

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of November 2017**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u>	<u>COST</u>	<u>S/W</u>	<u>WEIGHTED</u>	<u>RATE TO BE USED</u>	
	<u>(1)</u>	<u>RATIO</u>	<u>RATES</u>			<u>FOR GROSS</u>	<u>GROSS</u>
						<u>%</u>	<u>RATIO</u>
	(1)	(2)	(3)	(4)	(5)		
Short-Term Debt(S) From (1)	0		0.000 x	0.00% =	0.00000		
Long-Term Debt From C-1	451,320,069	49.20% x	4.061 x	100.00% =	0.01998	2.00	27.55
Preferred Stock	0	0.00% x	0.00 x	100.00% =	0.00000		
Common Equity From C-3	<u>465,906,146</u>	<u>50.80% x</u>	<u>10.375 x</u>	<u>100.00% =</u>	<u>0.05271</u>	<u>5.26</u>	<u>72.45</u>
Total Capitalization	917,226,215	100.00%					
AFUDC Rates					<u>0.07269</u>	7.26	<u>100.00</u>
CWIP (W) From C-2	<u>116,661,207</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of December 2017**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	0		0.000 x	0.00% =	0.00000		
Long-Term Debt From C-1	451,240,373	48.14%	x 4.063 x	100.00% =	0.01956	1.96	26.74
Preferred Stock	0	0.00%	x 0.00 x	100.00% =	0.00000		
Common Equity From C-3	<u>486,157,820</u>	<u>51.86%</u>	x 10.375 x	100.00% =	<u>0.05380</u>	<u>5.37</u>	<u>73.26</u>
Total Capitalization	937,398,193	100.00%					
AFUDC Rates					<u>0.07336</u>	7.33	<u>100.00</u>
CWIP (W) From C-2	<u>129,047,417</u>						

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-020

REQUEST:

Provide, in the format provided in Schedule 20, an analysis of the gross additions, retirements, and transfers for each major functional gas plant property group or account for Duke Kentucky occurring in the base period and forecasted test period. For any account in which transfers regularly occur in the normal course of business, include a general description of the nature of the transfers.

RESPONSE:

Refer to Schedule B-2.3 of Duke Energy Kentucky's Application in this proceeding [Vol. 12, Tab B].

PERSON RESPONSIBLE:

Robert H. "Beau" Pratt
Cynthia S. Lee

Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018

STAFF-DR-01-021

REQUEST:

Provide the following information for each item of property or plant held for future use at the beginning of the base period:

- a. Description of property;
- b. Location;
- c. Date purchased;
- d. Cost;
- e. Estimated date to be placed in service;
- f. Brief description of the intended use; and
- g. Current status of each project.

RESPONSE:

Refer to Schedule B-2.6 of Duke Energy Kentucky's Application in this proceeding [Vol. 12, Tab B].

PERSON RESPONSIBLE:

Robert H. "Beau" Pratt
Cynthia S. Lee

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-022

REQUEST:

List all properties leased to Duke Kentucky and all improvements to leased properties, together with annual lease payments which are capitalized, in the format provided in Schedule 22.

RESPONSE:

Refer to Schedule B-2.5 of Duke Energy Kentucky's Application in this proceeding [Vol. 12, Tab B].

PERSON RESPONSIBLE: Robert H. "Beau" Pratt
Cynthia S. Lee

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-023

REQUEST:

Provide a listing of all non-utility property and accounts in which amounts are recorded.

Include a description of the property, the date purchased, and the cost.

RESPONSE:

There is no non-utility property for Duke Energy Kentucky.

PERSON RESPONSIBLE: Cynthia S. Lee

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-024

REQUEST:

Provide the journal entries relating to the purchase of gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since Duke Kentucky's, or its predecessor's, inception. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase or each item of utility plant, the amortization period, and the unamortized balance at the beginning of the base period.

RESPONSE:

There are no acquisition adjustments recorded for Duke Energy Kentucky.

PERSON RESPONSIBLE: Cynthia S. Lee

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-025

REQUEST:

Provide a copy of Duke Kentucky's most recent depreciation study. If no such study exists, provide a copy of Duke Kentucky's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life, and accrual rate for each plant item, the methodology that supports the schedule, and the date the schedule was last updated.

RESPONSE:

See STAFF-DR-01-025 Attachment.

PERSON RESPONSIBLE: John J. Spanos

DUKE ENERGY KENTUCKY

CINCINNATI, OHIO

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS AND COMMON PLANT
AS OF DECEMBER 31, 2008

DUKE ENERGY KENTUCKY
Cincinnati, Ohio

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS AND COMMON PLANT
AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION
Harrisburg, Pennsylvania

June 3, 2009

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

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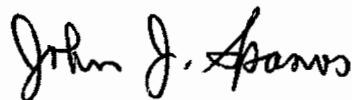
Attention Mr. Carl J. Council, Jr.
Director, Asset Accounting

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas and common plant of Duke Energy Kentucky as of December 31, 2008. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.



JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

050824

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PART III. RESULTS OF STUDY, cont.

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PART I. INTRODUCTION

DUKE ENERGY KENTUCKY
DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS AND COMMON PLANT
AS OF DECEMBER 31, 2008

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for the Duke Energy Kentucky ("Company") as applied to gas and common plant in service as of December 31, 2008. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current gas and common plant in service.

The service life estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2008; the net salvage analyses of historical plant retirements data recorded through 2008; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service life and salvage estimates used for other gas properties.

PLAN OF REPORT

Part I includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis; tabular results of the historical net salvage analyses;

and detailed tabulations of the calculated remaining lives and annual accruals.

BASIS OF STUDY

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 was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

Survivor Curve Estimates

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the probable future. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through 2008 from the Company's plant accounting records. Such data included plant additions, retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the equal life group depreciation procedure. The continuation of amortization accounting for certain accounts is recommended 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 on page II-34 of the report.

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PART II. METHODS USED IN
THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas 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 the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, requirements of public authorities, and, in the case of natural gas companies, the exhaustion of natural resources.

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 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.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

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. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

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 and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

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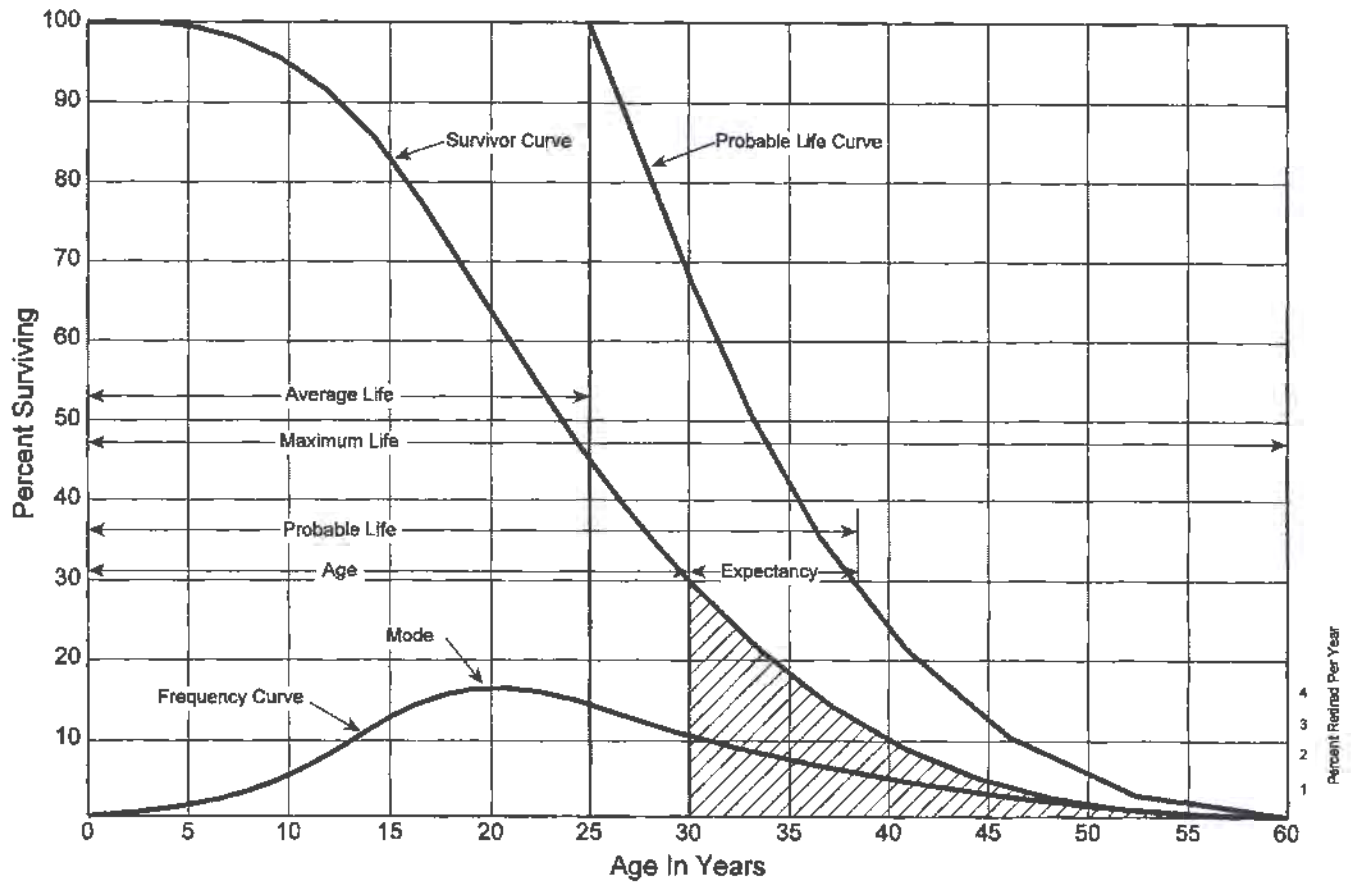


Figure 1. A Typical Survivor Curve and Derived Curves

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, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These type curves have also been presented in subsequent Experiment Station

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

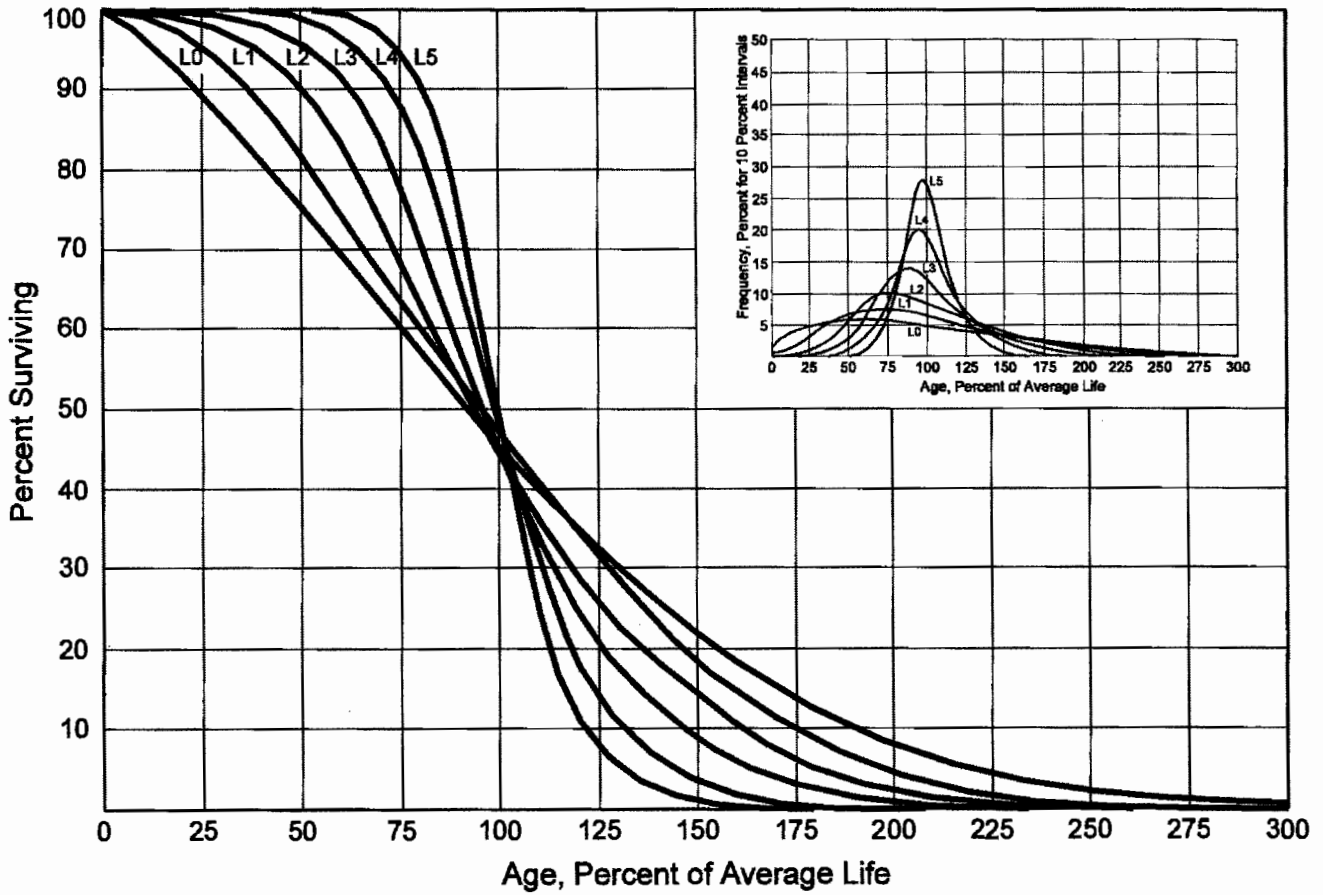


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

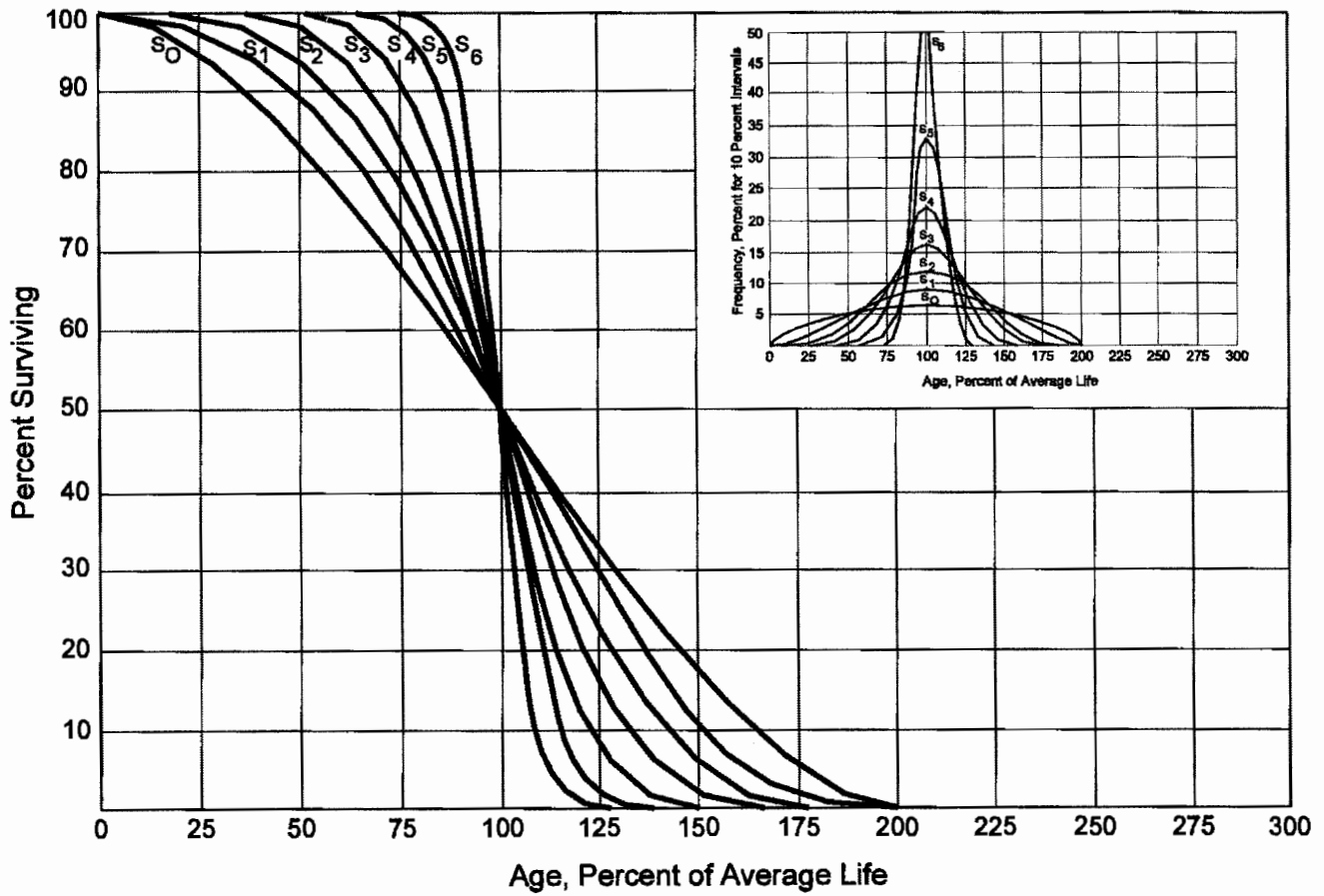


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

8-11

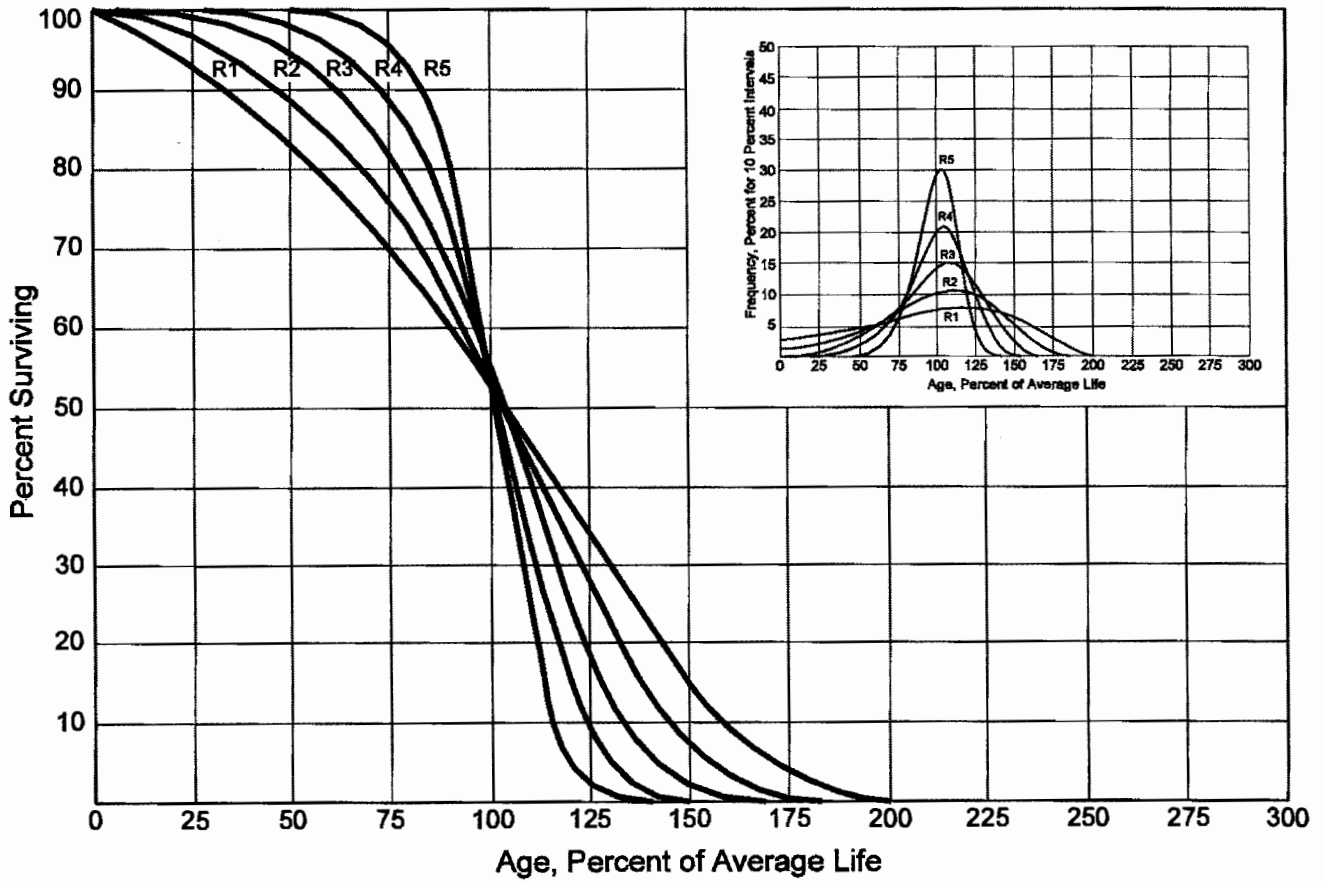


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

6-11

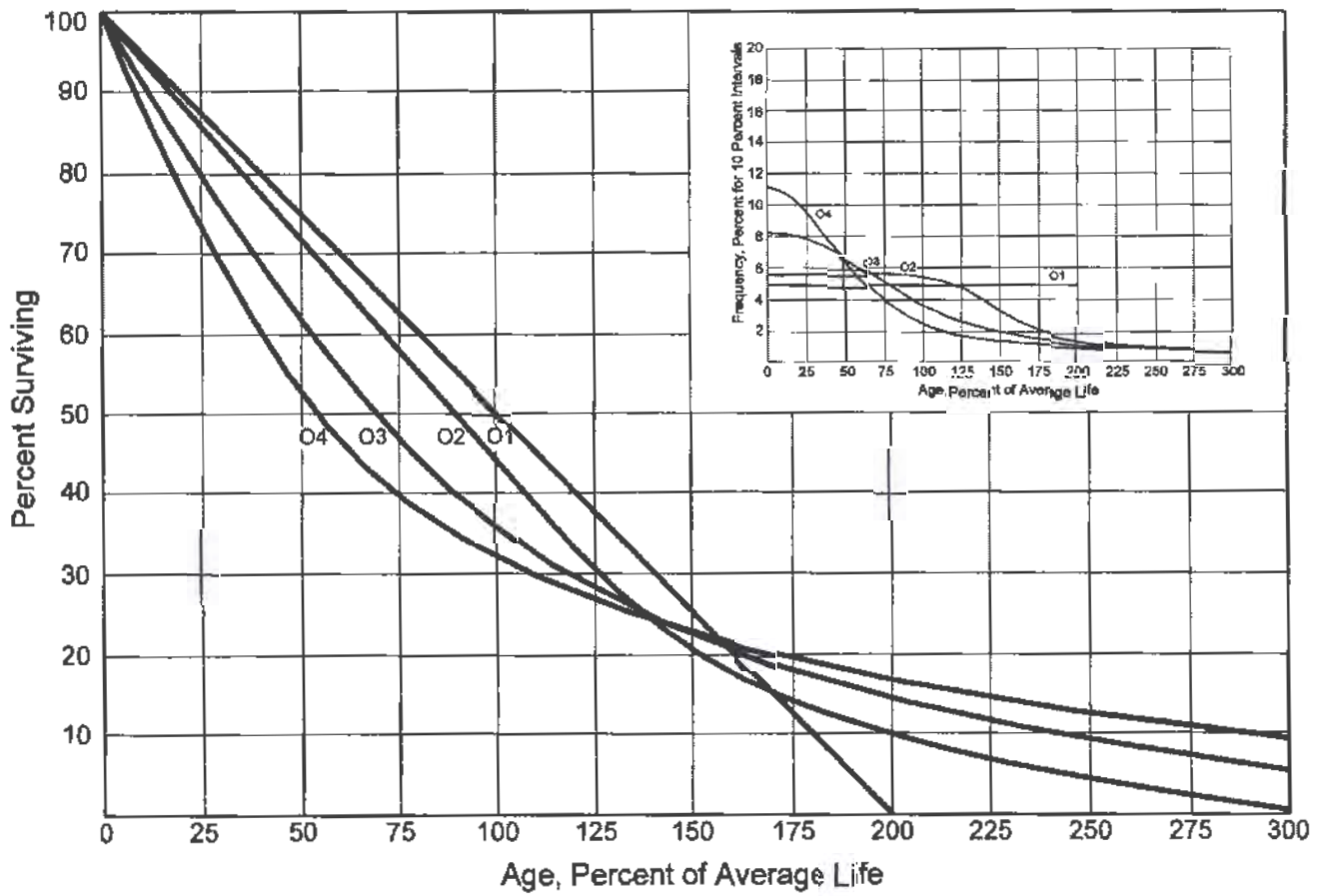


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ 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 or for which aged accounting experience is developed by statistically aging unaged amounts 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,"⁴ "Engineering Valuation and Depreciation,"⁵ and "Depreciation Systems."⁶

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

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

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

property exposed to retirement at the beginnings 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 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 1999-2008 during which there were placements during the years 1994-2008. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 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 1994 were retired in 1999. 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

TABLE 1. RETIREMENTS FOR EACH YEAR 1999-2008
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	1999 (2)	2000 (3)	2001 (4)	2002 (5)	2003 (6)	2004 (7)	2005 (8)	2006 (9)	2007 (10)	2008 (11)		
1994	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1995	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1996	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1997	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1998	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1999	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2000		5	11	12	13	14	15	16	18	20	113	7½-8½
2001			6	12	13	15	16	17	19	19	124	6½-7½
2002				6	13	15	16	17	19	19	131	5½-6½
2003					7	14	16	17	19	20	143	4½-5½
2004						8	18	20	22	23	146	3½-4½
2005							9	20	22	25	150	2½-3½
2006								11	23	25	151	1½-2½
2007									11	24	153	½-1½
2008										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

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TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1999-2008
 SUMMARIZED BY AGE INTERVAL

Experience Band 1999-2008

Placement Band 1994 -2008

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	1999 (2)	2000 (3)	2001 (4)	2002 (5)	2003 (6)	2004 (7)	2005 (8)	2006 (9)	2007 (10)	2008 (11)		
1994	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
1995	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1996	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1997	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
1998	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
1999	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2000	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2001	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2002	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2003	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2004	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2005	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2006	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2007	-	-	-	-	-	-	-	-	-	-	-	½-1½
2008	-	-	-	-	-	-	-	-	-	-	-	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.

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interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 1999 retirements of 1994 installations and ending with the 2008 retirements of the 2003 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

In Table 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 Table 3 on page II-15.

The surviving plant at the beginning of each year from 1999 through 2008 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 Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 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

TABLE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 1999-2008
 SUMMARIZED BY AGE INTERVAL

Experience Band 1999-2008

Placement Band 1994-2008

11-15

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1994	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1995	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1996	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1997	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1998	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1999	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2000		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2001			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2002				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2003					660 ^a	653	639	623	628	609	3,789	4½-5½
2004						750 ^a	742	724	685	663	4,332	3½-4½
2005							850 ^a	841	821	799	4,955	2½-3½
2006								960 ^a	949	926	5,719	1½-2½
2007									1,080 ^a	1,069	6,579	½-1½
2008										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>	

^a Additions during the year.

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 2003 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

For the entire experience band 1999-2008, 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 (Table 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 Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 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

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

Experience Band 1999-2008

Placement Band 1994-2008

(Exposure and Retirement Amounts are in Thousands of Dollars)

<u>Age at Beginning of Interval</u> (1)	<u>Exposures at Beginning of Age Interval</u> (2)	<u>Retirements During Age Interval</u> (3)	<u>Retirement Ratio</u> (4)	<u>Survivor Ratio</u> (5)	<u>Percent Surviving at Beginning of Age Interval</u> (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
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

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

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 Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (column 6, Table 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.

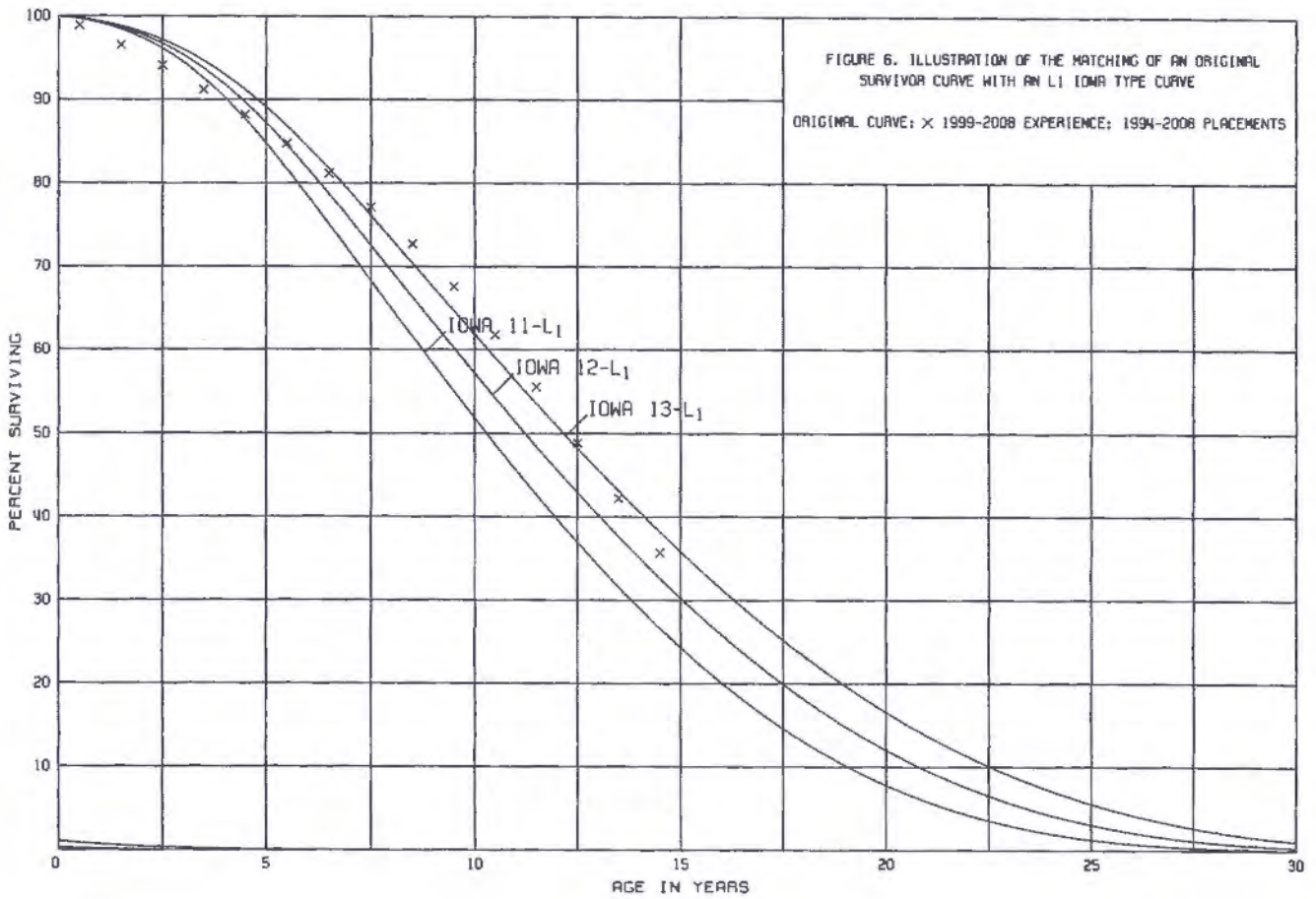
Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, 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.

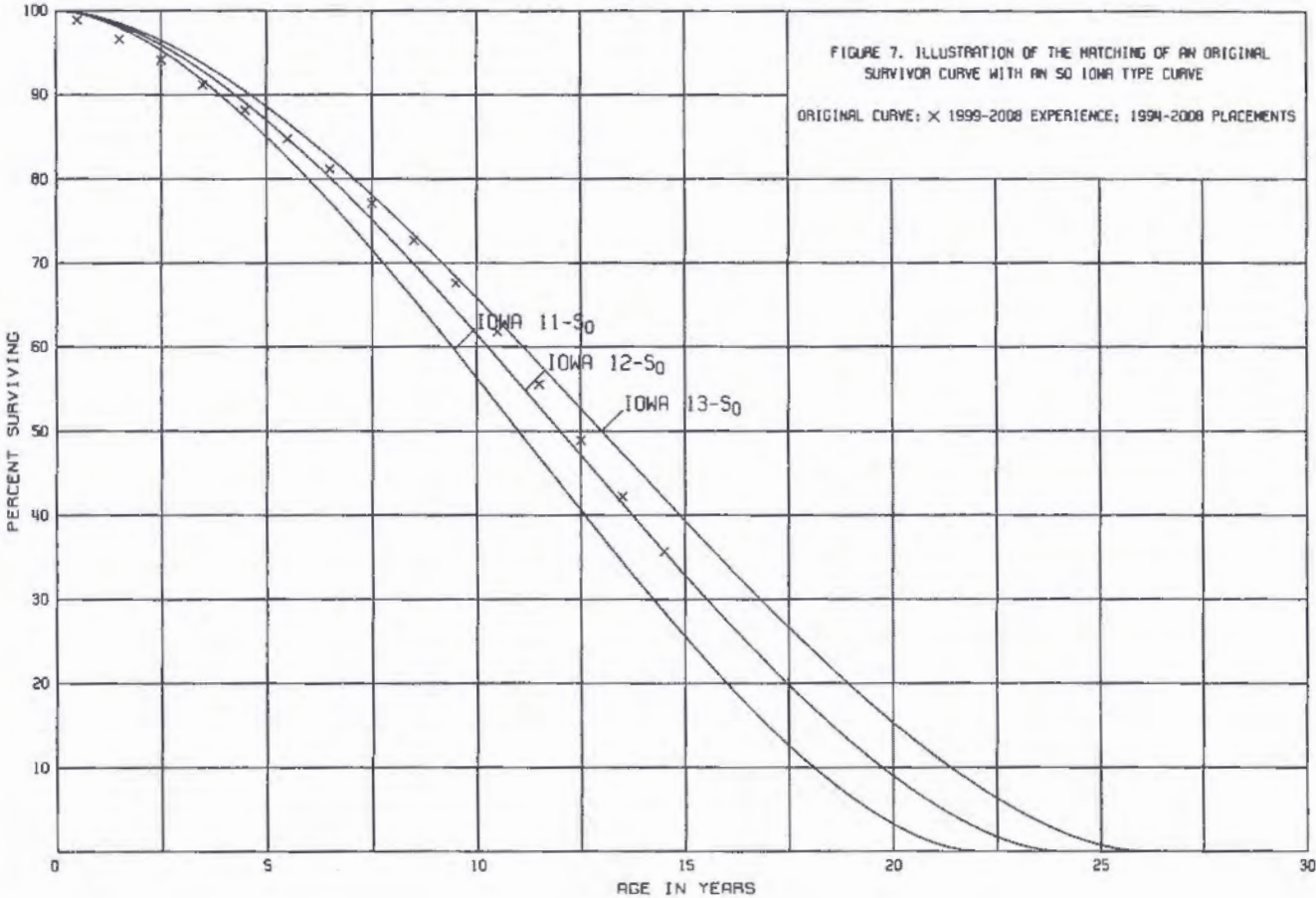
The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R lowa 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 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Service Life Considerations

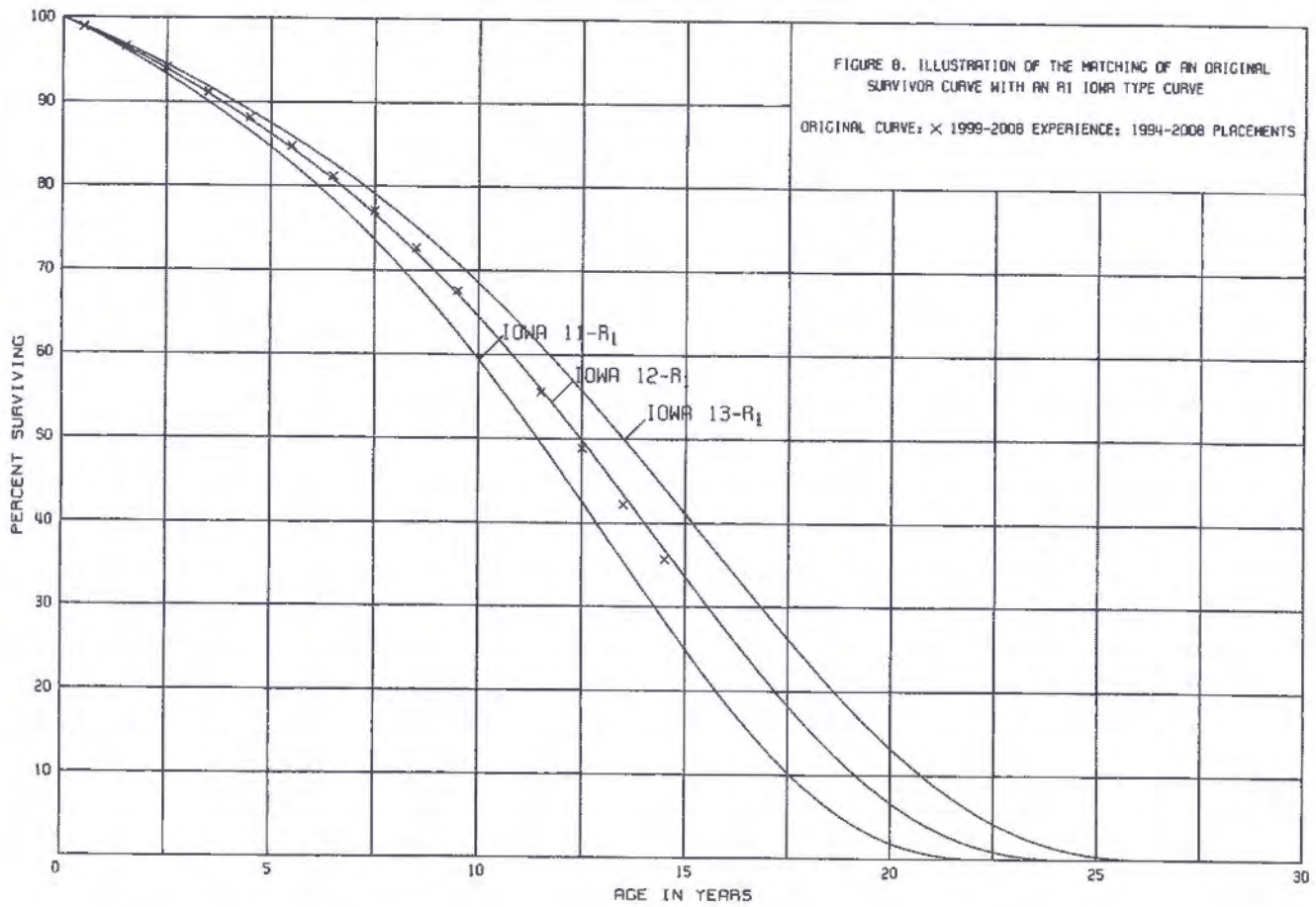
The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company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

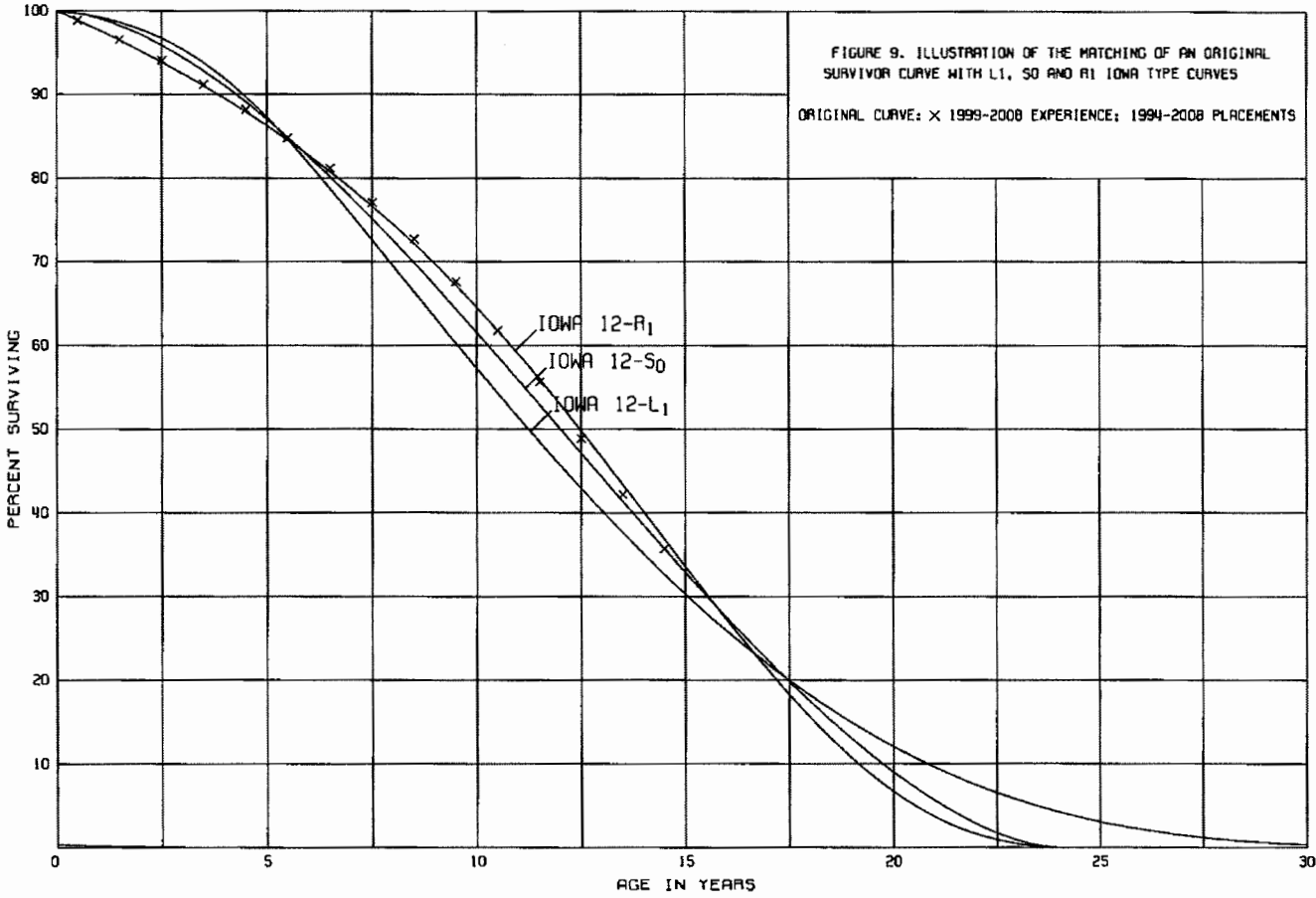
For 16 of the 39 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 83 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the





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indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page III-6.

