | 66,778.64 | 21,222 | 28,041 | 38,738 | 44.01 | 880 |
| 2000 | 18,278.20 | 4,734 | 6,255 | 12,023 | 47.20 | 255 |
| 2011 | 708.64 | 63 | 83 | 626 | 55.85 | 11 |
| 2013 | 991,321.16 | 56,902 | 75,185 | 916,136 | 57.48 | 15,938 |
| 2014 | 336,627.25 | 13,869 | 18,326 | 318,301 | 58.11 | 5,478 |
| 2015 | 365,820.75 | 9,146 | 12,085 | 353,736 | 58.38 | 6,059 |
| 2016 | 285,853.99 | 2,430 | 3,210 | 282,644 | 58.32 | 4,846 |
| | 6,439,899.15 | 2,235,243 | 2,942,255 | 3,497,644 | | 76,208 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.9 1.18

DUKE ENERGY KENTUCKY

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1929 | 45,915.05 | 46,405 | 10,769 | 39,738 | 7.73 | 5,141 |
| 1939 | 28,191.50 | 27,398 | 6,358 | 24,653 | 10.22 | 2,412 |
| 1940 | 474.74 | 459 | 107 | 415 | 10.45 | 40 |
| 1942 | 1,443.55 | 1,384 | 321 | 1,267 | 10.97 | 115 |
| 1946 | 490.00 | 460 | 107 | 432 | 12.15 | 36 |
| 1953 | 87.10 | 78 | 18 | 78 | 14.62 | 5 |
| 1954 | 786.00 | 697 | 162 | 703 | 15.02 | 47 |
| 1955 | 713.14 | 627 | 145 | 639 | 15.42 | 41 |
| 1962 | 3,727.51 | 3,039 | 705 | 3,395 | 19.03 | 178 |
| 1964 | 2,439.86 | 1,944 | 451 | 2,233 | 19.96 | 112 |
| 1967 | 2,237.85 | 1,718 | 399 | 2,063 | 21.42 | 96 |
| 1969 | 5,121.21 | 3,800 | 882 | 4,751 | 22.92 | 207 |
| 1974 | 90,080.14 | 61,910 | 14,366 | 84,722 | 25.52 | 3,320 |
| 1975 | 92.16 | 62 | 14 | 87 | 26.07 | 3 |
| 2007 | 9,905.05 | 1,842 | 427 | 10,469 | 46.68 | 224 |
| 2008 | 139,224.59 | 23,431 | 5,438 | 147,709 | 47.06 | 3,139 |
| 2010 | 17,292.34 | 2,264 | 525 | 18,497 | 48.14 | 384 |
| 2011 | 6,032.09 | 675 | 157 | 6,478 | 48.55 | 133 |
| 2013 | 50,345.99 | 3,666 | 851 | 54,530 | 49.41 | 1,104 |
| 2014 | 689,479.20 | 36,556 | 8,483 | 749,944 | 49.32 | 15,206 |
| 2015 | 374,932.08 | 12,208 | 2,833 | 409,592 | 49.26 | 8,315 |
| 2016 | 1,221.72 | 14 | 3 | 1,341 | 47.35 | 28 |
| | 1,470,232.87 | 230,637 | 53,521 | 1,563,735 | | 40,286 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.8 2.74

DUKE ENERGY KENTUCKY

ACCOUNT 3620 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 48-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 1938 | 23,441.72 | 26,031 | 23,256 | 3,702 | 2.80 | 1,322 |
| 1949 | 9,216.75 | 9,873 | 8,821 | 1,778 | 4.96 | 358 |
| 1950 | 10,362.48 | 11,016 | 9,842 | 2,075 | 5.44 | 381 |
| 1952 | 23,705.66 | 24,969 | 22,308 | 4,954 | 5.92 | 837 |
| 1953 | 411.85 | 433 | 387 | 87 | 5.94 | 15 |
| 1955 | 64,553.06 | 67,109 | 59,956 | 14,280 | 6.53 | 2,187 |
| 1956 | 19,698.07 | 20,419 | 18,243 | 4,410 | 6.62 | 666 |
| 1958 | 22,127.88 | 22,628 | 20,216 | 5,231 | 7.29 | 718 |
| 1959 | 12,452.42 | 12,681 | 11,329 | 2,991 | 7.44 | 402 |
| 1960 | 100,068.27 | 101,430 | 90,619 | 24,460 | 7.60 | 3,218 |
| 1961 | 16,808.69 | 16,950 | 15,143 | 4,187 | 7.79 | 537 |
| 1962 | 9,231.97 | 9,200 | 8,219 | 2,398 | 8.39 | 286 |
| 1964 | 109,311.92 | 107,582 | 96,115 | 29,594 | 8.85 | 3,344 |
| 1965 | 19,085.56 | 18,652 | 16,664 | 5,284 | 9.10 | 581 |
| 1966 | 56,489.78 | 54,790 | 48,950 | 16,013 | 9.38 | 1,707 |
| 1967 | 53,025.86 | 50,711 | 45,306 | 15,674 | 10.02 | 1,564 |
| 1968 | 4,356.39 | 4,131 | 3,691 | 1,319 | 10.32 | 128 |
| 1969 | 141,690.15 | 133,125 | 118,936 | 44,008 | 10.64 | 4,136 |
| 1970 | 48,432.15 | 45,064 | 40,261 | 15,436 | 10.97 | 1,407 |
| 1971 | 299,227.20 | 273,981 | 244,779 | 99,332 | 11.65 | 8,526 |
| 1972 | 43,526.53 | 39,424 | 35,222 | 14,834 | 12.00 | 1,236 |
| 1973 | 18,818.33 | 16,850 | 15,054 | 6,587 | 12.37 | 532 |
| 1974 | 251,101.97 | 222,120 | 198,445 | 90,322 | 12.75 | 7,084 |
| 1975 | 1,028.00 | 893 | 798 | 384 | 13.45 | 29 |
| 1976 | 900,626.67 | 771,819 | 689,555 | 346,166 | 13.85 | 24,994 |
| 1977 | 364,780.65 | 308,205 | 275,355 | 144,143 | 14.26 | 10,108 |
| 1979 | 151,846.20 | 123,773 | 110,581 | 64,042 | 15.41 | 4,156 |
| 1980 | 304,650.29 | 244,263 | 218,228 | 132,120 | 15.85 | 8,336 |
| 1981 | 128,097.67 | 100,408 | 89,706 | 57,606 | 16.58 | 3,474 |
| 1982 | 344,445.80 | 265,118 | 236,861 | 159,252 | 17.05 | 9,340 |
| 1983 | 505,449.74 | 379,684 | 339,216 | 242,051 | 17.78 | 13,614 |
| 1984 | 328,448.27 | 241,813 | 216,039 | 161,677 | 18.26 | 8,854 |
| 1985 | 16,349.19 | 11,785 | 10,529 | 8,273 | 18.75 | 441 |
| 1986 | 10,310.76 | 7,233 | 6,462 | 5,395 | 19.50 | 277 |
| 1987 | 111,615.45 | 76,488 | 68,336 | 60,022 | 20.00 | 3,001 |
| 1988 | 853,678.15 | 570,778 | 509,942 | 471,788 | 20.52 | 22,992 |
| 1990 | 66,704.67 | 42,083 | 37,598 | 39,112 | 21.81 | 1,793 |
| 1991 | 1,411,283.19 | 860,826 | 769,075 | 853,901 | 22.58 | 37,817 |
| 1992 | 783,850.70 | 463,785 | 414,353 | 487,075 | 23.12 | 21,067 |
| 1993 | 1,006,212.19 | 576,489 | 515,044 | 642,100 | 23.67 | 27,127 |
| 1994 | 144,459.90 | 79,609 | 71,124 | 95,005 | 24.45 | 3,886 |
| 1995 | 741,991.65 | 394,391 | 352,355 | 500,935 | 25.01 | 20,029 |
| 1996 | 216,481.19 | 110,734 | 98,931 | 150,022 | 25.59 | 5,863 |

DUKE ENERGY KENTUCKY

ACCOUNT 3620 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 48-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 1997 | 299,051.19 | 146,196 | 130,614 | 213,295 | 26.37 | 8,089 |
| 1998 | 16,619.55 | 7,779 | 6,950 | 12,162 | 26.95 | 451 |
| 1999 | 16,242.57 | 7,257 | 6,484 | 12,195 | 27.55 | 443 |
| 2000 | 20,779.09 | 8,794 | 7,857 | 16,039 | 28.34 | 566 |
| 2001 | 1,622,866.82 | 650,964 | 581,581 | 1,284,716 | 28.94 | 44,392 |
| 2002 | 943,349.62 | 357,133 | 319,068 | 765,784 | 29.55 | 25,915 |
| 2003 | 1,190,200.69 | 421,295 | 376,391 | 992,340 | 30.36 | 32,686 |
| 2004 | 1,291,599.07 | 427,035 | 381,520 | 1,103,819 | 30.98 | 35,630 |
| 2005 | 1,961,956.76 | 601,968 | 537,808 | 1,718,442 | 31.60 | 54,381 |
| 2006 | 1,916,190.26 | 541,429 | 483,721 | 1,719,898 | 32.24 | 53,347 |
| 2007 | 1,052,060.32 | 271,253 | 242,342 | 967,527 | 32.87 | 29,435 |
| 2008 | 2,230,948.04 | 519,019 | 463,699 | 2,101,891 | 33.52 | 62,706 |
| 2009 | 913,834.55 | 190,004 | 169,752 | 881,158 | 33.99 | 25,924 |
| 2010 | 117,756.64 | 21,396 | 19,116 | 116,304 | 34.65 | 3,357 |
| 2011 | 255,137.06 | 39,698 | 35,467 | 257,941 | 35.15 | 7,338 |
| 2012 | 2,359,991.91 | 303,967 | 271,569 | 2,442,422 | 35.66 | 68,492 |
| 2013 | 3,232,359.88 | 327,858 | 292,913 | 3,424,301 | 36.18 | 94,646 |
| 2014 | 3,689,128.13 | 272,368 | 243,338 | 3,999,159 | 36.41 | 109,837 |
| 2015 | 1,186,595.57 | 54,038 | 48,278 | 1,316,307 | 36.38 | 36,182 |
| 2016 | 2,851,252.41 | 45,905 | 41,012 | 3,237,928 | 35.34 | 91,622 |
| | 36,917,375.12 | 12,134,702 | 10,841,330 | 31,613,651 | | 1,053,809 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 30.0 2.85 |

DUKE ENERGY KENTUCKY

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1955 | 100,164.11 | 91,472 | 100,794 | 9,387 | 12.58 | 746 |
| 1958 | 14,414.37 | 12,800 | 14,104 | 1,752 | 13.96 | 126 |
| 1960 | 40,318.83 | 35,330 | 38,931 | 5,420 | 14.43 | 376 |
| 1962 | 55,641.28 | 47,703 | 52,565 | 8,640 | 15.43 | 560 |
| 1963 | 10,431.35 | 8,840 | 9,741 | 1,733 | 15.94 | 109 |
| 1964 | 121,289.95 | 101,559 | 111,909 | 21,510 | 16.47 | 1,306 |
| 1966 | 270,347.76 | 220,777 | 243,277 | 54,106 | 17.52 | 3,088 |
| 1967 | 15,812.04 | 12,742 | 14,041 | 3,352 | 18.07 | 186 |
| 1969 | 98,484.53 | 77,187 | 85,053 | 23,280 | 19.17 | 1,214 |
| 1970 | 9,366.59 | 7,282 | 8,024 | 2,279 | 19.29 | 118 |
| 1971 | 197,034.12 | 150,893 | 166,271 | 50,467 | 19.86 | 2,541 |
| 1972 | 36,687.24 | 27,656 | 30,474 | 9,882 | 20.44 | 483 |
| 1973 | 37,552.07 | 27,849 | 30,687 | 10,620 | 21.02 | 505 |
| 1974 | 136,571.00 | 99,601 | 109,752 | 40,476 | 21.60 | 1,874 |
| 1976 | 605,863.16 | 426,461 | 469,923 | 196,526 | 22.79 | 8,623 |
| 1977 | 396,237.94 | 273,721 | 301,616 | 134,246 | 23.40 | 5,737 |
| 1979 | 199,177.39 | 132,290 | 145,772 | 73,323 | 24.61 | 2,979 |
| 1980 | 374,456.65 | 243,558 | 268,380 | 143,522 | 25.23 | 5,689 |
| 1981 | 150,376.13 | 95,708 | 105,462 | 59,952 | 25.85 | 2,319 |
| 1982 | 353,461.57 | 219,987 | 242,406 | 146,402 | 26.48 | 5,529 |
| 1983 | 682,230.76 | 414,851 | 457,129 | 293,325 | 27.10 | 10,824 |
| 1984 | 401,128.70 | 238,050 | 262,310 | 178,932 | 27.74 | 6,450 |
| 1986 | 41,970.00 | 23,656 | 26,067 | 20,100 | 29.02 | 693 |
| 1987 | 38,565.91 | 21,152 | 23,308 | 19,115 | 29.67 | 644 |
| 1988 | 83,800.96 | 44,662 | 49,214 | 42,967 | 30.32 | 1,417 |
| 1989 | 101,133.92 | 52,308 | 57,639 | 53,608 | 30.98 | 1,730 |
| 1990 | 34,368.83 | 17,232 | 18,988 | 18,818 | 31.64 | 595 |
| 1991 | 1,100,145.56 | 533,923 | 588,336 | 621,824 | 32.30 | 19,252 |
| 1992 | 377,796.58 | 177,160 | 195,215 | 220,361 | 32.97 | 6,684 |
| 1993 | 939,635.95 | 427,497 | 471,064 | 562,536 | 33.32 | 16,883 |
| 1995 | 202,678.25 | 85,321 | 94,016 | 128,930 | 34.68 | 3,718 |
| 2000 | 1,228,111.88 | 407,979 | 449,557 | 901,366 | 38.14 | 23,633 |
| 2001 | 3,468,305.07 | 1,088,077 | 1,198,965 | 2,616,171 | 38.85 | 67,340 |
| 2002 | 509,919.85 | 151,278 | 166,695 | 394,217 | 39.26 | 10,041 |
| 2003 | 643,994.24 | 178,799 | 197,021 | 511,373 | 39.98 | 12,791 |
| 2004 | 948,700.00 | 245,239 | 270,232 | 773,338 | 40.69 | 19,006 |
| 2005 | 1,161,829.09 | 277,840 | 306,155 | 971,857 | 41.41 | 23,469 |
| 2006 | 1,457,748.51 | 321,667 | 354,449 | 1,249,074 | 41.85 | 29,846 |
| 2007 | 1,360,135.34 | 272,898 | 300,709 | 1,195,440 | 42.58 | 28,075 |
| 2008 | 2,385,236.08 | 432,658 | 476,751 | 2,147,009 | 43.05 | 49,872 |
| 2009 | 904,783.53 | 145,507 | 160,336 | 834,926 | 43.78 | 19,071 |

DUKE ENERGY KENTUCKY

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 2010 | 2,036,293.53 | 286,710 | 315,929 | 1,923,994 | 44.26 | 43,470 |
| 2014 | 1,024,749.74 | 58,616 | 64,590 | 1,062,635 | 45.58 | 23,314 |
| 2015 | 896,309.88 | 31,550 | 34,765 | 951,176 | 45.45 | 20,928 |
| | 25,253,260.24 | 8,248,046 | 9,088,622 | 18,689,964 | | 483,854 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 38.6 | 1.92 |

DUKE ENERGY KENTUCKY

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 52-R0.5 | | | | | | |
| NET SALVAGE PERCENT.. -40 | | | | | | |
| 1915 | 47.71 | 66 | 67 | | | |
| 1917 | 21.06 | 29 | 29 | | | |
| 1918 | 21.13 | 29 | 30 | | | |
| 1919 | 20.33 | 27 | 28 | | | |
| 1920 | 4.27 | 6 | 6 | | | |
| 1921 | 35.85 | 48 | 50 | | | |
| 1922 | 39.78 | 53 | 55 | 1 | 4.51 | |
| 1923 | 36.37 | 49 | 51 | | | |
| 1924 | 88.46 | 117 | 122 | 2 | 5.54 | |
| 1925 | 791.38 | 1,044 | 1,084 | 24 | 5.59 | 4 |
| 1926 | 661.12 | 871 | 905 | 21 | 5.65 | 4 |
| 1927 | 884.40 | 1,152 | 1,197 | 41 | 6.65 | 6 |
| 1928 | 1,436.37 | 1,869 | 1,941 | 70 | 6.74 | 10 |
| 1929 | 1,867.59 | 2,425 | 2,519 | 96 | 6.84 | 14 |
| 1930 | 2,918.59 | 3,746 | 3,891 | 195 | 7.84 | 25 |
| 1931 | 8,811.35 | 11,285 | 11,722 | 614 | 7.96 | 77 |
| 1932 | 6,006.67 | 7,674 | 7,971 | 438 | 8.09 | 54 |
| 1933 | 9,748.39 | 12,308 | 12,785 | 863 | 9.09 | 95 |
| 1934 | 10,080.88 | 12,691 | 13,183 | 930 | 9.25 | 101 |
| 1935 | 8,550.61 | 10,732 | 11,148 | 823 | 9.41 | 87 |
| 1936 | 2,517.28 | 3,149 | 3,271 | 253 | 9.59 | 26 |
| 1937 | 9,391.51 | 11,707 | 12,161 | 987 | 9.79 | 101 |
| 1938 | 8,880.10 | 10,930 | 11,354 | 1,078 | 10.79 | 100 |
| 1939 | 7,547.26 | 9,254 | 9,613 | 953 | 10.99 | 87 |
| 1940 | 13,908.89 | 16,982 | 17,640 | 1,832 | 11.22 | 163 |
| 1941 | 10,605.77 | 12,891 | 13,391 | 1,457 | 11.46 | 127 |
| 1942 | 16,256.98 | 19,669 | 20,431 | 2,329 | 11.71 | 199 |
| 1943 | 3,425.68 | 4,125 | 4,285 | 511 | 11.97 | 43 |
| 1944 | 5,539.48 | 6,635 | 6,892 | 863 | 12.25 | 70 |
| 1945 | 11,166.92 | 13,190 | 13,701 | 1,933 | 13.25 | 146 |
| 1946 | 8,527.44 | 10,016 | 10,404 | 1,534 | 13.53 | 113 |
| 1947 | 23,933.57 | 27,945 | 29,028 | 4,479 | 13.83 | 324 |
| 1948 | 18,526.04 | 21,496 | 22,329 | 3,607 | 14.15 | 255 |
| 1949 | 33,870.78 | 39,050 | 40,563 | 6,856 | 14.47 | 474 |
| 1950 | 49,177.75 | 56,318 | 58,501 | 10,348 | 14.80 | 699 |
| 1951 | 51,889.84 | 59,003 | 61,290 | 11,356 | 15.15 | 750 |
| 1952 | 72,504.95 | 81,835 | 85,007 | 16,500 | 15.50 | 1,065 |
| 1953 | 68,133.34 | 76,319 | 79,277 | 16,110 | 15.87 | 1,015 |
| 1954 | 72,772.00 | 80,873 | 84,007 | 17,874 | 16.24 | 1,101 |
| 1955 | 95,671.99 | 105,438 | 109,524 | 24,417 | 16.62 | 1,469 |
| 1956 | 78,461.27 | 85,724 | 89,046 | 20,800 | 17.02 | 1,222 |
| 1957 | 94,470.27 | 102,302 | 106,267 | 25,991 | 17.42 | 1,492 |
| 1958 | 99,898.90 | 107,999 | 112,185 | 27,673 | 17.26 | 1,603 |