DISTRIBUTION PLANT

2761	Mains - Cast Iron, Copper and Valves
2762	Mains - Steel
2763	Mains - Plastic
2780	Measuring & Regulating - General - System Excluding Electronic Equipment
2782	Measuring & Regulating - General - District
2801	Services - Cast Iron, Copper and Valves
2802	Services - Steel
2803	Services - Plastic
2810	Meters
2820	Meter Installations
2830	House Regulators
2840	House Regulator Installations
2850	Industrial Measuring & Regulating Station Equipment
2870	Other Equipment

GENERAL PLANT

2921	Transportation Equipment - Trailers
2960	Power Operated Equipment

Account 2762, Mains - Steel, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Account 2762 represents 20 percent of the total depreciable plant. Aged plant accounting data have been compiled for the years 1956 through 2008. 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 gas 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 periods 1956 through 2008 and 1979 through 2008. The Iowa 55-R2.5 is an excellent fit of the original survivor curve. The 55-year service life is within the typical service life range of 45

to 60 years for mains. The 55-year life reflects the Company's plans to replace all bare steel mains, generally installed prior to 1945, within the next five years. The previous estimate was the Iowa 53-R2.

The survivor curve estimate for Account 2763, Mains - Plastic, the Iowa 55-R2.5, is based on the nature of the plant, the statistical analyses of the available retirement experience, the service lives estimated by others for plastic mains and the previous estimate used by the Company for this account.

The survivor curve estimates for Accounts 2050, Structures and Improvements, and 2110, Liquid Petroleum Gas Equipment, are based on the nature of the plant, the observed condition during a previous field review, the statistical analyses of available retirement experience of the Company and the service lives estimated by others for liquefied petroleum plants.

The survivor curve estimates for Accounts 2761, Mains - Cast Iron, Copper and Valves, and 2801, Services - Cast Iron, Copper and Valves, are based on statistical analyses of historical retirement experience of the Company and the continuation of management's plan to replace all cast iron and copper property within the next two years. The main replacement program's initial efforts were directed toward leak problems with the cast iron main and services installed during the period 1948 through 1963. The 41-R2.5 estimate for Account 2761, Mains - Cast Iron, Copper and Valves, is an excellent fit of the original survivor curve developed from historical and estimated plant retirements for the period 1956 through 2010. The 35-R1.5 survivor curve is a reasonable interpretation of the historical and estimated plant retirements for the period 1956 through 2010 for Account 2801, Services - Cast Iron, Copper and Valves.

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

Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2008. 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 1980 through 2008 contributed significantly toward the net salvage estimates for 21 plant accounts, representing 96 percent of the depreciable plant, as follows:

COMMON PLANT
1900 Structures and Improvements

PRODUCTION PLANT

- 2050 Structures and Improvements
- 2110 Liquid Petroleum Gas Equipment

DISTRIBUTION PLANT

- 2761 Mains - Cast Iron, Copper & Valves
- 2762 Mains - Steel
- 2763 Mains - Plastic
- 2765 Mains - Steel - Feeder Lines
- 2780 Measuring & Regulating - General - System -
Excluding Electronic Equipment
- 2781 Measuring & Regulating - General - System
Electronic Equipment Only
- 2782 Measuring & Regulating - General - District
- 2801 Services - Cast Iron, Copper & Valves
- 2802 Services - Steel
- 2803 Services - Plastic
- 2810 Meters
- 2811 Meters - Leased
- 2820 Meter Installations
- 2821 Meter Installations - Leased
- 2830 House Regulators
- 2840 House Regulator Installations
- 2850 Industrial Measuring & Regulating - Station Equipment

GENERAL PLANT

- 2921 Transportation Equipment - Trailers

Account 2760, Mains, 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 1980 through 2008 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 1980-1982 through 2006-2008 periods were computed to smooth the annual amounts.

Cost of removal was high during the early 1990s and in 1998 and 2006. Environmental concerns regarding the liquids present in natural gas resulted in significant costs to properly dispose of pipe during the early 1990s. The high removal cost in 1998 related to pipe located in areas of limited access. The high removal cost in 2006 related

to the large amount of pipe retired at a low unit cost. Cost of removal for the most recent five years averaged 23 percent.

Gross salvage has varied widely. The most recent five-year average of 0 percent gross salvage reflects recent trends of minimal salvage value for pipe.

The net salvage percent based on the overall period 1980 through 2008 is 12 percent negative net salvage which includes an unusual occurrence in 1993. The range of estimates made by other gas companies for mains is negative 20 to negative 80 percent. Because the overall statistical indication is below the lower end of the range but the most recent five year average is just above the lower end of the range, the statistical indication of negative 20 percent was selected for the Company's mains in support of the most recent 5-year trend.

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

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 description 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 below presents an illustration of calculation of equal life group depreciation using the Iowa 11-R2 survivor curve, net salvage of 0 percent and a December 31, 2008 calculation date.

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 occur, 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.

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

INPUT PARAMETERS:
 CALCULATION DATE... 12-31-2008
 SURVIVOR CURVE.... 11-R2

AGE INTERVAL		RETIREMENTS	GROUP	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	DURING	ANNUAL	INST	OF ANNUAL	PERCENT	FACTOR	FACTOR
(1)	(2)	LIFE INTERVAL	ACCRAUAL	(6)	ACCRAUALS	SURVIVING	(9)	(10)
		(3)	(5)=(4)/(3)		(7)	(8)		
0.000	1.000	0.500	0.99044	2008	12.26300690827	99.528294	0.1234	0.0617
1.000	2.000	1.500	1.32442	2007	10.85109357493	98.347352	0.1103	0.1655
2.000	3.000	2.500	1.73983	2006	10.06165424160	96.815228	0.1039	0.2598
3.000	4.000	3.500	2.24950	2005	9.39233109874	94.820562	0.0991	0.3469
4.000	5.000	4.500	2.86739	2004	8.75237506700	92.262114	0.0949	0.4271
5.000	6.000	5.500	3.60728	2003	8.10584163265	89.024781	0.0911	0.5011
6.000	7.000	6.500	4.48152	2002	7.43317477951	84.980382	0.0875	0.5688
7.000	8.000	7.500	5.48964	2001	6.72246647182	79.994801	0.0840	0.6300
8.000	9.000	8.500	6.80831	2000	5.96776635417	73.945828	0.0807	0.6860
9.000	10.000	9.500	7.77040	1999	5.17007381547	68.756473	0.0774	0.7353
10.000	11.000	10.500	8.84617	1998	4.33985920394	58.448187	0.0743	0.7802
11.000	12.000	11.500	9.63963	1997	3.49949866564	49.205284	0.0711	0.8177
12.000	13.000	12.500	9.91692	1996	2.68370751782	39.427010	0.0681	0.8513
13.000	14.000	13.500	9.49412	1995	1.93539664374	29.721491	0.0651	0.8789
14.000	15.000	14.500	8.34393	1994	1.29604084553	20.802464	0.0623	0.9034
15.000	16.000	15.500	6.86484	1993	0.79332428268	13.298077	0.0597	0.9254
16.000	17.000	16.500	4.80891	1992	0.43260489851	7.561204	0.0572	0.9438
17.000	18.000	17.500	3.07845	1991	0.19892463877	3.517525	0.0550	0.9525
18.000	19.000	18.500	1.59367	1990	0.06789676233	1.281466	0.0530	0.9805
19.000	20.000	19.500	0.46938	1989	0.01278921555	0.249943	0.0512	0.9964
20.000	20.460	20.230	0.01525	1988	0.00017338112	0.003508	0.0494	1.0000
TOTAL		100.00000						

The retirement during the age interval, shown in column 4, is the size of each equal life group, and is derived from the Iowa 11-R2 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 2008 installations. For 2008 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 2008, 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 10.85109357493 for 2007 equals one-half of 0.88294666667 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 2008 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, 2008, the first figure in column 7, for vintage 2008 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 11-R2 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, 2008.

REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2008, 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, 2008, 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, 2008. 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:

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

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:

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

or

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

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, as defined in the Uniform System of Accounts, 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 periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>		<u>Amortization Period, Years</u>
COMMON PLANT		
1910	Office Furniture and Equipment	20
1930	Stores Equipment	20
1940	Tools, Shop and Garage Equipment	25
1970	Communication Equipment	15
1980	Miscellaneous Equipment	15
GAS PLANT		
2910	Office Furniture and Equipment	20
2940	Tools, Shop, Garage Equipment	25
2980	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining 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 amortization (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

III-1

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates 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 gas and common plant in service as of December 31, 2008. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2008, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other gas utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when

applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

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.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of gas and common plant at December 31, 2008, is presented on pages III-4 and III-5 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to gas and common plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and 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
 SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
 ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2009

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(8)/(7)
DEPRECIABLE PLANT								
COMMON PLANT								
1701 AM METERS - LEASED	20-SQ 5	0	801,512.93	28,121	573,392	42,296	7.03	13.6
1600 STRUCTURES & IMPROVEMENTS								
LRLANGER OPERATIONS CENTER	100-R1 *	0	4,187,225.32	287,692	3,096,535	96,089	2.36	39.4
FLORENCE SERVICE BUILDING	100-R1	0	6,447.43	856	5,811	213	3.30	27.3
KENTUCKY SERVICE BUILDING - 18TH & AUGUSTINE	100-R1 *	0	1,767,889.71	1,725,590	72,276	20,803	1.16	3.5
MINOR STRUCTURES	40-R1	(5)	5,371.48	1,838	3,892	154	2.87	24.7
TOTAL STRUCTURES & IMPROVEMENTS			5,998,913.99	2,015,756	3,881,422	120,156	2.00	33.1
1810 OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	402,555.84	276,034	126,523	57,859	14.37	2.2
1930 STORES AND EQUIPMENT	20-SQ	0	5,562.77	(9,314)	14,877	2,705	48.63	5.5
1940 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	178,884.30	80,977	97,717	8,395	4.70	11.8
197C COMMUNICATION EQUIPMENT	15-SQ	0	2,846,737.96	1,018,290	2,928,448	214,730	5.98	13.2
1980 MISCELLANEOUS EQUIPMENT	15-SQ	0	11,371.92	2,155	9,217	801	7.04	11.5
TOTAL COMMON PLANT			11,943,349.72	3,412,619	7,931,596	446,935	4.05	17.1
PRODUCTION PLANT								
2041 RIGHTS OF WAY	50-SQ	0	24,438.56	24,432	0	0	-	-
2050 STRUCTURES AND IMPROVEMENTS	50-R4	(5)	1,567,369.78	1,391,245	254,495	6,921	0.44	36.8
2110 LIQUID PETROLEUM GAS EQUIPMENT	40-S1.5	(5)	4,173,547.35	1,836,906	2,883,994	103,581	2.63	24.5
TOTAL PRODUCTION PLANT			5,765,355.69	3,322,590	2,938,489	116,502	2.02	25.2
DISTRIBUTION PLANT								
2741 RIGHTS OF WAY - GENERAL	65-R4	0	1,384,353.52	565,277	579,075	15,020	1.39	38.6
2750 STRUCTURES AND IMPROVEMENTS - GENERAL	50-R2.5	(5)	158,514.14	124,819	41,821	1,417	0.89	29.4
MAINS								
2751 CAST IRON, COPPER AND ALL VALVES	41-R2.5	(20)	1,364,026.87	687,267	985,568	95,769	6.87	10.3
2752 STEEL	55-R2.5	(20)	68,765,083.01	28,963,345	54,686,756	1,609,731	2.44	32.2
2763 PLASTIC	60-R2.5	(20)	115,457,748.98	16,653,967	122,495,333	2,802,006	2.43	43.7
2795 STEEL FEEDER LINES	55-R2.5	(20)	23,784,983.14	11,902,381	16,735,618	535,998	2.25	31.2
TOTAL MAINS			210,341,844.78	67,506,940	194,803,275	5,133,457	2.44	
2760 M & R - GENERAL - SYSTEM - EXCL ELEC EQUIP	40-R1.5	(15)	3,522,723.85	1,710,171	2,340,957	96,238	2.79	23.8
2761 M & R - GENERAL - SYSTEM - ELECTRONIC EQUIPMENT	20-S1.5	(15)	627,903.56	378,707	343,488	26,820	4.81	11.9
2782 MEASURING & REGULATING - GENERAL - DISTRICT	53-R2	(25)	950,792.78	601,574	574,418	16,855	1.95	34.1
SERVICES								
2801 CAST IRON, COPPER AND VALVES	35-R1.5	(25)	2,695,893.03	1,923,456	1,448,411	58,905	3.30	16.3
2802 STEEL	38-R1.5	(25)	3,669,115.08	1,856,461	2,714,912	29,165	3.60	21.0
2803 PLASTIC	42-R1.5	(25)	61,875,187.55	21,679,195	80,798,793	3,112,487	3.80	28.0
TOTAL SERVICES			68,360,195.86	25,490,130	84,960,118	3,330,577	3.77	

III-4

DUKE ENERGY KENTUCKY
 SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
 ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2008

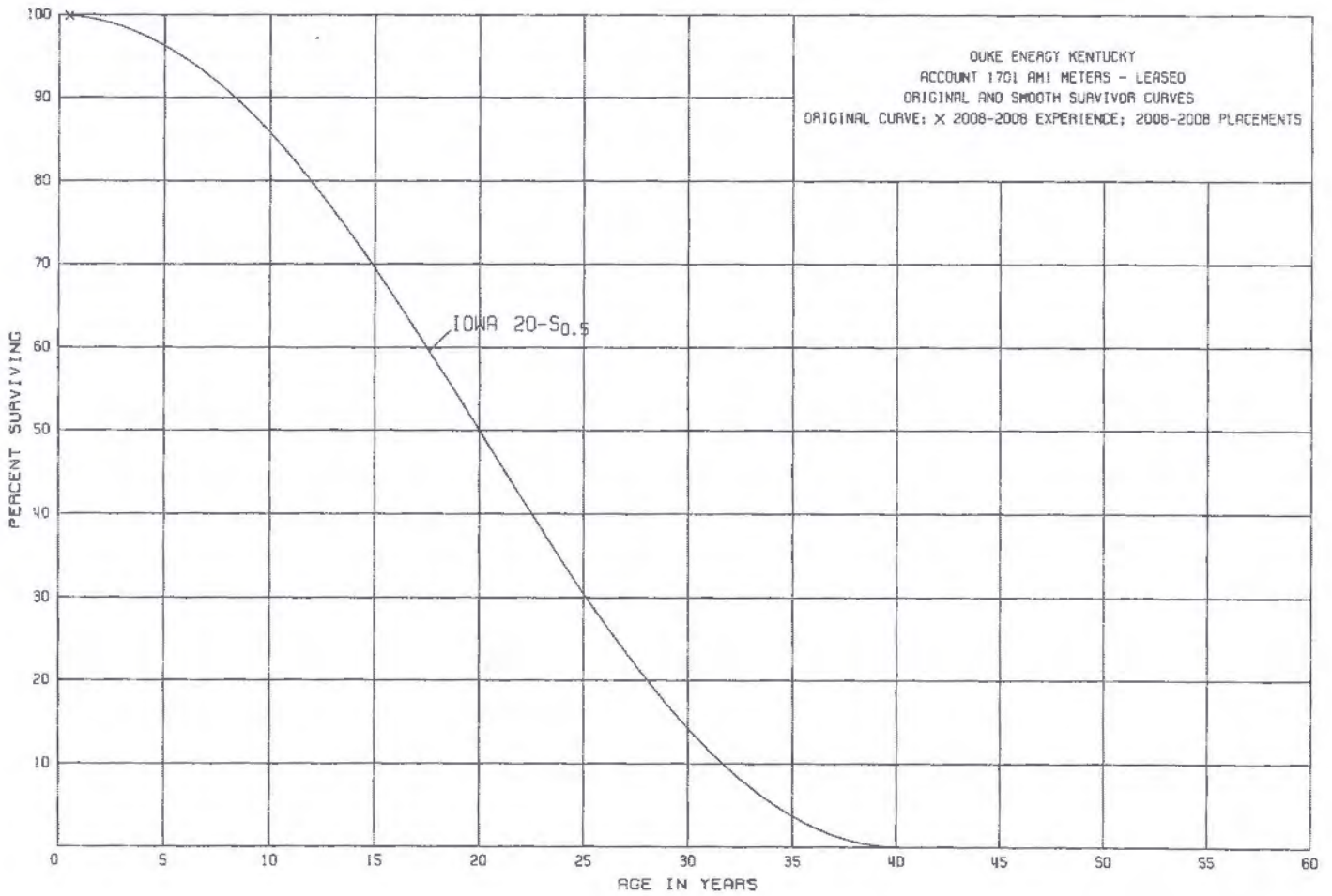
	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(8)/(7)
DEPRECIABLE PLANT									
2810	METERS	37-R3	0	5,214,519.32	1,770,555	3,444,262	206,268	3.96	16.7
2811	METERS - LEASED	37-R3	0	5,530,100.56	619,888	4,910,503	176,598	3.19	27.8
2820	METER INSTALLATIONS	39-S2.5	0	4,287,336.93	1,546,044	2,839,296	123,182	2.87	21.4
2821	METER INSTALLATIONS - LEASED	39-S2.5	0	4,572,306.63	546,001	4,028,396	125,122	2.96	29.6
2830	HOUSE REGULATORS	43-R2.5	0	2,172,527.71	700,596	1,471,832	62,193	2.86	23.7
2831	HOUSE REGULATORS - LEASED	43-R2.5	0	3,192,171.22	228,898	2,963,274	82,379	2.89	32.1
2840	HOUSE REGULATOR INSTALLATIONS	48-R2	0	1,538,665.79	585,119	953,567	33,357	2.10	28.5
2841	HOUSE REGULATOR INSTALLATIONS - LEASED	48-R2	0	3,453,038.38	275,975	3,177,062	94,885	2.75	33.5
2850	INDUSTRIAL MEAS. & REG. STATION EQUIP	35-R2	(10)	439,885.18	295,747	187,907	9,750	2.22	19.2
2851	INDUSTRIAL MEAS. & REG. STATION EQUIP - COMM	20-R2.5	(10)	84,790.62	32,044	39,225	3,892	6.01	10.1
2870	OTHER EQUIPMENT	15-L3	0	108,083.88	76,146	31,938	5,981	5.53	5.3
2871	OTHER EQUIPMENT - STREET LIGHTING	30-S2.5	0	30,411.24	12,020	17,791	1,098	3.60	16.2
TOTAL DISTRIBUTION PLANT				335,560,557.98	93,009,951	307,806,103	8,568,143	2.85	32.1
GENERAL PLANT									
2810	OFFICE FURNITURE AND EQUIPMENT	20-S0	0	23,008.38	14,470	8,539	886	3.77	9.8
2821	TRAILERS	11-R2	5	96,157.81	85,269	6,081	1,532	1.59	4.0
2840	TOOLS, SHOP AND GARAGE EQUIPMENT	25-S0	0	1,808,402.82	892,189	916,214	74,846	4.14	12.2
2860	POWER OPERATED EQUIPMENT	11-R2.5	0	47,220.92	47,221	0	0	-	-
2880	MISCELLANEOUS EQUIPMENT	30-S0	0	125,560.88	34,560	91,011	5,872	4.68	15.5
TOTAL GENERAL PLANT				2,100,350.81	1,073,698	1,021,845	83,218	3.96	12.3
TOTAL DEPRECIABLE PLANT				354,469,813.97	100,817,358	319,198,033	10,214,798		
NONDEPRECIABLE PLANT									
1650	LAND AND LAND RIGHTS			154,248.18					
2040	LAND AND LAND RIGHTS			117,711.07					
2740	LAND AND LAND RIGHTS			42,228.92					
TOTAL NONDEPRECIABLE PLANT				314,188.17					
TOTAL COMMON AND GAS PLANT				354,783,802.14	100,817,358	319,198,033	10,214,798		

* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.

III-6

SERVICE LIFE STATISTICS

III-7

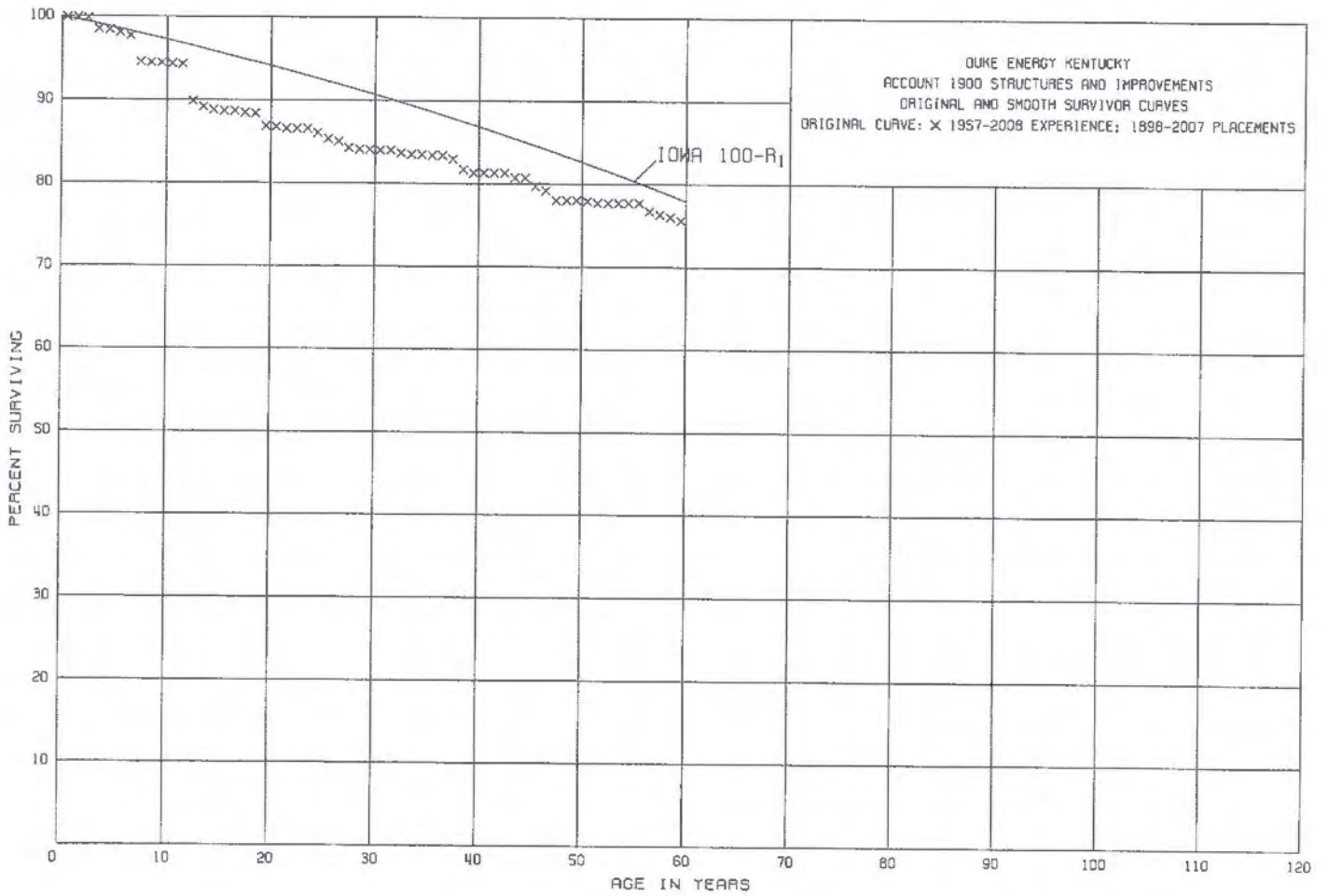


DUKE ENERGY KENTUCKY
 COMMON PLANT

ACCOUNT 1701 AMI METERS - LEASED

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2008		EXPERIENCE BAND 2008-2008			
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	601,513		0.0000	1.0000	100.00
0.5					100.00



6-III

DUKE ENERGY KENTUCKY
 COMMON PLANT

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2007			EXPERIENCE BAND 1957-2008		
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	31,408,069		0.0000	1.0000	100.00
0.5	31,412,267		0.0000	1.0000	100.00
1.5	29,003,917	49,458	0.0017	0.9983	100.00
2.5	28,881,846	394,623	0.0137	0.9863	99.83
3.5	7,869,544	4,150	0.0005	0.9995	98.46
4.5	7,758,037	25,758	0.0033	0.9967	98.41
5.5	7,535,436	29,613	0.0039	0.9961	98.09
6.5	7,335,055	236,910	0.0323	0.9677	97.71
7.5	6,933,168	5,034	0.0007	0.9993	94.55
8.5	6,622,895	160	0.0000	1.0000	94.48
9.5	7,100,222	4,092	0.0006	0.9994	94.48
10.5	7,031,447	6,926	0.0010	0.9990	94.42
11.5	6,714,324	318,454	0.0474	0.9526	94.33
12.5	6,386,519	48,336	0.0076	0.9924	89.86
13.5	6,190,637	23,634	0.0038	0.9962	89.18
14.5	5,752,679	10,540	0.0018	0.9982	88.84
15.5	2,173,833	678	0.0003	0.9997	88.68
16.5	2,114,307	4,204	0.0020	0.9980	88.65
17.5	2,065,741	1,806	0.0009	0.9991	88.47
18.5	2,060,595	34,678	0.0168	0.9832	88.39
19.5	1,990,616	3,571	0.0018	0.9982	86.91
20.5	1,977,488	3,253	0.0016	0.9984	86.75
21.5	1,954,313	1,237	0.0006	0.9994	86.61
22.5	1,952,633		0.0000	1.0000	86.56
23.5	1,895,918	10,857	0.0057	0.9943	86.56
24.5	1,842,707	14,079	0.0076	0.9924	86.07
25.5	1,798,489	6,810	0.0038	0.9962	85.42
26.5	1,777,784	16,881	0.0095	0.9905	85.10
27.5	1,727,709	3,518	0.0020	0.9980	84.29
28.5	1,712,631		0.0000	1.0000	84.12
29.5	1,672,692	2,254	0.0013	0.9987	84.12
30.5	1,646,812	607	0.0004	0.9996	84.01
31.5	1,645,229	6,025	0.0037	0.9963	83.98
32.5	1,638,867	2,552	0.0016	0.9984	83.67
33.5	618,320		0.0000	1.0000	83.54
34.5	611,683	1,358	0.0022	0.9978	83.54
35.5	601,739		0.0000	1.0000	83.36
36.5	597,105	2,604	0.0044	0.9956	83.36
37.5	594,501	9,526	0.0160	0.9840	82.99
38.5	583,050	2,609	0.0045	0.9955	81.66

DUKE ENERGY KENTUCKY
 COMMON PLANT

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

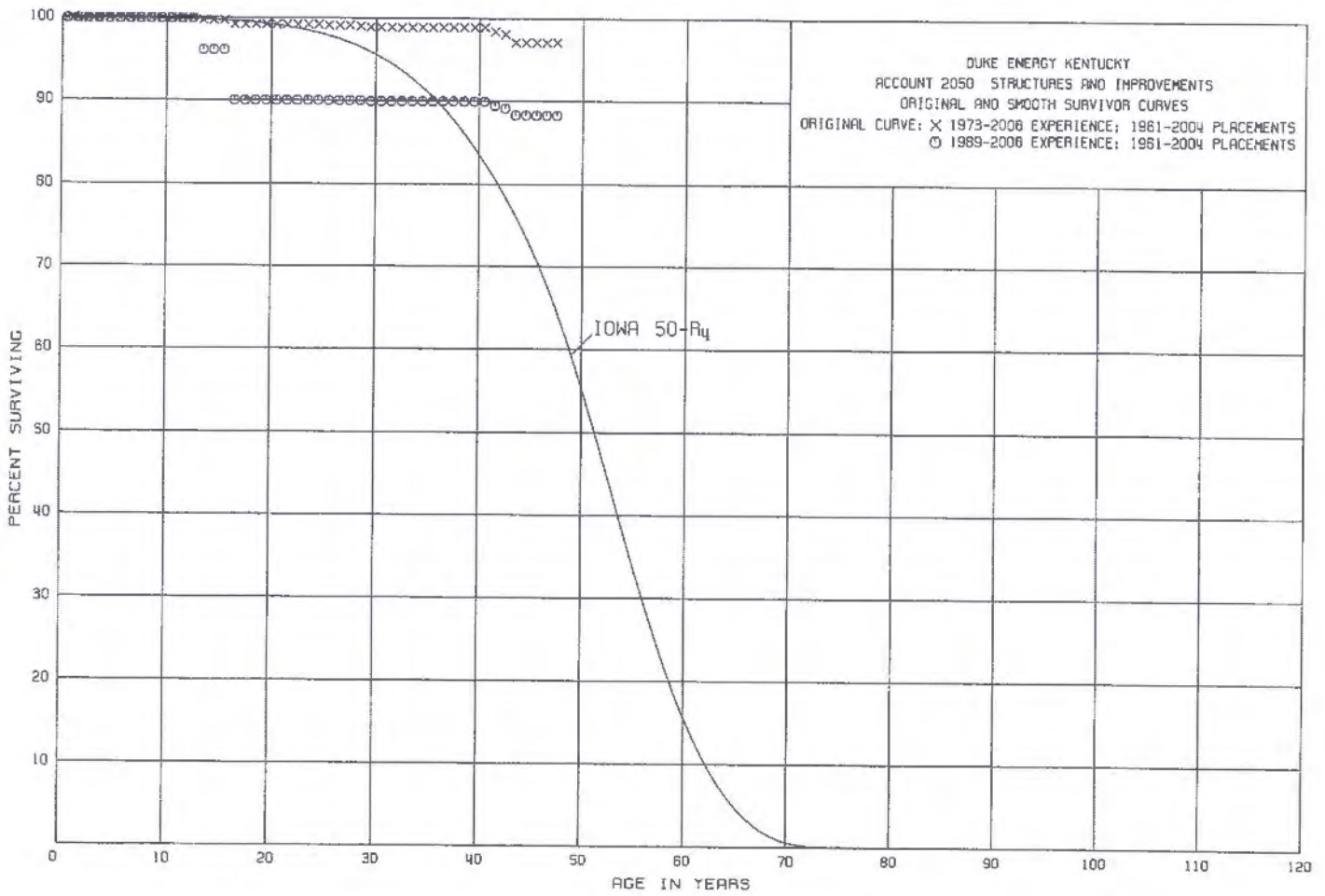
PLACEMENT BAND 1898-2007			EXPERIENCE BAND 1957-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	576,103	154	0.0003	0.9997	81.29	
40.5	575,950		0.0000	1.0000	81.27	
41.5	567,761		0.0000	1.0000	81.27	
42.5	567,283	3,870	0.0068	0.9932	81.27	
43.5	561,003		0.0000	1.0000	80.72	
44.5	559,342	7,453	0.0133	0.9867	80.72	
45.5	551,890	2,847	0.0052	0.9948	79.65	
46.5	549,042	8,622	0.0157	0.9843	79.24	
47.5	536,659		0.0000	1.0000	78.00	
48.5	536,659		0.0000	1.0000	78.00	
49.5	534,754	596	0.0011	0.9989	78.00	
50.5	534,068	1,586	0.0030	0.9970	77.91	
51.5	531,001		0.0000	1.0000	77.68	
52.5	530,688		0.0000	1.0000	77.68	
53.5	530,566		0.0000	1.0000	77.68	
54.5	530,566		0.0000	1.0000	77.68	
55.5	525,576	6,779	0.0129	0.9871	77.68	
56.5	518,798	2,420	0.0047	0.9953	76.68	
57.5	515,767	2,327	0.0045	0.9955	76.32	
58.5	530,886	2,650	0.0050	0.9950	75.98	
59.5	520,362		0.0000	1.0000	75.60	
60.5	520,362		0.0000	1.0000	75.60	
61.5	21,519		0.0000	1.0000	75.60	
62.5	21,519		0.0000	1.0000	75.60	
63.5	21,519	1,025	0.0476	0.9524	75.60	
64.5	20,494		0.0000	1.0000	72.00	
65.5	20,494		0.0000	1.0000	72.00	
66.5	20,494		0.0000	1.0000	72.00	
67.5	20,494		0.0000	1.0000	72.00	
68.5	20,494		0.0000	1.0000	72.00	
69.5	20,280		0.0000	1.0000	72.00	
70.5	20,280		0.0000	1.0000	72.00	
71.5	20,280		0.0000	1.0000	72.00	
72.5	20,280		0.0000	1.0000	72.00	
73.5	20,280		0.0000	1.0000	72.00	
74.5	20,280		0.0000	1.0000	72.00	
75.5	20,280		0.0000	1.0000	72.00	
76.5	20,280		0.0000	1.0000	72.00	
77.5	20,280		0.0000	1.0000	72.00	
78.5	20,280		0.0000	1.0000	72.00	

DUKE ENERGY KENTUCKY
 COMMON PLANT

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2007			EXPERIENCE BAND 1957-2008		
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	20,280		0.0000	1.0000	72.00
80.5	20,280		0.0000	1.0000	72.00
81.5	20,280		0.0000	1.0000	72.00
82.5	20,280		0.0000	1.0000	72.00
83.5	20,280		0.0000	1.0000	72.00
84.5	20,280		0.0000	1.0000	72.00
85.5	20,280		0.0000	1.0000	72.00
86.5	20,280		0.0000	1.0000	72.00
87.5	20,280		0.0000	1.0000	72.00
88.5	20,280		0.0000	1.0000	72.00
89.5	20,280		0.0000	1.0000	72.00
90.5	20,280		0.0000	1.0000	72.00
91.5	20,280		0.0000	1.0000	72.00
92.5	20,280		0.0000	1.0000	72.00
93.5	20,280		0.0000	1.0000	72.00
94.5	20,280		0.0000	1.0000	72.00
95.5	20,280		0.0000	1.0000	72.00
96.5	20,280		0.0000	1.0000	72.00
97.5	20,280		0.0000	1.0000	72.00
98.5	20,280		0.0000	1.0000	72.00
99.5	20,280		0.0000	1.0000	72.00
100.5	20,280		0.0000	1.0000	72.00
101.5	20,280		0.0000	1.0000	72.00
102.5	20,280		0.0000	1.0000	72.00
103.5	20,280		0.0000	1.0000	72.00
104.5	20,280		0.0000	1.0000	72.00
105.5	20,280		0.0000	1.0000	72.00
106.5					72.00



III-13

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2004		EXPERIENCE BAND 1973-2008			
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	340,670		0.0000	1.0000	100.00
0.5	347,312		0.0000	1.0000	100.00
1.5	370,976		0.0000	1.0000	100.00
2.5	378,315		0.0000	1.0000	100.00
3.5	378,315		0.0000	1.0000	100.00
4.5	243,066		0.0000	1.0000	100.00
5.5	246,163		0.0000	1.0000	100.00
6.5	194,673		0.0000	1.0000	100.00
7.5	186,841		0.0000	1.0000	100.00
8.5	160,374		0.0000	1.0000	100.00
9.5	151,276		0.0000	1.0000	100.00
10.5	146,769		0.0000	1.0000	100.00
11.5	1,367,768	610	0.0004	0.9996	100.00
12.5	1,367,158	3,739	0.0027	0.9973	99.96
13.5	1,363,420		0.0000	1.0000	99.69
14.5	1,363,420		0.0000	1.0000	99.69
15.5	1,363,420	6,368	0.0047	0.9953	99.69
16.5	1,357,052		0.0000	1.0000	99.22
17.5	1,353,727	368	0.0003	0.9997	99.22
18.5	1,304,347		0.0000	1.0000	99.19
19.5	1,303,021		0.0000	1.0000	99.19
20.5	1,303,021		0.0000	1.0000	99.19
21.5	1,303,021		0.0000	1.0000	99.19
22.5	1,296,792		0.0000	1.0000	99.19
23.5	1,296,792		0.0000	1.0000	99.19
24.5	1,296,792	1,479	0.0011	0.9989	99.19
25.5	1,295,313		0.0000	1.0000	99.08
26.5	1,295,313		0.0000	1.0000	99.08
27.5	1,294,933	524	0.0004	0.9996	99.08
28.5	1,294,410	1,958	0.0015	0.9985	99.04
29.5	1,288,879		0.0000	1.0000	98.89
30.5	1,288,879		0.0000	1.0000	98.89
31.5	1,273,217		0.0000	1.0000	98.89
32.5	1,273,217		0.0000	1.0000	98.89
33.5	1,271,490		0.0000	1.0000	98.89
34.5	1,266,810		0.0000	1.0000	98.89
35.5	1,258,620		0.0000	1.0000	98.89
36.5	1,251,978		0.0000	1.0000	98.89
37.5	1,228,315		0.0000	1.0000	98.89
38.5	1,217,879		0.0000	1.0000	98.89

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2004			EXPERIENCE BAND 1973-2008		
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	1,217,879		0.0000	1.0000	98.89
40.5	1,217,879	5,862	0.0048	0.9952	98.89
41.5	1,212,017	4,143	0.0034	0.9966	98.42
42.5	1,207,874	12,100	0.0100	0.9900	98.09
43.5	1,195,774		0.0000	1.0000	97.11
44.5	1,195,774		0.0000	1.0000	97.11
45.5	1,194,033		0.0000	1.0000	97.11
46.5	1,194,033		0.0000	1.0000	97.11
47.5					97.11

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

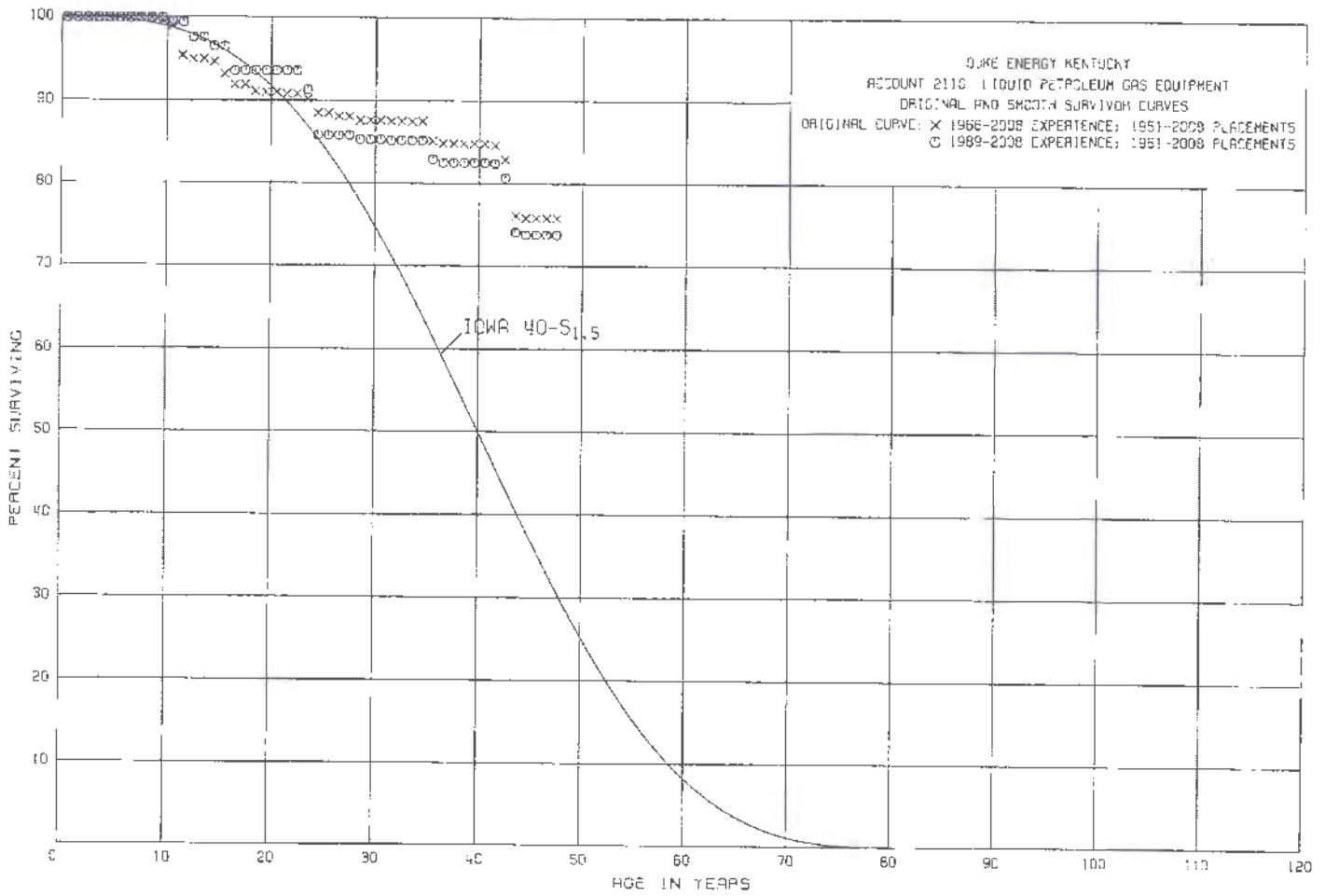
PLACEMENT BAND 1961-2004			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	293,862		0.0000	1.0000	100.00
0.5	293,862		0.0000	1.0000	100.00
1.5	293,862		0.0000	1.0000	100.00
2.5	306,459		0.0000	1.0000	100.00
3.5	306,459		0.0000	1.0000	100.00
4.5	171,211		0.0000	1.0000	100.00
5.5	171,211		0.0000	1.0000	100.00
6.5	119,720		0.0000	1.0000	100.00
7.5	112,269		0.0000	1.0000	100.00
8.5	85,802		0.0000	1.0000	100.00
9.5	78,167		0.0000	1.0000	100.00
10.5	73,660		0.0000	1.0000	100.00
11.5	89,322		0.0000	1.0000	100.00
12.5	89,322	3,448	0.0386	0.9614	100.00
13.5	87,601		0.0000	1.0000	96.14
14.5	92,281		0.0000	1.0000	96.14
15.5	100,470	6,368	0.0634	0.9366	96.14
16.5	100,745		0.0000	1.0000	90.04
17.5	121,084		0.0000	1.0000	90.04
18.5	82,508		0.0000	1.0000	90.04
19.5	81,182		0.0000	1.0000	90.04
20.5	81,182		0.0000	1.0000	90.04
21.5	81,182		0.0000	1.0000	90.04
22.5	74,952		0.0000	1.0000	90.04
23.5	74,952		0.0000	1.0000	90.04
24.5	74,952		0.0000	1.0000	90.04
25.5	76,693		0.0000	1.0000	90.04
26.5	76,693		0.0000	1.0000	90.04
27.5	1,294,933	524	0.0004	0.9996	90.04
28.5	1,294,410	1,958	0.0015	0.9985	90.00
29.5	1,288,879		0.0000	1.0000	89.87
30.5	1,288,879		0.0000	1.0000	89.87
31.5	1,273,217		0.0000	1.0000	89.87
32.5	1,273,217		0.0000	1.0000	89.87
33.5	1,271,490		0.0000	1.0000	89.87
34.5	1,266,810		0.0000	1.0000	89.87
35.5	1,258,620		0.0000	1.0000	89.87
36.5	1,251,978		0.0000	1.0000	89.87
37.5	1,228,315		0.0000	1.0000	89.87
38.5	1,217,879		0.0000	1.0000	89.87

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2004			EXPERIENCE BAND 1989-2008		
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	1,217,879		0.0000	1.0000	89.87
40.5	1,217,879	5,862	0.0048	0.9952	89.87
41.5	1,212,017	4,143	0.0034	0.9966	89.44
42.5	1,207,874	12,100	0.0100	0.9900	89.14
43.5	1,195,774		0.0000	1.0000	88.25
44.5	1,195,774		0.0000	1.0000	88.25
45.5	1,194,033		0.0000	1.0000	88.25
46.5	1,194,033		0.0000	1.0000	88.25
47.5					88.25



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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2110 LIQUID PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2008			EXPERIENCE BAND 1966-2008		
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	3,283,886		0.0000	1.0000	100.00
0.5	3,249,283		0.0000	1.0000	100.00
1.5	3,251,310		0.0000	1.0000	100.00
2.5	2,795,638		0.0000	1.0000	100.00
3.5	2,673,256		0.0000	1.0000	100.00
4.5	3,426,524	3,235	0.0009	0.9991	100.00
5.5	2,964,568	644	0.0002	0.9998	99.91
6.5	2,461,716		0.0000	1.0000	99.89
7.5	2,461,716	515	0.0002	0.9998	99.89
8.5	2,103,225	5,075	0.0024	0.9976	99.87
9.5	2,052,386	13,904	0.0068	0.9932	99.63
10.5	1,997,332	71,731	0.0359	0.9641	98.95
11.5	1,895,195	7,838	0.0041	0.9959	95.40
12.5	1,813,987		0.0000	1.0000	95.01
13.5	1,812,836	5,511	0.0030	0.9970	95.01
14.5	1,810,481	28,691	0.0158	0.9842	94.72
15.5	1,770,909	25,272	0.0143	0.9857	93.22
16.5	1,719,996		0.0000	1.0000	91.89
17.5	1,719,996	15,248	0.0089	0.9911	91.89
18.5	1,704,748	1,767	0.0010	0.9990	91.07
19.5	1,642,882		0.0000	1.0000	90.98
20.5	1,642,882	3,155	0.0019	0.9981	90.98
21.5	1,612,539		0.0000	1.0000	90.81
22.5	1,612,539	10,907	0.0068	0.9932	90.81
23.5	1,601,632	29,612	0.0185	0.9815	90.19
24.5	1,560,989		0.0000	1.0000	88.52
25.5	1,560,989	7,716	0.0049	0.9951	88.52
26.5	1,553,273		0.0000	1.0000	88.09
27.5	1,546,111	8,627	0.0056	0.9944	88.09
28.5	1,479,130		0.0000	1.0000	87.60
29.5	1,413,575		0.0000	1.0000	87.60
30.5	1,408,596	925	0.0007	0.9993	87.60
31.5	1,400,045		0.0000	1.0000	87.54
32.5	1,385,661		0.0000	1.0000	87.54
33.5	1,279,555		0.0000	1.0000	87.54
34.5	1,257,668	34,828	0.0277	0.9723	87.54
35.5	1,222,840	5,162	0.0042	0.9958	85.12
36.5	1,190,652		0.0000	1.0000	84.76
37.5	1,111,919		0.0000	1.0000	84.76
38.5	1,111,919		0.0000	1.0000	84.76

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2110 LIQUID PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2008			EXPERIENCE BAND 1966-2008		
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	1,111,919		0.0000	1.0000	84.76
40.5	1,108,456	1,722	0.0016	0.9984	84.76
41.5	1,106,734	22,398	0.0202	0.9798	84.62
42.5	1,073,814	88,343	0.0823	0.9177	82.91
43.5	983,451	4,430	0.0045	0.9955	76.09
44.5	976,994		0.0000	1.0000	75.75
45.5	976,994		0.0000	1.0000	75.75
46.5	976,994		0.0000	1.0000	75.75
47.5					75.75

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2110 LIQUID PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

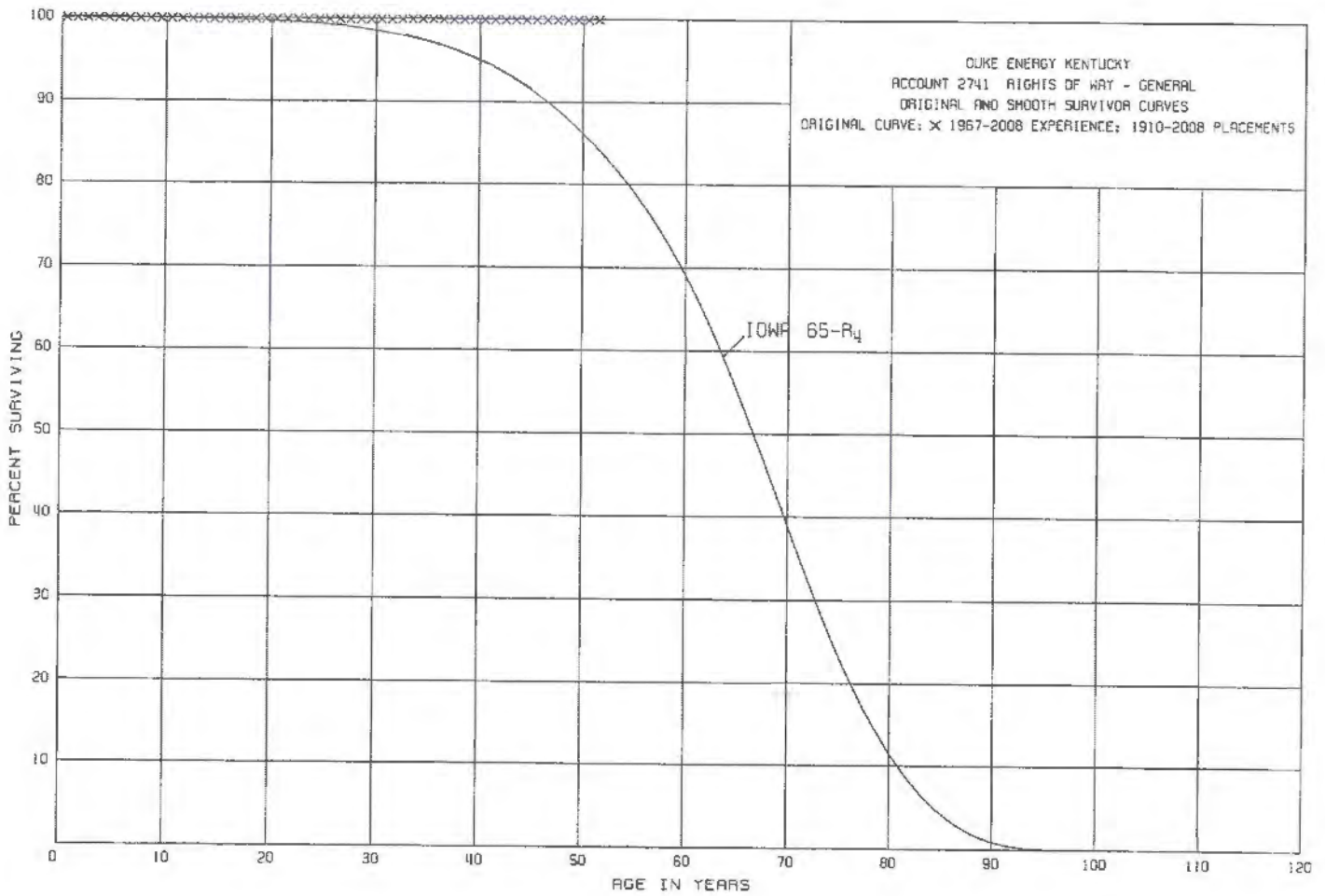
PLACEMENT BAND 1961-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,754,932		0.0000	1.0000	100.00
0.5	2,718,310		0.0000	1.0000	100.00
1.5	2,759,623		0.0000	1.0000	100.00
2.5	2,303,951		0.0000	1.0000	100.00
3.5	2,182,802		0.0000	1.0000	100.00
4.5	1,675,227		0.0000	1.0000	100.00
5.5	1,216,506		0.0000	1.0000	100.00
6.5	714,298		0.0000	1.0000	100.00
7.5	721,460		0.0000	1.0000	100.00
8.5	432,743		0.0000	1.0000	100.00
9.5	479,575	2,720	0.0057	0.9943	100.00
10.5	440,686		0.0000	1.0000	99.43
11.5	417,905	7,838	0.0188	0.9812	99.43
12.5	351,081		0.0000	1.0000	97.56
13.5	456,036	4,958	0.0109	0.9891	97.56
14.5	472,966		0.0000	1.0000	96.50
15.5	462,085	14,125	0.0306	0.9694	96.50
16.5	449,346		0.0000	1.0000	93.55
17.5	528,079		0.0000	1.0000	93.55
18.5	528,079		0.0000	1.0000	93.55
19.5	467,979		0.0000	1.0000	93.55
20.5	471,442		0.0000	1.0000	93.55
21.5	444,254		0.0000	1.0000	93.55
22.5	454,777	10,907	0.0240	0.9760	93.55
23.5	445,890	27,041	0.0606	0.9394	91.30
24.5	409,844		0.0000	1.0000	85.77
25.5	409,844		0.0000	1.0000	85.77
26.5	409,844		0.0000	1.0000	85.77
27.5	1,546,111	8,627	0.0056	0.9944	85.77
28.5	1,479,130		0.0000	1.0000	85.29
29.5	1,413,575		0.0000	1.0000	85.29
30.5	1,408,596	925	0.0007	0.9993	85.29
31.5	1,400,045		0.0000	1.0000	85.23
32.5	1,385,661		0.0000	1.0000	85.23
33.5	1,279,555		0.0000	1.0000	85.23
34.5	1,257,668	34,828	0.0277	0.9723	85.23
35.5	1,222,840	5,162	0.0042	0.9958	82.87
36.5	1,190,652		0.0000	1.0000	82.52
37.5	1,111,919		0.0000	1.0000	82.52
38.5	1,111,919		0.0000	1.0000	82.52

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2110 LIQUID PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2008			EXPERIENCE BAND 1989-2008		
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	1,111,919		0.0000	1.0000	82.52
40.5	1,108,456	1,722	0.0016	0.9984	82.52
41.5	1,106,734	22,398	0.0202	0.9798	82.39
42.5	1,073,814	88,343	0.0823	0.9177	80.73
43.5	983,451	4,430	0.0045	0.9955	74.09
44.5	976,994		0.0000	1.0000	73.76
45.5	976,994		0.0000	1.0000	73.76
46.5	976,994		0.0000	1.0000	73.76
47.5					73.76



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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2741 RIGHTS OF WAY - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2008			EXPERIENCE BAND 1967-2008		
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	841,558		0.0000	1.0000	100.00
0.5	832,465		0.0000	1.0000	100.00
1.5	967,081	152	0.0002	0.9998	100.00
2.5	917,561		0.0000	1.0000	99.98
3.5	916,701		0.0000	1.0000	99.98
4.5	935,774		0.0000	1.0000	99.98
5.5	942,793		0.0000	1.0000	99.98
6.5	943,902		0.0000	1.0000	99.98
7.5	945,848		0.0000	1.0000	99.98
8.5	946,157		0.0000	1.0000	99.98
9.5	961,288		0.0000	1.0000	99.98
10.5	961,468		0.0000	1.0000	99.98
11.5	989,109		0.0000	1.0000	99.98
12.5	963,943		0.0000	1.0000	99.98
13.5	964,860		0.0000	1.0000	99.98
14.5	861,104		0.0000	1.0000	99.98
15.5	851,339		0.0000	1.0000	99.98
16.5	670,342		0.0000	1.0000	99.98
17.5	640,851		0.0000	1.0000	99.98
18.5	603,756		0.0000	1.0000	99.98
19.5	533,842		0.0000	1.0000	99.98
20.5	518,497		0.0000	1.0000	99.98
21.5	497,452		0.0000	1.0000	99.98
22.5	473,093		0.0000	1.0000	99.98
23.5	463,054		0.0000	1.0000	99.98
24.5	460,029		0.0000	1.0000	99.98
25.5	453,070		0.0000	1.0000	99.98
26.5	408,615		0.0000	1.0000	99.98
27.5	403,503		0.0000	1.0000	99.98
28.5	387,618		0.0000	1.0000	99.98
29.5	386,676		0.0000	1.0000	99.98
30.5	382,944		0.0000	1.0000	99.98
31.5	360,837		0.0000	1.0000	99.98
32.5	352,254		0.0000	1.0000	99.98
33.5	329,403		0.0000	1.0000	99.98
34.5	312,443		0.0000	1.0000	99.98
35.5	305,508		0.0000	1.0000	99.98
36.5	269,899		0.0000	1.0000	99.98
37.5	251,948		0.0000	1.0000	99.98
38.5	264,087		0.0000	1.0000	99.98

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2741 RIGHTS OF WAY - GENERAL

ORIGINAL LIFE TABLE, CONT.

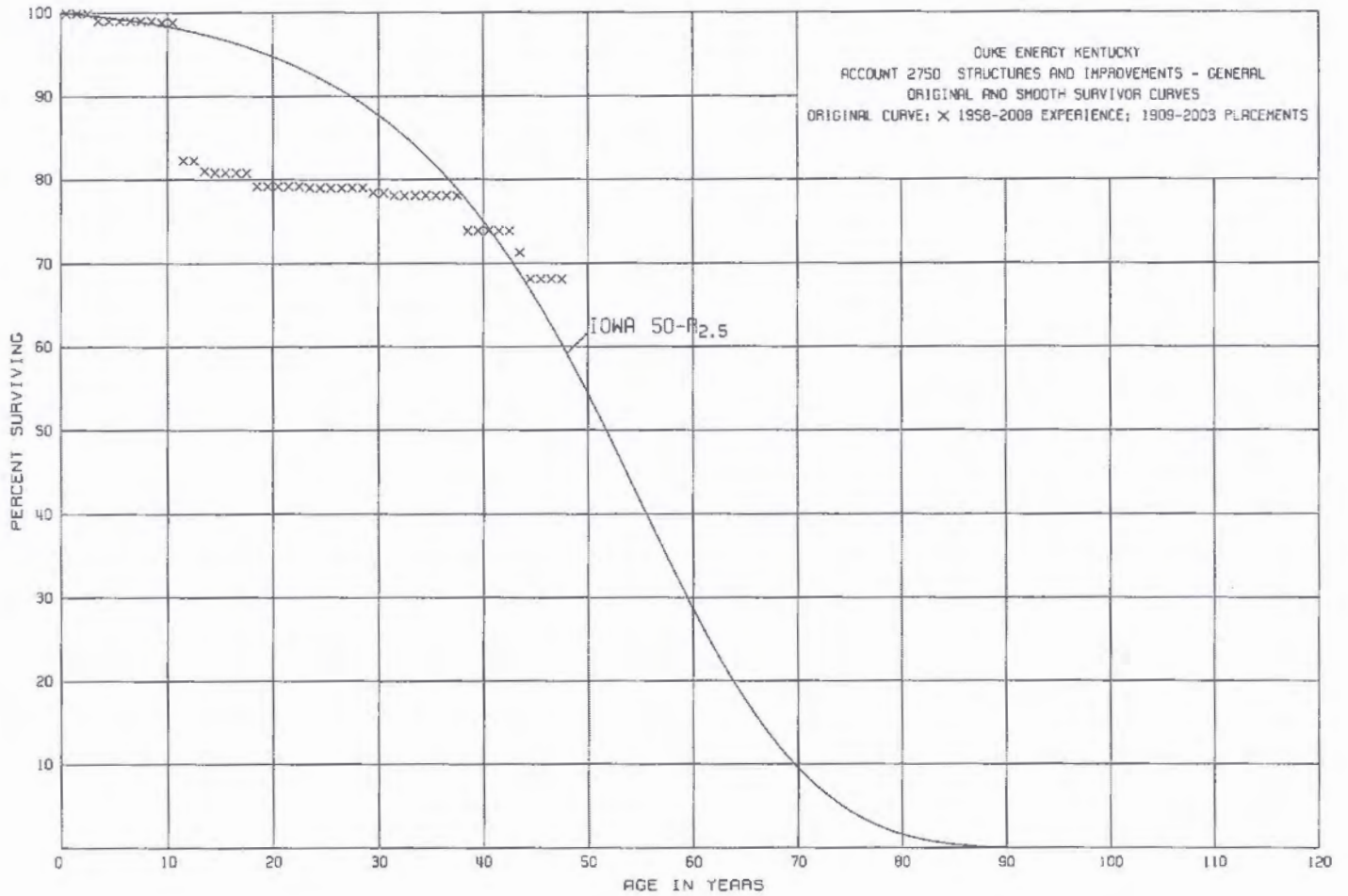
PLACEMENT BAND 1910-2008			EXPERIENCE BAND 1967-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	260,606		0.0000	1.0000	99.98
40.5	255,519		0.0000	1.0000	99.98
41.5	242,796		0.0000	1.0000	99.98
42.5	241,725		0.0000	1.0000	99.98
43.5	106,736		0.0000	1.0000	99.98
44.5	104,745		0.0000	1.0000	99.98
45.5	102,930		0.0000	1.0000	99.98
46.5	83,857		0.0000	1.0000	99.98
47.5	76,838		0.0000	1.0000	99.98
48.5	75,729		0.0000	1.0000	99.98
49.5	73,783		0.0000	1.0000	99.98
50.5	73,475		0.0000	1.0000	99.98
51.5	58,344		0.0000	1.0000	99.98
52.5	58,163		0.0000	1.0000	99.98
53.5	30,522		0.0000	1.0000	99.98
54.5	30,497		0.0000	1.0000	99.98
55.5	28,670		0.0000	1.0000	99.98
56.5	27,328		0.0000	1.0000	99.98
57.5	27,328		0.0000	1.0000	99.98
58.5	27,328		0.0000	1.0000	99.98
59.5	27,328		0.0000	1.0000	99.98
60.5	27,328		0.0000	1.0000	99.98
61.5	27,328		0.0000	1.0000	99.98
62.5	27,328		0.0000	1.0000	99.98
63.5	27,328		0.0000	1.0000	99.98
64.5	27,328		0.0000	1.0000	99.98
65.5	27,328		0.0000	1.0000	99.98
66.5	27,328		0.0000	1.0000	99.98
67.5	27,328		0.0000	1.0000	99.98
68.5	27,328		0.0000	1.0000	99.98
69.5	27,328		0.0000	1.0000	99.98
70.5	5,569		0.0000	1.0000	99.98
71.5	5,569		0.0000	1.0000	99.98
72.5	5,569		0.0000	1.0000	99.98
73.5	6,247		0.0000	1.0000	99.98
74.5	15,071		0.0000	1.0000	99.98
75.5	9,502		0.0000	1.0000	99.98
76.5	9,502		0.0000	1.0000	99.98
77.5	9,502		0.0000	1.0000	99.98
78.5	9,502		0.0000	1.0000	99.98

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2741 RIGHTS OF WAY - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2008		EXPERIENCE BAND 1967-2008			
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	11,123		0.0000	1.0000	99.98
80.5	11,123		0.0000	1.0000	99.98
81.5	11,123		0.0000	1.0000	99.98
82.5	11,123		0.0000	1.0000	99.98
83.5	10,445		0.0000	1.0000	99.98
84.5	1,621		0.0000	1.0000	99.98
85.5	1,621		0.0000	1.0000	99.98
86.5	1,621		0.0000	1.0000	99.98
87.5	1,621		0.0000	1.0000	99.98
88.5	12,257		0.0000	1.0000	99.98
89.5	10,635		0.0000	1.0000	99.98
90.5	10,635		0.0000	1.0000	99.98
91.5	10,635		0.0000	1.0000	99.98
92.5	10,635		0.0000	1.0000	99.98
93.5	10,635		0.0000	1.0000	99.98
94.5	10,635		0.0000	1.0000	99.98
95.5	10,635		0.0000	1.0000	99.98
96.5	10,635		0.0000	1.0000	99.98
97.5	10,635		0.0000	1.0000	99.98
98.5					99.98



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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2750 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2003			EXPERIENCE BAND 1958-2008		
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	371,150		0.0000	1.0000	100.00
0.5	371,150		0.0000	1.0000	100.00
1.5	371,150		0.0000	1.0000	100.00
2.5	371,150	3,870	0.0104	0.9896	100.00
3.5	367,279		0.0000	1.0000	98.96
4.5	306,247		0.0000	1.0000	98.96
5.5	180,168		0.0000	1.0000	98.96
6.5	180,168		0.0000	1.0000	98.96
7.5	180,168		0.0000	1.0000	98.96
8.5	150,509	246	0.0016	0.9984	98.96
9.5	146,578		0.0000	1.0000	98.80
10.5	146,578	24,504	0.1672	0.8328	98.80
11.5	122,075		0.0000	1.0000	82.28
12.5	122,075	1,847	0.0151	0.9849	82.28
13.5	120,227	323	0.0027	0.9973	81.04
14.5	119,904		0.0000	1.0000	80.82
15.5	119,904		0.0000	1.0000	80.82
16.5	120,187		0.0000	1.0000	80.82
17.5	120,187	2,372	0.0197	0.9803	80.82
18.5	117,815		0.0000	1.0000	79.23
19.5	117,815		0.0000	1.0000	79.23
20.5	117,815		0.0000	1.0000	79.23
21.5	118,140		0.0000	1.0000	79.23
22.5	108,683	325	0.0030	0.9970	79.23
23.5	108,557		0.0000	1.0000	78.99
24.5	108,557		0.0000	1.0000	78.99
25.5	108,557		0.0000	1.0000	78.99
26.5	108,557		0.0000	1.0000	78.99
27.5	107,704		0.0000	1.0000	78.99
28.5	86,404	661	0.0077	0.9923	78.99
29.5	85,897		0.0000	1.0000	78.38
30.5	87,979	283	0.0032	0.9968	78.38
31.5	87,696		0.0000	1.0000	78.13
32.5	87,696		0.0000	1.0000	78.13
33.5	87,696		0.0000	1.0000	78.13
34.5	84,273		0.0000	1.0000	78.13
35.5	57,371		0.0000	1.0000	78.13
36.5	44,030		0.0000	1.0000	78.13
37.5	3,697	199	0.0538	0.9462	78.13
38.5	3,497		0.0000	1.0000	73.93

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2750 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

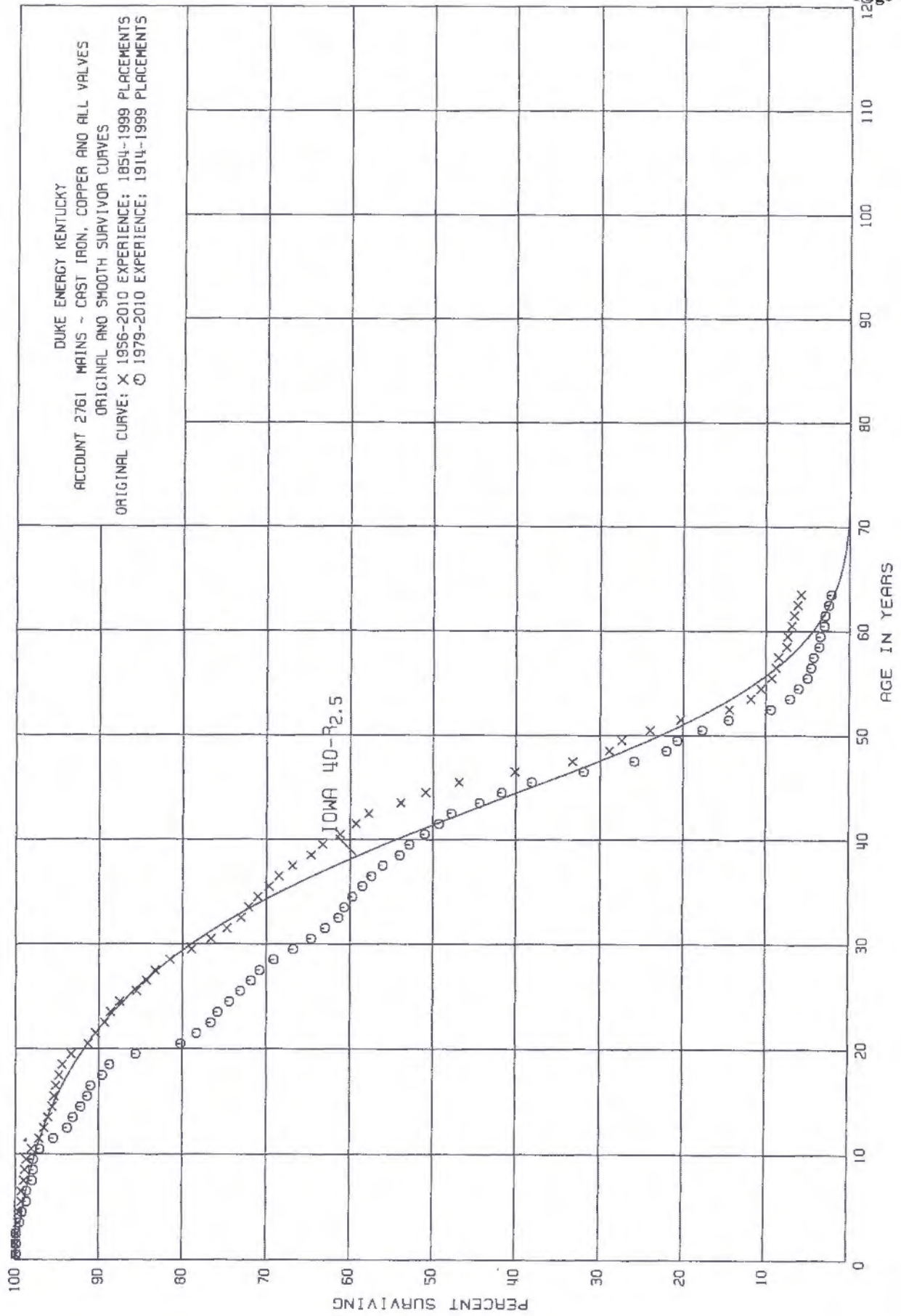
PLACEMENT BAND 1909-2003			EXPERIENCE BAND 1958-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,497		0.0000	1.0000	73.93	
40.5	3,497		0.0000	1.0000	73.93	
41.5	3,497		0.0000	1.0000	73.93	
42.5	3,497	123	0.0352	0.9648	73.93	
43.5	3,375	155	0.0459	0.9541	71.33	
44.5	3,220		0.0000	1.0000	68.06	
45.5	3,220		0.0000	1.0000	68.06	
46.5	3,220		0.0000	1.0000	68.06	
47.5	3,220		0.0000	1.0000	68.06	
48.5	8,473		0.0000	1.0000	68.06	
49.5	8,473	1,510	0.1782	0.8218	68.06	
50.5	6,963		0.0000	1.0000	55.93	
51.5	6,963		0.0000	1.0000	55.93	
52.5	6,963		0.0000	1.0000	55.93	
53.5	6,963		0.0000	1.0000	55.93	
54.5	6,963		0.0000	1.0000	55.93	
55.5	6,782		0.0000	1.0000	55.93	
56.5	6,782		0.0000	1.0000	55.93	
57.5	6,782		0.0000	1.0000	55.93	
58.5	6,782		0.0000	1.0000	55.93	
59.5	6,782		0.0000	1.0000	55.93	
60.5	6,782		0.0000	1.0000	55.93	
61.5	6,782		0.0000	1.0000	55.93	
62.5	6,782	3,387	0.4994	0.5006	55.93	
63.5	3,395		0.0000	1.0000	28.00	
64.5	3,395		0.0000	1.0000	28.00	
65.5	3,395		0.0000	1.0000	28.00	
66.5	3,395		0.0000	1.0000	28.00	
67.5	3,395		0.0000	1.0000	28.00	
68.5	3,395		0.0000	1.0000	28.00	
69.5	3,395		0.0000	1.0000	28.00	
70.5	3,395		0.0000	1.0000	28.00	
71.5	3,395		0.0000	1.0000	28.00	
72.5	3,395		0.0000	1.0000	28.00	
73.5	3,288		0.0000	1.0000	28.00	
74.5	3,288		0.0000	1.0000	28.00	
75.5	3,288		0.0000	1.0000	28.00	
76.5	3,288		0.0000	1.0000	28.00	
77.5	3,288		0.0000	1.0000	28.00	
78.5	3,288		0.0000	1.0000	28.00	

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2750 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2003			EXPERIENCE BAND 1958-2008		
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	3,288		0.0000	1.0000	28.00
80.5	3,288		0.0000	1.0000	28.00
81.5	838		0.0000	1.0000	28.00
82.5	838		0.0000	1.0000	28.00
83.5	838		0.0000	1.0000	28.00
84.5	838		0.0000	1.0000	28.00
85.5	838		0.0000	1.0000	28.00
86.5	838		0.0000	1.0000	28.00
87.5	838		0.0000	1.0000	28.00
88.5	838		0.0000	1.0000	28.00
89.5	838		0.0000	1.0000	28.00
90.5	838		0.0000	1.0000	28.00
91.5	838		0.0000	1.0000	28.00
92.5	838		0.0000	1.0000	28.00
93.5	838		0.0000	1.0000	28.00
94.5	838		0.0000	1.0000	28.00
95.5	838		0.0000	1.0000	28.00
96.5	838		0.0000	1.0000	28.00
97.5	838		0.0000	1.0000	28.00
98.5	838		0.0000	1.0000	28.00
99.5					28.00



DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2761 MAINS · CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1854-1999

EXPERIENCE BAND 1956-2010

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	3,116,462		0.0000	1.0000	100.00
0.5	3,549,979		0.0000	1.0000	100.00
1.5	3,835,807	4,021	0.0010	0.9990	100.00
2.5	3,997,732	9,029	0.0023	0.9977	99.90
3.5	4,101,219	4,888	0.0012	0.9988	99.67
4.5	4,337,744	11,877	0.0027	0.9973	99.55
5.5	4,464,430	736	0.0002	0.9998	99.28
6.5	4,518,302	12,478	0.0028	0.9972	99.26
7.5	4,573,311	4,556	0.0010	0.9990	98.98
8.5	4,632,202	8,052	0.0017	0.9983	98.88
9.5	4,547,832	26,289	0.0058	0.9942	98.71
10.5	4,526,145	45,369	0.0100	0.9900	98.14
11.5	4,430,864	27,825	0.0063	0.9937	97.16
12.5	4,355,748	19,657	0.0045	0.9955	96.55
13.5	4,336,133	21,554	0.0050	0.9950	96.12
14.5	4,323,383	11,598	0.0027	0.9973	95.64
15.5	4,327,456	9,376	0.0022	0.9978	95.38
16.5	4,312,767	19,149	0.0044	0.9956	95.17
17.5	4,311,497	16,283	0.0038	0.9962	94.75
18.5	4,291,861	52,026	0.0121	0.9879	94.39
19.5	4,254,202	91,156	0.0214	0.9786	93.25
20.5	4,120,601	38,538	0.0094	0.9906	91.25
21.5	4,083,788	47,532	0.0116	0.9884	90.39
22.5	4,035,687	34,219	0.0085	0.9915	89.34
23.5	3,973,957	50,193	0.0126	0.9874	88.58
24.5	3,919,746	89,223	0.0228	0.9772	87.46
25.5	3,838,748	53,617	0.0140	0.9860	85.47
26.5	3,770,738	44,762	0.0119	0.9881	84.27
27.5	3,712,466	80,563	0.0217	0.9783	83.27
28.5	3,600,945	113,102	0.0314	0.9686	81.46
29.5	3,487,976	102,148	0.0293	0.9707	78.90
30.5	3,332,429	80,795	0.0242	0.9758	76.59
31.5	3,250,772	76,196	0.0234	0.9766	74.74
32.5	3,174,498	37,048	0.0117	0.9883	72.99
33.5	3,111,138	47,969	0.0154	0.9846	72.14
34.5	3,063,169	57,364	0.0187	0.9813	71.03
35.5	3,005,805	51,848	0.0172	0.9828	69.70
36.5	2,953,958	69,451	0.0235	0.9765	68.50
37.5	2,881,054	95,969	0.0333	0.9667	66.89
38.5	2,785,661	58,322	0.0209	0.9791	64.66

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1854-1999 EXPERIENCE BAND 1956-2010

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	2,727,369	91,405	0.0335	0.9665	63.31
40.5	2,747,956	86,607	0.0315	0.9685	61.19
41.5	2,704,025	72,875	0.0270	0.9730	59.26
42.5	2,631,150	172,691	0.0656	0.9344	57.66
43.5	2,409,383	132,926	0.0552	0.9448	53.88
44.5	2,271,221	178,902	0.0788	0.9212	50.91
45.5	2,092,319	304,036	0.1453	0.8547	46.90
46.5	1,788,522	302,655	0.1692	0.8308	40.09
47.5	1,485,867	195,104	0.1313	0.8687	33.31
48.5	1,290,763	67,844	0.0526	0.9474	28.94
49.5	1,222,918	152,393	0.1246	0.8754	27.42
50.5	1,068,901	164,460	0.1539	0.8461	24.00
51.5	904,441	263,155	0.2910	0.7090	20.31
52.5	641,286	114,859	0.1791	0.8209	14.40
53.5	526,427	52,823	0.1003	0.8997	11.82
54.5	473,604	60,388	0.1275	0.8725	10.63
55.5	413,216	20,026	0.0485	0.9515	9.27
56.5	393,190	14,947	0.0380	0.9620	8.82
57.5	378,243	43,204	0.1142	0.8858	8.48
58.5	335,039	5,958	0.0178	0.9822	7.51
59.5	329,081	23,371	0.0710	0.9290	7.38
60.5	305,710	12,128	0.0397	0.9603	6.86
61.5	293,582	19,831	0.0675	0.9325	6.59
62.5	273,751	15,824	0.0578	0.9422	6.15
63.5	257,927	14,054	0.0545	0.9455	5.79
64.5	243,873	8,523	0.0349	0.9651	5.47
65.5	234,915	25,441	0.1083	0.8917	5.28
66.5	209,474	17,580	0.0839	0.9161	4.71
67.5	191,418	9,841	0.0514	0.9486	4.31
68.5	181,577	10,380	0.0572	0.9428	4.09
69.5	171,197	5,950	0.0348	0.9652	3.86
70.5	163,212	16,081	0.0985	0.9015	3.73
71.5	147,131	9,435	0.0641	0.9359	3.36
72.5	137,696	8,714	0.0633	0.9367	3.14
73.5	128,982	3,234	0.0251	0.9749	2.94
74.5	125,748	1,940	0.0154	0.9846	2.87
75.5	123,809	15,867	0.1282	0.8718	2.83
76.5	107,942	630	0.0058	0.9942	2.47
77.5	107,312	2,381	0.0222	0.9778	2.46
78.5	104,931	1,715	0.0163	0.9837	2.41

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1854-1999			EXPERIENCE BAND 1956-2010			
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	103,216	296	0.0029	0.9971	2.37	
80.5	102,920	221	0.0021	0.9979	2.36	
81.5	102,699	1,106	0.0108	0.9892	2.36	
82.5	101,593	116	0.0011	0.9989	2.33	
83.5	101,477	32	0.0003	0.9997	2.33	
84.5	101,445	1,517	0.0150	0.9850	2.33	
85.5	99,929	8,359	0.0836	0.9164	2.30	
86.5	91,569	5,628	0.0615	0.9385	2.11	
87.5	85,942	15,698	0.1827	0.8173	1.98	
88.5	70,243	12,580	0.1791	0.8209	1.62	
89.5	57,664		0.0000	1.0000	1.33	
90.5	57,664		0.0000	1.0000	1.33	
91.5	57,664		0.0000	1.0000	1.33	
92.5	57,664		0.0000	1.0000	1.33	
93.5	57,664	57,664	1.0000	0.0000	1.33	
94.5	639		0.0000	1.0000	0.00	
95.5	1,342		0.0000	1.0000	0.00	
96.5	2,294		0.0000	1.0000	0.00	
97.5	3,500		0.0000	1.0000	0.00	
98.5	4,706		0.0000	1.0000	0.00	
99.5	5,962		0.0000	1.0000	0.00	
100.5	7,268		0.0000	1.0000	0.00	
101.5	8,473	639	0.0754	0.9246	0.00	
102.5	7,834	2,319	0.2960	0.7040	0.00	
103.5	5,515	3,297	0.5978	0.4022	0.00	
104.5	2,218	1,206	0.5437	0.4563	0.00	
105.5	1,012	1,012	1.0000	0.0000	0.00	
106.5					0.00	

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-1999			EXPERIENCE BAND 1979-2010		
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	1,092,141		0.0000	1.0000	100.00
0.5	1,200,243		0.0000	1.0000	100.00
1.5	1,228,063		0.0000	1.0000	100.00
2.5	1,239,426	6,667	0.0054	0.9946	100.00
3.5	1,287,450	3,421	0.0027	0.9973	99.46
4.5	1,333,414	5,988	0.0045	0.9955	99.19
5.5	1,345,082		0.0000	1.0000	98.74
6.5	1,259,609	9,076	0.0072	0.9928	98.74
7.5	1,284,184	1,262	0.0010	0.9990	98.03
8.5	1,320,939		0.0000	1.0000	97.93
9.5	1,236,320	10,395	0.0084	0.9916	97.93
10.5	1,290,268	21,006	0.0163	0.9837	97.11
11.5	1,207,537	22,229	0.0184	0.9816	95.53
12.5	1,143,929	7,626	0.0067	0.9933	93.77
13.5	1,161,096	11,728	0.0101	0.9899	93.14
14.5	1,143,008	9,472	0.0083	0.9917	92.20
15.5	1,222,594	6,205	0.0051	0.9949	91.43
16.5	1,238,743	18,829	0.0152	0.9848	90.96
17.5	1,279,692	13,332	0.0104	0.9896	89.58
18.5	1,251,900	42,401	0.0339	0.9661	88.65
19.5	1,340,380	84,929	0.0634	0.9366	85.64
20.5	1,538,852	36,448	0.0237	0.9763	80.21
21.5	1,924,788	42,589	0.0221	0.9779	78.31
22.5	2,213,180	21,885	0.0099	0.9901	76.58
23.5	2,573,422	47,224	0.0184	0.9816	75.82
24.5	2,779,874	48,419	0.0174	0.9826	74.42
25.5	2,880,685	51,424	0.0179	0.9821	73.13
26.5	2,916,730	42,432	0.0145	0.9855	71.82
27.5	3,040,303	70,580	0.0232	0.9768	70.78
28.5	3,053,375	102,927	0.0337	0.9663	69.14
29.5	3,110,552	98,427	0.0316	0.9684	66.81
30.5	3,020,728	79,845	0.0264	0.9736	64.70
31.5	2,996,698	74,580	0.0249	0.9751	62.99
32.5	2,932,224	34,868	0.0119	0.9881	61.42
33.5	2,881,032	47,819	0.0166	0.9834	60.69
34.5	2,848,849	57,044	0.0200	0.9800	59.68
35.5	2,792,856	51,175	0.0183	0.9817	58.49
36.5	2,749,922	67,823	0.0247	0.9753	57.42
37.5	2,704,080	95,417	0.0353	0.9647	56.00
38.5	2,628,769	58,061	0.0221	0.9779	54.02