DUKE ENERGY KENTUCKY

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 52-R0.5 | | | | | | |
| NET SALVAGE PERCENT.. -40 | | | | | | |
| 1959 | 108,497.57 | 116,171 | 120,673 | 31,224 | 17.68 | 1,766 |
| 1960 | 92,247.00 | 97,776 | 101,566 | 27,580 | 18.13 | 1,521 |
| 1961 | 149,415.76 | 156,719 | 162,793 | 46,389 | 18.58 | 2,497 |
| 1962 | 107,674.81 | 111,732 | 116,062 | 34,683 | 19.03 | 1,823 |
| 1963 | 101,279.30 | 103,933 | 107,961 | 33,830 | 19.49 | 1,736 |
| 1964 | 173,983.66 | 177,763 | 184,653 | 58,924 | 19.44 | 3,031 |
| 1965 | 171,471.05 | 173,083 | 179,791 | 60,268 | 19.93 | 3,024 |
| 1966 | 150,849.01 | 150,366 | 156,194 | 54,995 | 20.43 | 2,692 |
| 1967 | 157,108.71 | 154,604 | 160,596 | 59,356 | 20.92 | 2,837 |
| 1968 | 199,952.91 | 195,506 | 203,083 | 76,851 | 20.94 | 3,670 |
| 1969 | 210,210.90 | 202,711 | 210,568 | 83,727 | 21.46 | 3,902 |
| 1970 | 250,950.94 | 238,519 | 247,763 | 103,568 | 21.99 | 4,710 |
| 1971 | 259,636.82 | 244,775 | 254,262 | 109,230 | 22.07 | 4,949 |
| 1972 | 343,658.92 | 318,984 | 331,347 | 149,775 | 22.62 | 6,621 |
| 1973 | 437,067.40 | 399,261 | 414,735 | 197,159 | 23.17 | 8,509 |
| 1974 | 300,570.62 | 271,836 | 282,372 | 138,427 | 23.29 | 5,944 |
| 1975 | 264,165.45 | 234,843 | 243,945 | 125,887 | 23.86 | 5,276 |
| 1976 | 280,982.44 | 246,961 | 256,533 | 136,842 | 24.01 | 5,699 |
| 1977 | 447,583.32 | 386,121 | 401,086 | 225,531 | 24.60 | 9,168 |
| 1978 | 460,661.42 | 392,308 | 407,513 | 237,413 | 24.79 | 9,577 |
| 1979 | 605,480.83 | 508,604 | 528,316 | 319,357 | 25.00 | 12,774 |
| 1980 | 909,133.28 | 747,889 | 776,875 | 495,912 | 25.61 | 19,364 |
| 1981 | 769,738.77 | 623,519 | 647,685 | 429,949 | 25.85 | 16,632 |
| 1982 | 686,246.39 | 546,856 | 568,051 | 392,694 | 26.11 | 15,040 |
| 1983 | 706,583.70 | 553,368 | 574,815 | 414,402 | 26.38 | 15,709 |
| 1984 | 634,133.60 | 484,732 | 503,519 | 384,268 | 27.02 | 14,222 |
| 1985 | 730,564.60 | 547,704 | 568,931 | 453,859 | 27.32 | 16,613 |
| 1986 | 797,047.34 | 585,383 | 608,071 | 507,795 | 27.64 | 18,372 |
| 1987 | 1,131,756.64 | 813,303 | 844,824 | 739,635 | 27.97 | 26,444 |
| 1988 | 761,912.02 | 535,045 | 555,782 | 510,895 | 28.32 | 18,040 |
| 1989 | 1,772,055.91 | 1,221,088 | 1,268,414 | 1,212,464 | 28.37 | 42,738 |
| 1990 | 1,035,622.31 | 695,358 | 722,308 | 727,563 | 28.75 | 25,307 |
| 1991 | 1,431,648.67 | 935,210 | 971,456 | 1,032,852 | 29.15 | 35,432 |
| 1992 | 1,719,086.08 | 1,096,743 | 1,139,250 | 1,267,471 | 29.26 | 43,318 |
| 1993 | 1,825,287.13 | 1,128,977 | 1,172,733 | 1,382,669 | 29.69 | 46,570 |
| 1994 | 1,913,211.40 | 1,151,218 | 1,195,836 | 1,482,660 | 29.85 | 49,670 |
| 1995 | 1,723,257.35 | 1,006,279 | 1,045,280 | 1,367,280 | 30.05 | 45,500 |
| 1996 | 1,433,584.63 | 806,420 | 837,675 | 1,169,343 | 30.52 | 38,314 |
| 1997 | 1,213,974.48 | 662,830 | 688,519 | 1,011,045 | 30.50 | 33,149 |
| 1998 | 1,507,054.34 | 792,469 | 823,183 | 1,286,693 | 30.76 | 41,830 |
| 1999 | 1,343,983.73 | 678,309 | 704,598 | 1,176,979 | 31.04 | 37,918 |
| 2000 | 1,040,489.57 | 504,741 | 524,303 | 932,382 | 31.12 | 29,961 |
| 2001 | 701,150.09 | 325,600 | 338,219 | 643,391 | 31.23 | 20,602 |

DUKE ENERGY KENTUCKY

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 52-R0.5 | | | | | | |
| NET SALVAGE PERCENT.. -40 | | | | | | |
| 2002 | 112,171.42 | 49,640 | 51,564 | 105,476 | 31.37 | 3,362 |
| 2003 | 875,454.41 | 368,916 | 383,214 | 842,422 | 31.35 | 26,872 |
| 2004 | 755,353.75 | 301,386 | 313,067 | 744,428 | 31.36 | 23,738 |
| 2005 | 1,263,295.23 | 473,988 | 492,359 | 1,276,254 | 31.42 | 40,619 |
| 2006 | 1,652,542.88 | 580,704 | 603,211 | 1,710,349 | 31.34 | 54,574 |
| 2007 | 1,250,395.75 | 407,529 | 423,324 | 1,327,230 | 31.31 | 42,390 |
| 2009 | 1,667,139.15 | 456,996 | 474,708 | 1,859,287 | 30.81 | 60,347 |
| 2010 | 1,259,399.82 | 310,669 | 322,710 | 1,440,450 | 30.40 | 47,383 |
| 2011 | 749,236.00 | 162,689 | 168,994 | 879,936 | 29.96 | 29,370 |
| 2012 | 2,551,153.70 | 475,739 | 494,177 | 3,077,438 | 29.28 | 105,104 |
| 2013 | 2,547,539.96 | 390,895 | 406,045 | 3,160,511 | 28.45 | 111,090 |
| 2014 | 2,579,921.07 | 304,121 | 315,908 | 3,295,981 | 27.18 | 121,265 |
| 2015 | 4,083,094.51 | 320,686 | 333,115 | 5,383,217 | 25.24 | 213,281 |
| 2016 | 2,788,259.99 | 91,343 | 94,883 | 3,808,681 | 20.82 | 182,934 |
| | 56,105,078.83 | 27,049,989 | 28,098,369 | 50,448,742 | | 1,827,921 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 27.6 3.26 |

DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-01 | | | | | | |
| NET SALVAGE PERCENT.. -25 | | | | | | |
| 1925 | 130,820.57 | 157,116 | 132,370 | 31,156 | 3.73 | 8,353 |
| 1926 | 2.86 | 3 | 3 | 1 | 4.74 | |
| 1927 | 25.13 | 30 | 25 | 6 | 4.84 | 1 |
| 1932 | 153.60 | 177 | 149 | 43 | 7.25 | 6 |
| 1938 | 17,037.02 | 18,890 | 15,915 | 5,381 | 10.00 | 538 |
| 1939 | 9,216.83 | 10,090 | 8,501 | 3,020 | 10.99 | 275 |
| 1940 | 475.97 | 519 | 437 | 158 | 11.22 | 14 |
| 1941 | 10,921.17 | 11,852 | 9,985 | 3,666 | 11.46 | 320 |
| 1942 | 9,529.67 | 10,206 | 8,599 | 3,313 | 12.45 | 266 |
| 1943 | 5,476.46 | 5,837 | 4,918 | 1,928 | 12.71 | 152 |
| 1944 | 750.22 | 795 | 670 | 268 | 12.97 | 21 |
| 1945 | 3,839.20 | 4,049 | 3,411 | 1,388 | 13.25 | 105 |
| 1946 | 9,733.98 | 10,209 | 8,601 | 3,566 | 13.53 | 264 |
| 1947 | 27,471.89 | 28,399 | 23,926 | 10,414 | 14.54 | 716 |
| 1948 | 15,703.69 | 16,136 | 13,595 | 6,035 | 14.83 | 407 |
| 1949 | 33,296.10 | 33,995 | 28,641 | 12,979 | 15.14 | 857 |
| 1950 | 78,960.46 | 80,076 | 67,464 | 31,237 | 15.47 | 2,019 |
| 1951 | 53,235.77 | 53,608 | 45,165 | 21,380 | 15.80 | 1,353 |
| 1952 | 103,892.84 | 103,867 | 87,508 | 42,358 | 16.15 | 2,623 |
| 1953 | 42,036.84 | 41,375 | 34,858 | 17,688 | 17.15 | 1,031 |
| 1954 | 99,135.55 | 96,806 | 81,559 | 42,360 | 17.50 | 2,421 |
| 1955 | 82,078.90 | 79,504 | 66,982 | 35,617 | 17.87 | 1,993 |
| 1956 | 84,833.24 | 81,482 | 68,649 | 37,393 | 18.24 | 2,050 |
| 1957 | 83,024.52 | 79,039 | 66,590 | 37,191 | 18.62 | 1,997 |
| 1958 | 94,827.06 | 89,446 | 75,358 | 43,176 | 19.02 | 2,270 |
| 1959 | 75,167.67 | 70,235 | 59,173 | 34,787 | 19.42 | 1,791 |
| 1960 | 95,304.68 | 88,181 | 74,293 | 44,838 | 19.83 | 2,261 |
| 1961 | 183,692.28 | 168,216 | 141,722 | 87,893 | 20.26 | 4,338 |
| 1962 | 179,103.51 | 162,268 | 136,711 | 87,168 | 20.69 | 4,213 |
| 1963 | 200,100.56 | 180,641 | 152,190 | 97,936 | 20.58 | 4,759 |
| 1964 | 278,159.56 | 248,257 | 209,157 | 138,542 | 21.03 | 6,588 |
| 1965 | 269,076.60 | 237,326 | 199,947 | 136,399 | 21.49 | 6,347 |
| 1966 | 298,890.09 | 260,371 | 219,363 | 154,250 | 21.96 | 7,024 |
| 1967 | 213,945.85 | 183,993 | 155,014 | 112,418 | 22.45 | 5,007 |
| 1968 | 245,142.47 | 209,536 | 176,534 | 129,894 | 22.43 | 5,791 |
| 1969 | 217,965.59 | 183,772 | 154,828 | 117,629 | 22.92 | 5,132 |
| 1970 | 434,881.33 | 361,495 | 304,560 | 239,042 | 23.43 | 10,202 |
| 1971 | 433,019.14 | 354,643 | 298,787 | 242,487 | 23.94 | 10,129 |
| 1972 | 374,193.54 | 303,892 | 256,029 | 211,713 | 23.99 | 8,825 |
| 1973 | 670,785.72 | 536,125 | 451,686 | 386,796 | 24.53 | 15,768 |
| 1974 | 574,708.61 | 454,882 | 383,238 | 335,148 | 24.62 | 13,613 |
| 1975 | 448,579.55 | 349,051 | 294,076 | 266,648 | 25.17 | 10,594 |
| 1976 | 368,022.88 | 283,194 | 238,591 | 221,438 | 25.29 | 8,756 |

DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-01 | | | | | | |
| NET SALVAGE PERCENT.. -25 | | | | | | |
| 1977 | 337,414.13 | 256,561 | 216,153 | 205,615 | 25.44 | 8,082 |
| 1978 | 315,718.49 | 235,526 | 198,431 | 196,217 | 26.01 | 7,544 |
| 1979 | 681,877.12 | 501,862 | 422,819 | 429,527 | 26.19 | 16,400 |
| 1980 | 868,202.99 | 629,881 | 530,675 | 554,579 | 26.39 | 21,015 |
| 1981 | 490,364.57 | 350,365 | 295,183 | 317,773 | 26.61 | 11,942 |
| 1982 | 634,198.58 | 443,067 | 373,284 | 419,464 | 27.23 | 15,404 |
| 1983 | 1,019,167.98 | 699,914 | 589,678 | 684,282 | 27.48 | 24,901 |
| 1984 | 643,527.19 | 436,633 | 367,864 | 436,545 | 27.38 | 15,944 |
| 1985 | 917,412.32 | 610,538 | 514,379 | 632,386 | 27.67 | 22,855 |
| 1986 | 951,889.61 | 620,632 | 522,883 | 666,979 | 27.98 | 23,838 |
| 1987 | 1,277,603.78 | 815,111 | 686,732 | 910,273 | 28.30 | 32,165 |
| 1988 | 806,700.44 | 505,801 | 426,138 | 582,238 | 28.32 | 20,559 |
| 1989 | 2,303,532.91 | 1,409,474 | 1,187,483 | 1,691,933 | 28.68 | 58,993 |
| 1990 | 1,365,074.77 | 818,362 | 689,471 | 1,016,872 | 28.75 | 35,369 |
| 1991 | 2,114,398.70 | 1,233,223 | 1,038,991 | 1,604,007 | 29.15 | 55,026 |
| 1992 | 2,157,742.53 | 1,229,104 | 1,035,521 | 1,661,657 | 29.26 | 56,789 |
| 1993 | 2,045,649.56 | 1,135,847 | 956,952 | 1,600,110 | 29.41 | 54,407 |
| 1994 | 3,444,942.30 | 1,860,269 | 1,567,278 | 2,738,900 | 29.58 | 92,593 |
| 1995 | 2,076,527.26 | 1,093,811 | 921,537 | 1,674,122 | 29.52 | 56,711 |
| 1996 | 1,417,252.92 | 722,799 | 608,959 | 1,162,607 | 29.75 | 39,079 |
| 1997 | 1,088,470.93 | 538,521 | 453,704 | 906,885 | 29.76 | 30,473 |
| 1998 | 2,167,913.57 | 1,037,889 | 874,422 | 1,835,470 | 29.81 | 61,572 |
| 1999 | 2,010,788.50 | 927,979 | 781,823 | 1,731,663 | 29.90 | 57,915 |
| 2000 | 5,058,424.81 | 2,253,528 | 1,898,599 | 4,424,432 | 29.80 | 148,471 |
| 2001 | 2,323,426.37 | 995,007 | 838,294 | 2,065,989 | 29.75 | 69,445 |
| 2002 | 443,176.04 | 181,536 | 152,944 | 401,026 | 29.75 | 13,480 |
| 2003 | 5,564,273.90 | 2,178,413 | 1,835,315 | 5,120,027 | 29.60 | 172,974 |
| 2004 | 5,467,512.29 | 2,033,231 | 1,712,999 | 5,121,391 | 29.52 | 173,489 |
| 2005 | 3,244,748.56 | 1,138,096 | 958,847 | 3,097,089 | 29.48 | 105,057 |
| 2006 | 6,495,592.91 | 2,148,417 | 1,810,043 | 6,309,448 | 29.18 | 216,225 |
| 2007 | 3,932,382.03 | 1,214,123 | 1,022,900 | 3,892,578 | 28.96 | 134,412 |
| 2008 | 2,014,792.22 | 577,994 | 486,960 | 2,031,530 | 28.54 | 71,182 |
| 2009 | 3,649,831.65 | 958,081 | 807,184 | 3,755,106 | 28.21 | 133,113 |
| 2010 | 6,384,211.36 | 1,519,442 | 1,280,131 | 6,700,133 | 27.63 | 242,495 |
| 2011 | 1,290,116.19 | 272,215 | 229,341 | 1,383,304 | 27.07 | 51,101 |
| 2012 | 11,057,809.85 | 2,020,815 | 1,702,538 | 12,119,724 | 26.27 | 461,352 |
| 2013 | 6,944,080.32 | 1,057,236 | 890,722 | 7,789,378 | 25.24 | 308,612 |

DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-01 | | | | | | |
| NET SALVAGE PERCENT.. -25 | | | | | | |
| 2014 | 3,623,198.28 | 430,255 | 362,490 | 4,166,508 | 23.82 | 174,916 |
| 2015 | 7,128,691.46 | 574,751 | 484,229 | 8,426,635 | 21.76 | 387,253 |
| 2016 | 4,585,465.06 | 160,491 | 135,213 | 5,596,618 | 17.36 | 322,386 |
| | 116,901,323.62 | 43,476,384 | 36,628,887 | 109,497,767 | | 4,166,729 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 26.3 3.56 |

DUKE ENERGY KENTUCKY

ACCOUNT 3651 OVERHEAD CONDUCTORS AND DEVICES - CLEARING/ROW

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2012 | 972,297.69 | 88,382 | 81,930 | 890,368 | 45.00 | 19,786 |
| 2013 | 19,961.51 | 1,425 | 1,321 | 18,641 | 45.52 | 410 |
| 2014 | 190,806.14 | 9,922 | 9,197 | 181,609 | 45.58 | 3,984 |
| 2015 | 231,450.80 | 7,406 | 6,865 | 224,586 | 45.45 | 4,941 |
| 2016 | 412,701.56 | 4,664 | 4,324 | 408,378 | 43.75 | 9,334 |
| | 1,827,217.70 | 111,799 | 103,637 | 1,723,581 | | 38,455 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 44.8 2.10 |