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

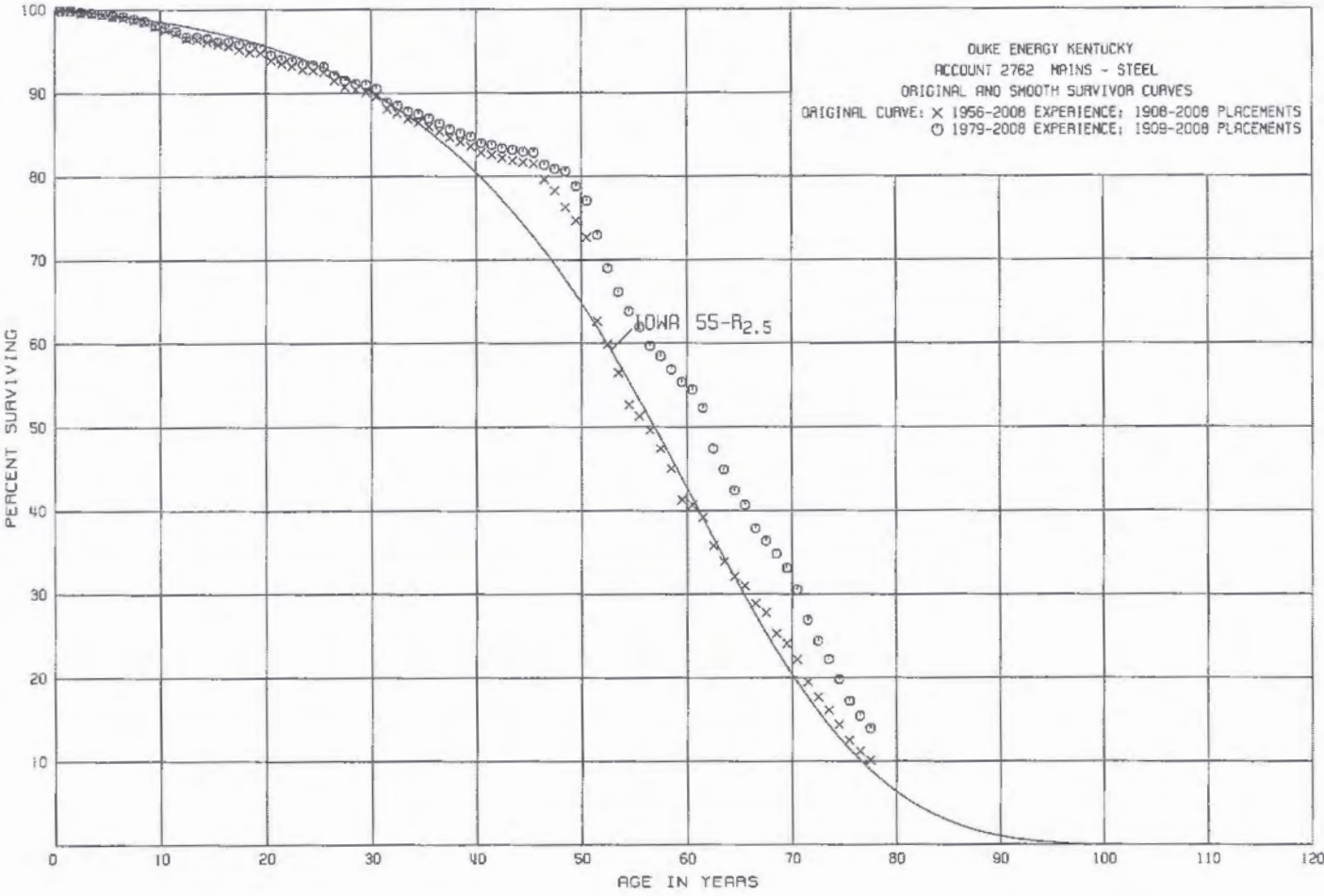
PLACEMENT BAND 1914-1999			EXPERIENCE BAND 1979-2010		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,582,683	88,221	0.0342	0.9658	52.83
40.5	2,516,275	86,460	0.0344	0.9656	51.02
41.5	2,462,379	72,491	0.0294	0.9706	49.26
42.5	2,411,605	172,406	0.0715	0.9285	47.81
43.5	2,196,757	132,926	0.0605	0.9395	44.39
44.5	2,064,656	178,607	0.0865	0.9135	41.70
45.5	1,892,310	303,957	0.1606	0.8394	38.09
46.5	1,589,688	302,565	0.1903	0.8097	31.97
47.5	1,301,498	194,852	0.1497	0.8503	25.89
48.5	1,113,978	67,729	0.0608	0.9392	22.01
49.5	1,050,861	152,393	0.1450	0.8550	20.67
50.5	908,630	164,444	0.1810	0.8190	17.67
51.5	745,406	263,122	0.3530	0.6470	14.47
52.5	482,418	114,592	0.2375	0.7625	9.36
53.5	367,913	52,531	0.1428	0.8572	7.14
54.5	315,382	60,182	0.1908	0.8092	6.12
55.5	255,236	19,915	0.0780	0.9220	4.95
56.5	235,321	13,923	0.0592	0.9408	4.56
57.5	221,398	37,092	0.1675	0.8325	4.29
58.5	184,306	5,361	0.0291	0.9709	3.57
59.5	178,945	22,648	0.1266	0.8734	3.47
60.5	156,297	9,528	0.0610	0.9390	3.03
61.5	147,344	19,736	0.1339	0.8661	2.85
62.5	127,639	12,858	0.1007	0.8993	2.47
63.5	226,421	13,004	0.0574	0.9426	2.22
64.5	243,592	8,523	0.0350	0.9650	2.09
65.5	234,634	25,441	0.1084	0.8916	2.02
66.5	209,193	17,299	0.0827	0.9173	1.80
67.5	191,418	9,841	0.0514	0.9486	1.65
68.5	181,577	10,380	0.0572	0.9428	1.57
69.5	171,197	5,950	0.0348	0.9652	1.48
70.5	163,212	16,081	0.0985	0.9015	1.43
71.5	147,131	9,435	0.0641	0.9359	1.29
72.5	137,696	8,714	0.0633	0.9367	1.21
73.5	128,982	3,234	0.0251	0.9749	1.13
74.5	125,748	1,940	0.0154	0.9846	1.10
75.5	123,809	15,867	0.1282	0.8718	1.08
76.5	107,942	630	0.0058	0.9942	0.94
77.5	107,312	2,381	0.0222	0.9778	0.93
78.5	104,931	1,715	0.0163	0.9837	0.91

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-1999			EXPERIENCE BAND 1979-2010			
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	103,216	296	0.0029	0.9971	0.90	
80.5	102,920	221	0.0021	0.9979	0.90	
81.5	102,699	1,106	0.0108	0.9892	0.90	
82.5	101,593	116	0.0011	0.9989	0.89	
83.5	101,477	32	0.0003	0.9997	0.89	
84.5	101,445	1,517	0.0150	0.9850	0.89	
85.5	99,929	8,359	0.0836	0.9164	0.88	
86.5	91,569	5,628	0.0615	0.9385	0.81	
87.5	85,942	15,698	0.1827	0.8173	0.76	
88.5	70,243	12,580	0.1791	0.8209	0.62	
89.5	57,664		0.0000	1.0000	0.51	
90.5	57,664		0.0000	1.0000	0.51	
91.5	57,664		0.0000	1.0000	0.51	
92.5	57,664		0.0000	1.0000	0.51	
93.5	57,664	57,664	1.0000	0.0000	0.51	
94.5					0.00	



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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2762 MAINS - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2008		EXPERIENCE BAND 1956-2008			
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	72,572,678		0.0000	1.0000	100.00
0.5	72,744,417	16,845	0.0002	0.9998	100.00
1.5	72,656,292	254,205	0.0035	0.9965	99.98
2.5	71,416,324	75,157	0.0011	0.9989	99.63
3.5	67,887,336	112,311	0.0017	0.9983	99.52
4.5	66,659,308	87,164	0.0013	0.9987	99.35
5.5	64,743,149	147,718	0.0023	0.9977	99.22
6.5	62,616,853	185,813	0.0030	0.9970	98.99
7.5	58,842,849	131,567	0.0022	0.9978	98.69
8.5	58,544,097	303,273	0.0052	0.9948	98.47
9.5	56,157,216	210,029	0.0037	0.9963	97.96
10.5	55,210,580	208,966	0.0038	0.9962	97.60
11.5	54,855,268	387,594	0.0071	0.9929	97.23
12.5	54,253,734	52,787	0.0010	0.9990	96.54
13.5	54,142,963	178,047	0.0033	0.9967	96.44
14.5	53,872,549	207,045	0.0038	0.9962	96.12
15.5	52,548,990	74,985	0.0014	0.9986	95.75
16.5	50,015,398	241,025	0.0048	0.9952	95.62
17.5	44,720,265	116,896	0.0026	0.9974	95.16
18.5	35,459,724	53,786	0.0015	0.9985	94.91
19.5	30,560,558	288,341	0.0094	0.9906	94.77
20.5	25,335,549	111,931	0.0044	0.9956	93.88
21.5	22,014,410	55,921	0.0025	0.9975	93.47
22.5	19,944,170	91,486	0.0046	0.9954	93.24
23.5	18,192,753	27,949	0.0015	0.9985	92.81
24.5	17,387,925	33,048	0.0019	0.9981	92.67
25.5	15,687,131	163,363	0.0104	0.9896	92.49
26.5	14,167,218	127,146	0.0090	0.9910	91.53
27.5	12,967,092	48,218	0.0037	0.9963	90.71
28.5	10,734,831	28,109	0.0026	0.9974	90.37
29.5	9,449,078	60,246	0.0064	0.9936	90.14
30.5	8,800,476	145,678	0.0166	0.9834	89.56
31.5	8,613,381	49,859	0.0058	0.9942	88.07
32.5	8,318,951	66,307	0.0080	0.9920	87.56
33.5	7,887,950	32,307	0.0041	0.9959	86.86
34.5	7,474,792	41,173	0.0055	0.9945	86.50
35.5	7,183,162	51,995	0.0072	0.9928	86.02
36.5	6,584,211	56,244	0.0085	0.9915	85.40
37.5	6,122,565	33,041	0.0054	0.9946	84.67
38.5	5,556,950	42,156	0.0076	0.9924	84.21

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2762 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2008			EXPERIENCE BAND 1956-2008		
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	4,873,977	39,221	0.0080	0.9920	83.57
40.5	4,213,456	17,872	0.0042	0.9958	82.90
41.5	3,946,457	16,306	0.0041	0.9959	82.55
42.5	3,528,830	13,681	0.0039	0.9961	82.21
43.5	2,966,876	8,491	0.0029	0.9971	81.89
44.5	2,662,034	5,737	0.0022	0.9978	81.65
45.5	2,215,880	51,088	0.0231	0.9769	81.47
46.5	2,064,791	33,915	0.0164	0.9836	79.59
47.5	1,769,588	44,243	0.0250	0.9750	78.28
48.5	1,354,916	28,306	0.0209	0.9791	76.32
49.5	1,138,692	30,164	0.0265	0.9735	74.72
50.5	834,048	116,186	0.1393	0.8607	72.74
51.5	666,952	29,025	0.0435	0.9565	62.61
52.5	586,622	32,960	0.0562	0.9438	59.89
53.5	533,307	36,428	0.0683	0.9317	56.52
54.5	481,997	12,148	0.0252	0.9748	52.66
55.5	436,356	14,881	0.0341	0.9659	51.33
56.5	419,784	18,580	0.0443	0.9557	49.58
57.5	400,268	20,007	0.0500	0.9500	47.38
58.5	375,267	30,696	0.0818	0.9182	45.01
59.5	344,452	5,434	0.0158	0.9842	41.33
60.5	338,839	12,141	0.0358	0.9642	40.68
61.5	325,545	28,385	0.0872	0.9128	39.22
62.5	294,800	15,839	0.0537	0.9463	35.80
63.5	278,940	14,329	0.0514	0.9486	33.88
64.5	264,368	9,649	0.0365	0.9635	32.14
65.5	254,510	16,997	0.0668	0.9332	30.97
66.5	233,890	8,895	0.0380	0.9620	28.90
67.5	225,464	20,609	0.0914	0.9086	27.80
68.5	204,855	9,666	0.0472	0.9528	25.26
69.5	195,189	15,308	0.0784	0.9216	24.07
70.5	181,915	21,690	0.1192	0.8808	22.18
71.5	160,225	14,726	0.0919	0.9081	19.54
72.5	145,499	13,232	0.0909	0.9091	17.74
73.5	131,985	14,162	0.1073	0.8927	16.13
74.5	117,823	15,641	0.1327	0.8673	14.40
75.5	102,076	10,656	0.1044	0.8956	12.49
76.5	91,420	8,877	0.0971	0.9029	11.19
77.5	73,996	5,930	0.0801	0.9199	10.10
78.5	68,060	8,536	0.1254	0.8746	9.29

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2762 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2008		EXPERIENCE BAND 1956-2008			
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	44,939	9,349	0.2080	0.7920	8.13
80.5	27,809	2,597	0.0934	0.9066	6.44
81.5	14,798	2,852	0.1927	0.8073	5.84
82.5	8,529	1,910	0.2239	0.7761	4.71
83.5	6,458	2,927	0.4532	0.5468	3.66
84.5	3,184	2,401	0.7541	0.2459	2.00
85.5	626	222	0.3546	0.6454	0.49
86.5	403	21	0.0521	0.9479	0.32
87.5	136	7	0.0515	0.9485	0.30
88.5	130		0.0000	1.0000	0.28
89.5	55		0.0000	1.0000	0.28
90.5	55		0.0000	1.0000	0.28
91.5					0.28

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2762 MAINS - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2008 EXPERIENCE BAND 1979-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS		SURV RATIO	PCT SURV BEGIN OF INTERVAL
		DURING AGE INTERVAL	RETMT RATIO		
0.0	62,922,354		0.0000	1.0000	100.00
0.5	63,542,498	13,560	0.0002	0.9998	100.00
1.5	63,711,940	211,702	0.0033	0.9967	99.98
2.5	62,733,120	45,161	0.0007	0.9993	99.65
3.5	59,605,299	64,887	0.0011	0.9989	99.58
4.5	58,772,389	74,865	0.0013	0.9987	99.47
5.5	57,192,990	109,846	0.0019	0.9981	99.34
6.5	55,693,399	152,759	0.0027	0.9973	99.15
7.5	52,596,174	128,528	0.0024	0.9976	98.88
8.5	52,913,072	272,942	0.0052	0.9948	98.64
9.5	51,244,584	198,125	0.0039	0.9961	98.13
10.5	51,025,439	174,196	0.0034	0.9966	97.75
11.5	51,155,921	365,022	0.0071	0.9929	97.42
12.5	51,000,251	22,726	0.0004	0.9996	96.73
13.5	51,081,315	128,214	0.0025	0.9975	96.69
14.5	51,176,196	164,957	0.0032	0.9968	96.45
15.5	50,356,495	37,902	0.0008	0.9992	96.14
16.5	48,133,182	150,133	0.0031	0.9969	96.06
17.5	43,231,949	115,739	0.0027	0.9973	95.76
18.5	34,445,912	36,661	0.0011	0.9989	95.50
19.5	29,773,797	285,131	0.0096	0.9904	95.39
20.5	24,897,079	111,931	0.0045	0.9955	94.47
21.5	21,647,617	47,372	0.0022	0.9978	94.04
22.5	19,648,588	90,061	0.0046	0.9954	93.83
23.5	17,995,704	27,677	0.0015	0.9985	93.40
24.5	17,175,816	33,025	0.0019	0.9981	93.26
25.5	15,500,804	163,139	0.0105	0.9895	93.08
26.5	13,812,661	92,977	0.0067	0.9933	92.10
27.5	12,494,648	45,747	0.0037	0.9963	91.48
28.5	10,231,767	17,960	0.0018	0.9982	91.14
29.5	8,968,255	51,676	0.0058	0.9942	90.98
30.5	8,316,985	142,636	0.0171	0.9829	90.45
31.5	7,934,790	38,442	0.0048	0.9952	88.90
32.5	7,646,437	61,431	0.0080	0.9920	88.47
33.5	7,217,056	18,195	0.0025	0.9975	87.76
34.5	6,816,727	40,426	0.0059	0.9941	87.54
35.5	6,523,377	46,603	0.0071	0.9929	87.02
36.5	5,933,532	51,672	0.0087	0.9913	86.40
37.5	5,476,515	26,702	0.0049	0.9951	85.65
38.5	4,911,491	26,280	0.0054	0.9946	85.23

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2762 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2008 EXPERIENCE BAND 1979-2008

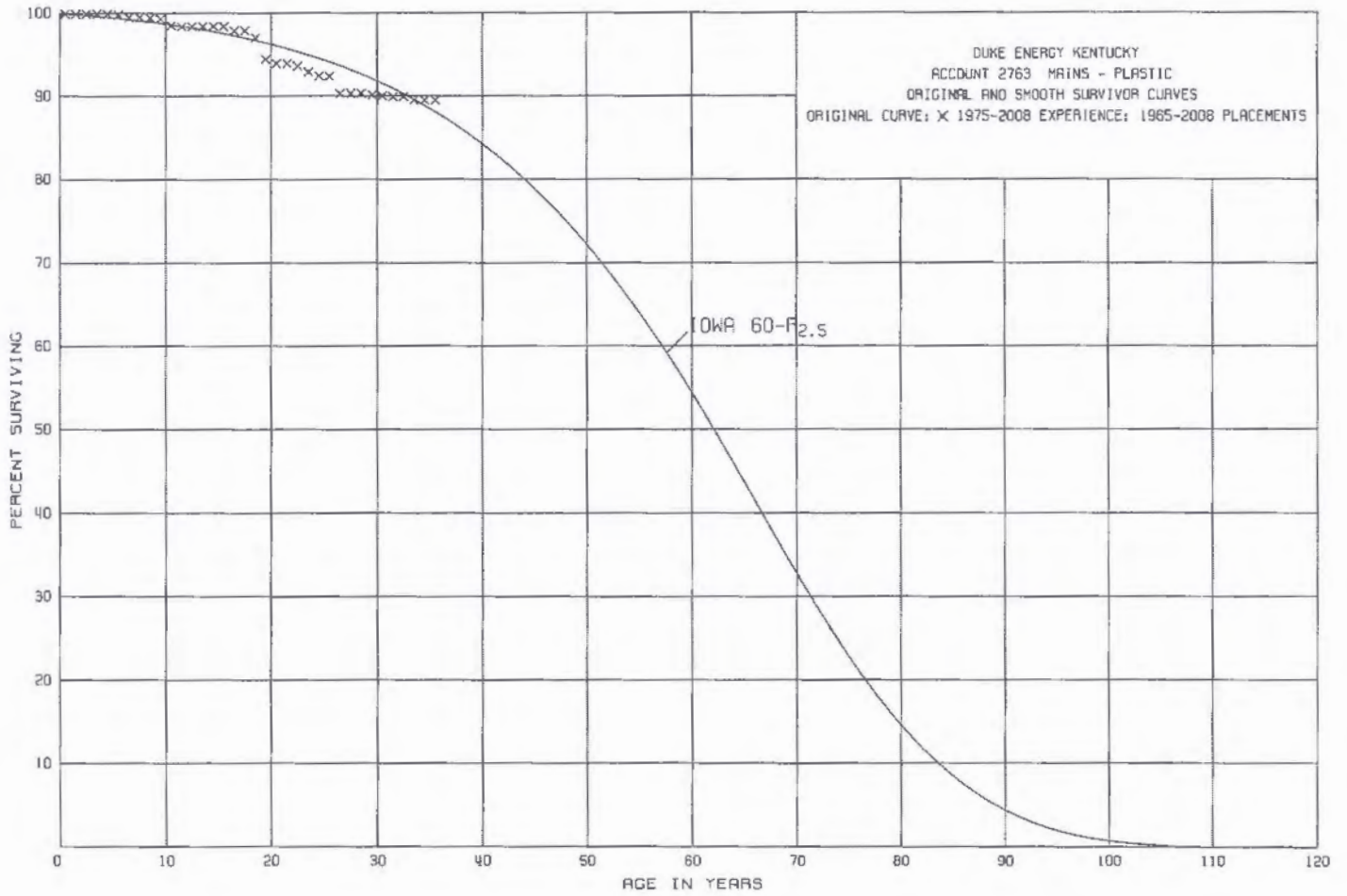
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,239,750	36,725	0.0087	0.9913	84.77
40.5	3,563,147	11,678	0.0033	0.9967	84.03
41.5	3,242,531	13,465	0.0042	0.9958	83.75
42.5	2,828,280	8,314	0.0029	0.9971	83.40
43.5	2,272,023	5,699	0.0025	0.9975	83.16
44.5	1,970,257	1,797	0.0009	0.9991	82.95
45.5	1,526,986	26,878	0.0176	0.9824	82.88
46.5	1,321,783	8,448	0.0064	0.9936	81.42
47.5	1,081,068	3,626	0.0034	0.9966	80.90
48.5	730,813	16,382	0.0224	0.9776	80.62
49.5	679,663	15,046	0.0221	0.9779	78.81
50.5	506,259	27,012	0.0534	0.9466	77.07
51.5	462,849	25,353	0.0548	0.9452	72.95
52.5	390,880	16,192	0.0414	0.9586	68.95
53.5	366,027	12,750	0.0348	0.9652	66.10
54.5	353,237	10,748	0.0304	0.9696	63.80
55.5	319,558	11,425	0.0358	0.9642	61.86
56.5	309,415	6,073	0.0196	0.9804	59.65
57.5	304,421	8,409	0.0276	0.9724	58.48
58.5	293,651	7,583	0.0258	0.9742	56.87
59.5	289,426	4,729	0.0163	0.9837	55.40
60.5	284,518	11,278	0.0396	0.9604	54.50
61.5	277,014	26,227	0.0947	0.9053	52.34
62.5	252,101	13,379	0.0531	0.9469	47.38
63.5	251,173	14,034	0.0559	0.9441	44.86
64.5	251,911	9,649	0.0383	0.9617	42.35
65.5	242,053	16,800	0.0694	0.9306	40.73
66.5	221,629	8,895	0.0401	0.9599	37.90
67.5	213,203	9,392	0.0441	0.9559	36.38
68.5	203,811	9,666	0.0474	0.9526	34.78
69.5	195,189	15,308	0.0784	0.9216	33.13
70.5	181,915	21,690	0.1192	0.8808	30.53
71.5	160,225	14,726	0.0919	0.9081	26.89
72.5	145,499	13,232	0.0909	0.9091	24.42
73.5	131,985	14,162	0.1073	0.8927	22.20
74.5	117,823	15,641	0.1327	0.8673	19.82
75.5	102,076	10,656	0.1044	0.8956	17.19
76.5	91,420	8,877	0.0971	0.9029	15.40
77.5	73,996	5,930	0.0801	0.9199	13.90
78.5	68,060	8,536	0.1254	0.8746	12.79

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2762 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2008			EXPERIENCE BAND 1979-2008			
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	44,939	9,349	0.2080	0.7920	11.19	
80.5	27,809	2,597	0.0934	0.9066	8.86	
81.5	14,798	2,852	0.1927	0.8073	8.03	
82.5	8,529	1,910	0.2239	0.7761	6.48	
83.5	6,458	2,927	0.4532	0.5468	5.03	
84.5	3,184	2,401	0.7541	0.2459	2.75	
85.5	626	222	0.3546	0.6454	0.68	
86.5	403	21	0.0521	0.9479	0.44	
87.5	136	7	0.0515	0.9485	0.42	
88.5	130		0.0000	1.0000	0.40	
89.5	55		0.0000	1.0000	0.40	
90.5	55		0.0000	1.0000	0.40	
91.5					0.40	



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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2763 MAINS - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2008			EXPERIENCE BAND 1975-2008		
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	115,476,776		0.0000	1.0000	100.00
0.5	102,878,057	14,319	0.0001	0.9999	100.00
1.5	94,117,572	75,387	0.0008	0.9992	99.99
2.5	84,258,581	36,363	0.0004	0.9996	99.91
3.5	73,707,143	11,484	0.0002	0.9998	99.87
4.5	58,323,043	46,020	0.0008	0.9992	99.85
5.5	48,005,459	144,973	0.0030	0.9970	99.77
6.5	36,689,540	8,092	0.0002	0.9998	99.47
7.5	29,867,992	23,854	0.0008	0.9992	99.45
8.5	26,504,352	24,190	0.0009	0.9991	99.37
9.5	23,851,978	180,549	0.0076	0.9924	99.28
10.5	20,154,629	19,019	0.0009	0.9991	98.53
11.5	15,858,749	56	0.0000	1.0000	98.44
12.5	12,297,719	5,024	0.0004	0.9996	98.44
13.5	9,210,268	864	0.0001	0.9999	98.40
14.5	5,354,847	1,342	0.0003	0.9997	98.39
15.5	2,957,410	14,766	0.0050	0.9950	98.36
16.5	1,681,794	377	0.0002	0.9998	97.87
17.5	1,509,031	13,025	0.0086	0.9914	97.85
18.5	1,436,715	38,883	0.0271	0.9729	97.01
19.5	1,326,476	7,265	0.0055	0.9945	94.38
20.5	1,307,097		0.0000	1.0000	93.86
21.5	1,247,756	3,983	0.0032	0.9968	93.86
22.5	1,215,864	9,049	0.0074	0.9926	93.56
23.5	1,206,815	6,280	0.0052	0.9948	92.87
24.5	1,159,967	68	0.0001	0.9999	92.39
25.5	1,150,242	25,474	0.0221	0.9779	92.38
26.5	1,124,768	952	0.0008	0.9992	90.34
27.5	1,087,738	234	0.0002	0.9998	90.27
28.5	919,955	1,411	0.0015	0.9985	90.25
29.5	818,579	875	0.0011	0.9989	90.11
30.5	757,351	796	0.0011	0.9989	90.01
31.5	749,019	430	0.0006	0.9994	89.91
32.5	719,871	2,865	0.0040	0.9960	89.86
33.5	649,456		0.0000	1.0000	89.50
34.5	586,936		0.0000	1.0000	89.50
35.5	468,351		0.0000	1.0000	89.50
36.5	286,920		0.0000	1.0000	89.50
37.5	112,329		0.0000	1.0000	89.50
38.5	7,912		0.0000	1.0000	89.50

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2763 MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2008			EXPERIENCE BAND 1975-2008		
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	7,912		0.0000	1.0000	89.50
40.5	1,139		0.0000	1.0000	89.50
41.5	1,139		0.0000	1.0000	89.50
42.5	1,139		0.0000	1.0000	89.50
43.5					89.50

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2763 MAINS - PLASTIC

ORIGINAL LIFE TABLE

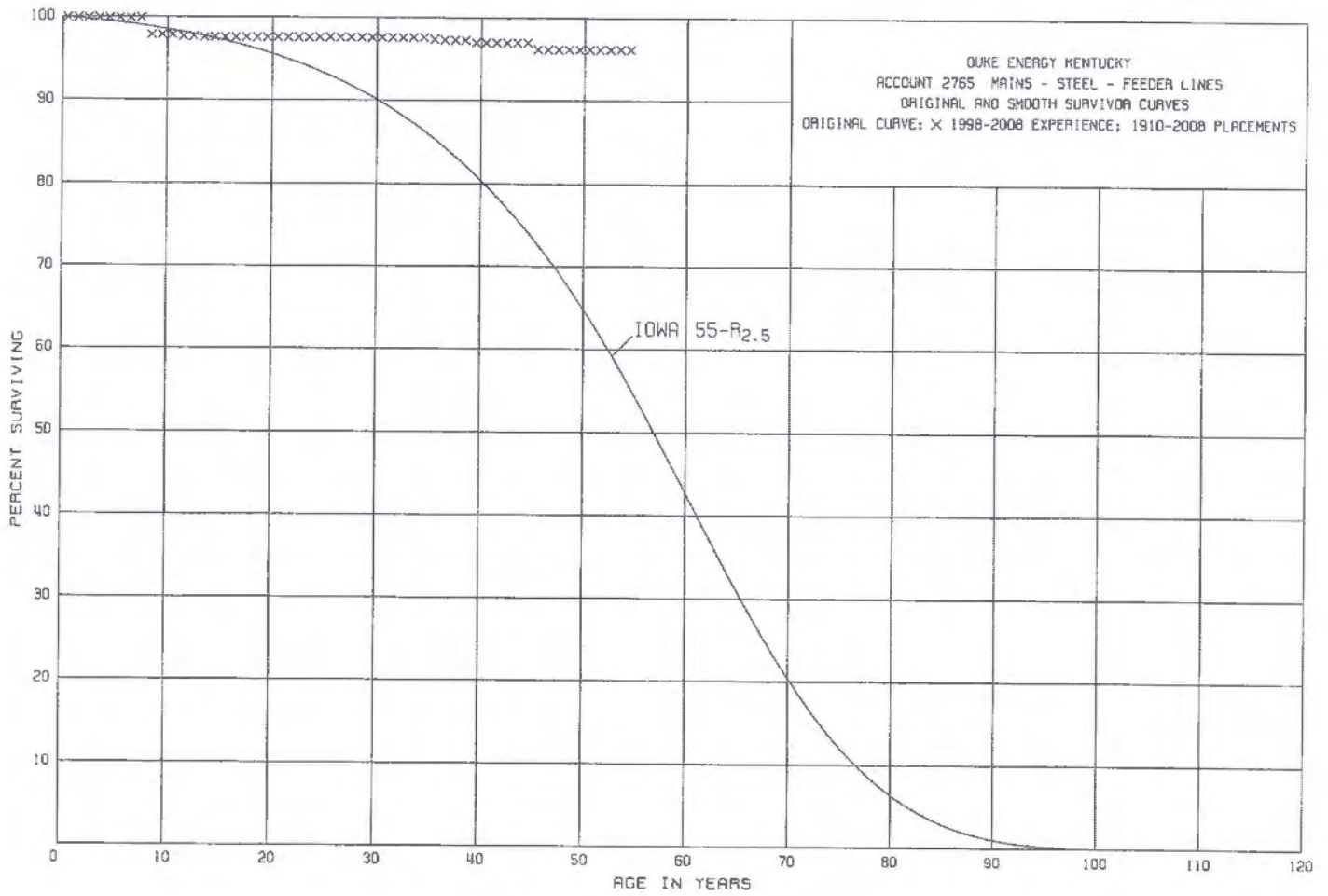
PLACEMENT BAND 1965-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	114,800,820		0.0000	1.0000	100.00
0.5	102,127,697	14,319	0.0001	0.9999	100.00
1.5	93,306,212	73,518	0.0008	0.9992	99.99
2.5	83,292,402	36,363	0.0004	0.9996	99.91
3.5	72,509,289	10,217	0.0001	0.9999	99.87
4.5	57,061,907	46,020	0.0008	0.9992	99.86
5.5	46,753,979	137,190	0.0029	0.9971	99.78
6.5	35,438,251	8,044	0.0002	0.9998	99.49
7.5	28,659,945	23,664	0.0008	0.9992	99.47
8.5	25,467,657	22,163	0.0009	0.9991	99.39
9.5	22,916,008	178,952	0.0078	0.9922	99.30
10.5	19,296,197	13,327	0.0007	0.9993	98.53
11.5	15,014,207	22	0.0000	1.0000	98.46
12.5	11,498,643		0.0000	1.0000	98.46
13.5	8,487,277	702	0.0001	0.9999	98.46
14.5	4,716,017	1,342	0.0003	0.9997	98.45
15.5	2,438,277	14,701	0.0060	0.9940	98.42
16.5	1,347,431	377	0.0003	0.9997	97.83
17.5	1,394,431	13,025	0.0093	0.9907	97.80
18.5	1,427,168	38,883	0.0272	0.9728	96.89
19.5	1,316,929	7,265	0.0055	0.9945	94.25
20.5	1,305,141		0.0000	1.0000	93.73
21.5	1,245,800	3,983	0.0032	0.9968	93.73
22.5	1,213,908	9,049	0.0075	0.9925	93.43
23.5	1,206,815	6,280	0.0052	0.9948	92.73
24.5	1,159,967	68	0.0001	0.9999	92.25
25.5	1,150,242	25,474	0.0221	0.9779	92.24
26.5	1,124,768	952	0.0008	0.9992	90.20
27.5	1,087,738	234	0.0002	0.9998	90.13
28.5	919,955	1,411	0.0015	0.9985	90.11
29.5	818,579	875	0.0011	0.9989	89.97
30.5	757,351	796	0.0011	0.9989	89.87
31.5	749,019	430	0.0006	0.9994	89.77
32.5	719,871	2,865	0.0040	0.9960	89.72
33.5	649,456		0.0000	1.0000	89.36
34.5	586,936		0.0000	1.0000	89.36
35.5	468,351		0.0000	1.0000	89.36
36.5	286,920		0.0000	1.0000	89.36
37.5	112,329		0.0000	1.0000	89.36
38.5	7,912		0.0000	1.0000	89.36

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2763 MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2008			EXPERIENCE BAND 1989-2008		
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	7,912		0.0000	1.0000	89.36
40.5	1,139		0.0000	1.0000	89.36
41.5	1,139		0.0000	1.0000	89.36
42.5	1,139		0.0000	1.0000	89.36
43.5					89.36



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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2765 MAINS - STEEL - FEEDER LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2008		EXPERIENCE BAND 1998-2008			
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	6,917,990		0.0000	1.0000	100.00
0.5	5,222,056		0.0000	1.0000	100.00
1.5	3,874,578		0.0000	1.0000	100.00
2.5	2,894,790		0.0000	1.0000	100.00
3.5	3,001,633		0.0000	1.0000	100.00
4.5	3,296,340		0.0000	1.0000	100.00
5.5	2,860,225		0.0000	1.0000	100.00
6.5	4,238,322		0.0000	1.0000	100.00
7.5	4,214,028	88,177	0.0209	0.9791	100.00
8.5	6,620,898		0.0000	1.0000	97.91
9.5	6,459,784		0.0000	1.0000	97.91
10.5	6,700,836	12,340	0.0018	0.9982	97.91
11.5	7,185,634		0.0000	1.0000	97.73
12.5	7,224,292	6,889	0.0010	0.9990	97.73
13.5	7,291,012		0.0000	1.0000	97.63
14.5	6,881,207		0.0000	1.0000	97.63
15.5	6,863,237		0.0000	1.0000	97.63
16.5	6,034,151		0.0000	1.0000	97.63
17.5	4,682,786		0.0000	1.0000	97.63
18.5	4,836,131		0.0000	1.0000	97.63
19.5	2,157,988		0.0000	1.0000	97.63
20.5	2,245,385		0.0000	1.0000	97.63
21.5	1,967,706		0.0000	1.0000	97.63
22.5	2,052,377		0.0000	1.0000	97.63
23.5	3,040,516		0.0000	1.0000	97.63
24.5	2,980,025		0.0000	1.0000	97.63
25.5	3,671,696		0.0000	1.0000	97.63
26.5	4,239,743		0.0000	1.0000	97.63
27.5	4,713,040		0.0000	1.0000	97.63
28.5	4,767,157		0.0000	1.0000	97.63
29.5	5,354,880	2,460	0.0005	0.9995	97.63
30.5	5,209,426		0.0000	1.0000	97.58
31.5	4,935,960		0.0000	1.0000	97.58
32.5	6,385,942		0.0000	1.0000	97.58
33.5	5,760,185		0.0000	1.0000	97.58
34.5	4,727,250	10,544	0.0022	0.9978	97.58
35.5	4,691,672	4,654	0.0010	0.9990	97.37
36.5	4,023,138		0.0000	1.0000	97.27
37.5	3,168,141		0.0000	1.0000	97.27
38.5	2,798,732	7,089	0.0025	0.9975	97.27

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2765 MAINS - STEEL - FEEDER LINES

ORIGINAL LIFE TABLE, CONT.