DUKE ENERGY KENTUCKY

ACCOUNT 3660 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-S2.5 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 1911 | 241.96 | 279 | 267 | 23 | 4.40 | 5 |
| 1916 | 633.93 | 726 | 696 | 65 | 4.76 | 14 |
| 1920 | 147.38 | 167 | 160 | 17 | 5.54 | 3 |
| 1923 | 5,437.57 | 6,101 | 5,845 | 680 | 6.50 | 105 |
| 1924 | 84.56 | 95 | 91 | 10 | 6.51 | 2 |
| 1926 | 698.97 | 774 | 742 | 97 | 7.54 | 13 |
| 1927 | 1,825.96 | 2,020 | 1,935 | 256 | 7.59 | 34 |
| 1928 | 226.28 | 250 | 240 | 32 | 7.65 | 4 |
| 1929 | 7,553.14 | 8,328 | 7,978 | 1,086 | 7.73 | 140 |
| 1930 | 219.33 | 241 | 231 | 32 | 7.84 | 4 |
| 1931 | 11,521.49 | 12,648 | 12,117 | 1,709 | 7.96 | 215 |
| 1932 | 2,865.30 | 3,138 | 3,006 | 432 | 8.09 | 53 |
| 1933 | 224.03 | 245 | 235 | 34 | 8.24 | 4 |
| 1934 | 37.14 | 40 | 38 | 7 | 8.41 | 1 |
| 1935 | 1,618.32 | 1,757 | 1,683 | 259 | 8.59 | 30 |
| 1937 | 100.97 | 108 | 103 | 18 | 9.79 | 2 |
| 1938 | 24,386.71 | 25,957 | 24,867 | 4,397 | 10.00 | 440 |
| 1939 | 0.78 | 1 | 1 | | | |
| 1940 | 47,717.16 | 50,378 | 48,263 | 8,998 | 10.45 | 861 |
| 1941 | 9,422.34 | 9,903 | 9,487 | 1,820 | 10.71 | 170 |
| 1942 | 2,128.36 | 2,226 | 2,133 | 421 | 10.97 | 38 |
| 1943 | 2,028.58 | 2,129 | 2,040 | 394 | 10.54 | 37 |
| 1944 | 264.60 | 276 | 264 | 54 | 10.83 | 5 |
| 1945 | 993.46 | 1,031 | 988 | 204 | 11.14 | 18 |
| 1946 | 0.57 | 1 | 1 | | | |
| 1947 | 2,346.88 | 2,407 | 2,306 | 510 | 11.80 | 43 |
| 1948 | 134.05 | 137 | 131 | 30 | 12.15 | 2 |
| 1949 | 12,822.75 | 12,984 | 12,439 | 2,948 | 12.50 | 236 |
| 1950 | 19,311.46 | 19,417 | 18,602 | 4,572 | 12.87 | 355 |
| 1951 | 5,208.62 | 5,199 | 4,981 | 1,269 | 13.24 | 96 |
| 1952 | 11,770.13 | 11,661 | 11,171 | 2,953 | 13.62 | 217 |
| 1953 | 3,296.50 | 3,241 | 3,105 | 851 | 14.02 | 61 |
| 1954 | 3,781.03 | 3,687 | 3,532 | 1,005 | 14.42 | 70 |
| 1955 | 23,855.74 | 23,239 | 22,263 | 6,364 | 14.26 | 446 |
| 1956 | 8,802.73 | 8,499 | 8,142 | 2,421 | 14.69 | 165 |
| 1957 | 6,325.91 | 6,052 | 5,798 | 1,793 | 15.13 | 119 |
| 1958 | 9,496.94 | 9,001 | 8,623 | 2,773 | 15.57 | 178 |
| 1959 | 3,671.04 | 3,445 | 3,300 | 1,105 | 16.03 | 69 |
| 1960 | 1,141.11 | 1,060 | 1,016 | 353 | 16.50 | 21 |
| 1961 | 18,923.49 | 17,392 | 16,662 | 6,046 | 16.96 | 356 |
| 1962 | 11,590.03 | 10,612 | 10,167 | 3,741 | 16.93 | 221 |
| 1963 | 80,701.44 | 73,057 | 69,990 | 26,852 | 17.42 | 1,541 |
| 1964 | 5,525.49 | 4,943 | 4,735 | 1,896 | 17.92 | 106 |

DUKE ENERGY KENTUCKY

ACCOUNT 3660 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-S2.5 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 1965 | 13,970.69 | 12,346 | 11,828 | 4,937 | 18.43 | 268 |
| 1966 | 998.12 | 871 | 834 | 364 | 18.94 | 19 |
| 1967 | 8,491.81 | 7,315 | 7,008 | 3,182 | 19.46 | 164 |
| 1968 | 138.39 | 118 | 113 | 53 | 19.99 | 3 |
| 1969 | 22,879.90 | 19,170 | 18,365 | 9,091 | 20.53 | 443 |
| 1970 | 35,664.83 | 29,453 | 28,217 | 14,581 | 21.07 | 692 |
| 1971 | 85,466.93 | 69,536 | 66,617 | 35,943 | 21.61 | 1,663 |
| 1972 | 21,776.60 | 17,443 | 16,711 | 9,421 | 22.17 | 425 |
| 1973 | 120,664.74 | 95,103 | 91,111 | 53,687 | 22.73 | 2,362 |
| 1974 | 77,231.50 | 59,870 | 57,357 | 35,321 | 23.29 | 1,517 |
| 1975 | 207,388.15 | 158,030 | 151,396 | 97,470 | 23.86 | 4,085 |
| 1976 | 178,938.57 | 133,925 | 128,303 | 86,423 | 24.44 | 3,536 |
| 1977 | 33,571.00 | 24,663 | 23,628 | 16,657 | 25.02 | 666 |
| 1978 | 6,263.61 | 4,514 | 4,325 | 3,191 | 25.60 | 125 |
| 1979 | 3,638.48 | 2,571 | 2,463 | 1,903 | 26.19 | 73 |
| 1980 | 129,234.13 | 89,435 | 85,681 | 69,400 | 26.79 | 2,591 |
| 1982 | 39,678.52 | 26,283 | 25,180 | 22,434 | 28.00 | 801 |
| 1983 | 17,682.78 | 11,374 | 10,897 | 10,322 | 29.00 | 356 |
| 1984 | 100,723.48 | 63,238 | 60,583 | 60,285 | 29.61 | 2,036 |
| 1985 | 6,009.67 | 3,680 | 3,526 | 3,686 | 30.23 | 122 |
| 1986 | 53,184.66 | 31,732 | 30,400 | 33,422 | 30.85 | 1,083 |
| 1987 | 17,225.08 | 9,938 | 9,521 | 11,149 | 31.85 | 350 |
| 1988 | 129,864.46 | 72,838 | 69,780 | 86,057 | 32.48 | 2,650 |
| 1989 | 178,306.66 | 96,500 | 92,449 | 121,519 | 33.48 | 3,630 |
| 1990 | 167,449.88 | 87,851 | 84,163 | 116,777 | 34.11 | 3,424 |
| 1991 | 59,093.84 | 30,017 | 28,757 | 42,156 | 34.74 | 1,213 |
| 1992 | 623,845.87 | 304,462 | 291,681 | 456,934 | 35.74 | 12,785 |
| 1993 | 837,767.53 | 392,176 | 375,712 | 629,609 | 36.74 | 17,137 |
| 1994 | 1,064,745.99 | 480,158 | 460,001 | 817,694 | 37.38 | 21,875 |
| 1995 | 829,116.59 | 357,183 | 342,188 | 652,752 | 38.38 | 17,008 |
| 1996 | 780,983.41 | 322,765 | 309,215 | 627,965 | 39.02 | 16,093 |
| 1997 | 886,348.76 | 348,441 | 333,813 | 729,806 | 40.02 | 18,236 |
| 1998 | 837,175.25 | 312,233 | 299,125 | 705,485 | 41.02 | 17,199 |
| 1999 | 1,795,392.46 | 633,414 | 606,823 | 1,547,648 | 42.02 | 36,831 |
| 2000 | 402,757.85 | 134,747 | 129,090 | 354,219 | 42.67 | 8,301 |
| 2001 | 152,623.17 | 47,985 | 45,971 | 137,177 | 43.67 | 3,141 |
| 2002 | 79,502.76 | 23,374 | 22,393 | 73,010 | 44.67 | 1,634 |
| 2003 | 3,056,173.63 | 836,903 | 801,770 | 2,865,638 | 45.67 | 62,747 |
| 2004 | 233,948.10 | 59,292 | 56,803 | 223,935 | 46.67 | 4,798 |
| 2005 | 376,958.45 | 87,937 | 84,245 | 368,105 | 47.67 | 7,722 |
| 2006 | 500,243.40 | 107,152 | 102,654 | 497,638 | 48.32 | 10,299 |
| 2007 | 526,937.75 | 102,121 | 97,834 | 534,491 | 49.32 | 10,837 |
| 2008 | 272,788.07 | 47,301 | 45,315 | 282,031 | 50.32 | 5,605 |

DUKE ENERGY KENTUCKY

ACCOUNT 3660 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-S2.5 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 2009 | 372,447.20 | 56,984 | 54,592 | 392,345 | 51.32 | 7,645 |
| 2010 | 881,786.48 | 116,925 | 112,016 | 946,128 | 52.32 | 18,083 |
| 2011 | 315,967.04 | 35,452 | 33,964 | 345,196 | 53.32 | 6,474 |
| 2012 | 437,872.20 | 40,197 | 38,510 | 486,937 | 54.32 | 8,964 |
| 2013 | 273,790.32 | 19,549 | 18,728 | 309,820 | 55.32 | 5,601 |
| 2014 | 583,560.89 | 29,762 | 28,513 | 671,760 | 56.32 | 11,928 |
| 2015 | 547,613.74 | 16,757 | 16,053 | 641,083 | 57.32 | 11,184 |
| 2016 | 128,573.71 | 1,311 | 1,256 | 153,032 | 58.32 | 2,624 |
| | 18,863,541.33 | 6,417,247 | 6,147,852 | 16,488,398 | | 385,548 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.8 | | | | | | 2.04 |

DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 58-R2 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 1916 | 3.60 | 4 | 4 | | | |
| 1922 | 1.31 | 2 | 2 | | | |
| 1923 | 93.16 | 108 | 86 | 26 | 3.59 | 7 |
| 1926 | 36.73 | 42 | 33 | 11 | 4.74 | 2 |
| 1927 | 23.30 | 27 | 21 | 7 | 4.84 | 1 |
| 1929 | 379.73 | 431 | 342 | 114 | 5.09 | 22 |
| 1931 | 205.14 | 229 | 181 | 65 | 6.24 | 10 |
| 1932 | 53.45 | 60 | 48 | 16 | 6.41 | 2 |
| 1933 | 62.01 | 69 | 55 | 19 | 6.59 | 3 |
| 1935 | 42.16 | 47 | 37 | 14 | 6.99 | 2 |
| 1937 | 88.72 | 97 | 77 | 29 | 7.46 | 4 |
| 1938 | 5,256.06 | 5,743 | 4,551 | 1,756 | 7.71 | 228 |
| 1939 | 304.02 | 331 | 262 | 103 | 7.97 | 13 |
| 1940 | 27,692.66 | 29,998 | 23,772 | 9,459 | 8.25 | 1,147 |
| 1941 | 378.63 | 408 | 323 | 131 | 8.54 | 15 |
| 1942 | 153.75 | 165 | 131 | 54 | 8.83 | 6 |
| 1943 | 109.75 | 117 | 93 | 39 | 9.14 | 4 |
| 1945 | 283.67 | 299 | 237 | 103 | 9.80 | 11 |
| 1947 | 1,522.18 | 1,587 | 1,258 | 569 | 10.50 | 54 |
| 1949 | 6,006.26 | 6,178 | 4,896 | 2,312 | 11.24 | 206 |
| 1950 | 17,496.00 | 17,871 | 14,162 | 6,833 | 11.62 | 588 |
| 1951 | 3,339.88 | 3,387 | 2,684 | 1,324 | 12.02 | 110 |
| 1952 | 695.39 | 700 | 555 | 279 | 12.42 | 22 |
| 1953 | 1,397.58 | 1,406 | 1,114 | 563 | 12.26 | 46 |
| 1954 | 3,737.18 | 3,728 | 2,954 | 1,531 | 12.69 | 121 |
| 1955 | 61,248.97 | 60,570 | 47,999 | 25,500 | 13.13 | 1,942 |
| 1956 | 12,677.43 | 12,426 | 9,847 | 5,366 | 13.57 | 395 |
| 1957 | 6,091.55 | 5,915 | 4,687 | 2,623 | 14.03 | 187 |
| 1958 | 1,793.99 | 1,725 | 1,367 | 786 | 14.50 | 54 |
| 1959 | 11,976.60 | 11,404 | 9,037 | 5,335 | 14.96 | 357 |
| 1960 | 7,510.08 | 7,078 | 5,609 | 3,403 | 15.44 | 220 |
| 1961 | 11,325.11 | 10,636 | 8,428 | 5,162 | 15.42 | 335 |
| 1962 | 6,126.15 | 5,689 | 4,508 | 2,843 | 15.92 | 179 |
| 1963 | 52,944.24 | 48,603 | 38,515 | 25,018 | 16.43 | 1,523 |
| 1964 | 28,864.63 | 26,186 | 20,751 | 13,887 | 16.94 | 820 |
| 1965 | 22,272.89 | 19,960 | 15,817 | 10,910 | 17.46 | 625 |
| 1966 | 10,028.47 | 8,873 | 7,031 | 5,003 | 17.99 | 278 |
| 1967 | 13,797.92 | 12,130 | 9,612 | 6,946 | 18.07 | 384 |
| 1968 | 11,189.00 | 9,702 | 7,688 | 5,739 | 18.62 | 308 |
| 1969 | 17,715.87 | 15,147 | 12,003 | 9,256 | 19.17 | 483 |
| 1970 | 71,643.88 | 60,370 | 47,840 | 38,133 | 19.72 | 1,934 |
| 1971 | 80,812.33 | 67,068 | 53,148 | 43,827 | 20.29 | 2,160 |
| 1972 | 77,760.24 | 63,527 | 50,342 | 42,970 | 20.86 | 2,060 |

DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 58-R2 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 1973 | 338,116.39 | 273,550 | 216,774 | 188,966 | 21.02 | 8,990 |
| 1974 | 200,323.62 | 159,377 | 126,298 | 114,090 | 21.60 | 5,282 |
| 1975 | 172,942.09 | 135,227 | 107,160 | 100,371 | 22.19 | 4,523 |
| 1976 | 514,748.29 | 395,265 | 313,227 | 304,471 | 22.79 | 13,360 |
| 1977 | 442,411.94 | 333,402 | 264,203 | 266,691 | 23.40 | 11,397 |
| 1978 | 213,200.63 | 158,570 | 125,658 | 130,183 | 23.61 | 5,514 |
| 1979 | 588,705.30 | 429,166 | 340,091 | 366,355 | 24.23 | 15,120 |
| 1980 | 431,855.60 | 308,345 | 244,347 | 273,880 | 24.85 | 11,021 |
| 1981 | 252,766.49 | 176,593 | 139,941 | 163,379 | 25.48 | 6,412 |
| 1982 | 253,085.81 | 173,931 | 137,831 | 165,872 | 25.74 | 6,444 |
| 1983 | 414,602.96 | 278,315 | 220,550 | 276,974 | 26.38 | 10,499 |
| 1984 | 655,447.67 | 429,449 | 340,316 | 446,221 | 27.02 | 16,514 |
| 1985 | 515,852.56 | 329,568 | 261,165 | 357,858 | 27.67 | 12,933 |
| 1986 | 603,916.91 | 378,004 | 299,548 | 425,152 | 27.98 | 15,195 |
| 1987 | 1,208,313.39 | 735,718 | 583,017 | 866,959 | 28.64 | 30,271 |
| 1988 | 952,908.66 | 563,741 | 446,735 | 696,755 | 29.31 | 23,772 |
| 1989 | 1,263,411.19 | 729,544 | 578,125 | 937,968 | 29.65 | 31,635 |
| 1990 | 1,198,033.32 | 670,515 | 531,347 | 906,293 | 30.32 | 29,891 |
| 1991 | 1,034,930.03 | 560,601 | 444,247 | 797,669 | 30.99 | 25,740 |
| 1992 | 1,026,898.29 | 540,477 | 428,299 | 803,979 | 31.36 | 25,637 |
| 1993 | 1,633,310.70 | 829,069 | 656,993 | 1,302,980 | 32.06 | 40,642 |
| 1994 | 1,075,442.57 | 528,472 | 418,786 | 871,745 | 32.45 | 26,864 |
| 1995 | 731,497.12 | 345,325 | 273,652 | 604,145 | 33.15 | 18,225 |
| 1996 | 673,752.85 | 306,584 | 242,952 | 565,551 | 33.56 | 16,852 |
| 1997 | 1,106,852.99 | 481,747 | 381,759 | 946,465 | 34.26 | 27,626 |
| 1998 | 738,763.09 | 308,330 | 244,335 | 642,181 | 34.69 | 18,512 |
| 1999 | 2,277,026.95 | 903,889 | 716,284 | 2,016,148 | 35.41 | 56,937 |
| 2000 | 2,643,183.84 | 999,758 | 792,255 | 2,379,566 | 35.85 | 66,376 |
| 2001 | 1,989,904.26 | 714,455 | 566,168 | 1,821,717 | 36.31 | 50,171 |
| 2002 | 581,420.82 | 196,264 | 155,529 | 542,176 | 37.05 | 14,634 |
| 2003 | 2,499,532.66 | 793,652 | 628,927 | 2,370,512 | 37.52 | 63,180 |
| 2004 | 1,744,924.04 | 518,242 | 410,679 | 1,683,230 | 38.01 | 44,284 |
| 2005 | 4,021,013.89 | 1,109,800 | 879,457 | 3,945,760 | 38.50 | 102,487 |
| 2006 | 2,821,932.29 | 718,238 | 569,165 | 2,817,154 | 39.00 | 72,235 |
| 2007 | 2,182,209.63 | 510,113 | 404,237 | 2,214,415 | 39.28 | 56,375 |
| 2008 | 1,770,322.47 | 373,892 | 296,290 | 1,828,097 | 39.81 | 45,921 |
| 2009 | 2,785,682.46 | 526,494 | 417,219 | 2,925,600 | 40.12 | 72,921 |
| 2010 | 1,386,740.87 | 230,310 | 182,508 | 1,481,581 | 40.45 | 36,627 |
| 2011 | 478,297.12 | 68,186 | 54,034 | 519,923 | 40.80 | 12,743 |
| 2012 | 3,043,501.82 | 361,568 | 286,523 | 3,365,679 | 40.95 | 82,190 |
| 2013 | 664,629.41 | 62,847 | 49,803 | 747,752 | 40.94 | 18,265 |

DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 58-R2 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 2014 | 1,620,363.56 | 112,388 | 89,062 | 1,855,374 | 40.79 | 45,486 |
| 2015 | 3,880,971.17 | 167,658 | 132,860 | 4,524,305 | 40.17 | 112,629 |
| 2016 | 3,095,179.20 | 48,656 | 38,557 | 3,675,658 | 37.67 | 97,575 |
| | 58,304,068.59 | 19,495,338 | 15,449,020 | 54,515,862 | | 1,526,775 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 35.7 2.62 |

DUKE ENERGY KENTUCKY

ACCOUNT 3680 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R0.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1910 | 932.69 | 1,026 | 1,026 | | | |
| 1916 | 93.05 | 102 | 102 | | | |
| 1917 | 39.05 | 43 | 43 | | | |
| 1920 | 891.18 | 980 | 980 | | | |
| 1921 | 117.96 | 130 | 130 | | | |
| 1922 | 653.58 | 719 | 719 | | | |
| 1923 | 244.19 | 269 | 269 | | | |
| 1925 | 659.74 | 726 | 726 | | | |
| 1926 | 325.14 | 358 | 358 | | | |
| 1927 | 389.30 | 428 | 428 | | | |
| 1928 | 180.65 | 197 | 199 | | | |
| 1929 | 179.48 | 195 | 197 | | | |
| 1930 | 186.18 | 200 | 205 | | | |
| 1932 | 374.42 | 400 | 412 | | | |
| 1933 | 182.90 | 195 | 201 | | | |
| 1935 | 66.95 | 70 | 74 | | | |
| 1936 | 1,652.51 | 1,727 | 1,818 | | | |
| 1937 | 2,257.56 | 2,349 | 2,483 | | | |
| 1938 | 113.55 | 118 | 125 | | | |
| 1939 | 245.61 | 251 | 270 | | | |
| 1940 | 2,804.45 | 2,855 | 3,085 | | | |
| 1941 | 2,149.43 | 2,178 | 2,364 | | | |
| 1942 | 330.40 | 333 | 363 | | | |
| 1945 | 605.53 | 600 | 662 | 4 | 7.87 | 1 |
| 1946 | 501.78 | 494 | 545 | 7 | 8.24 | 1 |
| 1947 | 2,257.08 | 2,209 | 2,438 | 45 | 8.62 | 5 |
| 1948 | 1,863.69 | 1,811 | 1,998 | 52 | 9.02 | 6 |
| 1949 | 3,790.81 | 3,659 | 4,038 | 132 | 9.42 | 14 |
| 1950 | 7,964.17 | 7,632 | 8,422 | 339 | 9.83 | 34 |
| 1951 | 16,843.53 | 16,141 | 17,812 | 716 | 9.68 | 74 |
| 1952 | 10,017.37 | 9,524 | 10,510 | 509 | 10.13 | 50 |
| 1953 | 5,753.80 | 5,425 | 5,987 | 342 | 10.58 | 32 |
| 1954 | 25,285.45 | 23,642 | 26,090 | 1,724 | 11.03 | 156 |
| 1955 | 37,271.97 | 34,546 | 38,123 | 2,876 | 11.49 | 250 |
| 1956 | 47,552.04 | 43,990 | 48,544 | 3,763 | 11.44 | 329 |
| 1957 | 10,944.80 | 10,029 | 11,067 | 972 | 11.93 | 81 |
| 1958 | 32,744.16 | 29,708 | 32,784 | 3,235 | 12.43 | 260 |
| 1959 | 44,960.06 | 40,381 | 44,562 | 4,894 | 12.92 | 379 |
| 1960 | 38,678.04 | 34,615 | 38,199 | 4,347 | 12.94 | 336 |
| 1961 | 53,829.05 | 47,654 | 52,588 | 6,624 | 13.46 | 492 |
| 1962 | 46,326.78 | 40,548 | 44,746 | 6,213 | 13.99 | 444 |
| 1963 | 60,452.89 | 52,653 | 58,104 | 8,394 | 14.07 | 597 |
| 1964 | 147,309.18 | 126,748 | 139,870 | 22,170 | 14.62 | 1,516 |

DUKE ENERGY KENTUCKY

ACCOUNT 3680 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R0.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1965 | 107,983.22 | 92,365 | 101,928 | 16,854 | 14.73 | 1,144 |
| 1966 | 178,462.28 | 150,686 | 166,286 | 30,023 | 15.29 | 1,964 |
| 1967 | 150,190.67 | 125,939 | 138,977 | 26,233 | 15.44 | 1,699 |
| 1968 | 215,125.27 | 177,904 | 196,322 | 40,316 | 16.01 | 2,518 |
| 1969 | 294,208.34 | 241,363 | 266,351 | 57,278 | 16.19 | 3,538 |
| 1970 | 416,014.60 | 336,211 | 371,019 | 86,597 | 16.79 | 5,158 |
| 1971 | 453,222.83 | 362,941 | 400,516 | 98,029 | 17.00 | 5,766 |
| 1972 | 491,501.60 | 389,756 | 430,107 | 110,545 | 17.23 | 6,416 |
| 1973 | 583,560.42 | 455,119 | 502,237 | 139,679 | 17.85 | 7,825 |
| 1974 | 663,691.42 | 511,918 | 564,917 | 165,144 | 18.11 | 9,119 |
| 1975 | 395,549.21 | 301,527 | 332,744 | 102,360 | 18.38 | 5,569 |
| 1976 | 324,396.24 | 244,218 | 269,502 | 87,334 | 18.67 | 4,678 |
| 1977 | 479,853.03 | 354,443 | 391,138 | 136,700 | 19.32 | 7,076 |
| 1978 | 628,073.09 | 457,501 | 504,866 | 186,014 | 19.64 | 9,471 |
| 1979 | 598,983.08 | 429,920 | 474,430 | 184,451 | 19.97 | 9,236 |
| 1980 | 646,931.80 | 457,148 | 504,477 | 207,148 | 20.32 | 10,194 |
| 1981 | 826,367.50 | 574,400 | 633,868 | 275,136 | 20.68 | 13,304 |
| 1982 | 573,635.88 | 391,851 | 432,419 | 198,580 | 21.06 | 9,429 |
| 1983 | 1,051,947.98 | 705,510 | 778,551 | 378,592 | 21.45 | 17,650 |
| 1984 | 952,798.53 | 626,751 | 691,638 | 356,440 | 21.85 | 16,313 |
| 1985 | 1,043,308.60 | 675,960 | 745,942 | 401,697 | 21.98 | 18,276 |
| 1986 | 1,043,820.18 | 661,824 | 730,343 | 417,859 | 22.41 | 18,646 |
| 1987 | 1,134,853.71 | 703,314 | 776,128 | 472,211 | 22.86 | 20,657 |
| 1988 | 1,978,116.10 | 1,203,070 | 1,327,624 | 848,304 | 23.05 | 36,803 |
| 1989 | 1,938,326.37 | 1,149,234 | 1,268,214 | 863,945 | 23.52 | 36,732 |
| 1990 | 1,920,172.67 | 1,113,969 | 1,229,298 | 882,892 | 23.75 | 37,174 |
| 1991 | 1,899,136.41 | 1,070,847 | 1,181,712 | 907,338 | 24.25 | 37,416 |
| 1992 | 1,415,897.27 | 778,432 | 859,023 | 698,464 | 24.52 | 28,485 |
| 1993 | 1,882,385.98 | 1,007,152 | 1,111,422 | 959,203 | 24.81 | 38,662 |
| 1994 | 2,387,791.49 | 1,241,055 | 1,369,541 | 1,257,030 | 25.12 | 50,041 |
| 1995 | 1,305,311.76 | 657,616 | 725,699 | 710,144 | 25.45 | 27,903 |
| 1996 | 1,181,672.65 | 578,169 | 638,027 | 661,813 | 25.59 | 25,862 |
| 1997 | 1,837,120.99 | 866,937 | 956,691 | 1,064,142 | 25.95 | 41,007 |
| 1998 | 1,512,006.91 | 689,233 | 760,589 | 902,619 | 26.14 | 34,530 |
| 1999 | 1,427,510.66 | 626,534 | 691,399 | 878,863 | 26.36 | 33,341 |
| 2000 | 1,248,012.97 | 525,513 | 579,919 | 792,895 | 26.60 | 29,808 |
| 2001 | 535,510.93 | 216,421 | 238,827 | 350,235 | 26.69 | 13,122 |
| 2002 | 638,562.19 | 246,479 | 271,997 | 430,421 | 26.82 | 16,049 |
| 2003 | 1,254,463.25 | 460,062 | 507,692 | 872,218 | 26.99 | 32,316 |
| 2004 | 1,379,837.76 | 478,114 | 527,613 | 990,209 | 27.18 | 36,432 |
| 2005 | 996,319.56 | 326,374 | 360,164 | 735,788 | 27.11 | 27,141 |
| 2006 | 1,281,326.46 | 392,112 | 432,707 | 976,752 | 27.24 | 35,857 |
| 2007 | 2,071,170.29 | 590,988 | 652,173 | 1,626,114 | 27.13 | 59,938 |

DUKE ENERGY KENTUCKY

ACCOUNT 3680 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R0.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 2008 | 888,552.16 | 233,405 | 257,570 | 719,837 | 27.09 | 26,572 |
| 2009 | 849,896.42 | 203,992 | 225,111 | 709,775 | 26.87 | 26,415 |
| 2010 | 1,841,827.72 | 397,706 | 438,881 | 1,587,129 | 26.61 | 59,644 |
| 2011 | 24,174.10 | 4,592 | 5,067 | 21,525 | 26.35 | 817 |
| 2012 | 860,688.16 | 140,593 | 155,149 | 791,608 | 25.80 | 30,682 |
| 2013 | 453,810.78 | 61,151 | 67,482 | 431,710 | 25.07 | 17,220 |
| 2014 | 2,659,806.07 | 275,609 | 304,143 | 2,621,644 | 24.03 | 109,099 |
| 2015 | 812,168.31 | 56,283 | 62,110 | 831,275 | 22.31 | 37,260 |
| 2016 | 3,265,246.08 | 95,182 | 105,036 | 3,486,735 | 18.37 | 189,806 |
| | 55,611,324.10 | 25,663,251 | 28,319,252 | 32,853,205 | | 1,386,837 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 23.7 2.49 |

DUKE ENERGY KENTUCKY

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1937 | 1.04 | 1 | 1 | | | |
| 1938 | 2.53 | 3 | 3 | | | |
| 1940 | 0.01 | | | | | |
| 1941 | 0.95 | 1 | 1 | | | |
| 1942 | 10.94 | 11 | 12 | | | |
| 1943 | 2.50 | 3 | 3 | | | |
| 1945 | 1,765.26 | 1,749 | 1,942 | | | |
| 1946 | 3,329.42 | 3,305 | 3,662 | | | |
| 1947 | 2,300.29 | 2,269 | 2,530 | | | |
| 1948 | 401.17 | 393 | 441 | | | |
| 1949 | 3,857.31 | 3,752 | 4,243 | | | |
| 1950 | 416.26 | 402 | 458 | | | |
| 1951 | 5,955.07 | 5,749 | 6,551 | | | |
| 1952 | 49.28 | 47 | 54 | | | |
| 1953 | 1,452.54 | 1,380 | 1,598 | | | |
| 1954 | 1,558.30 | 1,478 | 1,714 | | | |
| 1955 | 581.76 | 547 | 640 | | | |
| 1956 | 26,953.32 | 25,112 | 29,649 | | | |
| 1957 | 2,433.12 | 2,261 | 2,676 | | | |
| 1958 | 213.84 | 197 | 235 | | | |
| 1959 | 2,698.35 | 2,458 | 2,968 | | | |
| 1961 | 5,229.50 | 4,693 | 5,752 | | | |
| 1962 | 3,983.11 | 3,558 | 4,381 | | | |
| 1963 | 14,251.40 | 12,580 | 15,677 | | | |
| 1964 | 4,392.70 | 3,856 | 4,832 | | | |
| 1965 | 5,116.30 | 4,435 | 5,628 | | | |
| 1966 | 6,770.22 | 5,792 | 7,447 | | | |
| 1967 | 2,140.86 | 1,818 | 2,354 | 1 | 14.60 | |
| 1968 | 26,876.44 | 22,510 | 29,148 | 416 | 15.20 | 27 |
| 1969 | 25,290.78 | 21,010 | 27,206 | 614 | 15.40 | 40 |
| 1970 | 4,780.28 | 3,912 | 5,066 | 192 | 16.00 | 12 |
| 1971 | 21,630.59 | 17,538 | 22,710 | 1,084 | 16.23 | 67 |
| 1972 | 4,522.23 | 3,608 | 4,672 | 302 | 16.85 | 18 |
| 1973 | 6,132.94 | 4,842 | 6,270 | 476 | 17.10 | 28 |
| 1974 | 2,241.30 | 1,750 | 2,266 | 199 | 17.38 | 11 |
| 1975 | 5,212.61 | 3,998 | 5,177 | 557 | 18.02 | 31 |
| 1976 | 23,132.60 | 17,519 | 22,685 | 2,761 | 18.32 | 151 |
| 1977 | 7,355.35 | 5,465 | 7,076 | 1,015 | 18.98 | 53 |
| 1978 | 16,190.89 | 11,861 | 15,358 | 2,452 | 19.31 | 127 |
| 1984 | 5,955.63 | 3,897 | 5,046 | 1,505 | 22.14 | 68 |

DUKE ENERGY KENTUCKY

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1986 | 6,576.87 | 4,127 | 5,344 | 1,891 | 22.97 | 82 |
| 1989 | 1,093.01 | 635 | 822 | 380 | 24.58 | 15 |
| 1990 | 20,801.65 | 11,764 | 15,233 | 7,649 | 25.05 | 305 |
| | 273,660.52 | 222,286 | 279,531 | 21,495 | | 1,035 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 20.8 0.38 |

DUKE ENERGY KENTUCKY

ACCOUNT 3691 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2 | | | | | | |
| NET SALVAGE PERCENT.. -25 | | | | | | |
| 1937 | 2,102.97 | 2,382 | 2,629 | | | |
| 1938 | 285.12 | 319 | 356 | | | |
| 1940 | 41.87 | 46 | 52 | | | |
| 1941 | 61.27 | 68 | 77 | | | |
| 1942 | 79.40 | 87 | 99 | | | |
| 1943 | 40.05 | 44 | 50 | | | |
| 1944 | 7.99 | 9 | 10 | | | |
| 1945 | 55.14 | 60 | 69 | | | |
| 1946 | 113.01 | 121 | 141 | | | |
| 1947 | 1.37 | 1 | 1 | 1 | 11.80 | |
| 1948 | 33.10 | 35 | 41 | | | |
| 1949 | 711.04 | 750 | 889 | | | |
| 1950 | 2,722.18 | 2,851 | 3,403 | | | |
| 1951 | 963.92 | 1,002 | 1,205 | | | |
| 1952 | 161.30 | 166 | 202 | | | |
| 1953 | 2,097.44 | 2,148 | 2,622 | | | |
| 1954 | 2.40 | 2 | 3 | | | |
| 1955 | 5,689.00 | 5,773 | 7,111 | | | |
| 1956 | 5,252.42 | 5,283 | 6,566 | | | |
| 1957 | 1,742.85 | 1,737 | 2,179 | | | |
| 1958 | 4,390.81 | 4,335 | 5,489 | | | |
| 1959 | 2,216.13 | 2,166 | 2,770 | | | |
| 1960 | 1,748.05 | 1,691 | 2,185 | | | |
| 1961 | 4,994.94 | 4,782 | 6,244 | | | |
| 1962 | 4,051.53 | 3,837 | 5,035 | 29 | 17.44 | 2 |
| 1963 | 9,823.23 | 9,197 | 12,067 | 212 | 17.93 | 12 |
| 1964 | 7,489.85 | 6,930 | 9,093 | 269 | 18.43 | 15 |
| 1965 | 5,003.84 | 4,574 | 6,002 | 253 | 18.92 | 13 |
| 1966 | 10,814.74 | 9,763 | 12,810 | 708 | 19.43 | 36 |
| 1967 | 8,596.12 | 7,659 | 10,049 | 696 | 19.94 | 35 |
| 1968 | 6,368.32 | 5,637 | 7,396 | 564 | 19.99 | 28 |
| 1969 | 16,508.14 | 14,407 | 18,903 | 1,732 | 20.53 | 84 |
| 1970 | 11,077.59 | 9,529 | 12,503 | 1,344 | 21.07 | 64 |
| 1971 | 3,470.46 | 2,941 | 3,859 | 479 | 21.61 | 22 |
| 1972 | 627.60 | 524 | 688 | 96 | 22.17 | 4 |
| 1973 | 775.11 | 636 | 834 | 135 | 22.73 | 6 |
| 1975 | 482.08 | 383 | 503 | 100 | 23.86 | 4 |
| 1976 | 528.32 | 412 | 541 | 119 | 24.44 | 5 |
| 1977 | 870.14 | 670 | 879 | 209 | 24.60 | 8 |
| 1987 | 2,059.61 | 1,268 | 1,664 | 911 | 30.38 | 30 |
| 1999 | 1,265.67 | 509 | 668 | 914 | 36.85 | 25 |
| 2003 | 312,396.30 | 100,670 | 132,088 | 258,407 | 38.86 | 6,650 |
| 2004 | 269.07 | 81 | 106 | 230 | 39.58 | 6 |

DUKE ENERGY KENTUCKY

ACCOUNT 3691 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2 | | | | | | |
| NET SALVAGE PERCENT.. -25 | | | | | | |
| 2005 | 115.00 | 32 | 42 | 102 | 40.05 | 3 |
| 2006 | 740.20 | 190 | 249 | 676 | 40.52 | 17 |
| 2007 | 309.48 | 73 | 96 | 291 | 40.75 | 7 |
| 2008 | 132.00 | 28 | 37 | 128 | 41.25 | 3 |
| 2009 | 1,078.83 | 205 | 269 | 1,080 | 41.76 | 26 |
| 2014 | 1,953,339.08 | 136,734 | 179,407 | 2,262,267 | 42.14 | 53,685 |
| | 2,393,706.08 | 352,747 | 460,181 | 2,531,952 | | 60,790 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 41.7 2.54 |

DUKE ENERGY KENTUCKY

ACCOUNT 3692 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 53-R1 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 1925 | 17,514.00 | 20,000 | 21,017 | | | |
| 1938 | 556.37 | 603 | 668 | | | |
| 1939 | 1,214.64 | 1,310 | 1,458 | | | |
| 1940 | 1,280.54 | 1,375 | 1,537 | | | |
| 1941 | 1,483.39 | 1,586 | 1,780 | | | |
| 1942 | 764.82 | 814 | 918 | | | |
| 1943 | 1,051.17 | 1,113 | 1,261 | | | |
| 1944 | 984.25 | 1,036 | 1,181 | | | |
| 1945 | 1,091.97 | 1,143 | 1,310 | | | |
| 1946 | 2,333.75 | 2,429 | 2,800 | | | |
| 1947 | 3,401.11 | 3,517 | 4,081 | | | |
| 1948 | 4,819.18 | 4,951 | 5,783 | | | |
| 1949 | 5,821.58 | 5,942 | 6,986 | | | |
| 1950 | 6,977.64 | 7,072 | 8,373 | | | |
| 1951 | 6,375.97 | 6,415 | 7,651 | | | |
| 1952 | 9,404.75 | 9,390 | 11,286 | | | |
| 1953 | 8,908.26 | 8,825 | 10,690 | | | |
| 1954 | 10,098.59 | 9,922 | 12,118 | | | |
| 1955 | 515.77 | 502 | 619 | | | |
| 1956 | 19,317.35 | 18,651 | 23,181 | | | |
| 1957 | 28,263.10 | 27,041 | 33,916 | | | |
| 1958 | 35,300.97 | 33,457 | 42,361 | | | |
| 1959 | 41,482.49 | 39,216 | 49,779 | | | |
| 1960 | 49,051.86 | 45,895 | 58,862 | | | |
| 1961 | 51,951.36 | 48,090 | 62,342 | | | |
| 1962 | 49,448.32 | 45,275 | 59,338 | | | |
| 1963 | 49,028.41 | 44,384 | 58,834 | | | |
| 1964 | 50,360.63 | 45,373 | 60,433 | | | |
| 1965 | 57,115.93 | 50,829 | 68,539 | | | |
| 1966 | 63,069.01 | 55,415 | 75,683 | | | |
| 1967 | 76,091.44 | 65,990 | 91,310 | | | |
| 1968 | 65,509.65 | 56,427 | 78,612 | | | |
| 1969 | 85,611.52 | 72,715 | 102,734 | | | |
| 1970 | 85,912.22 | 71,909 | 103,095 | | | |
| 1971 | 111,418.58 | 92,469 | 133,702 | | | |
| 1972 | 115,155.62 | 94,078 | 138,187 | | | |
| 1973 | 109,966.73 | 88,400 | 131,960 | | | |
| 1974 | 157,600.48 | 125,387 | 189,121 | | | |
| 1975 | 157,530.81 | 123,176 | 189,037 | | | |
| 1976 | 152,213.51 | 117,631 | 182,656 | | | |
| 1977 | 167,746.78 | 127,219 | 199,047 | 2,249 | 23.00 | 98 |
| 1978 | 200,362.75 | 149,959 | 234,626 | 5,809 | 23.23 | 250 |
| 1979 | 200,901.83 | 147,349 | 230,542 | 10,540 | 23.85 | 442 |