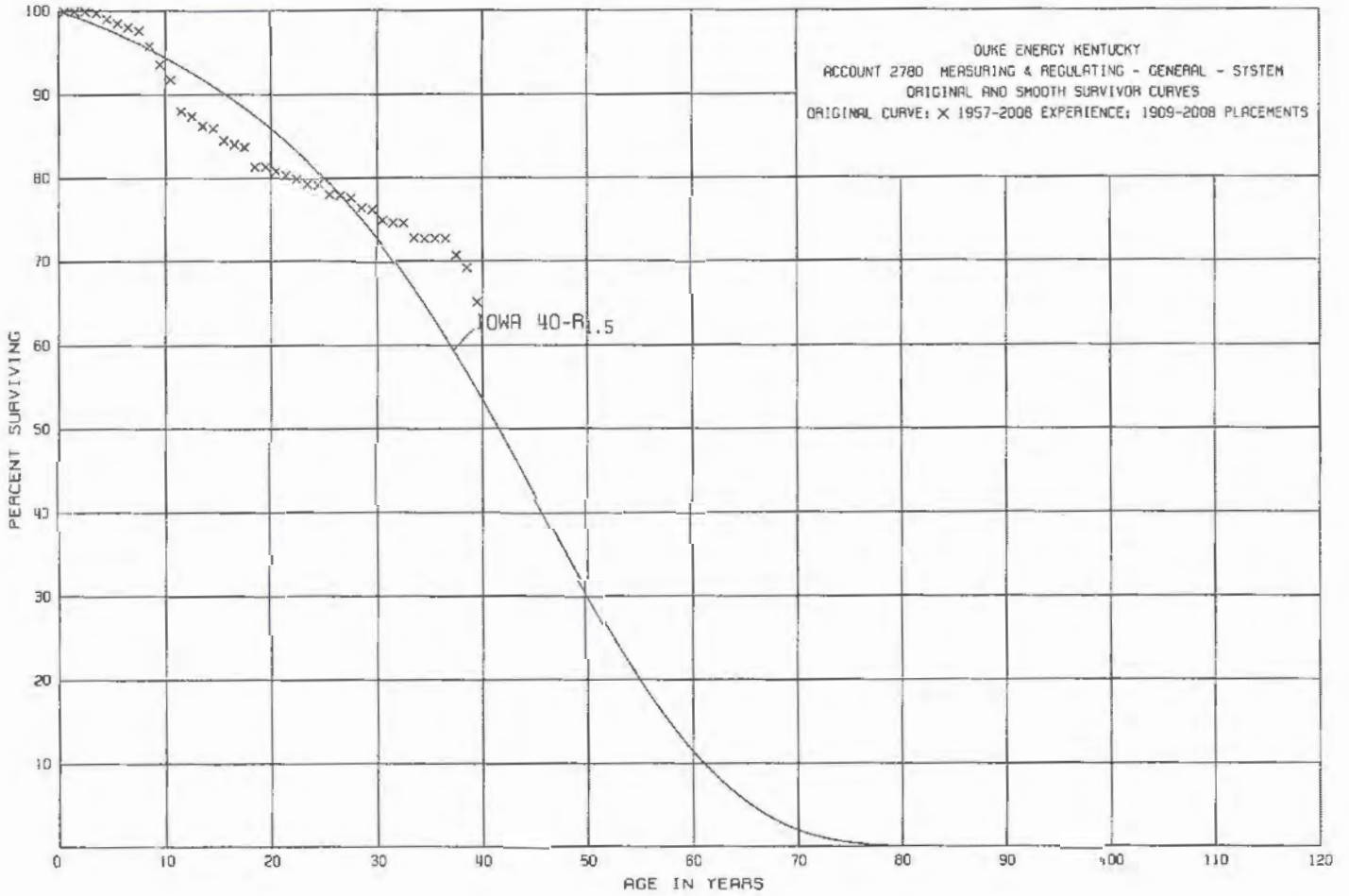
PLACEMENT BAND 1910-2008			EXPERIENCE BAND 1998-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,634,257		0.0000	1.0000	97.03
40.5	1,982,899		0.0000	1.0000	97.03
41.5	1,831,771		0.0000	1.0000	97.03
42.5	3,060,492		0.0000	1.0000	97.03
43.5	1,620,676		0.0000	1.0000	97.03
44.5	1,801,966	15,952	0.0089	0.9911	97.03
45.5	1,771,649		0.0000	1.0000	96.17
46.5	1,771,271		0.0000	1.0000	96.17
47.5	1,737,121		0.0000	1.0000	96.17
48.5	1,722,164		0.0000	1.0000	96.17
49.5	1,677,064		0.0000	1.0000	96.17
50.5	1,627,045		0.0000	1.0000	96.17
51.5	1,523,873		0.0000	1.0000	96.17
52.5	1,523,873		0.0000	1.0000	96.17
53.5	255,460		0.0000	1.0000	96.17
54.5	244,895		0.0000	1.0000	96.17
55.5	63,605		0.0000	1.0000	96.17
56.5	61,882		0.0000	1.0000	96.17
57.5	61,882		0.0000	1.0000	96.17
58.5	61,882		0.0000	1.0000	96.17
59.5	59,282		0.0000	1.0000	96.17
60.5	495		0.0000	1.0000	96.17
61.5	495		0.0000	1.0000	96.17
62.5	495		0.0000	1.0000	96.17
63.5	495		0.0000	1.0000	96.17
64.5	495		0.0000	1.0000	96.17
65.5	978		0.0000	1.0000	96.17
66.5	1,523		0.0000	1.0000	96.17
67.5	1,028		0.0000	1.0000	96.17
68.5	1,028		0.0000	1.0000	96.17
69.5	1,028		0.0000	1.0000	96.17
70.5	1,028		0.0000	1.0000	96.17
71.5	1,028		0.0000	1.0000	96.17
72.5	1,028		0.0000	1.0000	96.17
73.5	3,055		0.0000	1.0000	96.17
74.5	3,055		0.0000	1.0000	96.17
75.5	2,572		0.0000	1.0000	96.17
76.5	2,572		0.0000	1.0000	96.17
77.5	2,027		0.0000	1.0000	96.17
78.5	2,027		0.0000	1.0000	96.17

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2765 MAINS - STEEL - FEEDER LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2008		EXPERIENCE BAND 1998-2008			
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	2,027		0.0000	1.0000	96.17
80.5	2,602		0.0000	1.0000	96.17
81.5	2,602		0.0000	1.0000	96.17
82.5	2,602		0.0000	1.0000	96.17
83.5	2,602		0.0000	1.0000	96.17
84.5	575		0.0000	1.0000	96.17
85.5	575		0.0000	1.0000	96.17
86.5	575		0.0000	1.0000	96.17
87.5	856		0.0000	1.0000	96.17
88.5	856		0.0000	1.0000	96.17
89.5	856		0.0000	1.0000	96.17
90.5	856		0.0000	1.0000	96.17
91.5	281		0.0000	1.0000	96.17
92.5	281		0.0000	1.0000	96.17
93.5	281		0.0000	1.0000	96.17
94.5	281		0.0000	1.0000	96.17
95.5	281		0.0000	1.0000	96.17
96.5	281		0.0000	1.0000	96.17
97.5	281		0.0000	1.0000	96.17
98.5					96.17



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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2780 MEASURING & REGULATING - GENERAL - SYSTEM
 EXCLUDING ELECTRONIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2008 EXPERIENCE BAND 1957-2008

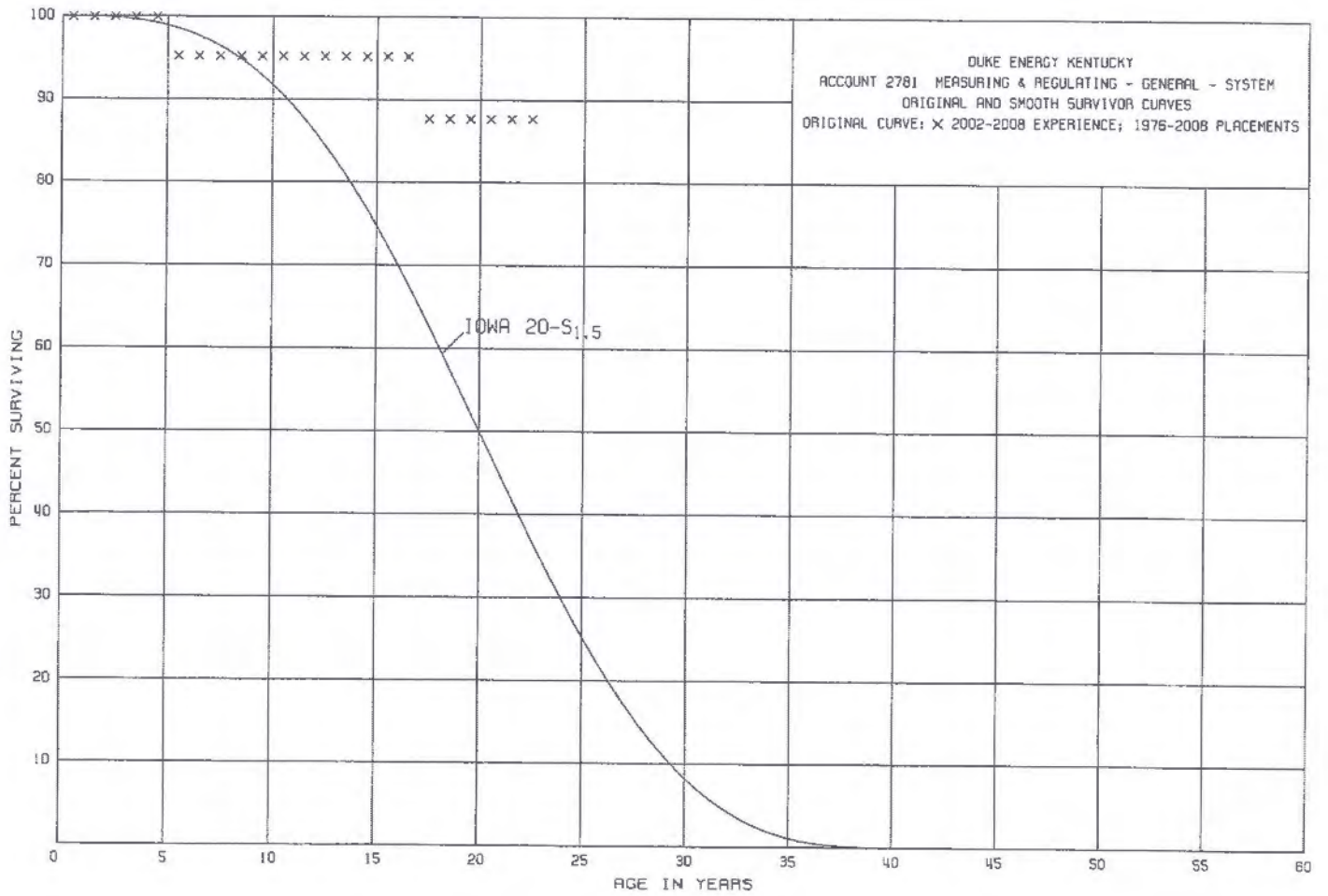
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,923,167		0.0000	1.0000	100.00
0.5	3,894,781	1,626	0.0004	0.9996	100.00
1.5	3,566,128	1,743	0.0005	0.9995	99.96
2.5	3,255,017	8,061	0.0025	0.9975	99.91
3.5	3,127,882	20,123	0.0064	0.9936	99.66
4.5	3,035,466	14,787	0.0049	0.9951	99.02
5.5	2,889,926	14,761	0.0051	0.9949	98.53
6.5	2,825,506	13,517	0.0048	0.9952	98.03
7.5	2,733,318	50,968	0.0186	0.9814	97.56
8.5	1,974,750	45,224	0.0229	0.9771	95.75
9.5	1,883,972	34,909	0.0185	0.9815	93.56
10.5	1,774,540	73,527	0.0414	0.9586	91.83
11.5	1,677,728	12,983	0.0077	0.9923	88.03
12.5	1,666,126	21,081	0.0127	0.9873	87.35
13.5	1,623,510	6,528	0.0040	0.9960	86.24
14.5	1,590,977	25,491	0.0160	0.9840	85.90
15.5	1,527,574	9,945	0.0065	0.9935	84.53
16.5	1,477,919	5,777	0.0039	0.9961	83.98
17.5	1,373,817	38,590	0.0281	0.9719	83.65
18.5	1,326,914		0.0000	1.0000	81.30
19.5	1,196,850	6,877	0.0057	0.9943	81.30
20.5	1,099,773	6,376	0.0058	0.9942	80.84
21.5	1,078,280	5,625	0.0052	0.9948	80.37
22.5	904,214	6,389	0.0071	0.9929	79.95
23.5	865,411	733	0.0008	0.9992	79.38
24.5	759,691	12,602	0.0166	0.9834	79.32
25.5	734,953	1,238	0.0017	0.9983	78.00
26.5	701,876	2,216	0.0032	0.9968	77.87
27.5	684,757	11,047	0.0161	0.9839	77.62
28.5	611,212	1,435	0.0023	0.9977	76.37
29.5	511,410	8,790	0.0172	0.9828	76.19
30.5	467,474	2,006	0.0043	0.9957	74.88
31.5	458,804		0.0000	1.0000	74.56
32.5	442,532	10,683	0.0241	0.9759	74.56
33.5	411,891	479	0.0012	0.9988	72.76
34.5	387,111		0.0000	1.0000	72.67
35.5	363,012		0.0000	1.0000	72.67
36.5	258,191	6,888	0.0267	0.9733	72.67
37.5	107,577	2,393	0.0222	0.9778	70.73
38.5	93,785	5,449	0.0581	0.9419	69.16

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2780 MEASURING & REGULATING - GENERAL - SYSTEM
 EXCLUDING ELECTRONIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2008			EXPERIENCE BAND 1957-2008		
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	77,527		0.0000	1.0000	65.14
40.5	67,658		0.0000	1.0000	65.14
41.5	67,658		0.0000	1.0000	65.14
42.5	67,084		0.0000	1.0000	65.14
43.5	60,290	294	0.0049	0.9951	65.14
44.5	59,996		0.0000	1.0000	64.82
45.5	57,589		0.0000	1.0000	64.82
46.5	57,589		0.0000	1.0000	64.82
47.5	48,194		0.0000	1.0000	64.82
48.5	47,417		0.0000	1.0000	64.82
49.5	31,290		0.0000	1.0000	64.82
50.5	30,339	2,313	0.0762	0.9238	64.82
51.5	25,559	401	0.0157	0.9843	59.88
52.5	21,492	86	0.0040	0.9960	58.94
53.5	17,190	111	0.0065	0.9935	58.70
54.5	17,079		0.0000	1.0000	58.32
55.5	10,760		0.0000	1.0000	58.32
56.5	10,760	4,287	0.3984	0.6016	58.32
57.5	6,473		0.0000	1.0000	35.09
58.5	6,473		0.0000	1.0000	35.09
59.5	1,332		0.0000	1.0000	35.09
60.5	1,332		0.0000	1.0000	35.09
61.5	1,294		0.0000	1.0000	35.09
62.5	1,294		0.0000	1.0000	35.09
63.5	1,294		0.0000	1.0000	35.09
64.5	1,294		0.0000	1.0000	35.09
65.5	1,294	323	0.2496	0.7504	35.09
66.5	971		0.0000	1.0000	26.33
67.5	971		0.0000	1.0000	26.33
68.5	971		0.0000	1.0000	26.33
69.5	971		0.0000	1.0000	26.33
70.5	971	131	0.1349	0.8651	26.33
71.5	840		0.0000	1.0000	22.78
72.5	840		0.0000	1.0000	22.78
73.5	288		0.0000	1.0000	22.78
74.5	288		0.0000	1.0000	22.78
75.5	288	288	1.0000	0.0000	22.78
76.5					0.00



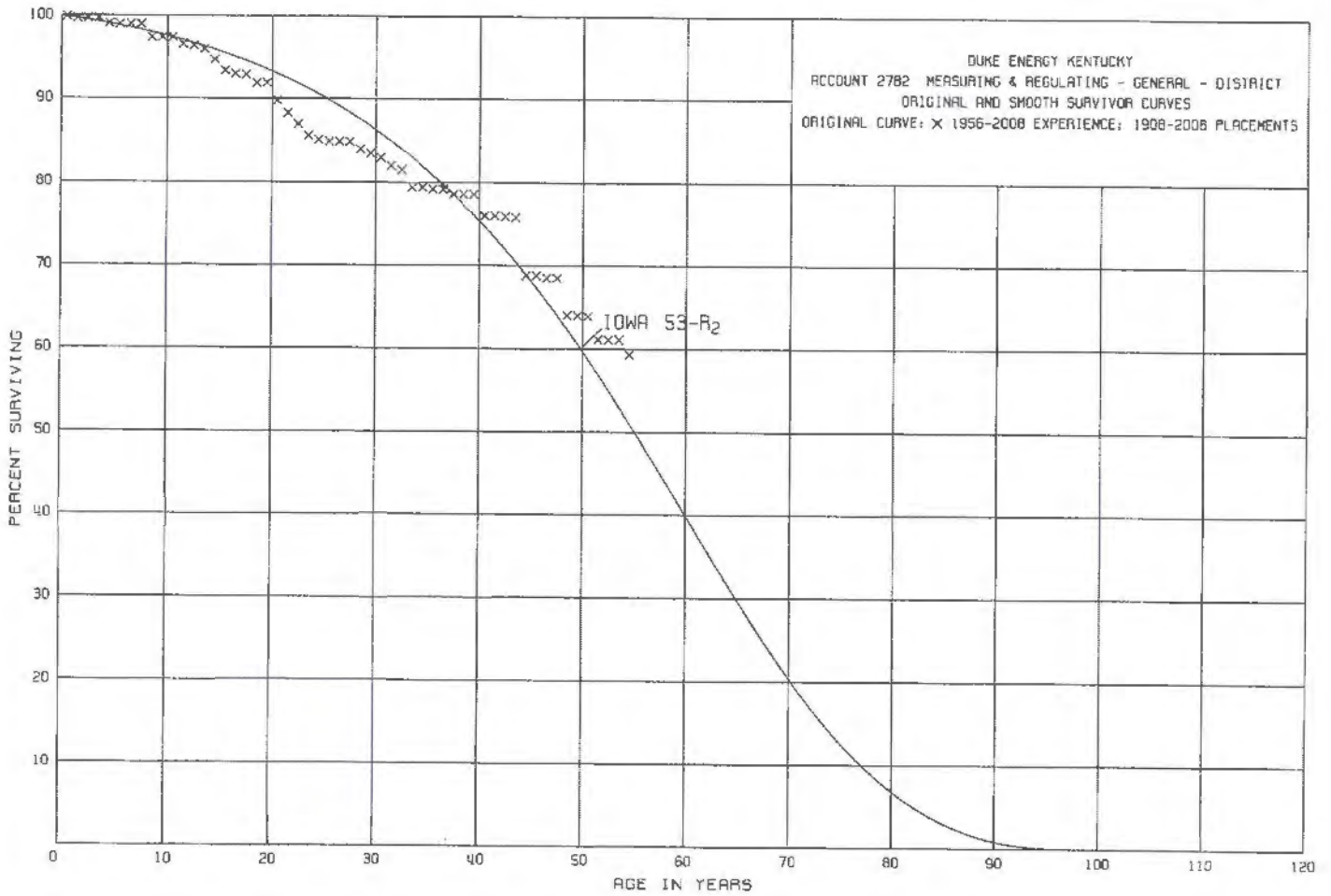
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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2781 MEASURING & REGULATING - GENERAL - SYSTEM
 ELECTRONIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2008			EXPERIENCE BAND 2002-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	296,813		0.0000	1.0000	100.00
0.5	268,466		0.0000	1.0000	100.00
1.5	194,543		0.0000	1.0000	100.00
2.5	95,332		0.0000	1.0000	100.00
3.5	50,934		0.0000	1.0000	100.00
4.5	70,968	3,399	0.0479	0.9521	100.00
5.5	76,115		0.0000	1.0000	95.21
6.5	73,644		0.0000	1.0000	95.21
7.5	127,694		0.0000	1.0000	95.21
8.5	127,694		0.0000	1.0000	95.21
9.5	127,694		0.0000	1.0000	95.21
10.5	114,565		0.0000	1.0000	95.21
11.5	85,934		0.0000	1.0000	95.21
12.5	57,850		0.0000	1.0000	95.21
13.5	81,733		0.0000	1.0000	95.21
14.5	58,736		0.0000	1.0000	95.21
15.5	210,792		0.0000	1.0000	95.21
16.5	210,792	16,626	0.0789	0.9211	95.21
17.5	194,165		0.0000	1.0000	87.70
18.5	194,165		0.0000	1.0000	87.70
19.5	194,165		0.0000	1.0000	87.70
20.5	166,482		0.0000	1.0000	87.70
21.5	135,429		0.0000	1.0000	87.70
22.5					87.70
23.5					
24.5					
25.5	9,322		0.0000		
26.5	9,322		0.0000		
27.5	9,322		0.0000		
28.5	9,322		0.0000		
29.5	9,322		0.0000		
30.5	9,322		0.0000		
31.5	9,322		0.0000		
32.5					



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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2782 MEASURING & REGULATING - GENERAL - DISTRICT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2008

EXPERIENCE BAND 1956-2008

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	887,451		0.0000	1.0000	100.00
0.5	727,158	2,516	0.0035	0.9965	100.00
1.5	601,741		0.0000	1.0000	99.65
2.5	620,591		0.0000	1.0000	99.65
3.5	606,265	3,499	0.0058	0.9942	99.65
4.5	583,726	413	0.0007	0.9993	99.07
5.5	541,150		0.0000	1.0000	99.00
6.5	546,348		0.0000	1.0000	99.00
7.5	550,200	8,829	0.0160	0.9840	99.00
8.5	541,371		0.0000	1.0000	97.42
9.5	541,435		0.0000	1.0000	97.42
10.5	541,435	4,590	0.0085	0.9915	97.42
11.5	536,846	982	0.0018	0.9982	96.59
12.5	524,281	2,102	0.0040	0.9960	96.42
13.5	522,179	7,252	0.0139	0.9861	96.03
14.5	514,936	7,361	0.0143	0.9857	94.70
15.5	507,575	1,849	0.0036	0.9964	93.35
16.5	492,062	836	0.0017	0.9983	93.01
17.5	492,644	5,092	0.0103	0.9897	92.85
18.5	468,149	43	0.0001	0.9999	91.89
19.5	424,064	9,603	0.0226	0.9774	91.88
20.5	414,870	6,997	0.0169	0.9831	89.80
21.5	408,215	5,869	0.0144	0.9856	88.28
22.5	382,955	6,135	0.0160	0.9840	87.01
23.5	355,200	2,397	0.0067	0.9933	85.62
24.5	335,707	623	0.0019	0.9981	85.05
25.5	326,209		0.0000	1.0000	84.89
26.5	315,489		0.0000	1.0000	84.89
27.5	284,616	2,931	0.0103	0.9897	84.89
28.5	257,055	1,516	0.0059	0.9941	84.02
29.5	235,352	1,492	0.0063	0.9937	83.52
30.5	183,997	2,194	0.0119	0.9881	82.99
31.5	179,546	1,149	0.0064	0.9936	82.00
32.5	160,164	4,004	0.0250	0.9750	81.48
33.5	135,159		0.0000	1.0000	79.44
34.5	124,733	316	0.0025	0.9975	79.44
35.5	97,751	104	0.0011	0.9989	79.24
36.5	95,769	638	0.0067	0.9933	79.15
37.5	90,569	65	0.0007	0.9993	78.62
38.5	82,558		0.0000	1.0000	78.56

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2782 MEASURING & REGULATING - GENERAL - DISTRICT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2008 EXPERIENCE BAND 1956-2008

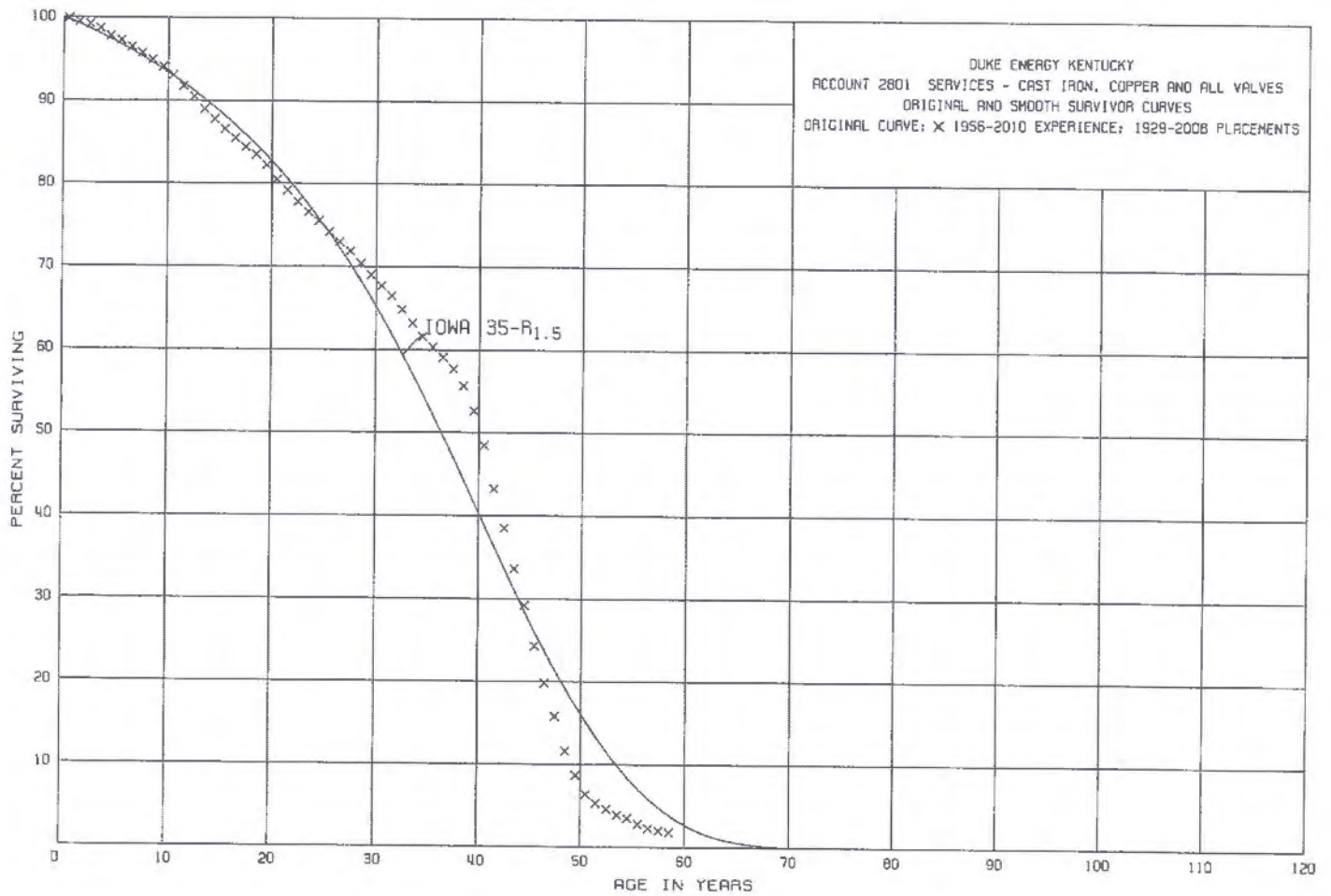
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	82,796	2,661	0.0321	0.9679	78.56
40.5	80,580	79	0.0010	0.9990	76.04
41.5	80,502	88	0.0011	0.9989	75.96
42.5	74,023	83	0.0011	0.9989	75.88
43.5	71,719	6,659	0.0928	0.9072	75.80
44.5	60,582		0.0000	1.0000	68.77
45.5	60,340	217	0.0036	0.9964	68.77
46.5	61,949	62	0.0010	0.9990	68.52
47.5	57,424	3,729	0.0649	0.9351	68.45
48.5	50,862		0.0000	1.0000	64.01
49.5	48,342	100	0.0021	0.9979	64.01
50.5	48,242	2,097	0.0435	0.9565	63.88
51.5	46,145		0.0000	1.0000	61.10
52.5	46,145		0.0000	1.0000	61.10
53.5	41,929	1,211	0.0289	0.9711	61.10
54.5	40,718	410	0.0101	0.9899	59.33
55.5	28,301	907	0.0320	0.9680	58.73
56.5	12,375	267	0.0216	0.9784	56.85
57.5	12,107	212	0.0175	0.9825	55.62
58.5	11,895	115	0.0097	0.9903	54.65
59.5	10,356	130	0.0126	0.9874	54.12
60.5	8,824	211	0.0239	0.9761	53.44
61.5	8,613	124	0.0144	0.9856	52.16
62.5	8,489	290	0.0342	0.9658	51.41
63.5	8,199	107	0.0131	0.9869	49.65
64.5	8,092		0.0000	1.0000	49.00
65.5	8,092	217	0.0268	0.9732	49.00
66.5	7,875	806	0.1023	0.8977	47.69
67.5	7,069	233	0.0330	0.9670	42.81
68.5	6,836		0.0000	1.0000	41.40
69.5	6,834	134	0.0196	0.9804	41.40
70.5	5,348	39	0.0073	0.9927	40.59
71.5	3,181		0.0000	1.0000	40.29
72.5	3,181		0.0000	1.0000	40.29
73.5	3,181		0.0000	1.0000	40.29
74.5	3,181		0.0000	1.0000	40.29
75.5	3,181		0.0000	1.0000	40.29
76.5	3,181	109	0.0343	0.9657	40.29
77.5	3,072	273	0.0889	0.9111	38.91
78.5	2,115		0.0000	1.0000	35.45

DUKE ENERGY KENTUCKY
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ACCOUNT 2782 MEASURING & REGULATING - GENERAL - DISTRICT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2008			EXPERIENCE BAND 1956-2008		
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	2,115		0.0000	1.0000	35.45
80.5	2,115		0.0000	1.0000	35.45
81.5	2,115		0.0000	1.0000	35.45
82.5	2,115		0.0000	1.0000	35.45
83.5	2,115		0.0000	1.0000	35.45
84.5	2,115		0.0000	1.0000	35.45
85.5	2,115		0.0000	1.0000	35.45
86.5	2,115		0.0000	1.0000	35.45
87.5	2,115		0.0000	1.0000	35.45
88.5	2,115		0.0000	1.0000	35.45
89.5	2,115		0.0000	1.0000	35.45
90.5	2,115		0.0000	1.0000	35.45
91.5	2,115		0.0000	1.0000	35.45
92.5	2,115		0.0000	1.0000	35.45
93.5	2,115		0.0000	1.0000	35.45
94.5	2,115		0.0000	1.0000	35.45
95.5	2,115		0.0000	1.0000	35.45
96.5	2,115		0.0000	1.0000	35.45
97.5	2,115		0.0000	1.0000	35.45
98.5	1,324		0.0000	1.0000	35.45
99.5					35.45



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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2008 EXPERIENCE BAND 1956-2010

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	4,219,004	3,851	0.0009	0.9991	100.00
0.5	4,241,774	15,671	0.0037	0.9963	99.91
1.5	4,281,512	12,796	0.0030	0.9970	99.54
2.5	3,380,209	19,089	0.0056	0.9944	99.24
3.5	3,316,298	30,001	0.0090	0.9910	98.68
4.5	3,315,140	17,694	0.0053	0.9947	97.79
5.5	3,351,195	26,306	0.0078	0.9922	97.27
6.5	3,374,155	24,906	0.0074	0.9926	96.51
7.5	3,394,514	29,314	0.0086	0.9914	95.80
8.5	3,389,189	30,214	0.0089	0.9911	94.98
9.5	3,369,805	35,304	0.0105	0.9895	94.13
10.5	3,338,618	47,202	0.0141	0.9859	93.14
11.5	3,291,338	47,177	0.0143	0.9857	91.83
12.5	3,246,535	55,055	0.0170	0.9830	90.52
13.5	3,191,946	43,290	0.0136	0.9864	88.98
14.5	3,156,443	43,000	0.0136	0.9864	87.77
15.5	3,125,259	38,263	0.0122	0.9878	86.58
16.5	3,092,969	39,623	0.0128	0.9872	85.52
17.5	3,063,603	34,156	0.0111	0.9889	84.43
18.5	3,048,121	47,479	0.0156	0.9844	83.49
19.5	3,007,855	60,563	0.0201	0.9799	82.19
20.5	2,942,891	49,040	0.0167	0.9833	80.54
21.5	2,898,860	52,364	0.0181	0.9819	79.19
22.5	2,844,373	40,976	0.0144	0.9856	77.76
23.5	2,801,477	43,387	0.0155	0.9845	76.64
24.5	2,757,301	47,453	0.0172	0.9828	75.45
25.5	2,708,826	43,013	0.0159	0.9841	74.15
26.5	2,663,858	39,991	0.0150	0.9850	72.97
27.5	2,622,023	55,872	0.0213	0.9787	71.88
28.5	2,564,264	50,922	0.0199	0.9801	70.35
29.5	2,508,713	44,677	0.0178	0.9822	68.95
30.5	2,458,316	44,926	0.0183	0.9817	67.72
31.5	2,413,255	59,571	0.0247	0.9753	66.48
32.5	2,346,949	60,747	0.0259	0.9741	64.84
33.5	2,282,459	57,532	0.0252	0.9748	63.16
34.5	2,224,592	44,356	0.0199	0.9801	61.57
35.5	2,178,146	45,841	0.0210	0.9790	60.34
36.5	2,130,282	50,923	0.0239	0.9761	59.07
37.5	2,072,811	75,060	0.0362	0.9638	57.66
38.5	1,977,379	105,151	0.0532	0.9468	55.57

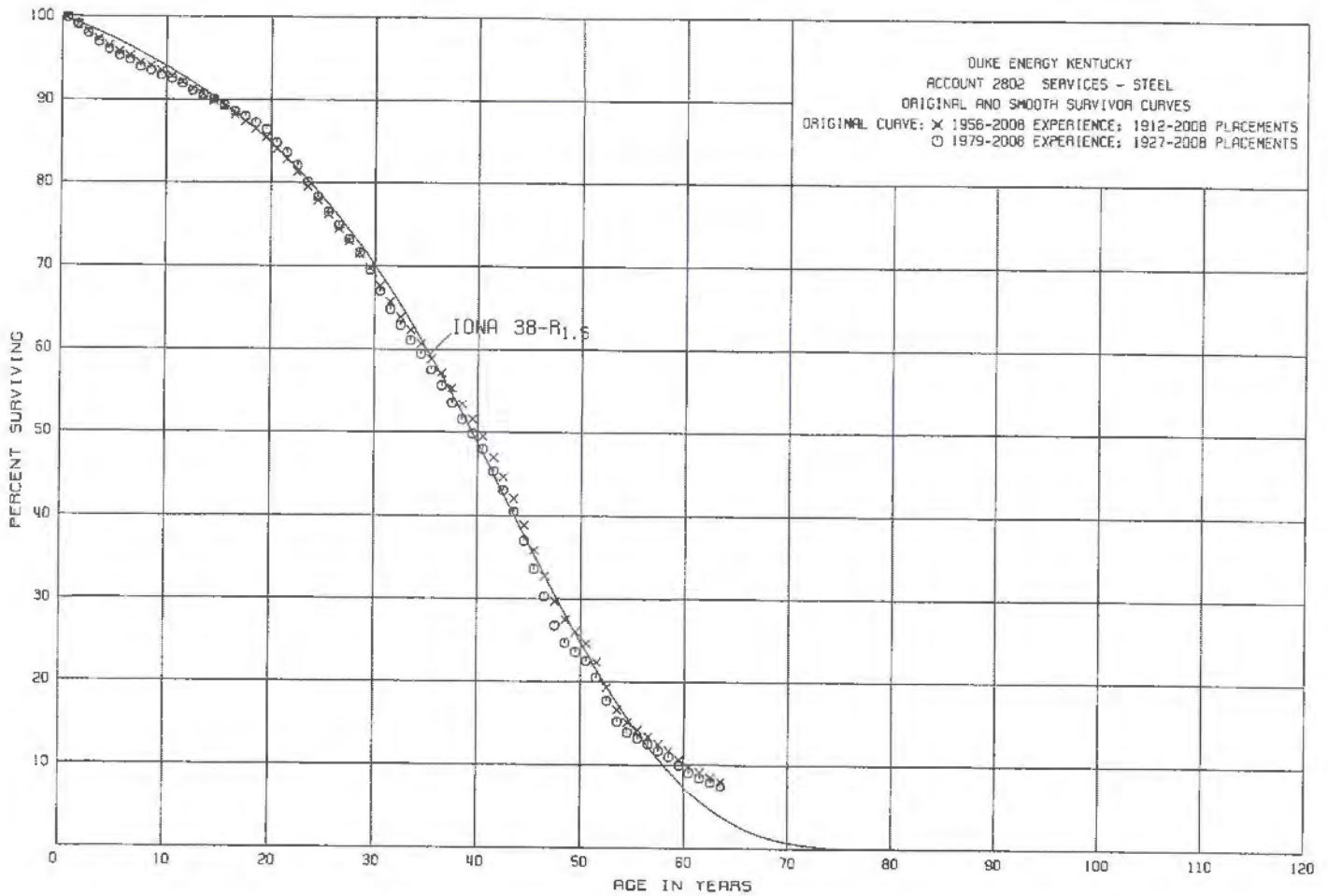
DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2008 EXPERIENCE BAND 1956-2010

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	1,822,609	144,837	0.0795	0.9205	52.61
40.5	1,629,464	174,788	0.1073	0.8927	48.43
41.5	1,428,656	155,730	0.1090	0.8910	43.23
42.5	1,272,925	161,654	0.1270	0.8730	38.52
43.5	1,111,271	145,671	0.1311	0.8689	33.63
44.5	965,600	163,199	0.1690	0.8310	29.22
45.5	802,401	148,801	0.1854	0.8146	24.28
46.5	653,600	132,641	0.2029	0.7971	19.78
47.5	520,959	137,378	0.2637	0.7363	15.77
48.5	383,582	95,377	0.2486	0.7514	11.61
49.5	288,204	76,869	0.2667	0.7333	8.72
50.5	211,361	36,338	0.1719	0.8281	6.39
51.5	175,022	21,884	0.1250	0.8750	5.29
52.5	153,138	23,337	0.1524	0.8476	4.63
53.5	129,801	15,655	0.1206	0.8794	3.92
54.5	114,147	22,120	0.1938	0.8062	3.45
55.5	92,027	14,456	0.1571	0.8429	2.78
56.5	77,570	11,253	0.1451	0.8549	2.34
57.5	66,317	7,088	0.1069	0.8931	2.00
58.5	59,229	10,296	0.1738	0.8262	1.79
59.5	48,933	9,811	0.2005	0.7995	1.48
60.5	39,122	8,769	0.2241	0.7759	1.18
61.5	30,362	4,706	0.1550	0.8450	0.92
62.5	25,656	3,921	0.1528	0.8472	0.78
63.5	21,742	3,552	0.1634	0.8366	0.66
64.5	18,190	1,289	0.0709	0.9291	0.55
65.5	16,901	1,966	0.1163	0.8837	0.51
66.5	14,936	2,352	0.1575	0.8425	0.45
67.5	12,584	1,295	0.1029	0.8971	0.38
68.5	11,289	3,933	0.3484	0.6516	0.34
69.5	7,355	953	0.1296	0.8704	0.22
70.5	6,402	1,969	0.3076	0.6924	0.19
71.5	4,433	4,029	0.9089	0.0911	0.13
72.5	403	193	0.4789	0.5211	0.01
73.5	211	211	1.0000	0.0000	0.01
74.5					0.00



DUKE ENERGY KENTUCKY
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ACCOUNT 2802 SERVICES - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2008			EXPERIENCE BAND 1956-2008			
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	4,483,430	3,084	0.0007	0.9993	100.00	
0.5	4,306,140	34,014	0.0079	0.9921	99.93	
1.5	4,293,784	41,180	0.0096	0.9904	99.14	
2.5	3,618,617	33,230	0.0092	0.9908	98.19	
3.5	3,625,993	28,723	0.0079	0.9921	97.29	
4.5	3,624,063	25,460	0.0070	0.9930	96.52	
5.5	3,611,722	22,260	0.0062	0.9938	95.84	
6.5	3,591,246	29,921	0.0083	0.9917	95.25	
7.5	3,559,592	14,502	0.0041	0.9959	94.46	
8.5	3,494,384	22,768	0.0065	0.9935	94.07	
9.5	3,398,717	21,008	0.0062	0.9938	93.46	
10.5	3,296,345	25,220	0.0077	0.9923	92.88	
11.5	3,167,694	30,377	0.0096	0.9904	92.16	
12.5	3,036,788	19,929	0.0066	0.9934	91.28	
13.5	2,915,539	25,520	0.0088	0.9912	90.68	
14.5	2,755,515	22,158	0.0080	0.9920	89.88	
15.5	2,463,240	25,394	0.0103	0.9897	89.16	
16.5	2,334,702	21,906	0.0094	0.9906	88.24	
17.5	2,048,967	20,778	0.0101	0.9899	87.41	
18.5	1,796,239	21,484	0.0120	0.9880	86.53	
19.5	1,582,345	28,169	0.0178	0.9822	85.49	
20.5	1,475,119	20,410	0.0138	0.9862	83.97	
21.5	1,389,806	24,639	0.0177	0.9823	82.81	
22.5	1,281,363	28,511	0.0223	0.9777	81.34	
23.5	1,182,610	24,477	0.0207	0.9793	79.53	
24.5	1,096,865	24,188	0.0221	0.9779	77.88	
25.5	1,085,874	23,223	0.0214	0.9786	76.16	
26.5	1,090,967	23,071	0.0211	0.9789	74.53	
27.5	1,023,742	20,576	0.0201	0.9799	72.96	
28.5	944,420	23,027	0.0244	0.9756	71.49	
29.5	877,543	26,936	0.0307	0.9693	69.75	
30.5	844,600	24,056	0.0285	0.9715	67.61	
31.5	817,312	22,102	0.0270	0.9730	65.68	
32.5	790,943	20,377	0.0258	0.9742	63.91	
33.5	769,222	19,420	0.0252	0.9748	62.26	
34.5	747,148	22,128	0.0296	0.9704	60.69	
35.5	721,440	21,461	0.0297	0.9703	58.89	
36.5	683,129	22,398	0.0328	0.9672	57.14	
37.5	646,102	23,319	0.0361	0.9639	55.27	
38.5	607,627	19,684	0.0324	0.9676	53.27	

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2802 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2008			EXPERIENCE BAND 1956-2008		
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	560,449	22,406	0.0400	0.9600	51.54
40.5	527,562	26,714	0.0506	0.9494	49.48
41.5	487,329	23,724	0.0487	0.9513	46.98
42.5	448,549	25,977	0.0579	0.9421	44.69
43.5	389,700	29,831	0.0765	0.9235	42.10
44.5	354,138	27,871	0.0787	0.9213	38.88
45.5	323,948	27,529	0.0850	0.9150	35.82
46.5	293,994	27,717	0.0943	0.9057	32.78
47.5	255,866	19,050	0.0745	0.9255	29.69
48.5	218,545	11,607	0.0531	0.9469	27.48
49.5	192,154	10,443	0.0543	0.9457	26.02
50.5	164,941	14,887	0.0903	0.9097	24.61
51.5	137,476	19,127	0.1391	0.8609	22.39
52.5	109,568	15,433	0.1409	0.8591	19.28
53.5	91,061	7,920	0.0870	0.9130	16.56
54.5	81,385	4,798	0.0590	0.9410	15.12
55.5	75,671	4,698	0.0621	0.9379	14.23
56.5	68,302	4,600	0.0673	0.9327	13.35
57.5	62,972	3,720	0.0591	0.9409	12.45
58.5	59,251	5,529	0.0933	0.9067	11.71
59.5	53,722	4,655	0.0866	0.9134	10.62
60.5	48,913	3,045	0.0623	0.9377	9.70
61.5	45,852	3,078	0.0671	0.9329	9.10
62.5	42,766	2,710	0.0634	0.9366	8.49
63.5	40,048	3,415	0.0853	0.9147	7.95
64.5	36,564	3,550	0.0971	0.9029	7.27
65.5	32,667	2,459	0.0753	0.9247	6.56
66.5	29,634	2,004	0.0676	0.9324	6.07
67.5	27,196	3,304	0.1215	0.8785	5.66
68.5	22,699	1,600	0.0705	0.9295	4.97
69.5	21,036	653	0.0310	0.9690	4.62
70.5	20,221	533	0.0264	0.9736	4.48
71.5	18,810	1,259	0.0669	0.9331	4.36
72.5	16,709	1,803	0.1079	0.8921	4.07
73.5	13,417	4,663	0.3475	0.6525	3.63
74.5	8,511		0.0000	1.0000	2.37
75.5	8,417		0.0000	1.0000	2.37
76.5	8,323		0.0000	1.0000	2.37
77.5	8,245		0.0000	1.0000	2.37
78.5					2.37

DUKE ENERGY KENTUCKY
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ACCOUNT 2802 SERVICES - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2008 EXPERIENCE BAND 1979-2008