DUKE ENERGY KENTUCKY

ACCOUNT 3692 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 53-R1 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 1980 | 201,348.36 | 145,502 | 227,653 | 13,965 | 24.11 | 579 |
| 1981 | 244,446.18 | 172,863 | 270,462 | 22,873 | 24.74 | 925 |
| 1982 | 214,667.36 | 149,305 | 233,603 | 23,998 | 25.02 | 959 |
| 1983 | 215,813.97 | 147,487 | 230,758 | 28,219 | 25.32 | 1,114 |
| 1984 | 305,145.83 | 203,520 | 318,427 | 47,748 | 25.98 | 1,838 |
| 1985 | 250,146.75 | 163,596 | 255,962 | 44,214 | 26.30 | 1,681 |
| 1986 | 284,397.00 | 182,173 | 285,028 | 56,248 | 26.64 | 2,111 |
| 1987 | 294,302.70 | 184,422 | 288,547 | 64,616 | 26.99 | 2,394 |
| 1988 | 262,917.63 | 160,054 | 250,421 | 65,080 | 27.68 | 2,351 |
| 1989 | 246,454.61 | 146,394 | 229,048 | 66,698 | 28.06 | 2,377 |
| 1990 | 240,353.81 | 139,107 | 217,647 | 70,778 | 28.45 | 2,488 |
| 1991 | 228,234.47 | 128,505 | 201,059 | 72,822 | 28.85 | 2,524 |
| 1992 | 298,529.28 | 163,248 | 255,418 | 102,817 | 29.26 | 3,514 |
| 1993 | 301,567.63 | 160,748 | 251,506 | 110,375 | 29.41 | 3,753 |
| 1994 | 278,685.81 | 143,735 | 224,888 | 109,535 | 29.85 | 3,670 |
| 1995 | 300,669.82 | 149,734 | 234,274 | 126,530 | 30.31 | 4,175 |
| 1996 | 415,272.46 | 200,228 | 313,277 | 185,050 | 30.52 | 6,063 |
| 1997 | 285,941.45 | 132,482 | 207,281 | 135,849 | 31.01 | 4,381 |
| 1998 | 251,121.98 | 112,041 | 175,299 | 126,047 | 31.25 | 4,034 |
| 1999 | 206,902.20 | 88,637 | 138,682 | 109,601 | 31.52 | 3,477 |
| 2000 | 511,727.19 | 209,767 | 328,202 | 285,871 | 31.81 | 8,987 |
| 2001 | 3,268.64 | 1,277 | 1,998 | 1,924 | 32.12 | 60 |
| 2003 | 926,311.32 | 325,691 | 509,576 | 601,998 | 32.58 | 18,478 |
| 2004 | 186,060.37 | 61,668 | 96,486 | 126,786 | 32.75 | 3,871 |
| 2005 | 278,240.97 | 86,411 | 135,199 | 198,690 | 32.94 | 6,032 |
| 2006 | 550,667.62 | 158,857 | 248,548 | 412,253 | 33.17 | 12,428 |
| 2007 | 457,760.40 | 122,112 | 191,056 | 358,256 | 33.24 | 10,778 |
| 2008 | 515,525.78 | 126,201 | 197,454 | 421,177 | 33.17 | 12,698 |
| 2009 | 619,903.76 | 137,247 | 214,737 | 529,148 | 33.15 | 15,962 |
| 2010 | 303,563.94 | 59,887 | 93,699 | 270,578 | 33.03 | 8,192 |
| 2011 | 21,041.17 | 3,626 | 5,673 | 19,576 | 32.81 | 597 |
| 2012 | 639,742.60 | 93,658 | 146,537 | 621,154 | 32.40 | 19,171 |
| 2013 | 1,229,679.17 | 146,086 | 228,567 | 1,247,048 | 31.84 | 39,166 |
| 2014 | 20,724.53 | 1,865 | 2,918 | 21,951 | 30.83 | 712 |
| 2015 | 529,995.66 | 31,100 | 48,659 | 587,336 | 29.17 | 20,135 |
| 2016 | 1,343,759.26 | 31,444 | 49,197 | 1,563,314 | 25.14 | 62,184 |
| | 15,729,900.78 | 6,544,958 | 10,007,160 | 8,868,721 | | 294,649 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1 1.87

DUKE ENERGY KENTUCKY

ACCOUNT 3700 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE. . IOWA 24-L1 | | | | | | |
| NET SALVAGE PERCENT. . -1 | | | | | | |
| 1982 | 37,175.81 | 30,962 | 17,526 | 20,022 | 7.34 | 2,728 |
| 1983 | 45,389.27 | 37,472 | 21,211 | 24,632 | 7.48 | 3,293 |
| 1984 | 58,942.47 | 47,983 | 27,161 | 32,371 | 7.82 | 4,140 |
| 1985 | 65,322.44 | 52,787 | 29,880 | 36,096 | 7.87 | 4,587 |
| 1986 | 120,289.73 | 95,979 | 54,329 | 67,164 | 8.11 | 8,282 |
| 1987 | 125,592.99 | 98,790 | 55,920 | 70,929 | 8.38 | 8,464 |
| 1988 | 132,489.16 | 102,970 | 58,286 | 75,528 | 8.54 | 8,844 |
| 1989 | 208,266.20 | 159,655 | 90,373 | 119,976 | 8.73 | 13,743 |
| 1990 | 246,818.75 | 186,292 | 105,451 | 143,836 | 8.96 | 16,053 |
| 1991 | 220,748.31 | 164,318 | 93,012 | 129,944 | 9.10 | 14,280 |
| 1992 | 272,530.93 | 199,616 | 112,993 | 162,263 | 9.28 | 17,485 |
| 1993 | 269,603.89 | 193,878 | 109,745 | 162,555 | 9.50 | 17,111 |
| 1994 | 184,505.87 | 129,980 | 73,575 | 112,776 | 9.76 | 11,555 |
| 1995 | 189,074.00 | 130,563 | 73,905 | 117,060 | 9.95 | 11,765 |
| 1996 | 228,085.15 | 154,437 | 87,419 | 142,947 | 10.08 | 14,181 |
| 1997 | 776,376.86 | 512,201 | 289,932 | 494,209 | 10.35 | 47,750 |
| 1998 | 521,825.32 | 336,359 | 190,396 | 336,648 | 10.49 | 32,092 |
| 1999 | 288,975.17 | 181,306 | 102,629 | 189,236 | 10.67 | 17,735 |
| 2000 | 223,453.59 | 135,909 | 76,931 | 148,757 | 10.90 | 13,647 |
| 2001 | 126,042.48 | 74,396 | 42,112 | 85,191 | 11.02 | 7,731 |
| 2002 | 59,516.53 | 33,903 | 19,191 | 40,921 | 11.21 | 3,650 |
| 2003 | 194,825.65 | 106,789 | 60,448 | 136,326 | 11.38 | 11,979 |
| 2004 | 288,688.98 | 151,619 | 85,824 | 205,752 | 11.54 | 17,829 |
| 2005 | 383,331.37 | 191,879 | 108,613 | 278,552 | 11.70 | 23,808 |
| 2006 | 523,424.46 | 247,571 | 140,138 | 388,521 | 11.92 | 32,594 |
| 2007 | 707,987.23 | 313,843 | 177,651 | 537,416 | 12.15 | 44,232 |
| 2008 | 3,170,107.59 | 1,303,776 | 738,005 | 2,463,804 | 12.38 | 199,015 |
| 2009 | 15,377.89 | 5,778 | 3,271 | 12,261 | 12.66 | 968 |
| 2010 | 140,741.85 | 47,393 | 26,827 | 115,322 | 12.99 | 8,878 |
| 2011 | 374,562.03 | 110,466 | 62,529 | 315,779 | 13.33 | 23,689 |
| 2012 | 680,869.38 | 169,856 | 96,147 | 591,531 | 13.72 | 43,115 |
| 2013 | 122,523.40 | 24,601 | 13,925 | 109,824 | 14.11 | 7,783 |
| 2014 | 334,304.54 | 49,634 | 28,096 | 309,552 | 14.51 | 21,334 |
| 2015 | 407,686.41 | 37,800 | 21,397 | 390,366 | 14.84 | 26,305 |
| 2016 | 465,629.84 | 15,331 | 8,678 | 461,608 | 14.81 | 31,169 |
| | 12,211,085.54 | 5,836,092 | 3,303,526 | 9,029,670 | | 771,814 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 6.32

DUKE ENERGY KENTUCKY

ACCOUNT 3701 INSTRUMENTATION TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 24-L1 | | | | | | |
| NET SALVAGE PERCENT.. -1 | | | | | | |
| 1920 | 124.77 | 126 | 126 | | | |
| 1921 | 33.06 | 33 | 33 | | | |
| 1922 | 145.86 | 147 | 147 | | | |
| 1923 | 404.07 | 408 | 408 | | | |
| 1924 | 338.11 | 341 | 341 | | | |
| 1925 | 596.06 | 602 | 602 | | | |
| 1926 | 394.33 | 398 | 398 | | | |
| 1927 | 915.90 | 925 | 925 | | | |
| 1928 | 759.22 | 767 | 767 | | | |
| 1929 | 1,479.22 | 1,494 | 1,494 | | | |
| 1930 | 702.69 | 710 | 710 | | | |
| 1931 | 837.11 | 845 | 845 | | | |
| 1933 | 25.93 | 26 | 26 | | | |
| 1934 | 349.75 | 353 | 353 | | | |
| 1935 | 240.77 | 243 | 243 | | | |
| 1936 | 899.50 | 908 | 908 | | | |
| 1937 | 1,314.85 | 1,328 | 1,328 | | | |
| 1938 | 159.03 | 161 | 161 | | | |
| 1939 | 1,186.84 | 1,199 | 1,199 | | | |
| 1940 | 758.81 | 766 | 766 | | | |
| 1941 | 2,117.78 | 2,139 | 2,139 | | | |
| 1942 | 1,272.97 | 1,286 | 1,286 | | | |
| 1943 | 204.25 | 206 | 206 | | | |
| 1944 | 439.19 | 441 | 184 | 260 | 0.50 | 260 |
| 1945 | 256.17 | 255 | 106 | 153 | 0.96 | 153 |
| 1946 | 797.74 | 795 | 331 | 475 | 0.93 | 475 |
| 1947 | 4,290.12 | 4,276 | 1,782 | 2,551 | 0.92 | 2,551 |
| 1948 | 2,968.42 | 2,937 | 1,224 | 1,774 | 1.43 | 1,241 |
| 1949 | 2,015.56 | 1,993 | 831 | 1,205 | 1.46 | 825 |
| 1950 | 3,206.34 | 3,166 | 1,320 | 1,918 | 1.52 | 1,262 |
| 1951 | 1,774.26 | 1,749 | 729 | 1,063 | 1.61 | 660 |
| 1952 | 4,860.60 | 4,750 | 1,980 | 2,929 | 2.17 | 1,350 |
| 1953 | 6,238.37 | 6,081 | 2,535 | 3,766 | 2.29 | 1,645 |
| 1954 | 2,757.94 | 2,681 | 1,118 | 1,668 | 2.44 | 684 |
| 1955 | 3,225.24 | 3,125 | 1,303 | 1,954 | 2.60 | 752 |
| 1956 | 4,849.60 | 4,682 | 1,952 | 2,946 | 2.79 | 1,056 |
| 1957 | 8,501.59 | 8,174 | 3,407 | 5,180 | 3.00 | 1,727 |
| 1958 | 3,930.27 | 3,785 | 1,578 | 2,392 | 2.85 | 839 |
| 1959 | 4,669.18 | 4,474 | 1,865 | 2,851 | 3.10 | 920 |
| 1960 | 6,959.03 | 6,632 | 2,764 | 4,265 | 3.38 | 1,262 |
| 1962 | 3,804.78 | 3,602 | 1,501 | 2,342 | 3.64 | 643 |
| 1963 | 3,774.42 | 3,549 | 1,479 | 2,333 | 3.97 | 588 |
| 1964 | 6,402.02 | 6,008 | 2,504 | 3,962 | 4.00 | 990 |

DUKE ENERGY KENTUCKY

ACCOUNT 3701 INSTRUMENTATION TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 24-L1 | | | | | | |
| NET SALVAGE PERCENT.. -1 | | | | | | |
| 1965 | 3,667.63 | 3,434 | 1,431 | 2,273 | 4.06 | 560 |
| 1966 | 11,974.80 | 11,116 | 4,634 | 7,461 | 4.45 | 1,677 |
| 1967 | 8,692.93 | 8,041 | 3,352 | 5,428 | 4.55 | 1,193 |
| 1968 | 14,144.33 | 13,026 | 5,430 | 8,856 | 4.69 | 1,888 |
| 1969 | 12,546.29 | 11,496 | 4,792 | 7,880 | 4.86 | 1,621 |
| 1970 | 10,128.64 | 9,228 | 3,847 | 6,383 | 5.05 | 1,264 |
| 1971 | 9,494.81 | 8,596 | 3,583 | 6,007 | 5.26 | 1,142 |
| 1972 | 17,875.28 | 16,068 | 6,698 | 11,356 | 5.50 | 2,065 |
| 1973 | 20,995.24 | 18,724 | 7,805 | 13,400 | 5.76 | 2,326 |
| 1974 | 29,553.67 | 26,261 | 10,946 | 18,903 | 5.81 | 3,254 |
| 1975 | 16,863.02 | 14,843 | 6,187 | 10,845 | 6.12 | 1,772 |
| 1976 | 21,677.71 | 18,976 | 7,910 | 13,984 | 6.23 | 2,245 |
| 1977 | 47,324.17 | 41,158 | 17,156 | 30,641 | 6.37 | 4,810 |
| 1978 | 36,289.29 | 31,327 | 13,058 | 23,594 | 6.55 | 3,602 |
| 1979 | 56,548.74 | 48,404 | 20,176 | 36,938 | 6.75 | 5,472 |
| 1980 | 40,259.35 | 34,136 | 14,229 | 26,433 | 6.98 | 3,787 |
| 1981 | 49,569.06 | 41,589 | 17,336 | 32,729 | 7.24 | 4,521 |
| 1982 | 24,918.07 | 20,753 | 8,650 | 16,517 | 7.34 | 2,250 |
| 1983 | 1,357.69 | 1,121 | 467 | 904 | 7.48 | 121 |
| 1984 | 7,982.51 | 6,498 | 2,709 | 5,353 | 7.82 | 685 |
| 1985 | 11,959.11 | 9,664 | 4,028 | 8,051 | 7.87 | 1,023 |
| 1986 | 22,318.93 | 17,808 | 7,423 | 15,119 | 8.11 | 1,864 |
| 1987 | 16,886.92 | 13,283 | 5,537 | 11,519 | 8.38 | 1,375 |
| 1988 | 2,767.31 | 2,151 | 897 | 1,898 | 8.54 | 222 |
| 1989 | 8,988.57 | 6,891 | 2,872 | 6,206 | 8.73 | 711 |
| 1990 | 15,906.04 | 12,005 | 5,004 | 11,061 | 8.96 | 1,234 |
| 1991 | 17,381.47 | 12,938 | 5,393 | 12,162 | 9.10 | 1,336 |
| 1992 | 11,684.95 | 8,559 | 3,568 | 8,234 | 9.28 | 887 |
| 1993 | 9,550.43 | 6,868 | 2,863 | 6,783 | 9.50 | 714 |
| 1994 | 15,512.16 | 10,928 | 4,555 | 11,112 | 9.76 | 1,139 |
| 1995 | 12,347.01 | 8,526 | 3,554 | 8,916 | 9.95 | 896 |
| 1996 | 700.53 | 474 | 198 | 510 | 10.08 | 51 |
| 1998 | 36,146.70 | 23,300 | 9,711 | 26,797 | 10.49 | 2,555 |
| | 714,995.08 | 606,756 | 261,903 | 460,242 | | 80,145 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 11.21

DUKE ENERGY KENTUCKY

ACCOUNT 3702 UoF METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 15-S2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2015 | 93,666.10 | 10,341 | 4,575 | 89,091 | 12.09 | 7,369 |
| 2016 | 302,058.80 | 11,116 | 4,918 | 297,141 | 13.09 | 22,700 |
| | 395,724.90 | 21,457 | 9,493 | 386,232 | | 30,069 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 12.8 7.60 |

DUKE ENERGY KENTUCKY

ACCOUNT 3712 COMPANY-OWNED OUTDOOR LIGHTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 20-S0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2011 | 0.01 | | | | | |
| 2012 | 53,334.00 | 14,544 | 4,692 | 48,642 | 12.00 | 4,054 |
| 2013 | 44,165.88 | 9,708 | 3,132 | 41,034 | 12.42 | 3,304 |
| 2014 | 25,656.00 | 4,182 | 1,349 | 24,307 | 12.84 | 1,893 |
| 2015 | 122,976.30 | 12,519 | 4,040 | 118,936 | 13.23 | 8,990 |
| 2016 | 163,809.78 | 5,832 | 1,881 | 161,928 | 13.56 | 11,942 |
| | 409,941.97 | 46,785 | 15,094 | 394,848 | | 30,183 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 13.1 7.36 |

DUKE ENERGY KENTUCKY

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 25-L3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1969 | 9,647.36 | 9,211 | 9,647 | | | |
| | 9,647.36 | 9,211 | 9,647 | | | |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 0.0 0.00 |

DUKE ENERGY KENTUCKY

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 32-L0.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1910 | 78.85 | 84 | 87 | | | |
| 1925 | 1,893.49 | 1,963 | 2,083 | | | |
| 1927 | 3.09 | 3 | 3 | | | |
| 1938 | 170.68 | 172 | 188 | | | |
| 1939 | 25.99 | 26 | 29 | | | |
| 1940 | 114.48 | 116 | 126 | | | |
| 1941 | 379.29 | 381 | 417 | | | |
| 1942 | 25.06 | 25 | 28 | | | |
| 1943 | 9.58 | 10 | 11 | | | |
| 1944 | 22.00 | 22 | 24 | | | |
| 1945 | 75.74 | 75 | 83 | | | |
| 1946 | 102.29 | 102 | 113 | | | |
| 1947 | 1,289.01 | 1,271 | 1,418 | | | |
| 1948 | 93.66 | 92 | 103 | | | |
| 1949 | 205.66 | 202 | 226 | | | |
| 1950 | 56.23 | 55 | 62 | | | |
| 1951 | 144.66 | 141 | 159 | | | |
| 1952 | 288.06 | 280 | 317 | | | |
| 1953 | 264.52 | 257 | 291 | | | |
| 1954 | 173.29 | 167 | 191 | | | |
| 1955 | 423.29 | 407 | 466 | | | |
| 1956 | 1,414.16 | 1,355 | 1,556 | | | |
| 1957 | 539.30 | 515 | 593 | | | |
| 1958 | 1,178.70 | 1,115 | 1,297 | | | |
| 1959 | 5,215.28 | 4,915 | 5,737 | | | |
| 1960 | 9,243.47 | 8,675 | 10,168 | | | |
| 1961 | 22,934.65 | 21,424 | 25,228 | | | |
| 1962 | 24,412.53 | 22,686 | 26,854 | | | |
| 1963 | 24,490.43 | 22,629 | 26,939 | | | |
| 1964 | 20,117.18 | 18,473 | 22,129 | | | |
| 1965 | 54,992.89 | 50,469 | 60,492 | | | |
| 1966 | 46,978.25 | 42,798 | 51,676 | | | |
| 1967 | 29,777.90 | 26,915 | 32,756 | | | |
| 1968 | 14,921.74 | 13,374 | 16,414 | | | |
| 1969 | 57,871.78 | 51,704 | 63,659 | | | |
| 1970 | 57,614.46 | 50,980 | 63,376 | | | |
| 1971 | 55,682.44 | 49,050 | 61,251 | | | |
| 1972 | 42,759.97 | 37,257 | 47,036 | | | |
| 1973 | 49,407.08 | 42,793 | 54,348 | | | |
| 1974 | 19,525.98 | 16,796 | 21,479 | | | |
| 1975 | 23,521.50 | 20,078 | 25,874 | | | |
| 1976 | 10,408.34 | 8,810 | 11,449 | | | |
| 1977 | 14,492.26 | 12,154 | 15,941 | | | |