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	3,679,367	1,892	0.0005	0.9995	100.00
0.5	3,466,403	29,254	0.0084	0.9916	99.95
1.5	3,449,519	37,832	0.0110	0.9890	99.11
2.5	2,764,192	28,711	0.0104	0.9896	98.02
3.5	2,741,844	25,063	0.0091	0.9909	97.00
4.5	2,724,546	20,432	0.0075	0.9925	96.12
5.5	2,723,011	15,016	0.0055	0.9945	95.40
6.5	2,738,001	26,217	0.0096	0.9904	94.88
7.5	2,738,363	10,192	0.0037	0.9963	93.97
8.5	2,702,996	17,571	0.0065	0.9935	93.62
9.5	2,650,992	10,875	0.0041	0.9959	93.01
10.5	2,570,271	17,952	0.0070	0.9930	92.63
11.5	2,463,217	22,684	0.0092	0.9908	91.98
12.5	2,362,836	11,853	0.0050	0.9950	91.13
13.5	2,273,121	15,546	0.0068	0.9932	90.67
14.5	2,132,160	15,338	0.0072	0.9928	90.05
15.5	1,853,242	16,142	0.0087	0.9913	89.40
16.5	1,720,788	12,856	0.0075	0.9925	88.62
17.5	1,459,678	12,894	0.0088	0.9912	87.96
18.5	1,265,017	12,065	0.0095	0.9905	87.19
19.5	1,094,457	20,264	0.0185	0.9815	86.36
20.5	1,052,306	13,906	0.0132	0.9868	84.76
21.5	1,032,685	19,407	0.0188	0.9812	83.64
22.5	987,230	23,952	0.0243	0.9757	82.07
23.5	932,522	20,353	0.0218	0.9782	80.08
24.5	861,579	20,301	0.0236	0.9764	78.33
25.5	818,753	17,469	0.0213	0.9787	76.48
26.5	794,992	17,535	0.0221	0.9779	74.85
27.5	750,472	16,375	0.0218	0.9782	73.20
28.5	675,943	19,454	0.0288	0.9712	71.60
29.5	612,936	22,193	0.0362	0.9638	69.54
30.5	583,909	19,556	0.0335	0.9665	67.02
31.5	560,039	16,495	0.0295	0.9705	64.77
32.5	541,085	15,230	0.0281	0.9719	62.86
33.5	528,711	13,621	0.0258	0.9742	61.09
34.5	516,151	17,541	0.0340	0.9660	59.51
35.5	497,673	16,809	0.0338	0.9662	57.49
36.5	468,671	17,098	0.0365	0.9635	55.55
37.5	444,728	17,208	0.0387	0.9613	53.52
38.5	419,119	13,696	0.0327	0.9673	51.45

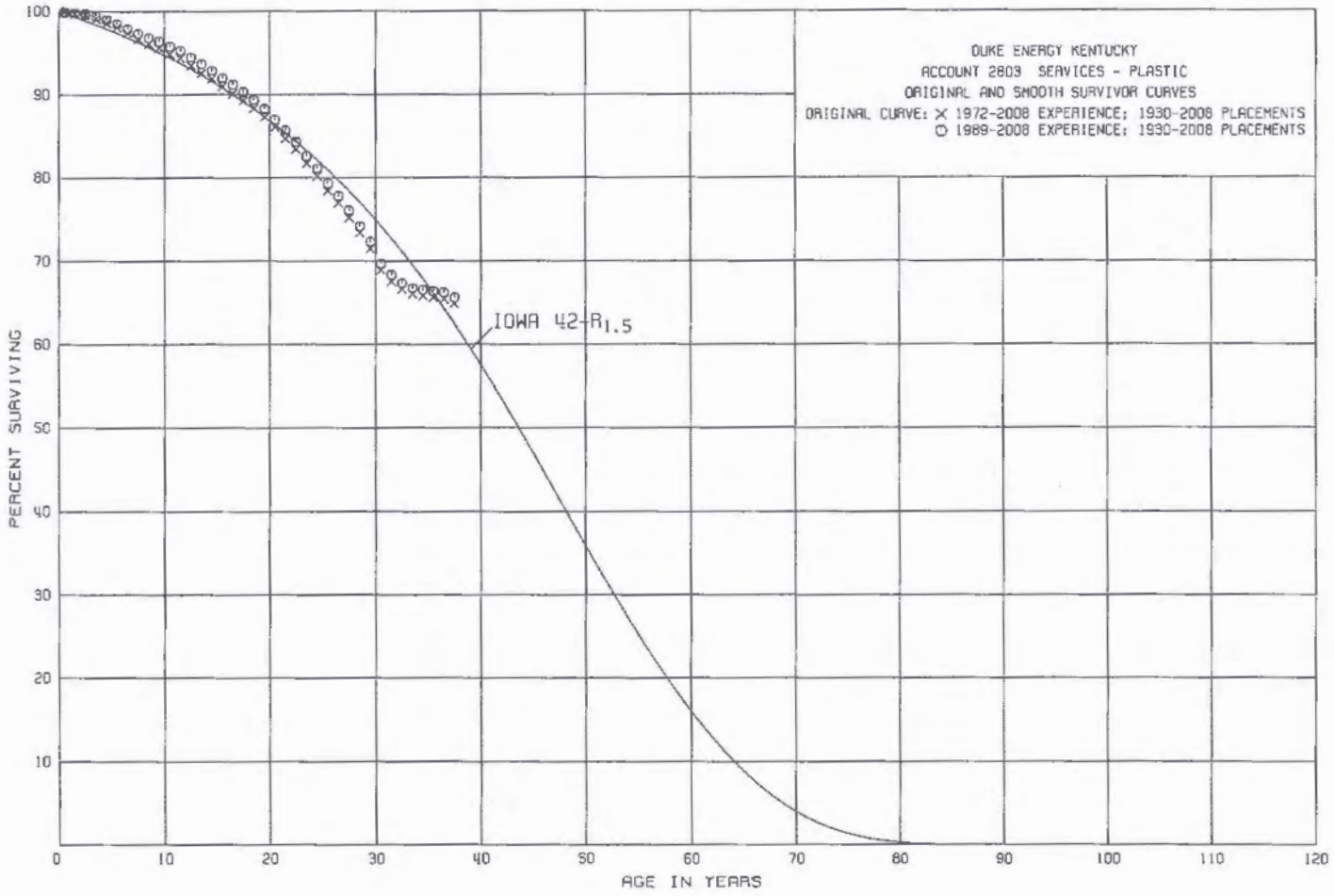
DUKE ENERGY KENTUCKY
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ACCOUNT 2802 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2008 EXPERIENCE BAND 1979-2008

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	393,492	14,302	0.0363	0.9637	49.77
40.5	374,592	20,011	0.0534	0.9466	47.96
41.5	344,560	17,208	0.0499	0.9501	45.40
42.5	324,306	19,515	0.0602	0.9398	43.13
43.5	272,186	23,742	0.0872	0.9128	40.53
44.5	246,030	22,608	0.0919	0.9081	37.00
45.5	223,144	22,205	0.0995	0.9005	33.60
46.5	200,447	22,748	0.1135	0.8865	30.26
47.5	170,950	13,881	0.0812	0.9188	26.83
48.5	186,872	7,650	0.0409	0.9591	24.65
49.5	187,482	9,419	0.0502	0.9498	23.64
50.5	161,294	14,073	0.0873	0.9127	22.45
51.5	134,670	18,533	0.1376	0.8624	20.49
52.5	107,356	14,930	0.1391	0.8609	17.67
53.5	89,353	7,471	0.0836	0.9164	15.21
54.5	80,126	4,357	0.0544	0.9456	13.94
55.5	74,854	3,881	0.0518	0.9482	13.18
56.5	68,302	4,600	0.0673	0.9327	12.50
57.5	62,972	3,720	0.0591	0.9409	11.66
58.5	59,251	5,529	0.0933	0.9067	10.97
59.5	53,722	4,655	0.0866	0.9134	9.95
60.5	48,913	3,045	0.0623	0.9377	9.09
61.5	45,852	3,078	0.0671	0.9329	8.52
62.5	42,766	2,710	0.0634	0.9366	7.95
63.5	40,048	3,415	0.0853	0.9147	7.45
64.5	36,564	3,550	0.0971	0.9029	6.81
65.5	32,667	2,459	0.0753	0.9247	6.15
66.5	29,634	2,004	0.0676	0.9324	5.69
67.5	27,196	3,304	0.1215	0.8785	5.31
68.5	22,699	1,600	0.0705	0.9295	4.66
69.5	21,036	653	0.0310	0.9690	4.33
70.5	20,221	533	0.0264	0.9736	4.20
71.5	18,810	1,259	0.0669	0.9331	4.09
72.5	16,709	1,803	0.1079	0.8921	3.82
73.5	13,417	4,663	0.3475	0.6525	3.41
74.5	8,511		0.0000	1.0000	2.23
75.5	8,417		0.0000	1.0000	2.23
76.5	8,323		0.0000	1.0000	2.23
77.5	8,245		0.0000	1.0000	2.23
78.5					2.23



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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2803 SERVICES - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2008			EXPERIENCE BAND 1972-2008		
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	86,017,581	81,388	0.0009	0.9991	100.00
0.5	82,561,785	136,948	0.0017	0.9983	99.91
1.5	78,296,314	148,602	0.0019	0.9981	99.74
2.5	39,851,755	194,616	0.0049	0.9951	99.55
3.5	39,465,389	173,785	0.0044	0.9956	99.06
4.5	38,891,007	225,314	0.0058	0.9942	98.62
5.5	36,487,911	251,565	0.0069	0.9931	98.05
6.5	32,931,156	238,633	0.0072	0.9928	97.37
7.5	31,928,601	185,059	0.0058	0.9942	96.67
8.5	30,976,759	178,670	0.0058	0.9942	96.11
9.5	28,845,570	184,151	0.0064	0.9936	95.55
10.5	26,097,377	155,759	0.0060	0.9940	94.94
11.5	23,917,322	228,930	0.0096	0.9904	94.37
12.5	22,121,790	194,438	0.0088	0.9912	93.46
13.5	20,253,962	172,472	0.0085	0.9915	92.64
14.5	17,969,088	166,525	0.0093	0.9907	91.85
15.5	15,753,332	149,823	0.0095	0.9905	91.00
16.5	13,852,187	136,622	0.0099	0.9901	90.14
17.5	11,673,409	113,896	0.0098	0.9902	89.25
18.5	9,409,574	112,237	0.0119	0.9881	88.38
19.5	7,837,633	113,623	0.0145	0.9855	87.33
20.5	6,672,590	103,369	0.0155	0.9845	86.06
21.5	5,731,663	92,730	0.0162	0.9838	84.73
22.5	5,072,375	101,832	0.0201	0.9799	83.36
23.5	4,508,484	80,241	0.0178	0.9822	81.68
24.5	4,093,794	93,400	0.0228	0.9772	80.23
25.5	3,669,122	67,598	0.0184	0.9816	78.40
26.5	3,143,830	70,078	0.0223	0.9777	76.96
27.5	2,604,216	63,545	0.0244	0.9756	75.24
28.5	1,963,899	51,201	0.0261	0.9739	73.40
29.5	1,502,845	54,169	0.0360	0.9640	71.48
30.5	1,299,844	26,412	0.0203	0.9797	68.91
31.5	1,102,559	15,177	0.0138	0.9862	67.51
32.5	960,043	9,165	0.0095	0.9905	66.58
33.5	764,186	2,320	0.0030	0.9970	65.95
34.5	593,989	1,603	0.0027	0.9973	65.75
35.5	391,836	912	0.0023	0.9977	65.57
36.5	154,303	1,326	0.0086	0.9914	65.42
37.5	62,360		0.0000	1.0000	64.86
38.5	38,233	330	0.0086	0.9914	64.86

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2803 SERVICES - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2008		EXPERIENCE BAND 1972-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,723	475	0.0200	0.9800	64.30
40.5	8,895		0.0000	1.0000	63.01
41.5	7,517	386	0.0514	0.9486	63.01
42.5	6,324	205	0.0324	0.9676	59.77
43.5	374	216	0.5775	0.4225	57.83
44.5	158	158	1.0000	0.0000	24.43
45.5					0.00
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	16		0.0000		
69.5	16		0.0000		
70.5	16	8	0.5000		
71.5	8		0.0000		
72.5	8	8	1.0000		
73.5					

DUKE ENERGY KENTUCKY
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ACCOUNT 2803 SERVICES - PLASTIC

ORIGINAL LIFE TABLE

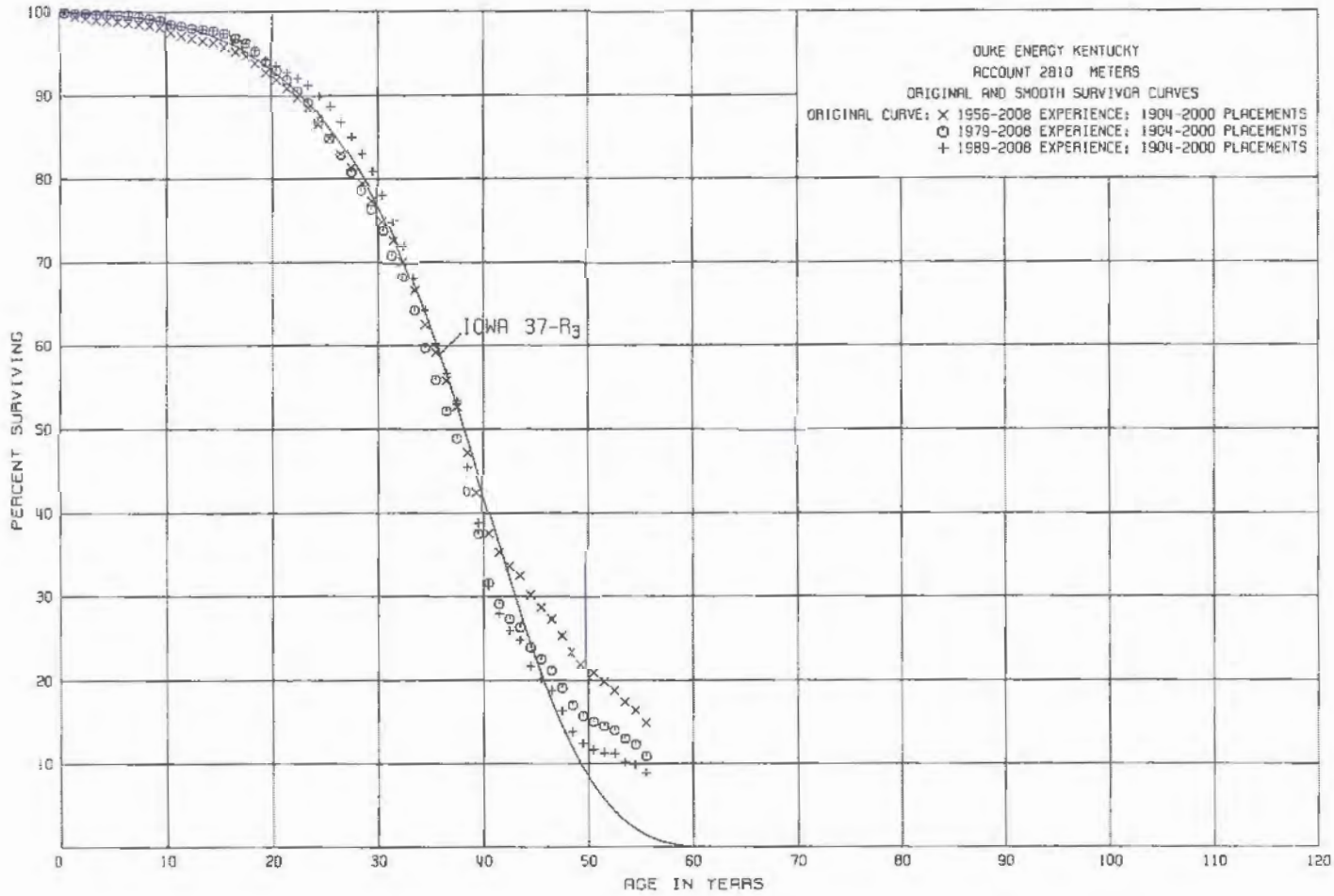
PLACEMENT BAND 1930-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	76,517,312	50,702	0.0007	0.9993	100.00
0.5	74,169,302	70,534	0.0010	0.9990	99.93
1.5	70,961,872	70,834	0.0010	0.9990	99.83
2.5	33,256,808	109,845	0.0033	0.9967	99.73
3.5	33,512,325	119,407	0.0036	0.9964	99.40
4.5	33,467,568	168,521	0.0050	0.9950	99.04
5.5	31,530,158	192,222	0.0061	0.9939	98.54
6.5	28,615,117	179,337	0.0063	0.9937	97.94
7.5	28,246,671	141,577	0.0050	0.9950	97.32
8.5	28,085,125	126,051	0.0045	0.9955	96.83
9.5	26,574,297	153,818	0.0058	0.9942	96.39
10.5	24,107,177	132,167	0.0055	0.9945	95.83
11.5	22,268,655	196,502	0.0088	0.9912	95.30
12.5	20,728,999	175,507	0.0085	0.9915	94.46
13.5	19,160,495	158,383	0.0083	0.9917	93.66
14.5	17,175,582	159,129	0.0093	0.9907	92.88
15.5	15,254,487	144,335	0.0095	0.9905	92.02
16.5	13,648,496	135,460	0.0099	0.9901	91.15
17.5	11,588,106	112,099	0.0097	0.9903	90.25
18.5	9,359,413	112,009	0.0120	0.9880	89.37
19.5	7,805,281	112,790	0.0145	0.9855	88.30
20.5	6,661,590	103,369	0.0155	0.9845	87.02
21.5	5,722,302	92,730	0.0162	0.9838	85.67
22.5	5,064,850	101,832	0.0201	0.9799	84.28
23.5	4,507,007	80,241	0.0178	0.9822	82.59
24.5	4,093,260	93,400	0.0228	0.9772	81.12
25.5	3,668,588	67,598	0.0184	0.9816	79.27
26.5	3,143,504	70,078	0.0223	0.9777	77.81
27.5	2,603,890	63,545	0.0244	0.9756	76.07
28.5	1,963,574	51,201	0.0261	0.9739	74.21
29.5	1,502,798	54,169	0.0360	0.9640	72.27
30.5	1,299,798	26,412	0.0203	0.9797	69.67
31.5	1,102,512	15,177	0.0138	0.9862	68.26
32.5	959,996	9,165	0.0095	0.9905	67.32
33.5	764,139	2,320	0.0030	0.9970	66.68
34.5	593,942	1,603	0.0027	0.9973	66.48
35.5	391,789	912	0.0023	0.9977	66.30
36.5	154,256	1,326	0.0086	0.9914	66.15
37.5	62,313		0.0000	1.0000	65.58
38.5	38,187	330	0.0086	0.9914	65.58

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2803 SERVICES - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2008			EXPERIENCE BAND 1989-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	23,677	475	0.0201	0.9799	65.02	
40.5	8,848		0.0000	1.0000	63.71	
41.5	7,517	386	0.0514	0.9486	63.71	
42.5	6,324	205	0.0324	0.9676	60.44	
43.5	374	216	0.5775	0.4225	58.48	
44.5	158	158	1.0000	0.0000	24.71	
45.5					0.00	
46.5						
47.5						
48.5						
49.5						
50.5						
51.5						
52.5						
53.5						
54.5						
55.5						
56.5						
57.5						
58.5						
59.5						
60.5						
61.5						
62.5						
63.5						
64.5						
65.5						
66.5						
67.5						
68.5	16		0.0000			
69.5	16		0.0000			
70.5	16	8	0.5000			
71.5	8		0.0000			
72.5	8	8	1.0000			
73.5						



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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2000 EXPERIENCE BAND 1956-2008

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	7,032,860	1,086	0.0002	0.9998	100.00
0.5	7,154,293	41,557	0.0058	0.9942	99.98
1.5	6,131,298	14,501	0.0024	0.9976	99.40
2.5	6,158,150	9,720	0.0016	0.9984	99.16
3.5	6,197,299	5,975	0.0010	0.9990	99.00
4.5	6,243,168	6,706	0.0011	0.9989	98.90
5.5	6,282,710	9,639	0.0015	0.9985	98.79
6.5	6,381,459	11,161	0.0017	0.9983	98.64
7.5	6,380,830	13,663	0.0021	0.9979	98.47
8.5	6,357,250	13,097	0.0021	0.9979	98.26
9.5	6,341,404	35,233	0.0056	0.9944	98.05
10.5	5,718,698	21,993	0.0038	0.9962	97.50
11.5	5,084,800	18,900	0.0037	0.9963	97.13
12.5	4,593,669	11,719	0.0026	0.9974	96.77
13.5	4,379,648	11,292	0.0026	0.9974	96.52
14.5	4,089,007	19,074	0.0047	0.9953	96.27
15.5	3,771,167	22,887	0.0061	0.9939	95.82
16.5	3,641,237	21,581	0.0059	0.9941	95.24
17.5	3,230,656	27,864	0.0086	0.9914	94.68
18.5	2,774,581	32,859	0.0118	0.9882	93.87
19.5	2,398,036	22,057	0.0092	0.9908	92.76
20.5	2,260,553	23,882	0.0106	0.9894	91.91
21.5	2,225,177	27,170	0.0122	0.9878	90.94
22.5	2,109,744	29,649	0.0141	0.9859	89.83
23.5	2,005,843	44,468	0.0222	0.9778	88.56
24.5	1,915,584	35,424	0.0185	0.9815	86.59
25.5	1,797,752	38,725	0.0215	0.9785	84.99
26.5	1,728,830	38,715	0.0224	0.9776	83.16
27.5	1,577,827	36,759	0.0233	0.9767	81.30
28.5	1,411,364	34,577	0.0245	0.9755	79.41
29.5	1,301,179	39,074	0.0300	0.9700	77.46
30.5	1,257,380	42,540	0.0338	0.9662	75.14
31.5	1,209,819	40,860	0.0338	0.9662	72.60
32.5	1,166,376	59,844	0.0513	0.9487	70.15
33.5	1,105,598	66,536	0.0602	0.9398	66.55
34.5	1,024,988	55,563	0.0542	0.9458	62.54
35.5	940,277	53,602	0.0570	0.9430	59.15
36.5	858,805	47,461	0.0553	0.9447	55.78
37.5	745,515	77,552	0.1040	0.8960	52.70
38.5	629,196	61,276	0.0974	0.9026	47.22

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2000 EXPERIENCE BAND 1956-2008

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	539,998	64,261	0.1190	0.8810	42.62
40.5	444,457	26,242	0.0590	0.9410	37.55
41.5	402,239	19,614	0.0488	0.9512	35.33
42.5	378,713	12,540	0.0331	0.9669	33.61
43.5	334,351	23,730	0.0710	0.9290	32.50
44.5	314,875	16,018	0.0509	0.9491	30.19
45.5	306,812	15,042	0.0490	0.9510	28.65
46.5	285,671	20,157	0.0706	0.9294	27.25
47.5	266,152	20,105	0.0755	0.9245	25.33
48.5	247,761	14,611	0.0590	0.9410	23.42
49.5	237,747	12,530	0.0527	0.9473	22.04
50.5	221,197	11,465	0.0518	0.9482	20.88
51.5	217,116	10,645	0.0490	0.9510	19.80
52.5	198,059	15,288	0.0772	0.9228	18.83
53.5	182,771	10,469	0.0573	0.9427	17.38
54.5	170,067	15,567	0.0915	0.9085	16.38
55.5	152,200	18,772	0.1233	0.8767	14.88
56.5	129,848	15,335	0.1181	0.8819	13.05
57.5	114,513	5,775	0.0504	0.9496	11.51
58.5	108,291	6,673	0.0616	0.9384	10.93
59.5	99,487	5,693	0.0572	0.9428	10.26
60.5	93,794	5,680	0.0606	0.9394	9.67
61.5	87,013	4,824	0.0554	0.9446	9.08
62.5	82,031	3,669	0.0447	0.9553	8.58
63.5	78,362	5,601	0.0715	0.9285	8.20
64.5	72,761	2,415	0.0332	0.9668	7.61
65.5	70,174	3,119	0.0444	0.9556	7.36
66.5	66,440	2,816	0.0424	0.9576	7.03
67.5	63,608	4,437	0.0698	0.9302	6.73
68.5	56,528	12,080	0.2137	0.7863	6.26
69.5	39,422	4,048	0.1027	0.8973	4.92
70.5	32,451	5,467	0.1685	0.8315	4.41
71.5	21,511	928	0.0431	0.9569	3.67
72.5	19,512	1,176	0.0603	0.9397	3.51
73.5	14,032	986	0.0703	0.9297	3.30
74.5	11,627	404	0.0347	0.9653	3.07
75.5	10,666	656	0.0615	0.9385	2.96
76.5	9,908	837	0.0845	0.9155	2.78
77.5	8,013	84	0.0105	0.9895	2.55
78.5	7,045	403	0.0572	0.9428	2.52

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2000		EXPERIENCE BAND 1956-2008			
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	5,629	322	0.0572	0.9428	2.38
80.5	5,189	85	0.0164	0.9836	2.24
81.5	5,104		0.0000	1.0000	2.20
82.5	4,820	15	0.0031	0.9969	2.20
83.5	4,743	51	0.0108	0.9892	2.19
84.5	4,327	24	0.0055	0.9945	2.17
85.5	4,303	7	0.0016	0.9984	2.16
86.5	4,287	327	0.0763	0.9237	2.16
87.5	3,960	9	0.0023	0.9977	2.00
88.5	3,767	80	0.0212	0.9788	2.00
89.5	3,663		0.0000	1.0000	1.96
90.5	3,663		0.0000	1.0000	1.96
91.5	3,618		0.0000	1.0000	1.96
92.5	2,264		0.0000	1.0000	1.96
93.5	2,264		0.0000	1.0000	1.96
94.5	2,258		0.0000	1.0000	1.96
95.5	2,194		0.0000	1.0000	1.96
96.5	2,194		0.0000	1.0000	1.96
97.5	1,915		0.0000	1.0000	1.96
98.5	1,528		0.0000	1.0000	1.96
99.5	1,306	17	0.0130	0.9870	1.96
100.5	1,184		0.0000	1.0000	1.93
101.5	1,184		0.0000	1.0000	1.93
102.5	1,184		0.0000	1.0000	1.93
103.5	979		0.0000	1.0000	1.93
104.5					1.93

DUKE ENERGY KENTUCKY
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ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2000 EXPERIENCE BAND 1979-2008

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	5,928,440	1,074	0.0002	0.9998	100.00
0.5	6,007,738	8,581	0.0014	0.9986	99.98
1.5	4,983,164	3,897	0.0008	0.9992	99.84
2.5	4,972,011	1,867	0.0004	0.9996	99.76
3.5	4,954,876	2,181	0.0004	0.9996	99.72
4.5	4,971,615	4,050	0.0008	0.9992	99.68
5.5	5,013,097	2,464	0.0005	0.9995	99.60
6.5	5,110,886	7,060	0.0014	0.9986	99.55
7.5	5,197,299	10,754	0.0021	0.9979	99.41
8.5	5,198,150	9,730	0.0019	0.9981	99.20
9.5	5,243,605	26,733	0.0051	0.9949	99.01
10.5	4,676,690	9,555	0.0020	0.9980	98.51
11.5	4,100,097	12,353	0.0030	0.9970	98.31
12.5	3,639,157	5,333	0.0015	0.9985	98.02
13.5	3,442,545	4,514	0.0013	0.9987	97.87
14.5	3,203,713	12,087	0.0038	0.9962	97.74
15.5	2,927,138	18,530	0.0063	0.9937	97.37
16.5	2,841,109	17,588	0.0062	0.9938	96.76
17.5	2,480,376	21,491	0.0087	0.9913	96.16
18.5	2,072,272	28,095	0.0136	0.9864	95.32
19.5	1,728,629	17,893	0.0104	0.9896	94.02
20.5	1,632,907	20,096	0.0123	0.9877	93.04
21.5	1,658,804	23,113	0.0139	0.9861	91.90
22.5	1,607,794	24,894	0.0155	0.9845	90.62
23.5	1,561,959	41,455	0.0265	0.9735	89.22
24.5	1,526,017	32,581	0.0214	0.9786	86.86
25.5	1,458,433	35,791	0.0245	0.9755	85.00
26.5	1,418,216	36,066	0.0254	0.9746	82.92
27.5	1,292,085	34,338	0.0266	0.9734	80.81
28.5	1,150,452	32,349	0.0281	0.9719	78.66
29.5	1,080,330	37,236	0.0345	0.9655	76.45
30.5	1,028,661	40,350	0.0392	0.9608	73.81
31.5	1,006,200	37,733	0.0375	0.9625	70.92
32.5	969,180	57,898	0.0597	0.9403	68.26
33.5	912,544	63,752	0.0699	0.9301	64.18
34.5	834,184	52,563	0.0630	0.9370	59.69
35.5	755,547	49,924	0.0661	0.9339	55.93
36.5	687,535	44,386	0.0646	0.9354	52.23
37.5	590,347	74,368	0.1260	0.8740	48.86
38.5	479,907	58,649	0.1222	0.8778	42.70

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2000			EXPERIENCE BAND 1979-2008		
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	381,054	60,110	0.1577	0.8423	37.48
40.5	295,856	23,323	0.0788	0.9212	31.57
41.5	270,014	16,542	0.0613	0.9387	29.08
42.5	246,306	9,035	0.0367	0.9633	27.30
43.5	205,413	18,892	0.0920	0.9080	26.30
44.5	186,242	10,978	0.0589	0.9411	23.88
45.5	169,050	9,637	0.0570	0.9430	22.47
46.5	146,843	14,612	0.0995	0.9005	21.19
47.5	133,638	14,879	0.1113	0.8887	19.08
48.5	121,807	8,985	0.0738	0.9262	16.96
49.5	128,787	5,880	0.0457	0.9543	15.71
50.5	137,913	4,945	0.0359	0.9641	14.99
51.5	130,842	4,212	0.0322	0.9678	14.45
52.5	119,509	8,832	0.0739	0.9261	13.98
53.5	115,416	6,228	0.0540	0.9460	12.95
54.5	110,775	12,046	0.1087	0.8913	12.25
55.5	98,324	15,778	0.1605	0.8395	10.92
56.5	79,005	11,407	0.1444	0.8556	9.17
57.5	68,227	2,884	0.0423	0.9577	7.85
58.5	65,622	2,420	0.0369	0.9631	7.52
59.5	61,110	2,672	0.0437	0.9563	7.24
60.5	58,444	3,041	0.0520	0.9480	6.92
61.5	55,297	2,171	0.0393	0.9607	6.56
62.5	60,216	1,923	0.0319	0.9681	6.30
63.5	58,464	4,346	0.0743	0.9257	6.10
64.5	54,150	1,065	0.0197	0.9803	5.65
65.5	53,731	2,069	0.0385	0.9615	5.54
66.5	51,771	1,492	0.0288	0.9712	5.33
67.5	51,199	3,637	0.0710	0.9290	5.18
68.5	46,394	11,139	0.2401	0.7599	4.81
69.5	30,734	2,919	0.0950	0.9050	3.66
70.5	25,106	4,791	0.1908	0.8092	3.31
71.5	15,005	459	0.0306	0.9694	2.68
72.5	16,090	1,014	0.0630	0.9370	2.60
73.5	11,032	632	0.0573	0.9427	2.44
74.5	11,627	404	0.0347	0.9653	2.30
75.5	10,666	656	0.0615	0.9385	2.22
76.5	9,908	837	0.0845	0.9155	2.08
77.5	8,013	84	0.0105	0.9895	1.90
78.5	7,045	403	0.0572	0.9428	1.88

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2000			EXPERIENCE BAND 1979-2008			
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	5,629	322	0.0572	0.9428	1.77	
80.5	5,189	85	0.0164	0.9836	1.67	
81.5	5,104		0.0000	1.0000	1.64	
82.5	4,820	15	0.0031	0.9969	1.64	
83.5	4,743	51	0.0108	0.9892	1.63	
84.5	4,327	24	0.0055	0.9945	1.61	
85.5	4,303	7	0.0016	0.9984	1.60	
86.5	4,287	327	0.0763	0.9237	1.60	
87.5	3,960	9	0.0023	0.9977	1.48	
88.5	3,767	80	0.0212	0.9788	1.48	
89.5	3,663		0.0000	1.0000	1.45	
90.5	3,663		0.0000	1.0000	1.45	
91.5	3,618		0.0000	1.0000	1.45	
92.5	2,264		0.0000	1.0000	1.45	
93.5	2,264		0.0000	1.0000	1.45	
94.5	2,258		0.0000	1.0000	1.45	
95.5	2,194		0.0000	1.0000	1.45	
96.5	2,194		0.0000	1.0000	1.45	
97.5	1,915		0.0000	1.0000	1.45	
98.5	1,528		0.0000	1.0000	1.45	
99.5	1,306	17	0.0130	0.9870	1.45	
100.5	1,184		0.0000	1.0000	1.43	
101.5	1,184		0.0000	1.0000	1.43	
102.5	1,184		0.0000	1.0000	1.43	
103.5	979		0.0000	1.0000	1.43	
104.5					1.43	

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2000 EXPERIENCE BAND 1989-2008

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	4,908,582	929	0.0002	0.9998	100.00
0.5	5,086,949	8,107	0.0016	0.9984	99.98
1.5	4,122,465	3,709	0.0009	0.9991	99.82
2.5	4,182,721	1,780	0.0004	0.9996	99.73
3.5	4,245,387	1,239	0.0003	0.9997	99.69
4.5	4,301,825	3,316	0.0008	0.9992	99.66
5.5	4,389,599	2,329	0.0005	0.9995	99.58
6.5	4,502,483	6,558	0.0015	0.9985	99.53
7.5	4,659,506	9,310	0.0020	0.9980	99.38
8.5	4,781,797	7,059	0.0015	0.9985	99.18
9.5	4,866,045	24,128	0.0050	0.9950	99.03
10.5	4,273,094	8,665	0.0020	0.9980	98.53
11.5	3,672,864	10,830	0.0029	0.9971	98.33
12.5	3,202,131	4,822	0.0015	0.9985	98.04
13.5	2,987,966	3,848	0.0013	0.9987	97.89
14.5	2,719,361	10,700	0.0039	0.9961	97.76
15.5	2,440,034	16,663	0.0068	0.9932	97.38
16.5	2,341,976	13,258	0.0057	0.9943	96.72
17.5	2,016,065	14,802	0.0073	0.9927	96.17
18.5	1,611,498	19,898	0.0123	0.9877	95.47
19.5	1,309,643	9,756	0.0074	0.9926	94.30
20.5	1,219,676	10,287	0.0084	0.9916	93.60
21.5	1,189,749	8,806	0.0074	0.9926	92.81
22.5	1,119,378	10,175	0.0091	0.9909	92.12
23.5	1,089,731	16,579	0.0152	0.9848	91.28
24.5	1,071,986	14,446	0.0135	0.9865	89.89
25.5	994,595	19,640	0.0197	0.9803	88.68
26.5	949,282	21,282	0.0224	0.9776	86.93
27.5	829,289	19,526	0.0235	0.9765	84.98
28.5	707,644	17,388	0.0246	0.9754	82.98
29.5	634,250	21,805	0.0344	0.9656	80.94
30.5	623,948	25,147	0.0403	0.9597	78.16
31.5	630,806	25,328	0.0402	0.9598	75.01
32.5	637,862	33,103	0.0519	0.9481	71.99
33.5	640,595	37,697	0.0588	0.9412	68.25
34.5	619,721	39,311	0.0634	0.9366	64.24
35.5	587,724	33,982	0.0578	0.9422	60.17
36.5	576,454	33,190	0.0576	0.9424	56.69
37.5	480,123	71,355	0.1486	0.8514	53.42
38.5	386,352	56,614	0.1465	0.8535	45.48

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE, CONT.

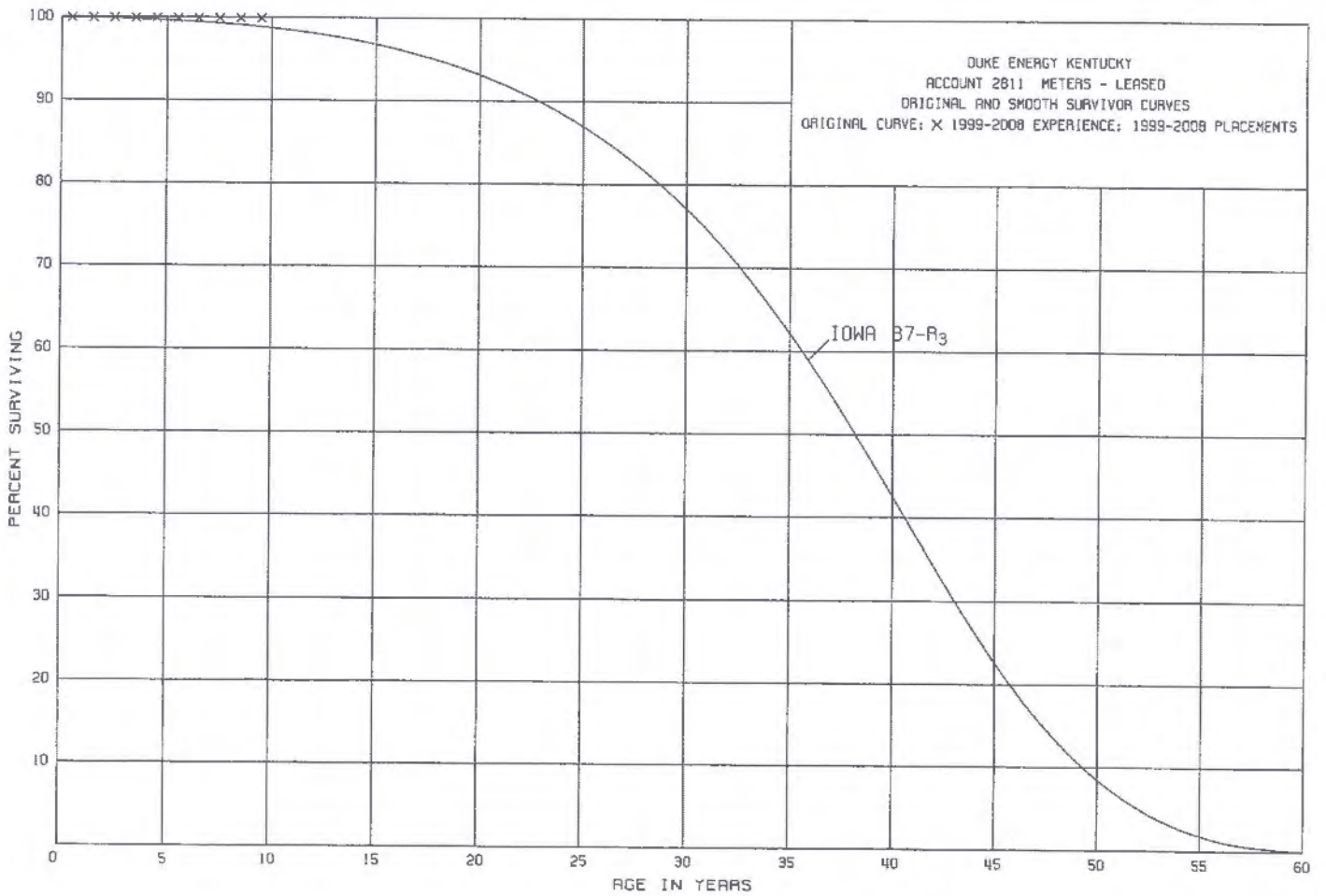
PLACEMENT BAND 1904-2000			EXPERIENCE BAND 1989-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	299,084	58,853	0.1968	0.8032	38.82	
40.5	210,460	21,955	0.1043	0.8957	31.18	
41.5	201,555	14,896	0.0739	0.9261	27.93	
42.5	183,386	7,763	0.0423	0.9577	25.87	
43.5	139,053	17,512	0.1259	0.8741	24.78	
44.5	120,032	8,502	0.0708	0.9292	21.66	
45.5	108,876	7,372	0.0677	0.9323	20.13	
46.5	97,174	12,613	0.1298	0.8702	18.77	
47.5	94,873	14,508	0.1529	0.8471	16.33	
48.5	82,940	8,402	0.1013	0.8987	13.83	
49.5	74,679	4,298	0.0576	0.9424	12.43	
50.5	68,761	2,535	0.0369	0.9631	11.71	
51.5	68,581	389	0.0057	0.9943	11.28	
52.5	61,376	5,877	0.0958	0.9042	11.22	
53.5	60,362	1,432	0.0237	0.9763	10.15	
54.5	58,328	5,968	0.1023	0.8977	9.91	
55.5	50,636	3,620	0.0715	0.9285	8.90	
56.5	43,613	8,183	0.1876	0.8124	8.26	
57.5	36,707	358	0.0098	0.9902	6.71	
58.5	37,030	879	0.0237	0.9763	6.64	
59.5	50,760	1,817	0.0358	0.9642	6.48	
60.5	56,602	2,816	0.0498	0.9502	6.25	
61.5	52,694	1,430	0.0271	0.9729	5.94	
62.5	51,398	26	0.0005	0.9995	5.78	
63.5	51,443	2,984	0.0580	0.9420	5.78	
64.5	48,824	96	0.0020	0.9980	5.44	
65.5	48,556	409	0.0084	0.9916	5.43	
66.5	47,541	22	0.0005	0.9995	5.38	
67.5	47,519	3,117	0.0656	0.9344	5.38	
68.5	41,944	10,392	0.2478	0.7522	5.03	
69.5	26,550	2,313	0.0871	0.9129	3.78	
70.5	21,331	4,327	0.2029	0.7971	3.45	
71.5	11,575	76	0.0066	0.9934	2.75	
72.5	11,788	6	0.0005	0.9995	2.73	
73.5	7,478		0.0000	1.0000	2.73	
74.5	6,065		0.0000	1.0000	2.73	
75.5	5,572		0.0000	1.0000	2.73	
76.5	5,471		0.0000	1.0000	2.73	
77.5	4,692		0.0000	1.0000	2.73	
78.5	4,247		0.0000	1.0000	2.73	