DUKE ENERGY KENTUCKY

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 32-L0.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1978 | 21,536.77 | 17,877 | 23,690 | | | |
| 1979 | 34,261.61 | 28,123 | 37,688 | | | |
| 1980 | 45,786.45 | 37,134 | 50,365 | | | |
| 1981 | 22,920.21 | 18,438 | 25,212 | | | |
| 1982 | 12,363.23 | 9,805 | 13,600 | | | |
| 1983 | 13,273.35 | 10,419 | 14,601 | | | |
| 1984 | 16,052.66 | 12,452 | 17,658 | | | |
| 1985 | 50,433.39 | 38,623 | 55,477 | | | |
| 1986 | 34,849.23 | 26,305 | 38,334 | | | |
| 1987 | 17,012.61 | 12,643 | 18,714 | | | |
| 1988 | 24,937.03 | 18,214 | 27,431 | | | |
| 1989 | 68,708.06 | 49,466 | 75,579 | | | |
| 1990 | 40,490.31 | 28,683 | 44,539 | | | |
| 1991 | 14,913.23 | 10,374 | 16,405 | | | |
| 1992 | 44,497.61 | 30,338 | 48,947 | | | |
| 1993 | 88,950.78 | 59,549 | 97,846 | | | |
| 1994 | 87,629.70 | 57,257 | 96,393 | | | |
| 1995 | 81,844.99 | 52,262 | 90,029 | | | |
| 1996 | 64,297.44 | 40,159 | 70,727 | | | |
| 1997 | 96,886.56 | 59,021 | 106,575 | | | |
| 1998 | 121,539.33 | 71,980 | 132,133 | 1,560 | 15.86 | 98 |
| 1999 | 155,710.34 | 89,323 | 163,970 | 7,311 | 16.06 | 455 |
| 2000 | 105,719.06 | 58,715 | 107,783 | 8,508 | 16.18 | 526 |
| 2001 | 30,206.57 | 16,172 | 29,687 | 3,540 | 16.35 | 217 |
| 2002 | 7,009.27 | 3,611 | 6,629 | 1,081 | 16.46 | 66 |
| 2004 | 168,372.05 | 79,177 | 145,344 | 39,865 | 16.74 | 2,381 |
| 2005 | 54,793.13 | 24,471 | 44,921 | 15,351 | 16.83 | 912 |
| 2006 | 29,704.79 | 12,456 | 22,865 | 9,810 | 17.05 | 575 |
| 2007 | 56,328.76 | 22,071 | 40,516 | 21,446 | 17.17 | 1,249 |
| 2008 | 18,454.02 | 6,679 | 12,261 | 8,038 | 17.34 | 464 |
| 2009 | 39,669.53 | 13,091 | 24,031 | 19,605 | 17.50 | 1,120 |
| 2010 | 11,636.29 | 3,453 | 6,339 | 6,461 | 17.60 | 367 |
| 2012 | 34,150.56 | 7,573 | 13,901 | 23,665 | 17.82 | 1,328 |
| 2013 | 7,022.44 | 1,265 | 2,322 | 5,403 | 17.87 | 302 |
| 2014 | 2,280.10 | 308 | 565 | 1,943 | 17.83 | 109 |
| 2015 | 346,831.75 | 29,987 | 55,047 | 326,468 | 17.58 | 18,570 |
| 2016 | 75,159.02 | 2,406 | 4,417 | 78,258 | 16.68 | 4,692 |
| | 2,739,571.44 | 1,590,696 | 2,435,218 | 578,311 | | 33,431 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.3 1.22

DUKE ENERGY KENTUCKY

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1922 | 269.37 | 296 | 296 | | | |
| 1923 | 3,481.73 | 3,830 | 3,830 | | | |
| 1927 | 1,995.79 | 2,195 | 2,195 | | | |
| 1928 | 1,451.94 | 1,583 | 1,597 | | | |
| 1929 | 3,724.55 | 4,051 | 4,097 | | | |
| 1930 | 53.15 | 58 | 58 | | | |
| 1931 | 1,776.61 | 1,921 | 1,954 | | | |
| 1932 | 602.71 | 650 | 663 | | | |
| 1933 | 354.16 | 381 | 390 | | | |
| 1936 | 53.64 | 57 | 59 | | | |
| 1937 | 147.76 | 156 | 163 | | | |
| 1938 | 290.84 | 306 | 320 | | | |
| 1939 | 63.35 | 66 | 70 | | | |
| 1941 | 1,449.08 | 1,516 | 1,594 | | | |
| 1942 | 26.87 | 28 | 30 | | | |
| 1943 | 283.50 | 293 | 312 | | | |
| 1950 | 171.43 | 172 | 189 | | | |
| 1951 | 1,257.21 | 1,259 | 1,383 | | | |
| 1952 | 114.34 | 114 | 126 | | | |
| 1953 | 0.10 | | | | | |
| 1954 | 171.18 | 168 | 188 | | | |
| 1955 | 361.21 | 354 | 397 | | | |
| 1956 | 565.62 | 550 | 622 | | | |
| 1958 | 509.17 | 488 | 560 | | | |
| 1959 | 293.96 | 281 | 323 | | | |
| 1960 | 21.46 | 20 | 24 | | | |
| 1961 | 28.82 | 27 | 32 | | | |
| 1962 | 273.08 | 255 | 300 | | | |
| 1963 | 253.93 | 235 | 279 | | | |
| 1965 | 4,917.77 | 4,486 | 5,410 | | | |
| 1970 | 400.52 | 348 | 441 | | | |
| 1972 | 1,582.16 | 1,340 | 1,740 | | | |
| 1973 | 13,625.05 | 11,409 | 14,988 | | | |
| 1974 | 18,600.26 | 15,390 | 20,460 | | | |
| 1975 | 4,518.21 | 3,692 | 4,970 | | | |
| 1976 | 7,327.42 | 5,908 | 8,060 | | | |
| 1977 | 7,718.76 | 6,137 | 8,491 | | | |
| 1978 | 14,756.10 | 11,560 | 16,232 | | | |
| 1979 | 13,221.08 | 10,198 | 14,543 | | | |
| 1980 | 16,725.73 | 12,691 | 18,398 | | | |
| 1981 | 12,793.42 | 9,492 | 14,073 | | | |
| 1982 | 10,784.55 | 7,858 | 11,863 | | | |
| 1983 | 2,407.97 | 1,721 | 2,649 | | | |

DUKE ENERGY KENTUCKY

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1984 | 12,877.16 | 9,068 | 14,157 | 8 | 18.26 | |
| 1985 | 38,093.48 | 26,265 | 41,006 | 897 | 18.75 | 48 |
| 1986 | 21,062.90 | 14,203 | 22,174 | 995 | 19.25 | 52 |
| 1987 | 58,166.39 | 38,313 | 59,816 | 4,167 | 19.76 | 211 |
| 1988 | 71,225.22 | 45,771 | 71,460 | 6,888 | 20.28 | 340 |
| 1989 | 92,132.51 | 57,686 | 90,062 | 11,284 | 20.81 | 542 |
| 1990 | 131,972.23 | 80,395 | 125,516 | 19,653 | 21.35 | 921 |
| 1991 | 47,327.02 | 28,143 | 43,938 | 8,122 | 21.67 | 375 |
| 1992 | 128,990.98 | 74,393 | 116,145 | 25,745 | 22.23 | 1,158 |
| 1993 | 79,243.85 | 44,247 | 69,080 | 18,088 | 22.80 | 793 |
| 1994 | 88,032.37 | 47,721 | 74,504 | 22,332 | 23.16 | 964 |
| 1995 | 113,773.50 | 59,472 | 92,850 | 32,301 | 23.75 | 1,360 |
| 1996 | 99,521.16 | 50,270 | 78,484 | 30,989 | 24.14 | 1,284 |
| 1997 | 145,426.69 | 70,498 | 110,064 | 49,905 | 24.75 | 2,016 |
| 1998 | 145,025.04 | 67,576 | 105,502 | 54,026 | 25.17 | 2,146 |
| 1999 | 629,794.96 | 281,266 | 439,124 | 253,650 | 25.60 | 9,908 |
| 2000 | 135,300.71 | 57,717 | 90,110 | 58,721 | 26.05 | 2,254 |
| 2001 | 13,200.25 | 5,357 | 8,364 | 6,156 | 26.52 | 232 |
| 2002 | 32,074.31 | 12,327 | 19,245 | 16,037 | 27.00 | 594 |
| 2004 | 388,936.53 | 132,627 | 207,063 | 220,767 | 27.82 | 7,936 |
| 2005 | 364,413.61 | 116,168 | 181,366 | 219,489 | 28.18 | 7,789 |
| 2006 | 200,978.51 | 59,646 | 93,122 | 127,954 | 28.41 | 4,504 |
| 2007 | 43,811.41 | 11,952 | 18,660 | 29,533 | 28.81 | 1,025 |
| 2009 | 55,789.51 | 12,519 | 19,545 | 41,823 | 29.26 | 1,429 |
| 2010 | 33,453.09 | 6,649 | 10,381 | 26,417 | 29.47 | 896 |
| 2012 | 25,121.00 | 3,642 | 5,686 | 21,947 | 29.63 | 741 |
| 2013 | 8,988.24 | 1,052 | 1,642 | 8,245 | 29.39 | 281 |
| 2015 | 261.25 | 15 | 23 | 264 | 28.00 | 9 |
| 2016 | 4,356.84 | 94 | 148 | 4,645 | 25.07 | 185 |
| | 3,358,776.28 | 1,538,592 | 2,373,606 | 1,321,048 | | 49,993 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.4 1.49

DUKE ENERGY KENTUCKY

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-L0 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1962 | 755.64 | 702 | 784 | 47 | 10.01 | 5 |
| 1963 | 2,898.74 | 2,678 | 2,992 | 197 | 10.19 | 19 |
| 1964 | 5,867.10 | 5,388 | 6,021 | 433 | 10.39 | 42 |
| 1965 | 4,799.41 | 4,378 | 4,892 | 387 | 10.61 | 36 |
| 1966 | 7,892.89 | 7,191 | 8,035 | 647 | 10.48 | 62 |
| 1967 | 3,479.48 | 3,145 | 3,514 | 313 | 10.74 | 29 |
| 1968 | 13,813.66 | 12,381 | 13,835 | 1,360 | 11.02 | 123 |
| 1969 | 9,127.57 | 8,155 | 9,113 | 927 | 10.98 | 84 |
| 1970 | 10,607.86 | 9,386 | 10,488 | 1,181 | 11.31 | 104 |
| 1971 | 11,365.48 | 10,012 | 11,188 | 1,314 | 11.32 | 116 |
| 1972 | 9,514.05 | 8,290 | 9,263 | 1,202 | 11.68 | 103 |
| 1973 | 19,828.64 | 17,174 | 19,191 | 2,621 | 11.75 | 223 |
| 1974 | 26,999.56 | 23,225 | 25,952 | 3,748 | 11.85 | 316 |
| 1975 | 21,995.05 | 18,775 | 20,980 | 3,215 | 11.98 | 268 |
| 1976 | 28,203.53 | 23,746 | 26,534 | 4,490 | 12.41 | 362 |
| 1977 | 18,972.35 | 15,827 | 17,685 | 3,185 | 12.58 | 253 |
| 1978 | 33,403.06 | 27,727 | 30,983 | 5,760 | 12.52 | 460 |
| 1979 | 47,140.11 | 38,694 | 43,237 | 8,617 | 12.75 | 676 |
| 1980 | 64,872.10 | 52,613 | 58,791 | 12,568 | 13.00 | 967 |
| 1981 | 37,233.17 | 29,951 | 33,468 | 7,488 | 13.04 | 574 |
| 1982 | 31,008.79 | 24,593 | 27,481 | 6,629 | 13.35 | 497 |
| 1983 | 11,307.29 | 8,876 | 9,918 | 2,520 | 13.45 | 187 |
| 1984 | 14,332.94 | 11,118 | 12,423 | 3,343 | 13.59 | 246 |
| 1985 | 16,882.67 | 12,929 | 14,447 | 4,124 | 13.75 | 300 |
| 1986 | 21,740.07 | 16,410 | 18,337 | 5,577 | 13.95 | 400 |
| 1987 | 18,167.17 | 13,501 | 15,086 | 4,898 | 14.17 | 346 |
| 1988 | 17,439.61 | 12,794 | 14,296 | 4,888 | 14.24 | 343 |
| 1989 | 22,810.66 | 16,490 | 18,426 | 6,666 | 14.34 | 465 |
| 1990 | 50,089.62 | 35,627 | 39,810 | 15,289 | 14.48 | 1,056 |
| 1991 | 58,187.99 | 40,644 | 45,416 | 18,591 | 14.66 | 1,268 |
| 1992 | 57,730.95 | 39,519 | 44,159 | 19,345 | 14.87 | 1,301 |
| 1993 | 53,177.85 | 35,741 | 39,938 | 18,558 | 14.96 | 1,241 |
| 1994 | 47,014.71 | 30,952 | 34,586 | 17,130 | 15.09 | 1,135 |
| 1995 | 57,876.96 | 37,231 | 41,603 | 22,062 | 15.26 | 1,446 |
| 1996 | 49,167.86 | 30,823 | 34,442 | 19,643 | 15.47 | 1,270 |
| 1997 | 65,963.90 | 40,329 | 45,064 | 27,496 | 15.59 | 1,764 |
| 1998 | 58,524.66 | 34,892 | 38,989 | 25,388 | 15.63 | 1,624 |
| 1999 | 27,323.39 | 15,833 | 17,692 | 12,364 | 15.72 | 787 |
| 2000 | 5,610.07 | 3,146 | 3,515 | 2,656 | 15.86 | 167 |
| 2001 | 66,321.77 | 35,959 | 40,181 | 32,773 | 15.95 | 2,055 |
| 2002 | 74.99 | 39 | 44 | 38 | 15.99 | 2 |
| 2004 | 319,778.69 | 153,436 | 171,453 | 180,304 | 16.15 | 11,164 |
| 2005 | 58,605.11 | 26,766 | 29,909 | 34,557 | 16.20 | 2,133 |

DUKE ENERGY KENTUCKY

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-L0 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 2006 | 134,588.99 | 58,138 | 64,965 | 83,083 | 16.24 | 5,116 |
| 2007 | 61,677.60 | 25,076 | 28,020 | 39,825 | 16.21 | 2,457 |
| 2008 | 87,142.88 | 32,994 | 36,868 | 58,989 | 16.19 | 3,644 |
| 2009 | 45,746.34 | 15,927 | 17,797 | 32,524 | 16.20 | 2,008 |
| 2010 | 3,892.91 | 1,230 | 1,374 | 2,908 | 16.12 | 180 |
| 2012 | 129,661.74 | 31,521 | 35,222 | 107,406 | 15.87 | 6,768 |
| 2013 | 104,480.87 | 21,032 | 23,502 | 91,427 | 15.62 | 5,853 |
| 2014 | 117,493.91 | 18,159 | 20,291 | 108,952 | 15.29 | 7,126 |
| 2015 | 990,326.42 | 100,439 | 112,234 | 977,125 | 14.76 | 66,201 |
| 2016 | 691,846.50 | 26,941 | 30,104 | 730,927 | 13.62 | 53,666 |
| | 3,874,765.33 | 1,328,543 | 1,484,538 | 2,777,704 | | 189,038 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 14.7 4.88 |

DUKE ENERGY KENTUCKY

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 35-S1 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 1948 | 12,661.26 | 13,204 | 10,628 | 2,666 | 0.47 | 2,666 |
| 1951 | 328.00 | 338 | 272 | 72 | 1.17 | 62 |
| 1977 | 3,297.18 | 2,844 | 2,289 | 1,173 | 8.58 | 137 |
| 2007 | 40,659.35 | 13,465 | 10,838 | 31,854 | 20.62 | 1,545 |
| 2008 | 59,235.18 | 17,813 | 14,339 | 47,858 | 21.18 | 2,260 |
| 2010 | 28,802.78 | 6,802 | 5,475 | 24,768 | 22.40 | 1,106 |
| | 144,983.75 | 54,466 | 43,841 | 108,392 | | 7,776 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 13.9 5.36 |

DUKE ENERGY KENTUCKY

ACCOUNT 3910 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2008 | 3,084.80 | 1,311 | 3,085 | | | |
| 2009 | 9,910.13 | 3,716 | 9,910 | | | |
| 2013 | 1,587.47 | 278 | 1,587 | | | |
| 2016 | 734.91 | 18 | 735 | | | |
| | 15,317.31 | 5,323 | 15,317 | | | |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

DUKE ENERGY KENTUCKY

ACCOUNT 3911 ELECTRONIC DATA PROCESSING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 5-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2008 | 14,745.60 | 14,746 | 14,746 | | | |
| 2009 | 232,844.70 | 232,845 | 232,845 | | | |
| 2010 | 183,369.32 | 183,369 | 183,369 | | | |
| 2011 | 235,696.68 | 235,697 | 235,697 | | | |
| 2012 | 154,288.22 | 138,859 | 89,861 | 64,427 | 0.50 | 64,427 |
| 2013 | 238,205.23 | 166,744 | 107,907 | 130,298 | 1.50 | 86,865 |
| 2014 | 740,917.70 | 370,459 | 239,739 | 501,179 | 2.50 | 200,472 |
| 2015 | 171,406.92 | 51,422 | 33,277 | 138,130 | 3.50 | 39,466 |
| 2016 | 398,477.01 | 39,848 | 25,787 | 372,690 | 4.50 | 82,820 |
| | 2,369,951.38 | 1,433,989 | 1,163,228 | 1,206,723 | | 474,050 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 2.5 20.00 |

DUKE ENERGY KENTUCKY

ACCOUNT 3920 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 12-S3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2016 | 218,719.32 | 9,799 | 3,363 | 215,356 | 10.67 | 20,183 |
| | 218,719.32 | 9,799 | 3,363 | 215,356 | | 20,183 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7 | | | | | | 9.23 |

DUKE ENERGY KENTUCKY

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 18-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. +5 | | | | | | |
| 1999 | 15,736.15 | 12,087 | 13,081 | 1,868 | 4.15 | 450 |
| 2000 | 5,838.07 | 4,347 | 4,704 | 842 | 4.55 | 185 |
| 2001 | 21,763.00 | 15,605 | 16,888 | 3,787 | 5.03 | 753 |
| 2003 | 14,278.00 | 9,339 | 10,107 | 3,457 | 6.11 | 566 |
| 2005 | 26,234.28 | 15,305 | 16,563 | 8,360 | 7.23 | 1,156 |
| 2006 | 92,022.48 | 50,022 | 54,135 | 33,286 | 7.85 | 4,240 |
| 2016 | 25,187.80 | 854 | 924 | 23,004 | 13.51 | 1,703 |
| | 201,059.78 | 107,559 | 116,402 | 74,605 | | 9,053 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 | | | | | | 4.50 |