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2000		EXPERIENCE BAND 1989-2008			
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	3,480		0.0000	1.0000	2.73
80.5	3,466		0.0000	1.0000	2.73
81.5	3,487		0.0000	1.0000	2.73
82.5	3,516		0.0000	1.0000	2.73
83.5	3,668	51	0.0139	0.9861	2.73
84.5	4,327	24	0.0055	0.9945	2.69
85.5	4,303	7	0.0016	0.9984	2.68
86.5	4,287	327	0.0763	0.9237	2.68
87.5	3,960	9	0.0023	0.9977	2.48
88.5	3,767	80	0.0212	0.9788	2.47
89.5	3,663		0.0000	1.0000	2.42
90.5	3,663		0.0000	1.0000	2.42
91.5	3,618		0.0000	1.0000	2.42
92.5	2,264		0.0000	1.0000	2.42
93.5	2,264		0.0000	1.0000	2.42
94.5	2,258		0.0000	1.0000	2.42
95.5	2,194		0.0000	1.0000	2.42
96.5	2,194		0.0000	1.0000	2.42
97.5	1,915		0.0000	1.0000	2.42
98.5	1,528		0.0000	1.0000	2.42
99.5	1,306	17	0.0130	0.9870	2.42
100.5	1,184		0.0000	1.0000	2.39
101.5	1,184		0.0000	1.0000	2.39
102.5	1,184		0.0000	1.0000	2.39
103.5	979		0.0000	1.0000	2.39
104.5					2.39



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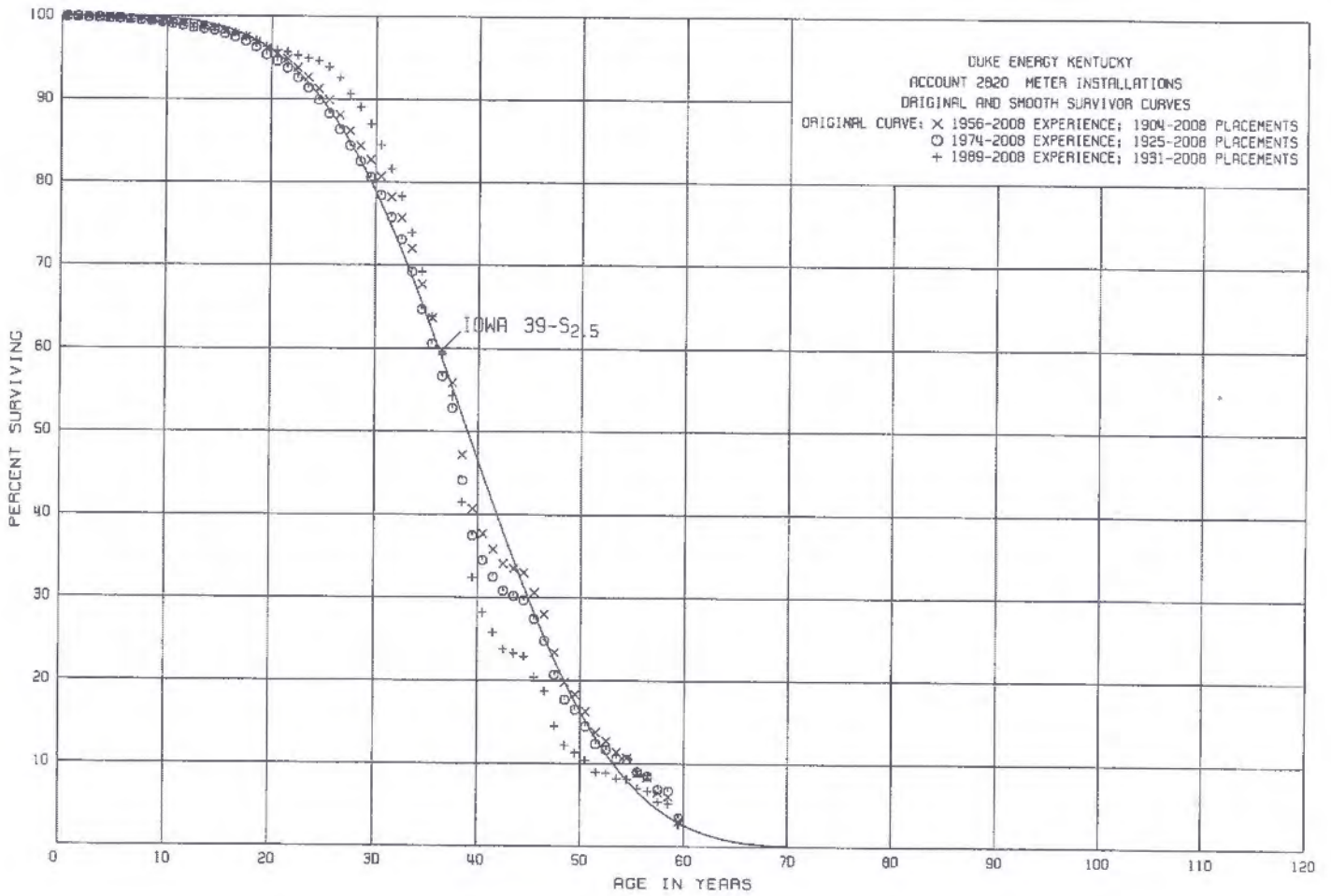
DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2811 METERS - LEASED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1999-2008		EXPERIENCE BAND 1999-2008			
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	5,207,312		0.0000	1.0000	100.00
0.5	4,442,435	56	0.0000	1.0000	100.00
1.5	3,871,397	121	0.0000	1.0000	100.00
2.5	3,536,120		0.0000	1.0000	100.00
3.5	3,399,927	236	0.0001	0.9999	100.00
4.5	2,442,828	2,842	0.0012	0.9988	99.99
5.5	2,151,965		0.0000	1.0000	99.87
6.5	1,865,137		0.0000	1.0000	99.87
7.5	1,663,481		0.0000	1.0000	99.87
8.5	499,802		0.0000	1.0000	99.87
9.5					99.87

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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2820 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2008 EXPERIENCE BAND 1956-2008

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	3,718,609		0.0000	1.0000	100.00
0.5	3,648,908	2,061	0.0006	0.9994	100.00
1.5	4,643,171	4,334	0.0009	0.9991	99.94
2.5	4,689,062	2,822	0.0006	0.9994	99.85
3.5	4,724,550	2,046	0.0004	0.9996	99.79
4.5	4,762,928	2,163	0.0005	0.9995	99.75
5.5	4,799,228	2,750	0.0006	0.9994	99.70
6.5	4,842,840	3,071	0.0006	0.9994	99.64
7.5	4,859,315	4,674	0.0010	0.9990	99.58
8.5	4,868,966	3,358	0.0007	0.9993	99.48
9.5	4,874,270	7,984	0.0016	0.9984	99.41
10.5	4,366,939	7,973	0.0018	0.9982	99.25
11.5	3,408,829	10,149	0.0030	0.9970	99.07
12.5	2,754,448	1,909	0.0007	0.9993	98.77
13.5	2,411,111	4,125	0.0017	0.9983	98.70
14.5	2,135,906	7,018	0.0033	0.9967	98.53
15.5	1,881,405	5,908	0.0031	0.9969	98.20
16.5	1,815,615	7,988	0.0044	0.9956	97.90
17.5	1,669,443	9,905	0.0059	0.9941	97.47
18.5	1,488,391	11,977	0.0080	0.9920	96.89
19.5	1,407,323	9,139	0.0065	0.9935	96.11
20.5	1,304,850	8,558	0.0066	0.9934	95.49
21.5	1,223,208	13,870	0.0113	0.9887	94.86
22.5	1,166,995	13,904	0.0119	0.9881	93.79
23.5	1,107,669	16,625	0.0150	0.9850	92.67
24.5	1,060,313	16,177	0.0153	0.9847	91.28
25.5	1,022,137	19,923	0.0195	0.9805	89.88
26.5	982,052	21,420	0.0218	0.9782	88.13
27.5	929,097	19,361	0.0208	0.9792	86.21
28.5	865,959	17,311	0.0200	0.9800	84.42
29.5	826,083	20,420	0.0247	0.9753	82.73
30.5	804,986	24,587	0.0305	0.9695	80.69
31.5	780,685	25,071	0.0321	0.9679	78.23
32.5	756,921	36,752	0.0486	0.9514	75.72
33.5	716,816	43,189	0.0603	0.9397	72.04
34.5	664,863	39,119	0.0588	0.9412	67.70
35.5	596,153	35,433	0.0594	0.9406	63.72
36.5	534,643	35,744	0.0669	0.9331	59.94
37.5	479,209	74,602	0.1557	0.8443	55.93
38.5	384,777	53,187	0.1382	0.8618	47.22

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2820 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2008			EXPERIENCE BAND 1956-2008		
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	309,699	22,653	0.0731	0.9269	40.69
40.5	268,891	13,771	0.0512	0.9488	37.72
41.5	240,464	11,326	0.0471	0.9529	35.79
42.5	216,398	3,908	0.0181	0.9819	34.10
43.5	205,771	3,061	0.0149	0.9851	33.48
44.5	198,228	14,184	0.0716	0.9284	32.98
45.5	174,872	15,116	0.0864	0.9136	30.62
46.5	156,795	25,682	0.1638	0.8362	27.97
47.5	128,443	19,986	0.1556	0.8444	23.39
48.5	102,953	7,405	0.0719	0.9281	19.75
49.5	98,234	11,148	0.1135	0.8865	18.33
50.5	87,547	13,374	0.1528	0.8472	16.25
51.5	77,857	6,240	0.0801	0.9199	13.77
52.5	71,602	7,350	0.1027	0.8973	12.67
53.5	63,945	4,032	0.0631	0.9369	11.37
54.5	59,464	9,893	0.1664	0.8336	10.65
55.5	48,761	2,899	0.0595	0.9405	8.88
56.5	45,862	9,951	0.2170	0.7830	8.35
57.5	35,911	2,762	0.0769	0.9231	6.54
58.5	32,131	16,401	0.5104	0.4896	6.04
59.5	12,619	944	0.0748	0.9252	2.96
60.5	10,321		0.0000	1.0000	2.74
61.5	9,787		0.0000	1.0000	2.74
62.5	9,561		0.0000	1.0000	2.74
63.5	8,163		0.0000	1.0000	2.74
64.5	6,239	230	0.0369	0.9631	2.74
65.5	5,193		0.0000	1.0000	2.64
66.5	4,631	65	0.0140	0.9860	2.64
67.5	2,072		0.0000	1.0000	2.60
68.5	1,801		0.0000	1.0000	2.60
69.5	1,801		0.0000	1.0000	2.60
70.5	1,018		0.0000	1.0000	2.60
71.5					2.60

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2820 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2008			EXPERIENCE BAND 1974-2008		
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	3,146,561		0.0000	1.0000	100.00
0.5	3,062,748	2,061	0.0007	0.9993	100.00
1.5	4,042,709	4,334	0.0011	0.9989	99.93
2.5	4,065,021	2,822	0.0007	0.9993	99.82
3.5	4,087,563	2,046	0.0005	0.9995	99.75
4.5	4,122,106	2,163	0.0005	0.9995	99.70
5.5	4,147,434	2,750	0.0007	0.9993	99.65
6.5	4,187,877	3,071	0.0007	0.9993	99.58
7.5	4,210,984	4,674	0.0011	0.9989	99.51
8.5	4,227,184	3,358	0.0008	0.9992	99.40
9.5	4,262,153	7,984	0.0019	0.9981	99.32
10.5	3,783,825	7,690	0.0020	0.9980	99.13
11.5	2,849,839	10,064	0.0035	0.9965	98.93
12.5	2,211,786	1,909	0.0009	0.9991	98.58
13.5	1,898,837	3,949	0.0021	0.9979	98.49
14.5	1,640,654	6,559	0.0040	0.9960	98.28
15.5	1,419,898	5,271	0.0037	0.9963	97.89
16.5	1,392,803	7,988	0.0057	0.9943	97.53
17.5	1,287,311	9,415	0.0073	0.9927	96.97
18.5	1,142,430	10,377	0.0091	0.9909	96.26
19.5	1,107,670	9,088	0.0082	0.9918	95.38
20.5	1,053,094	8,440	0.0080	0.9920	94.60
21.5	1,007,762	13,634	0.0135	0.9865	93.84
22.5	990,078	12,533	0.0127	0.9873	92.57
23.5	963,539	16,331	0.0169	0.9831	91.39
24.5	941,541	15,918	0.0169	0.9831	89.85
25.5	918,965	19,677	0.0214	0.9786	88.33
26.5	884,935	21,280	0.0240	0.9760	86.44
27.5	835,065	19,055	0.0228	0.9772	84.37
28.5	773,878	17,130	0.0221	0.9779	82.45
29.5	737,575	20,192	0.0274	0.9726	80.63
30.5	717,798	24,258	0.0338	0.9662	78.42
31.5	698,937	24,713	0.0354	0.9646	75.77
32.5	686,859	36,418	0.0530	0.9470	73.09
33.5	653,217	42,898	0.0657	0.9343	69.22
34.5	612,354	38,929	0.0636	0.9364	64.67
35.5	557,115	35,193	0.0632	0.9368	60.56
36.5	507,172	35,534	0.0701	0.9299	56.73
37.5	452,011	74,508	0.1648	0.8352	52.75
38.5	358,146	53,164	0.1484	0.8516	44.06

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2820 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2008			EXPERIENCE BAND 1974-2008		
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	278,479	22,563	0.0810	0.9190	37.52
40.5	237,720	13,512	0.0568	0.9432	34.48
41.5	209,680	10,975	0.0523	0.9477	32.52
42.5	185,170	3,736	0.0202	0.9798	30.82
43.5	174,461	2,744	0.0157	0.9843	30.20
44.5	172,619	13,495	0.0782	0.9218	29.73
45.5	151,235	14,396	0.0952	0.9048	27.41
46.5	135,183	22,390	0.1656	0.8344	24.80
47.5	110,240	15,823	0.1435	0.8565	20.69
48.5	88,361	6,248	0.0707	0.9293	17.72
49.5	82,113	9,929	0.1209	0.8791	16.47
50.5	72,183	10,378	0.1438	0.8562	14.48
51.5	61,783	3,506	0.0567	0.9433	12.40
52.5	58,263	5,376	0.0923	0.9077	11.70
53.5	52,579	698	0.0133	0.9867	10.62
54.5	51,432	7,193	0.1399	0.8601	10.48
55.5	43,429	2,258	0.0520	0.9480	9.01
56.5	41,171	7,718	0.1875	0.8125	8.54
57.5	33,453	1,300	0.0389	0.9611	6.94
58.5	31,135	15,405	0.4948	0.5052	6.67
59.5	12,619	944	0.0748	0.9252	3.37
60.5	10,321		0.0000	1.0000	3.12
61.5	9,787		0.0000	1.0000	3.12
62.5	9,561		0.0000	1.0000	3.12
63.5	8,163		0.0000	1.0000	3.12
64.5	6,239	230	0.0369	0.9631	3.12
65.5	5,193		0.0000	1.0000	3.00
66.5	4,631	65	0.0140	0.9860	3.00
67.5	2,072		0.0000	1.0000	2.96
68.5	1,801		0.0000	1.0000	2.96
69.5	1,801		0.0000	1.0000	2.96
70.5	1,018		0.0000	1.0000	2.96
71.5					2.96

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2820 METER INSTALLATIONS

ORIGINAL LIFE TABLE

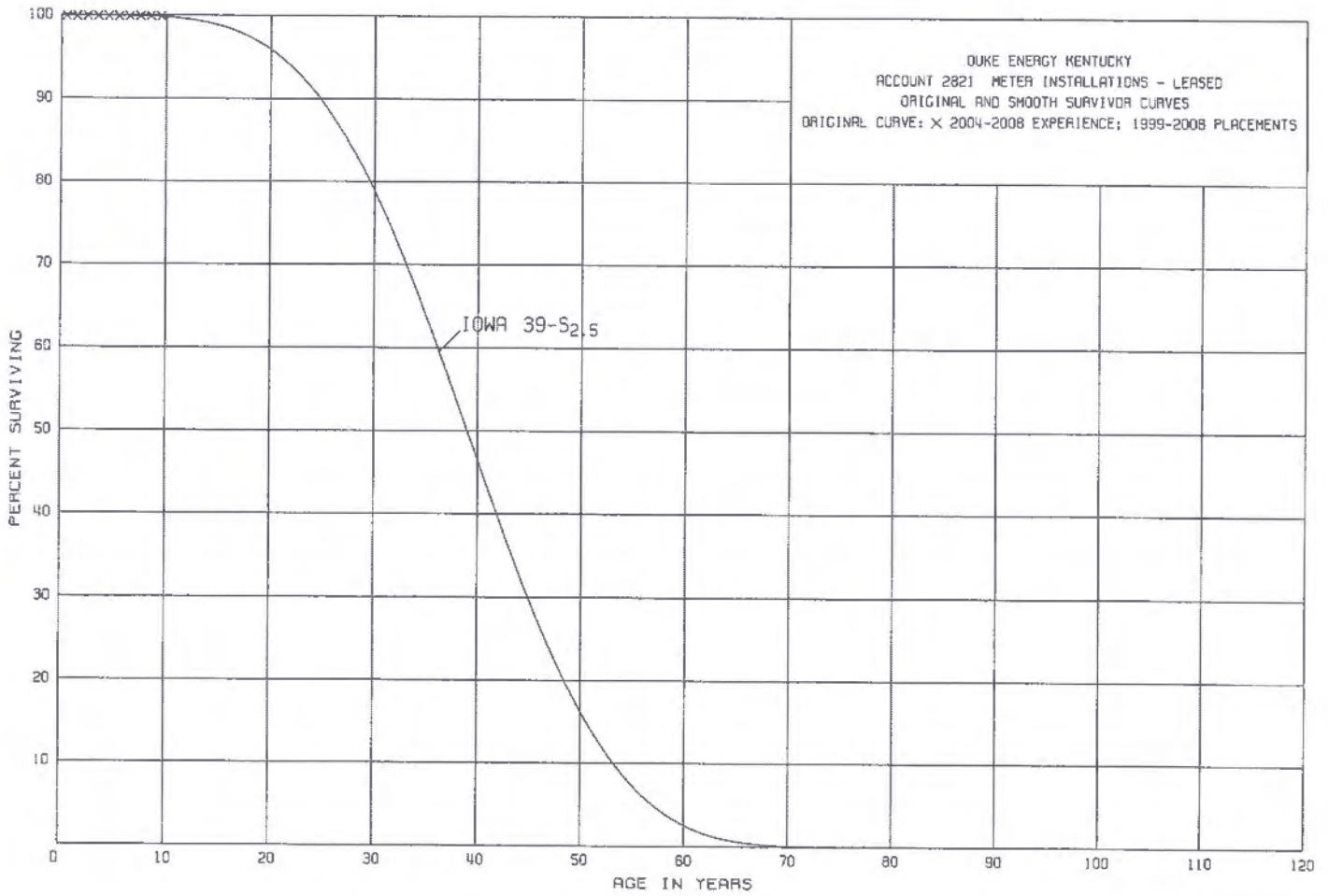
PLACEMENT BAND 1931-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,647,525		0.0000	1.0000	100.00
0.5	2,626,614	1,692	0.0006	0.9994	100.00
1.5	3,661,495	3,882	0.0011	0.9989	99.94
2.5	3,701,283	2,680	0.0007	0.9993	99.83
3.5	3,744,956	1,455	0.0004	0.9996	99.76
4.5	3,780,231	1,584	0.0004	0.9996	99.72
5.5	3,802,825	2,244	0.0006	0.9994	99.68
6.5	3,852,324	2,683	0.0007	0.9993	99.62
7.5	3,888,776	4,267	0.0011	0.9989	99.55
8.5	3,940,855	2,615	0.0007	0.9993	99.44
9.5	3,963,516	5,570	0.0014	0.9986	99.37
10.5	3,457,845	6,005	0.0017	0.9983	99.23
11.5	2,500,101	8,617	0.0034	0.9966	99.06
12.5	1,843,334	893	0.0005	0.9995	98.72
13.5	1,497,241	1,435	0.0010	0.9990	98.67
14.5	1,223,562	3,887	0.0032	0.9968	98.57
15.5	999,069	2,459	0.0025	0.9975	98.25
16.5	955,142	3,690	0.0039	0.9961	98.00
17.5	824,434	4,496	0.0055	0.9945	97.62
18.5	659,202	5,126	0.0078	0.9922	97.08
19.5	619,420	2,805	0.0045	0.9955	96.32
20.5	541,829	1,199	0.0022	0.9978	95.89
21.5	487,798	2,128	0.0044	0.9956	95.68
22.5	465,860	1,413	0.0030	0.9970	95.26
23.5	434,007	1,795	0.0041	0.9959	94.97
24.5	432,454	3,230	0.0075	0.9925	94.58
25.5	429,419	6,043	0.0141	0.9859	93.87
26.5	414,911	8,175	0.0197	0.9803	92.55
27.5	386,201	7,011	0.0182	0.9818	90.73
28.5	358,123	8,320	0.0232	0.9768	89.08
29.5	345,664	9,922	0.0287	0.9713	87.01
30.5	358,739	12,301	0.0343	0.9657	84.51
31.5	379,556	15,596	0.0411	0.9589	81.61
32.5	396,743	22,275	0.0561	0.9439	78.26
33.5	403,463	25,320	0.0628	0.9372	73.87
34.5	395,182	30,787	0.0779	0.9221	69.23
35.5	368,726	26,086	0.0707	0.9293	63.84
36.5	346,534	29,646	0.0856	0.9144	59.33
37.5	305,648	72,089	0.2359	0.7641	54.25
38.5	235,306	51,587	0.2192	0.7808	41.45

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2820 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2008			EXPERIENCE BAND 1989-2008		
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	169,632	21,709	0.1280	0.8720	32.36
40.5	146,257	12,558	0.0859	0.9141	28.22
41.5	129,287	10,033	0.0776	0.9224	25.80
42.5	112,109	2,274	0.0203	0.9797	23.80
43.5	106,027	1,791	0.0169	0.9831	23.32
44.5	101,886	11,228	0.1102	0.8898	22.93
45.5	81,619	6,714	0.0823	0.9177	20.40
46.5	76,982	17,425	0.2264	0.7736	18.72
47.5	67,973	10,772	0.1585	0.8415	14.48
48.5	55,612	4,111	0.0739	0.9261	12.18
49.5	60,787	4,733	0.0779	0.9221	11.28
50.5	64,473	8,523	0.1322	0.8678	10.40
51.5	57,010	789	0.0138	0.9862	9.03
52.5	56,207	4,223	0.0751	0.9249	8.91
53.5	51,676	693	0.0134	0.9866	8.24
54.5	50,921	7,101	0.1395	0.8605	8.13
55.5	43,087	2,011	0.0467	0.9533	7.00
56.5	41,076	7,631	0.1858	0.8142	6.67
57.5	33,453	1,300	0.0389	0.9611	5.43
58.5	31,135	15,405	0.4948	0.5052	5.22
59.5	12,619	944	0.0748	0.9252	2.64
60.5	10,321		0.0000	1.0000	2.44
61.5	9,787		0.0000	1.0000	2.44
62.5	9,561		0.0000	1.0000	2.44
63.5	8,163		0.0000	1.0000	2.44
64.5	6,239	230	0.0369	0.9631	2.44
65.5	5,193		0.0000	1.0000	2.35
66.5	4,631	65	0.0140	0.9860	2.35
67.5	2,072		0.0000	1.0000	2.32
68.5	1,801		0.0000	1.0000	2.32
69.5	1,801		0.0000	1.0000	2.32
70.5	1,018		0.0000	1.0000	2.32
71.5					2.32



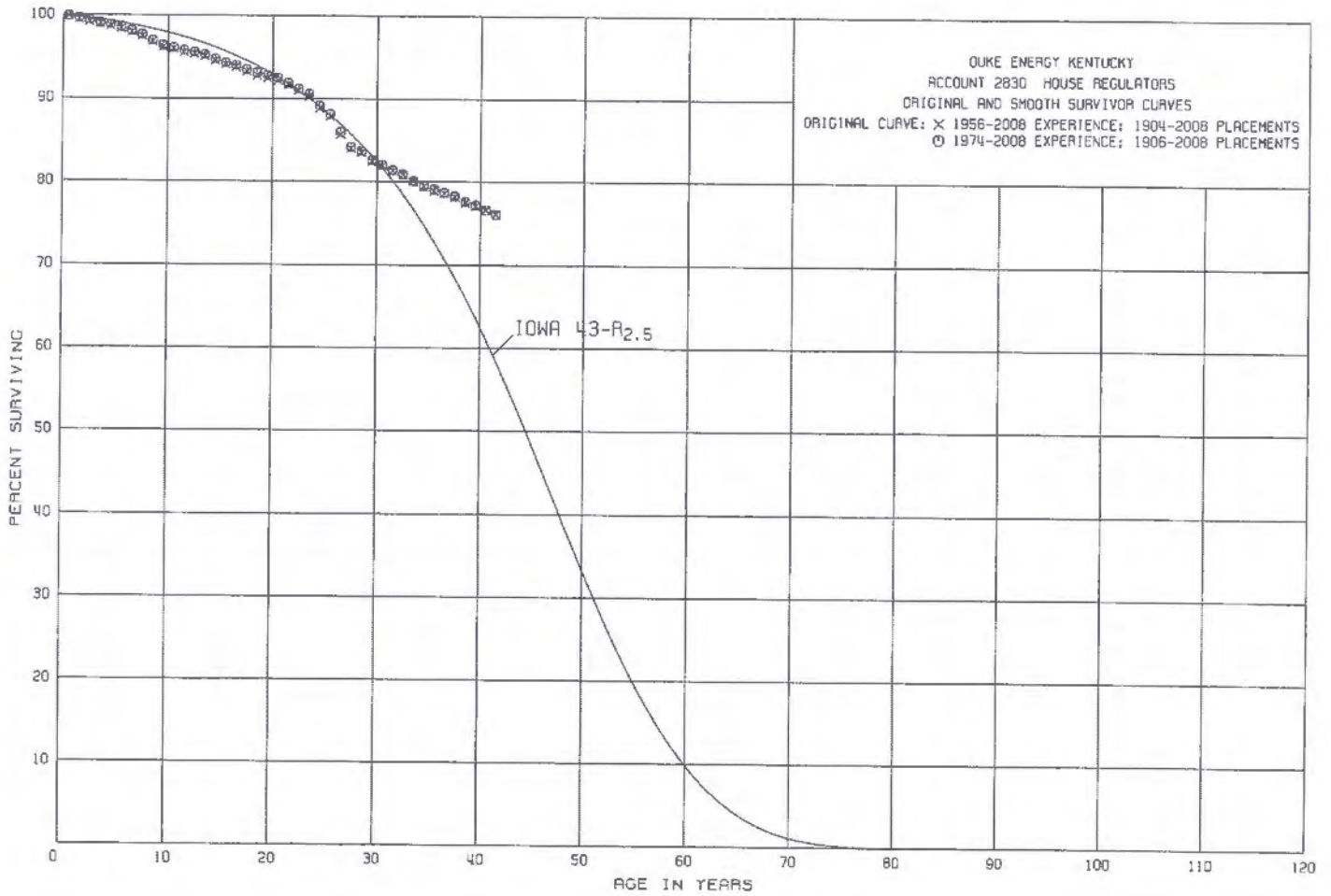
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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2821 METER INSTALLATIONS - LEASED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1999-2008		EXPERIENCE BAND 2004-2008			
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	2,269,748		0.0000	1.0000	100.00
0.5	2,455,800		0.0000	1.0000	100.00
1.5	1,998,507		0.0000	1.0000	100.00
2.5	1,642,918		0.0000	1.0000	100.00
3.5	2,133,004		0.0000	1.0000	100.00
4.5	2,270,406		0.0000	1.0000	100.00
5.5	2,004,483		0.0000	1.0000	100.00
6.5	1,975,277		0.0000	1.0000	100.00
7.5	1,903,265		0.0000	1.0000	100.00
8.5	765,507		0.0000	1.0000	100.00
9.5					100.00



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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2830 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2008			EXPERIENCE BAND 1956-2008			
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	2,357,351	1,244	0.0005	0.9995	100.00	
0.5	2,401,070	10,216	0.0043	0.9957	99.95	
1.5	2,286,864	6,330	0.0028	0.9972	99.52	
2.5	2,285,060	6,077	0.0027	0.9973	99.24	
3.5	2,286,173	5,911	0.0026	0.9974	98.97	
4.5	1,829,051	4,974	0.0027	0.9973	98.71	
5.5	1,835,491	8,969	0.0049	0.9951	98.44	
6.5	1,835,211	8,163	0.0044	0.9956	97.96	
7.5	1,828,969	12,537	0.0069	0.9931	97.53	
8.5	1,816,482	11,827	0.0065	0.9935	96.86	
9.5	1,592,394	4,326	0.0027	0.9973	96.23	
10.5	1,406,276	5,189	0.0037	0.9963	95.97	
11.5	1,305,570	2,782	0.0021	0.9979	95.61	
12.5	1,241,884	4,381	0.0035	0.9965	95.41	
13.5	1,139,481	5,406	0.0047	0.9953	95.08	
14.5	1,023,880	5,759	0.0056	0.9944	94.63	
15.5	964,519	3,586	0.0037	0.9963	94.10	
16.5	920,523	4,339	0.0047	0.9953	93.75	
17.5	845,267	4,209	0.0050	0.9950	93.31	
18.5	755,687	2,429	0.0032	0.9968	92.84	
19.5	633,056	2,118	0.0033	0.9967	92.54	
20.5	582,012	3,548	0.0061	0.9939	92.23	
21.5	542,369	4,290	0.0079	0.9921	91.67	
22.5	492,308	3,815	0.0077	0.9923	90.95	
23.5	477,093	6,982	0.0146	0.9854	90.25	
24.5	460,968	5,182	0.0112	0.9888	88.93	
25.5	439,459	11,098	0.0253	0.9747	87.93	
26.5	428,227	8,448	0.0197	0.9803	85.71	
27.5	400,758	2,431	0.0061	0.9939	84.02	
28.5	323,287	4,182	0.0129	0.9871	83.51	
29.5	294,051	2,053	0.0070	0.9930	82.43	
30.5	288,286	2,018	0.0070	0.9930	81.85	
31.5	285,530	1,849	0.0065	0.9935	81.28	
32.5	282,841	2,733	0.0097	0.9903	80.75	
33.5	278,686	1,975	0.0071	0.9929	79.97	
34.5	267,116	1,574	0.0059	0.9941	79.40	
35.5	257,818	1,072	0.0042	0.9958	78.93	
36.5	243,218	1,173	0.0048	0.9952	78.60	
37.5	220,215	2,152	0.0098	0.9902	78.22	
38.5	197,604	910	0.0046	0.9954	77.45	

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2830 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2008			EXPERIENCE BAND 1956-2008			
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	177,203	1,231	0.0069	0.9931	77.09	
40.5	167,017	1,123	0.0067	0.9933	76.56	
41.5	155,991	897	0.0058	0.9942	76.05	
42.5	140,141	634	0.0045	0.9955	75.61	
43.5	131,543	369	0.0028	0.9972	75.27	
44.5	117,686	384	0.0033	0.9967	75.06	
45.5	106,787	788	0.0074	0.9926	74.81	
46.5	95,700	486	0.0051	0.9949	74.26	
47.5	88,729	271	0.0031	0.9969	73.88	
48.5	82,427	250	0.0030	0.9970	73.65	
49.5	75,328	305	0.0040	0.9960	73.43	
50.5	66,367	251	0.0038	0.9962	73.14	
51.5	63,632	109	0.0017	0.9983	72.86	
52.5	57,615	389	0.0068	0.9932	72.74	
53.5	51,165	135	0.0026	0.9974	72.25	
54.5	46,647	281	0.0060	0.9940	72.06	
55.5	41,066	715	0.0174	0.9826	71.63	
56.5	35,090	149	0.0042	0.9958	70.38	
57.5	24,365	84	0.0034	0.9966	70.08	
58.5	17,045	119	0.0070	0.9930	69.84	
59.5	12,380	233	0.0188	0.9812	69.35	
60.5	9,367	274	0.0293	0.9707	68.05	
61.5	8,265	192	0.0232	0.9768	66.06	
62.5	7,386	111	0.0150	0.9850	64.53	
63.5	7,269	229	0.0315	0.9685	63.56	
64.5	7,040	79	0.0112	0.9888	61.56	
65.5	6,919	13	0.0019	0.9981	60.87	
66.5	6,578	88	0.0134	0.9866	60.75	
67.5	6,279	9	0.0014	0.9986	59.94	
68.5	6,130	9	0.0015	0.9985	59.86	
69.5	5,796	43	0.0074	0.9926	59.77	
70.5	5,249	107	0.0204	0.9796	59.33	
71.5	4,843		0.0000	1.0000	58.12	
72.5	4,674		0.0000	1.0000	58.12	
73.5	4,639		0.0000	1.0000	58.12	
74.5	4,639	85	0.0183	0.9817	58.12	
75.5	4,554		0.0000	1.0000	57.06	
76.5	4,540		0.0000	1.0000	57.06	
77.5	4,326		0.0000	1.0000	57.06	
78.5	4,115		0.0000	1.0000	57.06	

DUKE ENERGY KENTUCKY
GAS PLANT

ACCOUNT 2830 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2008			EXPERIENCE BAND 1956-2008		
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	24		0.0000	1.0000	57.06
80.5	24		0.0000	1.0000	57.06
81.5	21		0.0000	1.0000	57.06
82.5					57.06

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2830 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2008 EXPERIENCE BAND 1974-2008

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	2,097,929	1,237	0.0006	0.9994	100.00
0.5	2,142,948	6,269	0.0029	0.9971	99.94
1.5	2,041,578	5,338	0.0026	0.9974	99.65
2.5	2,062,297	5,204	0.0025	0.9975	99.39
3.5	2,081,841	5,670	0.0027	0.9973	99.14
4.5	1,634,739	3,730	0.0023	0.9977	98.87
5.5	1,644,387	7,856	0.0048	0.9952	98.64
6.5	1,649,692	7,883	0.0048	0.9952	98.17
7.5	1,650,701	11,928	0.0072	0.9928	97.70
8.5	1,637,833	10,879	0.0066	0.9934	97.00
9.5	1,450,568	4,023	0.0028	0.9972	96.36
10.5	1,277,893	4,481	0.0035	0.9965	96.09
11.5	1,190,571	1,916	0.0016	0.9984	95.75
12.5	1,135,779	3,788	0.0033	0.9967	95.60
13.5	1,041,168	4,914	0.0047	0.9953	95.28
14.5	934,066	5,440	0.0058	0.9942	94.83
15.5	885,041	2,814	0.0032	0.9968	94.28
16.5	846,006	3,961	0.0047	0.9953	93.98
17.5	778,553	3,863	0.0050	0.9950	93.54
18.5	696,469	2,161	0.0031	0.9969	93.07
19.5	579,365	1,779	0.0031	0.9969	92.78
20.5	535,043	3,305	0.0062	0.9938	92.49
21.5	501,645	3,709	0.0074	0.9926	91.92
22.5	465,599	3,504	0.0075	0.9925	91.24
23.5	459,701	6,835	0.0149	0.9851	90.56
24.5	450,048	5,059	0.0112	0.9888	89.21
25.5	432,787	11,073	0.0256	0.9744	88.21
26.5	417,385	8,385	0.0201	0.9799	85.95
27.5	390,971	2,392	0.0061	0.9939	84.22
28.5	313,535	4,140	0.0132	0.9868	83.71
29.5	284,320	2,014	0.0071	0.9929	82.61
30.5	278,679	1,995	0.0072	0.9928	82.02
31.5	276,515	1,822	0.0066	0.9934	81.43
32.5	274,492	2,699	0.0098	0.9902	80.89
33.5	270,711	1,933	0.0071	0.9929	80.10
34.5	259,634	1,561	0.0060	0.9940	79.53
35.5	250,958	1,057	0.0042	0.9958	79.05
36.5	236,673	1,172	0.0050	0.9950	78.72
37.5	213,896	2,148	0.0100	0.9900	78.33
38.5	191,320	910	0.0048	0.9952	77.55

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2830 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

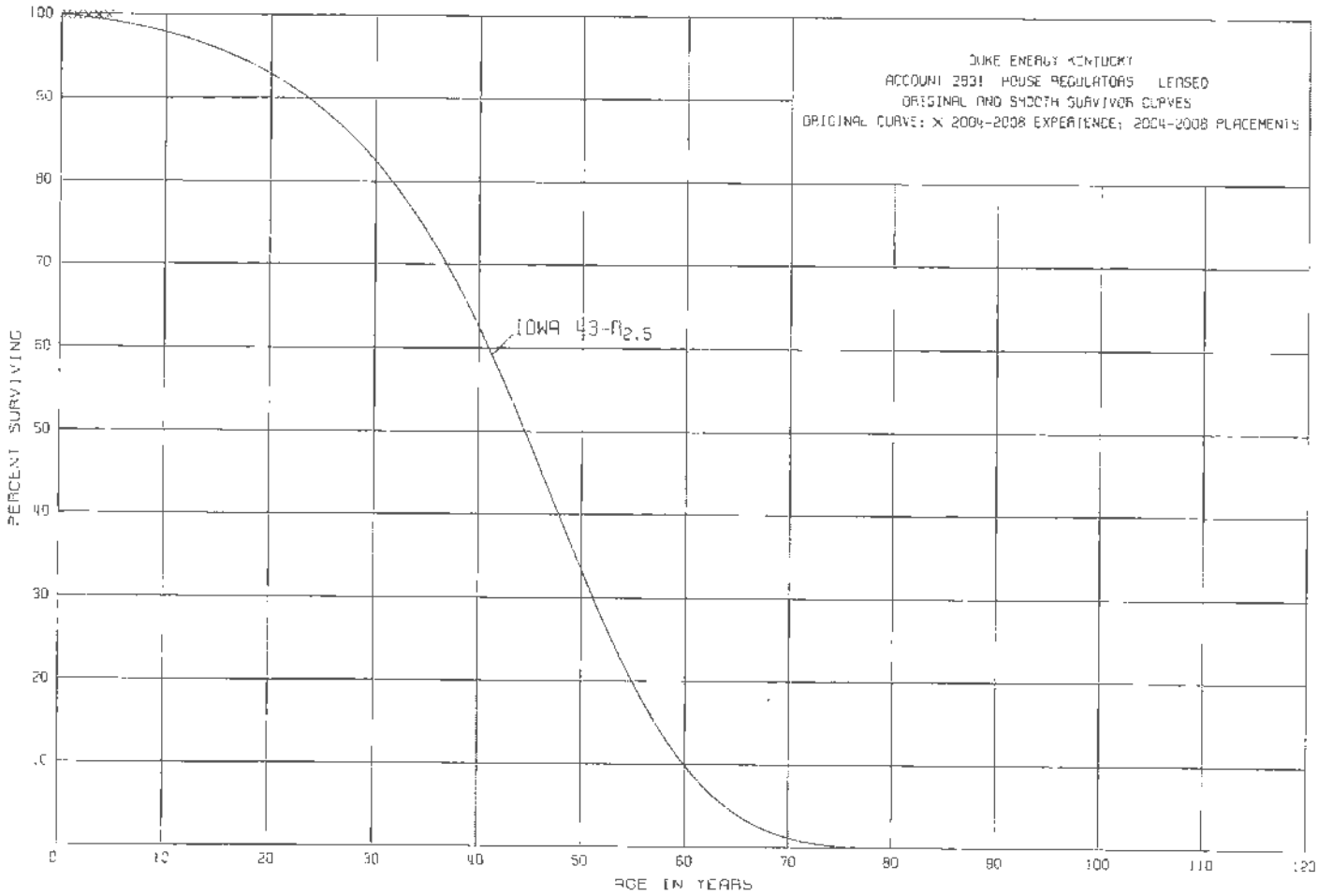
PLACEMENT BAND 1906-2008			EXPERIENCE BAND 1974-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	170,886	1,223	0.0072	0.9928	77.18	
40.5	160,706	1,103	0.0069	0.9931	76.62	
41.5	149,713	710	0.0047	0.9953	76.09	
42.5	134,291	499	0.0037	0.9963	75.73	
43.5	126,108	362	0.0029	0.9971	75.45	
44.5	117,612	374	0.0032	0.9968	75.23	
45.5	106,679	771	0.0072	0.9928	74.99	
46.5	95,590	459	0.0048	0.9952	74.45	
47.5	88,662	243	0.0027	0.9973	74.09	
48.5	82,372	229	0.0028	0.9972	73.89	
49.5	74,980	287	0.0038	0.9962	73.68	
50.5	65,996	237	0.0036	0.9964	73.40	
51.5	62,869	96	0.0015	0.9985	73.14	
52.5	56,865	362	0.0064	0.9936	73.03	
53.5	50,442	120	0.0024	0.9976	72.56	
54.5	45,939	276	0.0060	0.9940	72.39	
55.5	40,363	712	0.0176	0.9824	71.96	
56.5	34,390	144	0.0042	0.9958	70.69	
57.5	23,670	79	0.0033	0.9967	70.39	
58.5	16,355	119	0.0073	0.9927	70.16	
59.5	11,690	199	0.0170	0.9830	69.65	
60.5	8,711	195	0.0224	0.9776	68.47	
61.5	7,687	105	0.0137	0.9863	66.94	
62.5	6,896	64	0.0093	0.9907	66.02	
63.5	6,827	58	0.0085	0.9915	65.41	
64.5	6,769	16	0.0024	0.9976	64.85	
65.5	6,710	13	0.0019	0.9981	64.69	
66.5	6,375	19	0.0030	0.9970	64.57	
67.5	6,279	9	0.0014	0.9986	64.38	
68.5	6,130	9	0.0015	0.9985	64.29	
69.5	5,796	43	0.0074	0.9926	64.19	
70.5	5,249	107	0.0204	0.9796	63.71	
71.5	4,843		0.0000	1.0000	62.41	
72.5	4,674		0.0000	1.0000	62.41	
73.5	4,639		0.0000	1.0000	62.41	
74.5	4,639	85	0.0183	0.9817	62.41	
75.5	4,554		0.0000	1.0000	61.27	
76.5	4,540		0.0000	1.0000	61.27	
77.5	4,326		0.0000	1.0000	61.27	
78.5	4,115		0.0000	1.0000	61.27	