DUKE ENERGY KENTUCKY

ACCOUNT 3940 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1992 | 1,603.76 | 1,572 | 1,568 | 36 | 0.50 | 36 |
| 1994 | 1,028.38 | 926 | 924 | 104 | 2.50 | 42 |
| 1997 | 6,942.62 | 5,415 | 5,402 | 1,541 | 5.50 | 280 |
| 1998 | 16,223.30 | 12,005 | 11,976 | 4,247 | 6.50 | 653 |
| 2000 | 109,708.96 | 72,408 | 72,235 | 37,474 | 8.50 | 4,409 |
| 2001 | 51,974.41 | 32,224 | 32,147 | 19,827 | 9.50 | 2,087 |
| 2002 | 37,932.62 | 22,001 | 21,949 | 15,984 | 10.50 | 1,522 |
| 2003 | 4,809.80 | 2,597 | 2,591 | 2,219 | 11.50 | 193 |
| 2005 | 25,940.45 | 11,933 | 11,905 | 14,035 | 13.50 | 1,040 |
| 2008 | 380,978.53 | 129,533 | 129,224 | 251,755 | 16.50 | 15,258 |
| 2009 | 2,959.10 | 888 | 886 | 2,073 | 17.50 | 118 |
| 2010 | 176,619.28 | 45,921 | 45,811 | 130,808 | 18.50 | 7,071 |
| 2011 | 193,492.90 | 42,568 | 42,466 | 151,027 | 19.50 | 7,745 |
| 2012 | 212,729.11 | 38,291 | 38,200 | 174,529 | 20.50 | 8,514 |
| 2013 | 139,430.69 | 19,520 | 19,473 | 119,958 | 21.50 | 5,579 |
| 2014 | 39,966.78 | 3,997 | 3,987 | 35,980 | 22.50 | 1,599 |
| 2015 | 135,407.94 | 8,124 | 8,105 | 127,303 | 23.50 | 5,417 |
| 2016 | 489,557.71 | 9,791 | 9,768 | 479,790 | 24.50 | 19,583 |
| | 2,027,306.34 | 459,714 | 458,617 | 1,568,690 | | 81,146 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.3 4.00

DUKE ENERGY KENTUCKY

ACCOUNT 3960 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 15-L2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2008 | 11,770.00 | 6,794 | 5,449 | 6,321 | 6.23 | 1,015 |
| | 11,770.00 | 6,794 | 5,449 | 6,321 | | 1,015 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 | | | | | | 8.62 |

DUKE ENERGY KENTUCKY

ACCOUNT 3970 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2006 | 154,774.64 | 108,342 | 108,258 | 46,517 | 4.50 | 10,337 |
| 2007 | 125,461.04 | 79,458 | 79,397 | 46,064 | 5.50 | 8,375 |
| 2009 | 107,358.47 | 53,679 | 53,638 | 53,720 | 7.50 | 7,163 |
| 2010 | 1,387,831.33 | 601,389 | 600,925 | 786,906 | 8.50 | 92,577 |
| 2011 | 479,586.40 | 175,850 | 175,715 | 303,871 | 9.50 | 31,986 |
| 2012 | 8,837.90 | 2,651 | 2,649 | 6,189 | 10.50 | 589 |
| 2013 | 22,988.34 | 5,364 | 5,360 | 17,628 | 11.50 | 1,533 |
| 2014 | 330,246.90 | 55,042 | 54,999 | 275,248 | 12.50 | 22,020 |
| 2015 | 17,836.10 | 1,784 | 1,783 | 16,053 | 13.50 | 1,189 |
| 2016 | 248,026.20 | 8,267 | 8,260 | 239,766 | 14.50 | 16,536 |
| | 2,882,947.32 | 1,091,826 | 1,090,984 | 1,791,963 | | 192,305 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 9.3 6.67 |

APPENDIX A

JOHN SPANOS

DEPRECIATION EXPERIENCE

1 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

2 A. I have Bachelor of Science degrees in Industrial Management and Mathematics
3 from Carnegie-Mellon University and a Master of Business Administration from
4 York College.

5 **Q. DO YOU BELONG TO ANY PROFESSIONAL SOCIETIES?**

6 A. Yes. I am a member and past President of the Society of Depreciation
7 Professionals and a member of the American Gas Association/Edison Electric
8 Institute Industry Accounting Committee.

9 **Q. DO YOU HOLD ANY SPECIAL CERTIFICATION AS A**
10 **DEPRECIATION EXPERT?**

11 A. Yes. The Society of Depreciation Professionals has established national standards
12 for depreciation professionals. The Society administers an examination to
13 become certified in this field. I passed the certification exam in September 1997
14 and was recertified in August 2003, February 2008 and January 2013.

15 **Q. PLEASE OUTLINE YOUR EXPERIENCE IN THE FIELD OF**
16 **DEPRECIATION.**

17 A. In June, 1986, I was employed by Gannett Fleming Valuation and Rate
18 Consultants, Inc. as a Depreciation Analyst. During the period from June, 1986
19 through December, 1995, I helped prepare numerous depreciation and original
20 cost studies for utility companies in various industries. I helped perform
21 depreciation studies for the following telephone companies: United Telephone of
22 Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone

1 Utility. I helped perform depreciation studies for the following companies in the
2 railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and
3 Wisconsin Central Transportation Corporation.

4 I helped perform depreciation studies for the following organizations in
5 the electric utility industry: Chugach Electric Association, The Cincinnati Gas and
6 Electric Company (CG&E), The Union Light, Heat and Power Company
7 (ULH&P), Northwest Territories Power Corporation, and the City of Calgary -
8 Electric System.

9 I helped perform depreciation studies for the following pipeline
10 companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company
11 Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and
12 Lakehead Pipeline Company.

13 I helped perform depreciation studies for the following gas utility
14 companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The
15 Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E,
16 ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

17 I helped perform depreciation studies for the following water utility
18 companies: Indiana-American Water Company, Consumers Pennsylvania Water
19 Company and The York Water Company; and depreciation and original cost
20 studies for Philadelphia Suburban Water Company and Pennsylvania-American
21 Water Company.

22 In each of the above studies, I assembled and analyzed historical and
23 simulated data, performed field reviews, developed preliminary estimates of
24 service life and net salvage, calculated annual depreciation, and prepared reports

1 for submission to state public utility commissions or federal regulatory agencies.

2 I performed these studies under the general direction of William M. Stout, P.E.

3 In January, 1996, I was assigned to the position of Supervisor of
4 Depreciation Studies. In July, 1999, I was promoted to the position of Manager,
5 Depreciation and Valuation Studies. In December, 2000, I was promoted to the
6 position as Vice-President of Gannett Fleming Valuation and Rate Consultants,
7 Inc. and in April 2012, I was promoted to my present position as Senior Vice
8 President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing
9 business as Gannett Fleming Valuation and Rate Consultants, LLC). In my
10 current position I am responsible for conducting all depreciation, valuation and
11 original cost studies, including the preparation of final exhibits and responses to
12 data requests for submission to the appropriate regulatory bodies.

13 Since January 1996, I have conducted depreciation studies similar to those
14 previously listed including assignments for Pennsylvania-American Water
15 Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-
16 American Water Company; Indiana-American Water Company; Hampton Water
17 Works Company; Omaha Public Power District; Enbridge Pipe Line Company;
18 Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National
19 Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The
20 City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City
21 of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water
22 Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge
23 Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water
24 Company; St. Louis County Water Company; Missouri-American Water

1 Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas &
2 Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-
3 Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI -
4 Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy
5 Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric &
6 Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North
7 Carolina; Aqua Ohio; Aqua Texas, Inc.; Ameren Missouri; Central Hudson Gas &
8 Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas;
9 CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint
10 Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.;
11 United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin
12 Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest
13 Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North
14 Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican
15 Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services
16 Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City
17 Power and Light; Duke Energy North Carolina; Duke Energy South Carolina;
18 Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio
19 Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress;
20 Northern Indiana Public Service Company; Tennessee-American Water
21 Company; Columbia Gas of Maryland; Bonneville Power Administration;
22 NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility,
23 Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana;
24 Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and

1 Electric Company; Kentucky Utilities Company; Madison Gas and Electric;
2 Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group;
3 Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power
4 Company; United Water Arkansas; Central Vermont Public Service Corporation;
5 Green Mountain Power; Portland General Electric Company; Atlantic City
6 Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas;
7 Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility
8 Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas
9 Light and Coke Company; North Shore Gas Company; Connecticut Light and
10 Power; New York State Electric and Gas Corporation; Rochester Gas and Electric
11 Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha
12 Public Power District; Indianapolis Power & Light Company; Vermont Gas
13 Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power;
14 Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos
15 Energy Corporation; Citizens Energy Group; Alabama Gas Corporation; Mid-
16 Atlantic Interstate Transmission, LLC and Northern Illinois Gas Company.

17 My additional duties include determining final life and salvage estimates,
18 conducting field reviews, presenting recommended depreciation rates to
19 management for its consideration and supporting such rates before regulatory
20 bodies.

21 **Q. HAVE YOU SUBMITTED TESTIMONY TO ANY STATE UTILITY**
22 **COMMISSION ON THE SUBJECT OF UTILITY PLANT**
23 **DEPRECIATION?**

1 A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission;
2 the Commonwealth of Kentucky Public Service Commission; the Public Utilities
3 Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities
4 Board of New Jersey; the Missouri Public Service Commission; the
5 Massachusetts Department of Telecommunications and Energy; the Alberta
6 Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana
7 Public Service Commission; the State Corporation Commission of Kansas; the
8 Oklahoma Corporate Commission; the Public Service Commission of South
9 Carolina; Railroad Commission of Texas – Gas Services Division; the New York
10 Public Service Commission; Illinois Commerce Commission; the Indiana Utility
11 Regulatory Commission; the California Public Utilities Commission; the Federal
12 Energy Regulatory Commission (“FERC”); the Arkansas Public Service
13 Commission; the Public Utility Commission of Texas; Maryland Public Service
14 Commission; Washington Utilities and Transportation Commission; The
15 Tennessee Regulatory Commission; the Regulatory Commission of Alaska;
16 Minnesota Public Utility Commission; Utah Public Service Commission; District
17 of Columbia Public Service Commission; the Mississippi Public Service
18 Commission; Delaware Public Service Commission; Virginia State Corporation
19 Commission; Colorado Public Utility Commission; Oregon Public Utility
20 Commission; South Dakota Public Utilities Commission; Wisconsin Public
21 Service Commission; Wyoming Public Service Commission; Maine Public Utility
22 Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory
23 Authority; New Mexico Public Regulation Commission and the North Carolina
24 Utilities Commission.

1 **Q. HAVE YOU HAD ANY ADDITIONAL EDUCATION RELATING TO**
2 **UTILITY PLANT DEPRECIATION?**

3 A. Yes. I have completed the following courses conducted by Depreciation
4 Programs, Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and
5 Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life
6 Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also
7 completed the “Introduction to Public Utility Accounting” program conducted by
8 the American Gas Association.

9 **Q. DOES THIS CONCLUDE YOUR QUALIFICATION STATEMENT?**

10 A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|-----|-------------|---------------------|-------------------|--|--------------------------------|
| 01. | 1998 | PA PUC | R-00984375 | City of Bethlehem – Bureau of Water | Original Cost and Depreciation |
| 02. | 1998 | PA PUC | R-00984567 | City of Lancaster | Original Cost and Depreciation |
| 03. | 1999 | PA PUC | R-00994605 | The York Water Company | Depreciation |
| 04. | 2000 | D.T.&E. | DTE 00-105 | Massachusetts-American Water Company | Depreciation |
| 05. | 2001 | PA PUC | R-00016114 | City of Lancaster | Original Cost and Depreciation |
| 06. | 2001 | PA PUC | R-00017236 | The York Water Company | Depreciation |
| 07. | 2001 | PA PUC | R-00016339 | Pennsylvania-American Water Company | Depreciation |
| 08. | 2001 | OH PUC | 01-1228-GA-AIR | Cinergy Corp – Cincinnati Gas & Elect Co. | Depreciation |
| 09. | 2001 | KY PSC | 2001-092 | Cinergy Corp – Union Light, Heat & Power Co. | Depreciation |
| 10. | 2002 | PA PUC | R-00016750 | Philadelphia Suburban Water Company | Depreciation |
| 11. | 2002 | KY PSC | 2002-00145 | Columbia Gas of Kentucky | Depreciation |
| 12. | 2002 | NJ BPU | GF02040245 | NUI Corporation/Elizabethtown Gas Co. | Depreciation |
| 13. | 2002 | ID PUC | IPC-E-03-7 | Idaho Power Company | Depreciation |
| 14. | 2003 | PA PUC | R-0027975 | The York Water Company | Depreciation |
| 15. | 2003 | IN URC | R-0027975 | Cinergy Corp – PSI Energy, Inc. | Depreciation |
| 16. | 2003 | PA PUC | R-00038304 | Pennsylvania-American Water Co. | Depreciation |
| 17. | 2003 | MO PSC | WR-2003-0500 | Missouri-American Water Co. | Depreciation |
| 18. | 2003 | FERC | ER-03-1274-000 | NSTAR-Boston Edison Company | Depreciation |
| 19. | 2003 | NJ BPU | BPU 03080683 | South Jersey Gas Company | Depreciation |
| 20. | 2003 | NV PUC | 03-10001 | Nevada Power Company | Depreciation |
| 21. | 2003 | LA PSC | U-27676 | CenterPoint Energy – Arkla | Depreciation |
| 22. | 2003 | PA PUC | R-00038805 | Pennsylvania Suburban Water Company | Depreciation |
| 23. | 2004 | AB En/Util Bd | 1306821 | EPCOR Distribution, Inc. | Depreciation |
| 24. | 2004 | PA PUC | R-00038168 | National Fuel Gas Distribution Corp (PA) | Depreciation |
| 25. | 2004 | PA PUC | R-00049255 | PPL Electric Utilities | Depreciation |
| 26. | 2004 | PA PUC | R-00049165 | The York Water Company | Depreciation |
| 27. | 2004 | OK Corp Cm | PUC 200400187 | CenterPoint Energy – Arkla | Depreciation |
| 28. | 2004 | OH PUC | 04-680-EI-AIR | Cinergy Corp. – Cincinnati Gas and Electric Company | Depreciation |
| 29. | 2004 | RR Com of TX | GUD# | CenterPoint Energy – Entex Gas Services Div. | Depreciation |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|-----|-------------|-----------------------------|--------------------|--|----------------|
| 30. | 2004 | NY PUC | 04-G-1047 | National Fuel Gas Distribution Gas (NY) | Depreciation |
| 31. | 2004 | AR PSC | 04-121-U | CenterPoint Energy – Arkla | Depreciation |
| 32. | 2005 | IL CC | 05- | North Shore Gas Company | Depreciation |
| 33. | 2005 | IL CC | 05- | Peoples Gas Light and Coke Company | Depreciation |
| 34. | 2005 | KY PSC | 2005-00042 | Union Light Heat & Power | Depreciation |
| 35. | 2005 | IL CC | 05-0308 | MidAmerican Energy Company | Depreciation |
| 36. | 2005 | MO PSC | GF-2005 | Laclede Gas Company | Depreciation |
| 37. | 2005 | KS CC | 05-WSEE-981-RTS | Westar Energy | Depreciation |
| 38. | 2005 | RR Com of TX | GUD # | CenterPoint Energy – Entex Gas Services Div. | Depreciation |
| 39. | 2005 | FERC | | Cinergy Corporation | Accounting |
| 40. | 2005 | OK CC | PUD 200500151 | Oklahoma Gas and Electric Co. | Depreciation |
| 41. | 2005 | MA Dept Tele- com & Ergy | DTE 05-85 | NSTAR | Depreciation |
| 42. | 2005 | NY PUC | 05-E-934/05-G-0935 | Central Hudson Gas & Electric Co. | Depreciation |
| 43. | 2005 | AK Reg Com | U-04-102 | Chugach Electric Association | Depreciation |
| 44. | 2005 | CA PUC | A05-12-002 | Pacific Gas & Electric | Depreciation |
| 45. | 2006 | PA PUC | R-00051030 | Aqua Pennsylvania, Inc. | Depreciation |
| 46. | 2006 | PA PUC | R-00051178 | T.W. Phillips Gas and Oil Co. | Depreciation |
| 47. | 2006 | NC Util Cm. | | Pub. Service Co. of North Carolina | Depreciation |
| 48. | 2006 | PA PUC | R-00051167 | City of Lancaster | Depreciation |
| 49. | 2006 | PA PUC | R00061346 | Duquesne Light Company | Depreciation |
| 50. | 2006 | PA PUC | R-00061322 | The York Water Company | Depreciation |
| 51. | 2006 | PA PUC | R-00051298 | PPL GAS Utilities | Depreciation |
| 52. | 2006 | PUC of TX | 32093 | CenterPoint Energy – Houston Electric | Depreciation |
| 53. | 2006 | KY PSC | 2006-00172 | Duke Energy Kentucky | Depreciation |
| 54. | 2006 | SC PSC | | SCANA | |
| 55. | 2006 | AK Reg Com | U-06-6 | Municipal Light and Power | Depreciation |
| 56. | 2006 | DE PSC | 06-284 | Delmarva Power and Light | Depreciation |
| 57. | 2006 | IN URC | IURC43081 | Indiana American Water Company | Depreciation |
| 58. | 2006 | AK Reg Com | U-06-134 | Chugach Electric Association | Depreciation |
| 59. | 2006 | MO PSC | WR-2007-0216 | Missouri American Water Company | Depreciation |
| 60. | 2006 | FERC | ISO82, ETC. AL | TransAlaska Pipeline | Depreciation |
| 61. | 2006 | PA PUC | R-00061493 | National Fuel Gas Distribution Corp. (PA) | Depreciation |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|-----|-------------|---------------------|----------------------|--|----------------|
| 62. | 2007 | NC Util Com. | E-7 SUB 828 | Duke Energy Carolinas, LLC | Depreciation |
| 63. | 2007 | OH PSC | 08-709-EL-AIR | Duke Energy Ohio Gas | Depreciation |
| 64. | 2007 | PA PUC | R-00072155 | PPL Electric Utilities Corporation | Depreciation |
| 65. | 2007 | KY PSC | 2007-00143 | Kentucky American Water Company | Depreciation |
| 66. | 2007 | PA PUC | R-00072229 | Pennsylvania American Water Company | Depreciation |
| 67. | 2007 | KY PSC | 2007-0008 | NiSource – Columbia Gas of Kentucky | Depreciation |
| 68. | 2007 | NY PSC | 07-G-0141 | National Fuel Gas Distribution Corp (NY) | Depreciation |
| 69. | 2008 | AK PSC | U-08-004 | Anchorage Water & Wastewater Utility | Depreciation |
| 70. | 2008 | TN Reg Auth | 08-00039 | Tennessee-American Water Company | Depreciation |
| 71. | 2008 | DE PSC | 08-96 | Artesian Water Company | Depreciation |
| 72. | 2008 | PA PUC | R-2008-2023067 | The York Water Company | Depreciation |
| 73. | 2008 | KS CC | 08-WSEE1-RTS | Westar Energy | Depreciation |
| 74. | 2008 | IN URC | 43526 | Northern Indiana Public Service Co. | Depreciation |
| 75. | 2008 | IN URC | 43501 | Duke Energy Indiana | Depreciation |
| 76. | 2008 | MD PSC | 9159 | NiSource – Columbia Gas of Maryland | Depreciation |
| 77. | 2008 | KY PSC | 2008-000251 | Kentucky Utilities | Depreciation |
| 78. | 2008 | KY PSC | 2008-000252 | Louisville Gas & Electric | Depreciation |
| 79. | 2008 | PA PUC | 2008-20322689 | Pennsylvania American Water Co.-Wastewater | Depreciation |
| 80. | 2008 | NY PSC | 08-E887/08-00888 | Central Hudson | Depreciation |
| 81. | 2008 | WV TC | VE-080416/VG-8080417 | Avista Corporation | Depreciation |
| 82. | 2008 | IL CC | ICC-09-166 | Peoples Gas, Light and Coke Co. | Depreciation |
| 83. | 2009 | IL CC | ICC-09-167 | North Shore Gas Company | Depreciation |
| 84. | 2009 | DC PSC | 1076 | Potomac Electric Power Company | Depreciation |
| 85. | 2009 | KY PSC | 2009-00141 | NiSource – Columbia Gas of Kentucky | Depreciation |
| 86. | 2009 | FERC | ER08-1056-002 | Entergy Services | Depreciation |
| 87. | 2009 | PA PUC | R-2009-2097323 | Pennsylvania American Water Co. | Depreciation |
| 88. | 2009 | NC Util Cm | E-7, Sub 090 | Duke Energy Carolinas, LLC | Depreciation |
| 89. | 2009 | KY PSC | 2009-00202 | Duke Energy Kentucky | Depreciation |
| 90. | 2009 | VA St. CC | PUE-2009-00059 | Aqua Virginia, Inc. | Depreciation |
| 91. | 2009 | PA PUC | 2009-2132019 | Aqua Pennsylvania, Inc. | Depreciation |
| 92. | 2009 | MS PSC | 09- | Entergy Mississippi | Depreciation |
| 93. | 2009 | AK PSC | 09-08-U | Entergy Arkansas | Depreciation |
| 94. | 2009 | TX PUC | 37744 | Entergy Texas | Depreciation |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|------|-------------|---------------------|-------------------|--|----------------|
| 95. | 2009 | TX PUC | 37690 | El Paso Electric Company | Depreciation |
| 96. | 2009 | PA PUC | R-2009-2106908 | The Borough of Hanover | Depreciation |
| 97. | 2009 | KS CC | 10-KCPE-415-RTS | Kansas City Power & Light | Depreciation |
| 98. | 2009 | PA PUC | R-2009- | United Water Pennsylvania | Depreciation |
| 99. | 2009 | OH PUC | | Aqua Ohio Water Company | Depreciation |
| 100. | 2009 | WI PSC | 3270-DU-103 | Madison Gas & Electric Co. | Depreciation |
| 101. | 2009 | MO PSC | WR-2010 | Missouri American Water Co. | Depreciation |
| 102. | 2009 | AK Reg Cm | U-09-097 | Chugach Electric Association | Depreciation |
| 103. | 2010 | IN URC | 43969 | Northern Indiana Public Service Co. | Depreciation |
| 104. | 2010 | WI PSC | 6690-DU-104 | Wisconsin Public Service Corp. | Depreciation |
| 105. | 2010 | PA PUC | R-2010-2161694 | PPL Electric Utilities Corp. | Depreciation |
| 106. | 2010 | KY PSC | 2010-00036 | Kentucky American Water Company | Depreciation |
| 107. | 2010 | PA PUC | R-2009-2149262 | Columbia Gas of Pennsylvania | Depreciation |
| 108. | 2010 | MO PSC | GR-2010-0171 | Laclede Gas Company | Depreciation |
| 109. | 2010 | SC PSC | 2009-489-E | South Carolina Electric & Gas Co. | Depreciation |
| 110. | 2010 | NJ BD OF PU | ER09080664 | Atlantic City Electric | Depreciation |
| 111. | 2010 | VA St. CC | PUE-2010-00001 | Virginia American Water Company | Depreciation |
| 112. | 2010 | PA PUC | R-2010-2157140 | The York Water Company | Depreciation |
| 113. | 2010 | MO PSC | ER-2010-0356 | Greater Missouri Operations Co. | Depreciation |
| 114. | 2010 | MO PSC | ER-2010-0355 | Kansas City Power and Light | Depreciation |
| 115. | 2010 | PA PUC | R-2010-2167797 | T.W. Phillips Gas and Oil Co. | Depreciation |
| 116. | 2010 | PSC SC | 2009-489-E | SCANA – Electric | Depreciation |
| 117. | 2010 | PA PUC | R-2010-22010702 | Peoples Natural Gas, LLC | Depreciation |
| 118. | 2010 | AK PSC | 10-067-U | Oklahoma Gas and Electric Co. | Depreciation |
| 119. | 2010 | IN URC | | Northern Indiana Public Serv. Co. - NIFL | Depreciation |
| 120. | 2010 | IN URC | | Northern Indiana Public Serv. Co. - Kokomo | Depreciation |
| 121. | 2010 | PA PUC | R-2010-2166212 | Pennsylvania American Water Co - WW | Depreciation |
| 122. | 2010 | NC Util Cn. | W-218,SUB310 | Aqua North Carolina, Inc. | Depreciation |
| 123. | 2011 | OH PUC | 11-4161-WS-AIR | Ohio American Water Company | Depreciation |
| 124. | 2011 | MS PSC | EC-123-0082-00 | Entergy Mississippi | Depreciation |
| 125. | 2011 | CO PUC | 11AL-387E | Black Hills Colorado | Depreciation |
| 126. | 2011 | PA PUC | R-2010-2215623 | Columbia Gas of Pennsylvania | Depreciation |
| 127. | 2011 | PA PUC | R-2010-2179103 | Lancaster, City of – Bureau of Water | Depreciation |
| 128. | 2011 | IN URC | 43114 IGCC 4S | Duke Energy Indiana | Depreciation |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|------|-------------|---------------------|------------------------------------|---|----------------|
| 129. | 2011 | FERC | IS11-146-000 | Enbridge Pipelines (Southern Lights) | Depreciation |
| 130. | 2011 | IL CC | 11-0217 | MidAmerican Energy Corporation | Depreciation |
| 131. | 2011 | OK CC | 201100087 | Oklahoma Gas & Electric Co. | Depreciation |
| 132. | 2011 | PA PUC | 2011-2232243 | Pennsylvania American Water Company | Depreciation |
| 133. | 2011 | FERC | 2011-2232243 | Carolina Gas Transmission | Depreciation |
| 134. | 2012 | WA UTC | UE-120436/UG-120437 | Avista Corporation | Depreciation |
| 135. | 2012 | AK Reg Cm | U-12-009 | Chugach Electric Association | Depreciation |
| 136. | 2012 | MA PUC | DPU 12-25 | Columbia Gas of Massachusetts | Depreciation |
| 137. | 2012 | TX PUC | 40094 | El Paso Electric Company | Depreciation |
| 138. | 2012 | ID PUC | IPC-E-12 | Idaho Power Company | Depreciation |
| 139. | 2012 | PA PUC | R-2012-2290597 | PPL Electric Utilities | Depreciation |
| 140. | 2012 | PA PUC | R-2012-2311725 | Hanover, Borough of – Bureau of Water | Depreciation |
| 141. | 2012 | KY PSC | 2012-00222 | Louisville Gas and Electric Company | Depreciation |
| 142. | 2012 | KY PSC | 2012-00221 | Kentucky Utilities Company | Depreciation |
| 143. | 2012 | PA PUC | R-2012-2285985 | Peoples Natural Gas Company | Depreciation |
| 144. | 2012 | DC PSC | Case 1087 | Potomac Electric Power Company | Depreciation |
| 145. | 2012 | OH PSC | 12-1682-EL-AIR | Duke Energy Ohio (Electric) | Depreciation |
| 146. | 2012 | OH PSC | 12-1685-GA-AIR | Duke Energy Ohio (Gas) | Depreciation |
| 147. | 2012 | PA PUC | R-2012-2310366 | Lancaster, City of – Sewer Fund | Depreciation |
| 148. | 2012 | PA PUC | R-2012-2321748 | Columbia Gas of Pennsylvania | Depreciation |
| 149. | 2012 | FERC | ER-12-2681-000 | ITC Holdings | Depreciation |
| 150. | 2012 | MO PSC | ER-2012-0174 | Kansas City Power and Light | Depreciation |
| 151. | 2012 | MO PSC | ER-2012-0175 | KCPL Greater Missouri Operations Co. | Depreciation |
| 152. | 2012 | MO PSC | GO-2012-0363 | Laclede Gas Company | Depreciation |
| 153. | 2012 | MN PUC | G007,001/D-12-533 | Integrus – MN Energy Resource Group | Depreciation |
| 153. | 2012 | TX PUC | | Aqua Texas | Depreciation |
| 155. | 2012 | PA PUC | 2012-2336379 | York Water Company | Depreciation |
| 156. | 2013 | NJ BPU | ER12121071 | PHI Service Co.– Atlantic City Electric | Depreciation |
| 157. | 2013 | KY PSC | 2013-00167 | Columbia Gas of Kentucky | Depreciation |
| 158. | 2013 | VA St CC | 2013-00020 | Virginia Electric and Power Co. | Depreciation |
| 159. | 2013 | IA Util Bd | 2013-0004 | MidAmerican Energy Corporation | Depreciation |
| 160. | 2013 | PA PUC | 2013-2355276 | Pennsylvania American Water Co. | Depreciation |
| 161. | 2013 | NY PSC | 13-E-0030, 13-G-0031, 13-S-0032 | Consolidated Edison of New York | Depreciation |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|------|-------------|---------------------|-------------------|---|----------------|
| 162. | 2013 | PA PUC | 2013-2355886 | Peoples TWP LLC | Depreciation |
| 163. | 2013 | TN Reg Auth | 12-0504 | Tennessee American Water | Depreciation |
| 164. | 2013 | ME PUC | 2013-168 | Central Maine Power Company | Depreciation |
| 165. | 2013 | DC PSC | Case 1103 | PHI Service Co. – PEPCO | Depreciation |
| 166. | 2013 | WY PSC | 2003-ER-13 | Cheyenne Light, Fuel and Power Co. | Depreciation |
| 167. | 2013 | FERC | ER13- -0000 | Kentucky Utilities | Depreciation |
| 168. | 2013 | FERC | ER13- -0000 | MidAmerican Energy Company | Depreciation |
| 169. | 2013 | FERC | ER13- -0000 | PPL Utilities | Depreciation |
| 170. | 2013 | PA PUC | R-2013-2372129 | Duquesne Light Company | Depreciation |
| 171. | 2013 | NJ BPU | ER12111052 | Jersey Central Power and Light Co. | Depreciation |
| 172. | 2013 | PA PUC | R-2013-2390244 | Bethlehem, City of – Bureau of Water | Depreciation |
| 173. | 2013 | OK CC | UM 1679 | Oklahoma, Public Service Company of | Depreciation |
| 174. | 2013 | IL CC | 13-0500 | Nicor Gas Company | Depreciation |
| 175. | 2013 | WY PSC | 20000-427-EA-13 | PacifiCorp | Depreciation |
| 176. | 2013 | UT PSC | 13-035-02 | PacifiCorp | Depreciation |
| 177. | 2013 | OR PUC | UM 1647 | PacifiCorp | Depreciation |
| 178. | 2013 | PA PUC | 2013-2350509 | Dubois, City of | Depreciation |
| 179. | 2014 | IL CC | 14-0224 | North Shore Gas Company | Depreciation |
| 180. | 2014 | FERC | ER14- | Duquesne Light Company | Depreciation |
| 181. | 2014 | SD PUC | EL14-026 | Black Hills Power Company | Depreciation |
| 182. | 2014 | WY PSC | 20002-91-ER-14 | Black Hills Power Company | Depreciation |
| 183. | 2014 | PA PUC | 2014-2428304 | Hanover, Borough of – Municipal Water Works | Depreciation |
| 184. | 2014 | PA PUC | 2014-2406274 | Columbia Gas of Pennsylvania | Depreciation |
| 185. | 2014 | IL CC | 14-0225 | Peoples Gas Light and Coke Company | Depreciation |
| 186. | 2014 | MO PSC | ER-2014-0258 | Ameren Missouri | Depreciation |
| 187. | 2014 | KS CC | 14-BHCG-502-RTS | Black Hills Service Company | Depreciation |
| 188. | 2014 | KS CC | 14-BHCG-502-RTS | Black Hills Utility Holdings | Depreciation |
| 189. | 2014 | KS CC | 14-BHCG-502-RTS | Black Hills Kansas Gas | Depreciation |
| 190. | 2014 | PA PUC | 2014-2418872 | Lancaster, City of – Bureau of Water | Depreciation |
| 191. | 2014 | WV PSC | 14-0701-E-D | First Energy – MonPower/PotomacEdison | Depreciation |
| 192. | 2014 | VA St CC | PUC-2014-00045 | Aqua Virginia | Depreciation |
| 193. | 2014 | VA St CC | PUE-2013 | Virginia American | Depreciation |
| 194. | 2014 | OK CC | PUD201400229 | Oklahoma Gas and Electric | Depreciation |
| 195. | 2014 | OR PUC | UM1679 | Portland General Electric | Depreciation |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|------|-------------|---------------------|-----------------------------|---|----------------|
| 196. | 2014 | IN URC | Cause No. 44576 | Indianapolis Power & Light | Depreciation |
| 197. | 2014 | MA DPU | DPU. 14-150 | NSTAR Gas | Depreciation |
| 198. | 2014 | CT PURA | 14-05-06 | Connecticut Light and Power | Depreciation |
| 199. | 2014 | MO PSC | ER-2014-0370 | Kansas City Power & Light | Depreciation |
| 200. | 2014 | KY PSC | 2014-00371 | Kentucky Utilities Company | Depreciation |
| 201. | 2014 | KY PSC | 2014-00372 | Louisville Gas and Electric Company | Depreciation |
| 202. | 2015 | PA PUC | R-2015-2462723 | United Water Pennsylvania Inc. | Depreciation |
| 203. | 2015 | PA PUC | R-2015-2468056 | Columbia Gas of Pennsylvania | Depreciation |
| 204. | 2015 | NY PSC | 15-E-0283/15-G-0284 | New York State Electric and Gas Corporation | Depreciation |
| 205. | 2015 | NY PSC | 15-E-0285/15-G-0286 | Rochester Gas and Electric Corporation | Depreciation |
| 206. | 2015 | MO PSC | WR-2015-0301/SR-2015-0302 | Missouri American Water Company | Depreciation |
| 207. | 2015 | OK CC | PUD 201500208 | Oklahoma, Public Service Company of | Depreciation |
| 208. | 2015 | WV PSC | 15-0676-W-42T | West Virginia American Water Company | Depreciation |
| 209. | 2015 | PA PUC | 2015-2469275 | PPL Electric Utilities | Depreciation |
| 210. | 2015 | IN URC | Cause No. 44688 | Northern Indiana Public Service Company | Depreciation |
| 211. | 2015 | OH PSC | 14-1929-EL-RDR | First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison | Depreciation |
| 212. | 2015 | NM PRC | 15-00127-UT | El Paso Electric | Depreciation |
| 213. | 2015 | TX PUC | PUC-44941; SOAH 473-15-5257 | El Paso Electric | Depreciation |
| 214. | 2015 | WI PSC | 3370-DU-104 | Madison Gas and Electric Company | Depreciation |
| 215. | 2015 | OK CC | PUD 201500273 | Oklahoma Gas and Electric | Depreciation |
| 216. | 2015 | KY PSC | Doc. No. 2015-00418 | Kentucky American Water Company | Depreciation |
| 217. | 2015 | NC UC | Doc. No. G-5, Sub 565 | Public Service Company of North Carolina | Depreciation |
| 218. | 2016 | WA UTC | Docket UE-17 | Puget Sound Energy | Depreciation |
| 219. | 2016 | NY PSC | Case No. 16-W-0130 | Suez Water New York, Inc. | Depreciation |
| 220. | 2016 | MO PSC | ER-2016-0156 | KCPL – Greater Missouri | Depreciation |
| 221. | 2016 | WI PSC | | Wisconsin Public Service Commission | Depreciation |
| 222. | 2016 | KY PSC | Case No. 2016-00026 | Kentucky Utilities Company | Depreciation |
| 223. | 2016 | KY PSC | Case No. 2016-00027 | Louisville Gas and Electric Company | Depreciation |
| 224. | 2016 | OH PUC | | Aqua Ohio | Depreciation |
| 225. | 2016 | MD PSC | Case 9417 | Columbia Gas of Maryland | Depreciation |
| 226. | 2016 | KY PSC | 2016-00162 | Columbia Gas of Kentucky | Depreciation |
| 227. | 2016 | DE PSC | 16-0649 | Delmarva Power and Light Co. – Electric | Depreciation |
| 228. | 2016 | DE PSC | 16-0650 | Delmarva Power and Light Co. – Gas | Depreciation |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> | <u>Subject</u> |
|------|-------------|---------------------|--------------------------|--|----------------|
| 229. | 2016 | NY PSC | Case 16-G-0257 | National Fuel Gas Distribution Corp – NY Div | Depreciation |
| 230. | 2016 | PA PUC | R-2016-2537349 | Metropolitan Edison Company | Depreciation |
| 231. | 2016 | PA PUC | R-2016-2537352 | Pennsylvania Electric Company | Depreciation |
| 232. | 2016 | PA PUC | R-2016-2537355 | Pennsylvania Power Company | Depreciation |
| 233. | 2016 | PA PUC | R-2016-2537359 | West Penn Power Company | Depreciation |
| 234. | 2016 | PA PUC | R-2016-2529660 | Columbia Gas of PA | Depreciation |
| 235. | 2016 | KY PSC | Case No. 2016-00063 | Kentucky Utilities / Louisville Gas & Electric Co | Depreciation |
| 236. | 2016 | MO PSC | ER-2016-0285 | KCPL Missouri | Depreciation |
| 237. | 2016 | AR PSC | 16-052-U | Oklahoma Gas & Electric Co | Depreciation |
| 238. | 2016 | PSCW | 6680-DU-108 | Wisconsin Power and Light | Depreciation |
| 239. | 2016 | ID PUC | IPC-E-16-23 | Idaho Power Company | Depreciation |
| 240. | 2016 | OR PUC | UM1801 | Idaho Power Company | Depreciation |
| 241. | 2016 | ILL CC | 16- | MidAmerican Energy Company | Depreciation |
| 242. | 2016 | KY PSC | Case No. 2016-00370 | Kentucky Utilities Company | Depreciation |
| 243. | 2016 | KY PSC | Case No. 2016-00371 | Louisville Gas and Electric Company | Depreciation |
| 244. | 2016 | IN URC | | Indianapolis Power & Light | Depreciation |
| 245. | 2016 | AL RC | U-16-081 | Chugach Electric Association | Depreciation |
| 246. | 2017 | MA DPU | D.P.U. 17-05 | NSTAR Electric Company and Western Massachusetts Electric Company | Depreciation |
| 247. | 2017 | TX PUC | Docket No. 46831 | EL Paso Electric Company | Depreciation |
| 248. | 2017 | WA UT&C | UE-17033 and UG-170034 | Puget Sound Energy | Depreciation |
| 249. | 2017 | OH PUC | Case No. 17-0032-EL-AIR | Duke Energy Ohio | Depreciation |
| 250. | 2017 | VA SCC | Case No. PUE-2016-00413 | Virginia Natural Gas, Inc. | Depreciation |
| 251. | 2017 | OK CC | Case No. PUD201700151 | Oklahoma, Public Service Company of | Depreciation |
| 252. | 2017 | MD PSC | Case No. 9447 | Columbia Gas of Maryland | Depreciation |
| 253. | 2017 | NC UC | Docket No. E-2, Sub 1142 | Duke Energy Progress | Depreciation |
| 254. | 2017 | PA PUC | R-2017-2595853 | Pennsylvania American Water Company | Depreciation |
| 255. | 2017 | OR PUC | UM1809 | Portland General Electric | Depreciation |
| 256. | 2017 | FERC | ER17-217 | Jersey Central Power & Light | Depreciation |
| 257. | 2017 | FERC | ER17-211 | Mid-Atlantic Interstate Transmission, LLC | Depreciation |
| 258. | 2017 | MN PUC | Docket No. GOH/D-17- | Minnesota Energy Resources Corporation | Depreciation |
| 259. | 2017 | IL CC | Docket No. 17-0124 | Northern Illinois Gas Company | Depreciation |
| 260. | 2017 | OR PUC | UM1808 | Northwest Natural Gas Company | Depreciation |