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2830 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2008		EXPERIENCE BAND 1974-2008			
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	24		0.0000	1.0000	61.27
80.5	24		0.0000	1.0000	61.27
81.5	21		0.0000	1.0000	61.27
82.5					61.27



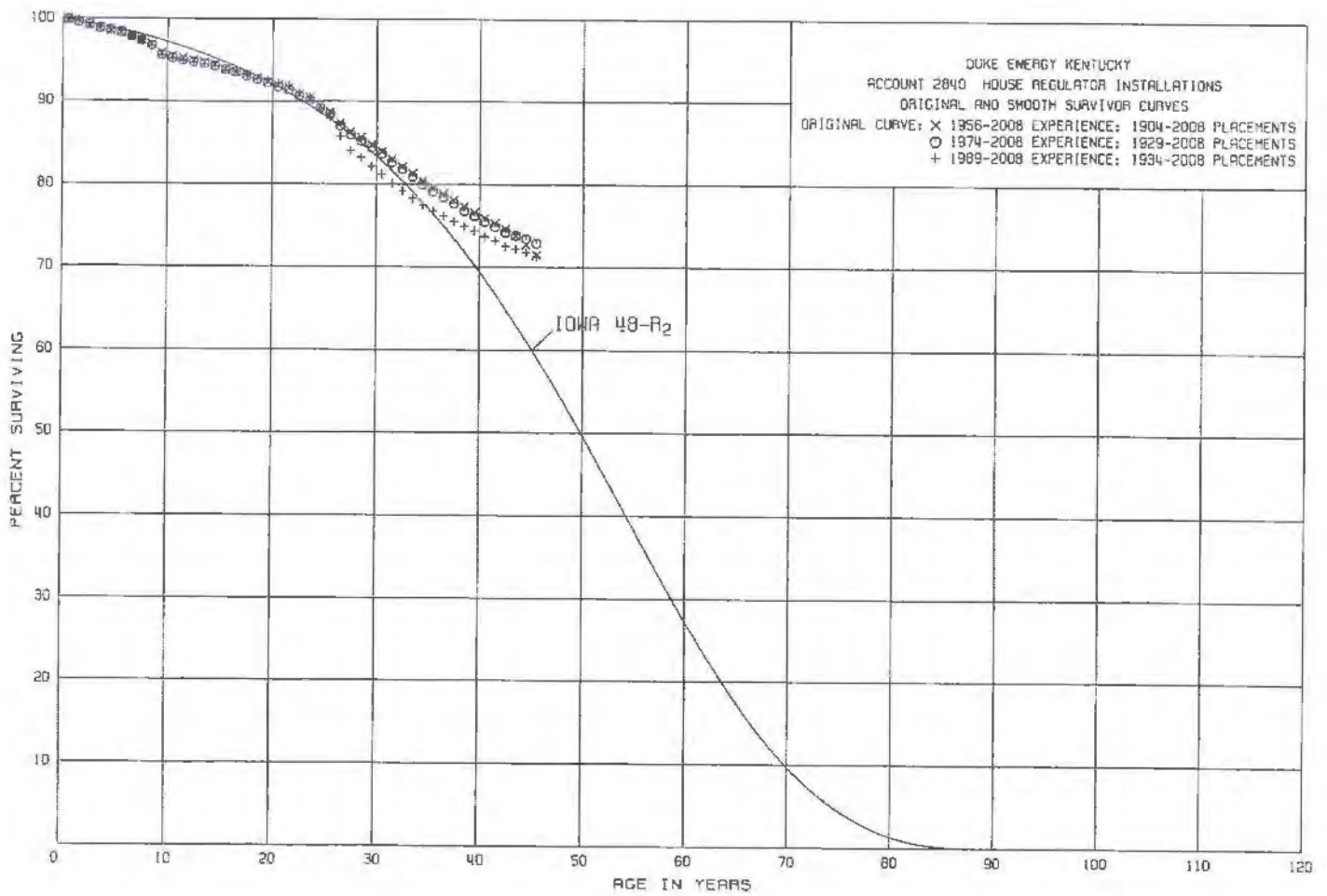
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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2831 HOUSE REGULATORS - LEASED

ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2008		EXPERIENCE BAND 2004-2008			
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	3,192,171		0.0000	1.0000	100.00
0.5	2,494,447		0.0000	1.0000	100.00
1.5	1,948,976		0.0000	1.0000	100.00
2.5	1,554,191		0.0000	1.0000	100.00
3.5	1,012,231		0.0000	1.0000	100.00
4.5					100.00



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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2008 EXPERIENCE BAND 1956-2008

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	1,508,695		0.0000	1.0000	100.00
0.5	1,397,652	4,717	0.0034	0.9966	100.00
1.5	1,498,970	6,367	0.0042	0.9958	99.66
2.5	1,499,108	5,584	0.0037	0.9963	99.24
3.5	1,499,899	4,309	0.0029	0.9971	98.87
4.5	1,501,970	2,970	0.0020	0.9980	98.58
5.5	1,504,656	7,938	0.0053	0.9947	98.38
6.5	1,501,509	6,544	0.0044	0.9956	97.86
7.5	1,429,947	8,447	0.0059	0.9941	97.43
8.5	1,277,758	12,614	0.0099	0.9901	96.86
9.5	1,163,311	5,054	0.0043	0.9957	95.90
10.5	1,039,853	2,521	0.0024	0.9976	95.49
11.5	945,202	2,152	0.0023	0.9977	95.26
12.5	872,260	2,149	0.0025	0.9975	95.04
13.5	750,104	2,335	0.0031	0.9969	94.80
14.5	623,920	3,919	0.0063	0.9937	94.51
15.5	567,371	1,693	0.0030	0.9970	93.91
16.5	475,500	1,915	0.0040	0.9960	93.63
17.5	439,620	1,864	0.0042	0.9958	93.26
18.5	393,977	1,914	0.0049	0.9951	92.87
19.5	294,424	1,253	0.0043	0.9957	92.41
20.5	261,625	999	0.0038	0.9962	92.01
21.5	226,873	1,927	0.0085	0.9915	91.66
22.5	209,300	934	0.0045	0.9955	90.88
23.5	205,962	2,193	0.0106	0.9894	90.47
24.5	198,629	1,863	0.0094	0.9906	89.51
25.5	194,606	2,775	0.0143	0.9857	88.67
26.5	191,681	2,518	0.0131	0.9869	87.40
27.5	184,587	1,520	0.0082	0.9918	86.26
28.5	168,621	1,671	0.0099	0.9901	85.55
29.5	160,351	1,454	0.0091	0.9909	84.70
30.5	159,255	1,859	0.0117	0.9883	83.93
31.5	157,681	1,559	0.0099	0.9901	82.95
32.5	156,249	1,662	0.0106	0.9894	82.13
33.5	153,692	1,708	0.0111	0.9889	81.26
34.5	151,786	1,518	0.0100	0.9900	80.36
35.5	146,322	1,170	0.0080	0.9920	79.56
36.5	140,862	1,423	0.0101	0.9899	78.92
37.5	133,849	1,474	0.0110	0.9890	78.12
38.5	129,833	1,120	0.0086	0.9914	77.26

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2008			EXPERIENCE BAND 1956-2008			
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	124,839	1,145	0.0092	0.9908	76.60	
40.5	121,181	1,000	0.0083	0.9917	75.90	
41.5	116,694	1,062	0.0091	0.9909	75.27	
42.5	112,023	1,118	0.0100	0.9900	74.59	
43.5	109,599	1,739	0.0159	0.9841	73.84	
44.5	104,027	1,663	0.0160	0.9840	72.67	
45.5	100,252	939	0.0094	0.9906	71.51	
46.5	90,145	670	0.0074	0.9926	70.84	
47.5	87,806	656	0.0075	0.9925	70.32	
48.5	83,429	575	0.0069	0.9931	69.79	
49.5	67,250	735	0.0109	0.9891	69.31	
50.5	52,002	799	0.0154	0.9846	68.55	
51.5	47,684	443	0.0093	0.9907	67.49	
52.5	41,777	660	0.0158	0.9842	66.86	
53.5	35,363	951	0.0269	0.9731	65.80	
54.5	28,666	874	0.0305	0.9695	64.03	
55.5	23,543	740	0.0314	0.9686	62.08	
56.5	17,054	360	0.0211	0.9789	60.13	
57.5	13,344	412	0.0309	0.9691	58.86	
58.5	10,194	257	0.0252	0.9748	57.04	
59.5	7,394	10	0.0014	0.9986	55.60	
60.5	5,607	21	0.0037	0.9963	55.52	
61.5	3,471	46	0.0133	0.9867	55.31	
62.5	2,310	16	0.0069	0.9931	54.57	
63.5	2,295	16	0.0070	0.9930	54.19	
64.5	2,279	5	0.0022	0.9978	53.81	
65.5	2,264		0.0000	1.0000	53.69	
66.5	1,813	62	0.0342	0.9658	53.69	
67.5	1,471		0.0000	1.0000	51.85	
68.5	1,264		0.0000	1.0000	51.85	
69.5	860		0.0000	1.0000	51.85	
70.5	280		0.0000	1.0000	51.85	
71.5					51.85	

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2008 EXPERIENCE BAND 1974-2008

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	1,382,660		0.0000	1.0000	100.00
0.5	1,268,865	4,717	0.0037	0.9963	100.00
1.5	1,366,612	5,082	0.0037	0.9963	99.63
2.5	1,368,683	4,758	0.0035	0.9965	99.26
3.5	1,367,657	3,592	0.0026	0.9974	98.91
4.5	1,369,992	2,970	0.0022	0.9978	98.65
5.5	1,370,233	7,938	0.0058	0.9942	98.43
6.5	1,366,829	6,544	0.0048	0.9952	97.86
7.5	1,296,117	8,447	0.0065	0.9935	97.39
8.5	1,142,885	12,614	0.0110	0.9890	96.76
9.5	1,035,471	4,742	0.0046	0.9954	95.70
10.5	916,208	2,428	0.0027	0.9973	95.26
11.5	833,750	1,818	0.0022	0.9978	95.00
12.5	763,386	1,551	0.0020	0.9980	94.79
13.5	646,826	1,748	0.0027	0.9973	94.60
14.5	539,609	2,645	0.0049	0.9951	94.34
15.5	500,917	1,693	0.0034	0.9966	93.88
16.5	413,999	1,915	0.0046	0.9954	93.56
17.5	384,591	1,763	0.0046	0.9954	93.13
18.5	346,245	1,693	0.0049	0.9951	92.70
19.5	255,136	1,253	0.0049	0.9951	92.25
20.5	227,774	961	0.0042	0.9958	91.80
21.5	199,196	1,651	0.0083	0.9917	91.41
22.5	187,509	874	0.0047	0.9953	90.65
23.5	188,880	2,055	0.0109	0.9891	90.22
24.5	186,052	1,863	0.0100	0.9900	89.24
25.5	184,928	2,754	0.0149	0.9851	88.35
26.5	183,969	2,398	0.0130	0.9870	87.03
27.5	177,924	1,500	0.0084	0.9916	85.90
28.5	161,503	1,557	0.0096	0.9904	85.18
29.5	153,256	1,413	0.0092	0.9908	84.36
30.5	151,762	1,810	0.0119	0.9881	83.58
31.5	150,571	1,538	0.0102	0.9898	82.59
32.5	149,396	1,634	0.0109	0.9891	81.75
33.5	147,208	1,615	0.0110	0.9890	80.86
34.5	145,861	1,463	0.0100	0.9900	79.97
35.5	141,133	1,133	0.0080	0.9920	79.17
36.5	136,073	1,416	0.0104	0.9896	78.54
37.5	129,512	1,460	0.0113	0.9887	77.72
38.5	125,506	1,118	0.0089	0.9911	76.84

DUKE ENERGY KENTUCKY
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ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2008			EXPERIENCE BAND 1974-2008			
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	119,943	1,118	0.0093	0.9907	76.16	
40.5	116,295	934	0.0080	0.9920	75.45	
41.5	111,891	954	0.0085	0.9915	74.85	
42.5	107,261	544	0.0051	0.9949	74.21	
43.5	105,882	567	0.0054	0.9946	73.83	
44.5	101,730	770	0.0076	0.9924	73.43	
45.5	98,394	795	0.0081	0.9919	72.87	
46.5	88,220	524	0.0059	0.9941	72.28	
47.5	85,962	490	0.0057	0.9943	71.85	
48.5	81,671	486	0.0060	0.9940	71.44	
49.5	65,247	671	0.0103	0.9897	71.01	
50.5	50,009	285	0.0057	0.9943	70.28	
51.5	45,750	217	0.0047	0.9953	69.88	
52.5	40,069	461	0.0115	0.9885	69.55	
53.5	33,854	702	0.0207	0.9793	68.75	
54.5	27,406	444	0.0162	0.9838	67.33	
55.5	22,714	603	0.0265	0.9735	66.24	
56.5	16,362	239	0.0146	0.9854	64.48	
57.5	12,772	78	0.0061	0.9939	63.54	
58.5	9,957	20	0.0020	0.9980	63.15	
59.5	7,394	10	0.0014	0.9986	63.02	
60.5	5,607	21	0.0037	0.9963	62.93	
61.5	3,471	46	0.0133	0.9867	62.70	
62.5	2,310	16	0.0069	0.9931	61.87	
63.5	2,295	16	0.0070	0.9930	61.44	
64.5	2,279	5	0.0022	0.9978	61.01	
65.5	2,264		0.0000	1.0000	60.88	
66.5	1,813	62	0.0342	0.9658	60.88	
67.5	1,471		0.0000	1.0000	58.80	
68.5	1,264		0.0000	1.0000	58.80	
69.5	860		0.0000	1.0000	58.80	
70.5	280		0.0000	1.0000	58.80	
71.5					58.80	

DUKE ENERGY KENTUCKY
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ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2008 EXPERIENCE BAND 1989-2008

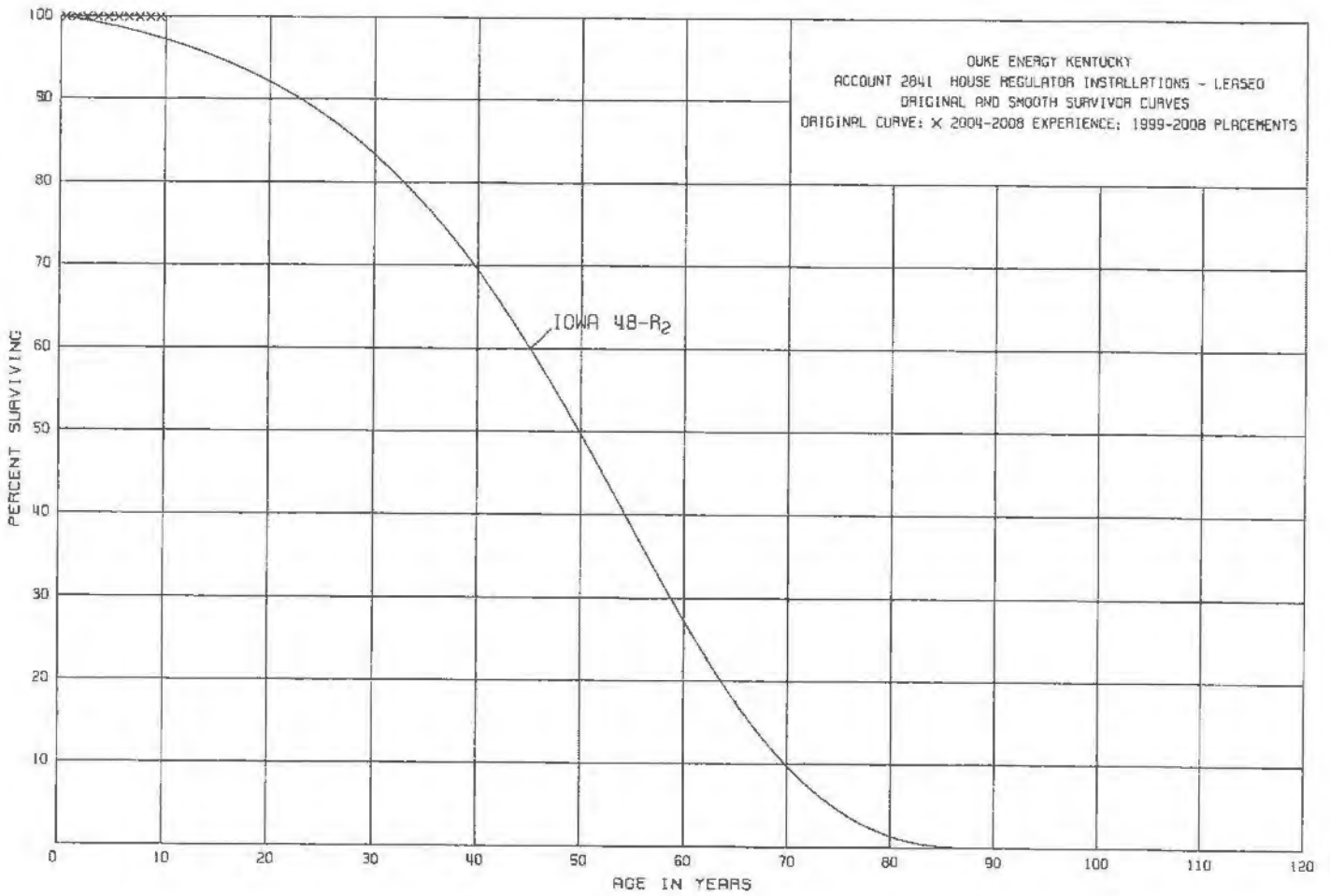
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,244,565		0.0000	1.0000	100.00
0.5	1,161,763	4,114	0.0035	0.9965	100.00
1.5	1,292,583	4,988	0.0039	0.9961	99.65
2.5	1,306,647	4,687	0.0036	0.9964	99.26
3.5	1,304,928	3,158	0.0024	0.9976	98.90
4.5	1,308,422	2,776	0.0021	0.9979	98.66
5.5	1,309,112	7,762	0.0059	0.9941	98.45
6.5	1,303,115	6,449	0.0049	0.9951	97.87
7.5	1,233,065	8,234	0.0067	0.9933	97.39
8.5	1,094,575	12,496	0.0114	0.9886	96.74
9.5	985,626	4,584	0.0047	0.9953	95.64
10.5	862,715	2,386	0.0028	0.9972	95.19
11.5	768,129	1,690	0.0022	0.9978	94.92
12.5	695,667	1,349	0.0019	0.9981	94.71
13.5	575,183	1,328	0.0023	0.9977	94.53
14.5	449,879	2,404	0.0053	0.9947	94.31
15.5	398,908	1,133	0.0028	0.9972	93.81
16.5	312,437	991	0.0032	0.9968	93.55
17.5	283,004	1,252	0.0044	0.9956	93.25
18.5	240,849	756	0.0031	0.9969	92.84
19.5	147,070	585	0.0040	0.9960	92.55
20.5	117,528	327	0.0028	0.9972	92.18
21.5	87,517	910	0.0104	0.9896	91.92
22.5	75,283	367	0.0049	0.9951	90.96
23.5	74,346	1,150	0.0155	0.9845	90.51
24.5	76,243	902	0.0118	0.9882	89.11
25.5	75,766	2,061	0.0272	0.9728	88.06
26.5	83,509	1,636	0.0196	0.9804	85.66
27.5	78,666	754	0.0096	0.9904	83.98
28.5	67,153	897	0.0134	0.9866	83.17
29.5	77,598	802	0.0103	0.9897	82.06
30.5	92,760	1,257	0.0136	0.9864	81.21
31.5	96,776	1,140	0.0118	0.9882	80.11
32.5	102,268	1,065	0.0104	0.9896	79.16
33.5	106,869	1,145	0.0107	0.9893	78.34
34.5	112,715	1,093	0.0097	0.9903	77.50
35.5	112,371	853	0.0076	0.9924	76.75
36.5	113,159	977	0.0086	0.9914	76.17
37.5	111,107	856	0.0077	0.9923	75.51
38.5	111,305	841	0.0076	0.9924	74.93

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2008			EXPERIENCE BAND 1989-2008			
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	109,306	962	0.0088	0.9912	74.36	
40.5	108,668	820	0.0075	0.9925	73.71	
41.5	106,901	925	0.0087	0.9913	73.16	
42.5	103,634	507	0.0049	0.9951	72.52	
43.5	101,602	541	0.0053	0.9947	72.16	
44.5	97,015	672	0.0069	0.9931	71.78	
45.5	93,788	510	0.0054	0.9946	71.28	
46.5	84,463	447	0.0053	0.9947	70.90	
47.5	82,620	387	0.0047	0.9953	70.52	
48.5	78,717	331	0.0042	0.9958	70.19	
49.5	62,889	567	0.0090	0.9910	69.90	
50.5	48,401	197	0.0041	0.9959	69.27	
51.5	44,593	114	0.0026	0.9974	68.99	
52.5	39,432	399	0.0101	0.9899	68.81	
53.5	33,372	557	0.0167	0.9833	68.12	
54.5	27,126	381	0.0140	0.9860	66.98	
55.5	22,497	432	0.0192	0.9808	66.04	
56.5	16,315	193	0.0118	0.9882	64.77	
57.5	12,772	78	0.0061	0.9939	64.01	
58.5	9,957	20	0.0020	0.9980	63.62	
59.5	7,394	10	0.0014	0.9986	63.49	
60.5	5,607	21	0.0037	0.9963	63.40	
61.5	3,471	46	0.0133	0.9867	63.17	
62.5	2,310	16	0.0069	0.9931	62.33	
63.5	2,295	16	0.0070	0.9930	61.90	
64.5	2,279	5	0.0022	0.9978	61.47	
65.5	2,264		0.0000	1.0000	61.33	
66.5	1,813	62	0.0342	0.9658	61.33	
67.5	1,471		0.0000	1.0000	59.23	
68.5	1,264		0.0000	1.0000	59.23	
69.5	860		0.0000	1.0000	59.23	
70.5	280		0.0000	1.0000	59.23	
71.5					59.23	



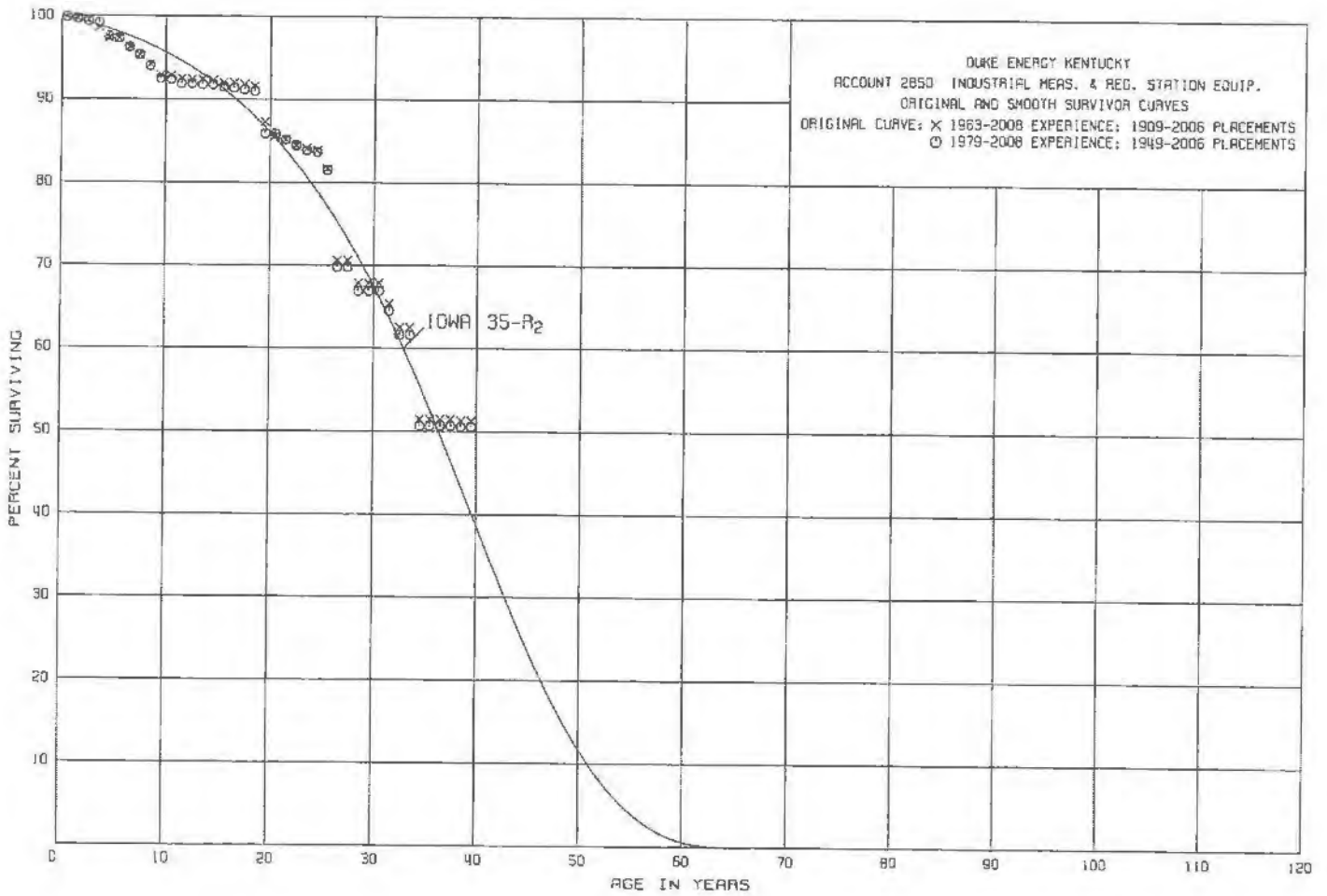
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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2841 HOUSE REGULATOR INSTALLATIONS - LEASED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1999-2008			EXPERIENCE BAND 2004-2008		
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	3,108,953		0.0000	1.0000	100.00
0.5	2,990,089		0.0000	1.0000	100.00
1.5	2,274,252		0.0000	1.0000	100.00
2.5	1,988,779		0.0000	1.0000	100.00
3.5	1,449,088		0.0000	1.0000	100.00
4.5	344,085		0.0000	1.0000	100.00
5.5	344,085		0.0000	1.0000	100.00
6.5	344,085		0.0000	1.0000	100.00
7.5	344,085		0.0000	1.0000	100.00
8.5	344,085		0.0000	1.0000	100.00
9.5					100.00



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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2850 INDUSTRIAL MEAS. & REG. STATION EQUIP.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2006 EXPERIENCE BAND 1963-2008

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	485,514		0.0000	1.0000	100.00
0.5	487,081	1,247	0.0026	0.9974	100.00
1.5	487,729	1,102	0.0023	0.9977	99.74
2.5	479,467	3,911	0.0082	0.9918	99.51
3.5	474,747	6,364	0.0134	0.9866	98.69
4.5	462,538	562	0.0012	0.9988	97.37
5.5	458,925	4,490	0.0098	0.9902	97.25
6.5	464,848	4,833	0.0104	0.9896	96.30
7.5	452,999	5,500	0.0121	0.9879	95.30
8.5	440,568	5,664	0.0129	0.9871	94.15
9.5	398,149	320	0.0008	0.9992	92.94
10.5	378,857	1,717	0.0045	0.9955	92.87
11.5	369,404	25	0.0001	0.9999	92.45
12.5	359,111	195	0.0005	0.9995	92.44
13.5	347,270	200	0.0006	0.9994	92.39
14.5	330,238	1,026	0.0031	0.9969	92.33
15.5	307,614	86	0.0003	0.9997	92.04
16.5	291,171	661	0.0023	0.9977	92.01
17.5	265,249	512	0.0019	0.9981	91.80
18.5	195,805	9,183	0.0469	0.9531	91.63
19.5	180,502	3,332	0.0185	0.9815	87.33
20.5	165,381	1,045	0.0063	0.9937	85.71
21.5	172,678	1,307	0.0076	0.9924	85.17
22.5	161,557	870	0.0054	0.9946	84.52
23.5	152,118	381	0.0025	0.9975	84.06
24.5	139,009	3,500	0.0252	0.9748	83.85
25.5	115,154	15,635	0.1358	0.8642	81.74
26.5	99,519		0.0000	1.0000	70.64
27.5	99,519	3,924	0.0394	0.9606	70.64
28.5	81,690		0.0000	1.0000	67.86
29.5	80,355		0.0000	1.0000	67.86
30.5	80,355	2,886	0.0359	0.9641	67.86
31.5	77,469	3,422	0.0442	0.9558	65.42
32.5	74,047		0.0000	1.0000	62.53
33.5	74,047	13,088	0.1768	0.8232	62.53
34.5	60,959		0.0000	1.0000	51.47
35.5	60,801		0.0000	1.0000	51.47
36.5	58,658		0.0000	1.0000	51.47
37.5	53,763	195	0.0036	0.9964	51.47
38.5	52,192		0.0000	1.0000	51.28

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2850 INDUSTRIAL MEAS. & REG. STATION EQUIP.

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2006			EXPERIENCE BAND 1963-2008			
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	14,974		0.0000	1.0000	51.28	
40.5	14,421	5,666	0.3929	0.6071	51.28	
41.5	7,410		0.0000	1.0000	31.13	
42.5	6,874		0.0000	1.0000	31.13	
43.5	4,847		0.0000	1.0000	31.13	
44.5	4,847		0.0000	1.0000	31.13	
45.5	4,103		0.0000	1.0000	31.13	
46.5	3,098		0.0000	1.0000	31.13	
47.5	3,098		0.0000	1.0000	31.13	
48.5	3,098		0.0000	1.0000	31.13	
49.5	2,069		0.0000	1.0000	31.13	
50.5	2,069		0.0000	1.0000	31.13	
51.5	2,069		0.0000	1.0000	31.13	
52.5	2,069		0.0000	1.0000	31.13	
53.5	2,002		0.0000	1.0000	31.13	
54.5	1,896		0.0000	1.0000	31.13	
55.5	492		0.0000	1.0000	31.13	
56.5	242		0.0000	1.0000	31.13	
57.5	242		0.0000	1.0000	31.13	
58.5	242		0.0000	1.0000	31.13	
59.5	242	242	1.0000	0.0000	31.13	
60.5					0.00	

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2850 INDUSTRIAL MEAS. & REG. STATION EQUIP.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2006 EXPERIENCE BAND 1979-2008

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	410,773		0.0000	1.0000	100.00
0.5	411,335	1,247	0.0030	0.9970	100.00
1.5	411,983	1,102	0.0027	0.9973	99.70
2.5	400,849	1,039	0.0026	0.9974	99.43
3.5	397,972	6,364	0.0160	0.9840	99.17
4.5	381,216	562	0.0015	0.9985	97.58
5.5	377,760	4,490	0.0119	0.9881	97.43
6.5	377,103	3,617	0.0096	0.9904	96.27
7.5	373,308	5,500	0.0147	0.9853	95.35
8.5	355,754	5,664	0.0159	0.9841	93.95
9.5	355,140	320	0.0009	0.9991	92.46
10.5	336,873	1,717	0.0051	0.9949	92.38
11.5	330,904	25	0.0001	0.9999	91.91
12.5	321,613	195	0.0006	0.9994	91.90
13.5	309,632	200	0.0006	0.9994	91.84
14.5	296,147	1,026	0.0035	0.9965	91.78
15.5	274,266	86	0.0003	0.9997	91.46
16.5	258,828	661	0.0026	0.9974	91.43
17.5	232,906	512	0.0022	0.9978	91.19
18.5	163,463	9,183	0.0562	0.9438	90.99
19.5	149,188		0.0000	1.0000	85.88
20.5	137,399	1,045	0.0076	0.9924	85.88
21.5	144,696	1,307	0.0090	0.9910	85.23
22.5	142,843	870	0.0061	0.9939	84.46
23.5	137,255	381	0.0028	0.9972	83.94
24.5	131,493	3,500	0.0266	0.9734	83.70
25.5	109,041	15,635	0.1434	0.8566	81.47
26.5	93,657		0.0000	1.0000	69.79
27.5	93,657	3,924	0.0419	0.9581	69.79
28.5	76,024		0.0000	1.0000	66.87
29.5	80,355		0.0000	1.0000	66.87
30.5	80,355	2,886	0.0359	0.9641	66.87
31.5	77,469	3,422	0.0442	0.9558	64.47
32.5	74,047		0.0000	1.0000	61.62
33.5	74,047	13,088	0.1768	0.8232	61.62
34.5	60,959		0.0000	1.0000	50.73
35.5	60,801		0.0000	1.0000	50.73
36.5	58,658		0.0000	1.0000	50.73
37.5	53,763	195	0.0036	0.9964	50.73
38.5	52,192		0.0000	1.0000	50.55

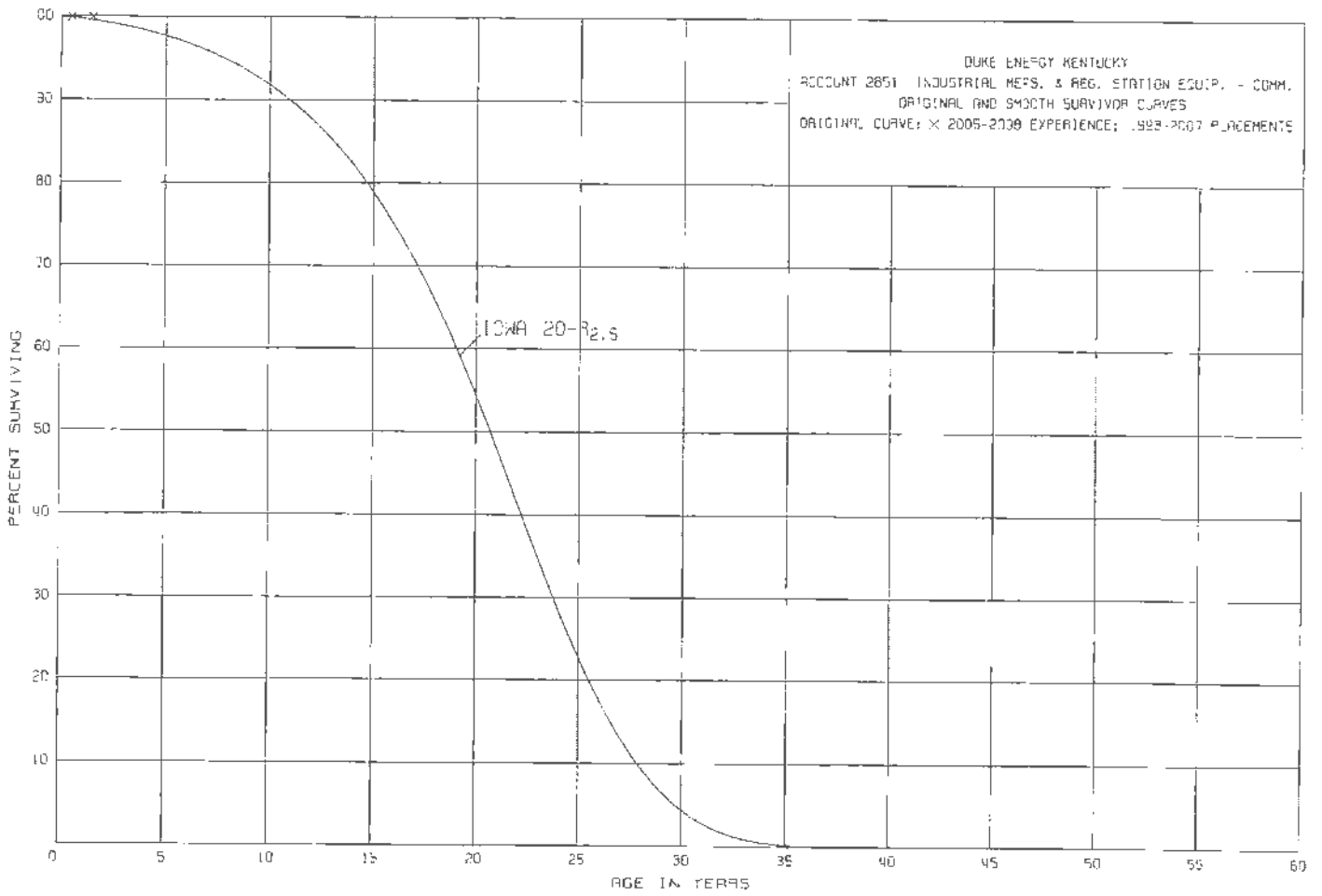
DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2850 INDUSTRIAL MEAS. & REG. STATION EQUIP.

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2006			EXPERIENCE BAND 1979-2008			
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	14,974		0.0000	1.0000	50.55	
40.5	14,421	5,666	0.3929	0.6071	50.55	
41.5	7,410		0.0000	1.0000	30.69	
42.5	6,874		0.0000	1.0000	30.69	
43.5	4,847		0.0000	1.0000	30.69	
44.5	4,847		0.0000	1.0000	30.69	
45.5	4,103		0.0000	1.0000	30.69	
46.5	3,098		0.0000	1.0000	30.69	
47.5	3,098		0.0000	1.0000	30.69	
48.5	3,098		0.0000	1.0000	30.69	
49.5	2,069		0.0000	1.0000	30.69	
50.5	2,069		0.0000	1.0000	30.69	
51.5	2,069		0.0000	1.0000	30.69	
52.5	2,069		0.0000	1.0000	30.69	
53.5	1,760		0.0000	1.0000	30.69	
54.5	1,654		0.0000	1.0000	30.69	
55.5	251		0.0000	1.0000	30.69	
56.5					30.69	

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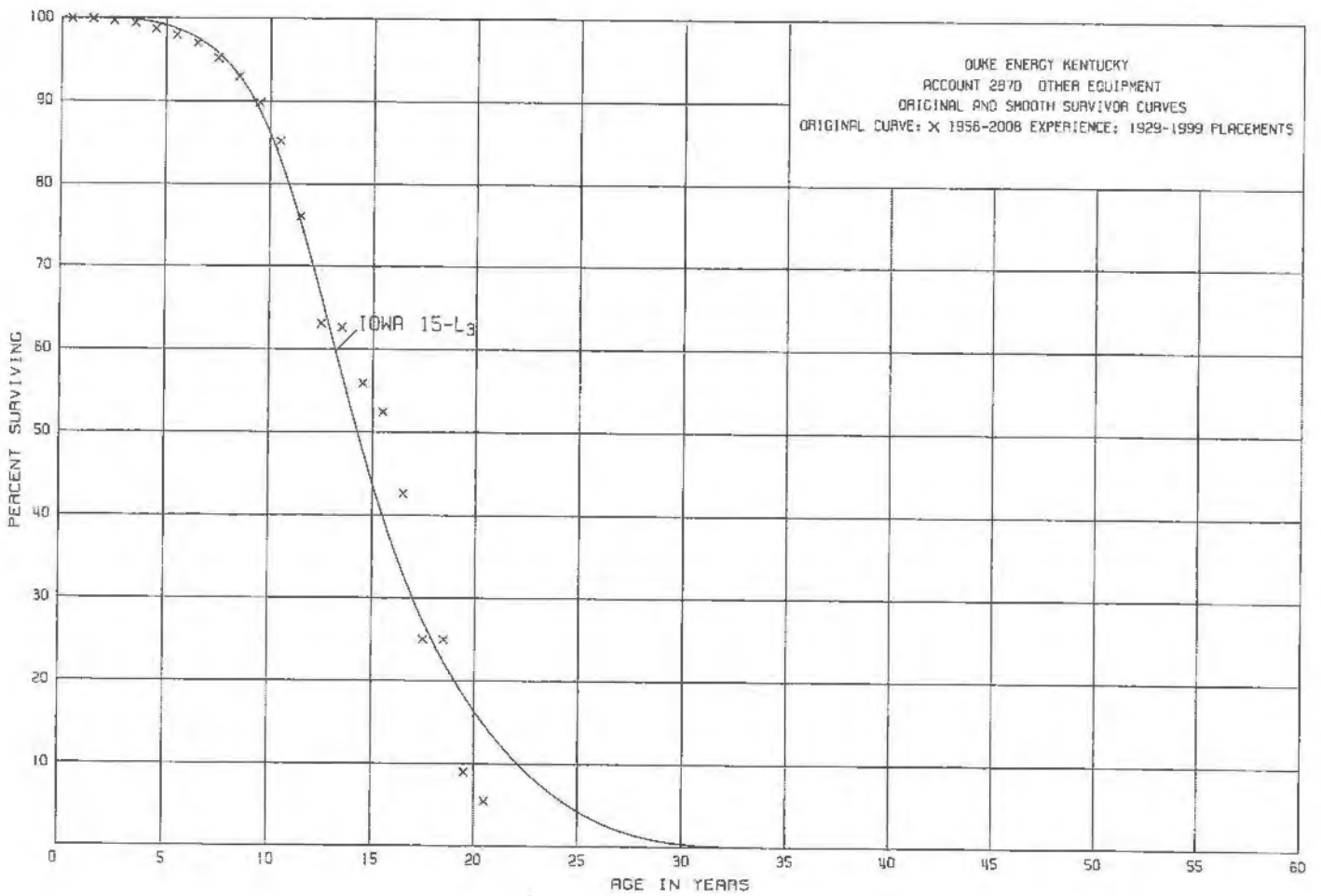


DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2851 INDUSTRIAL MEAS. & REG. STATION EQUIP. - COMM.

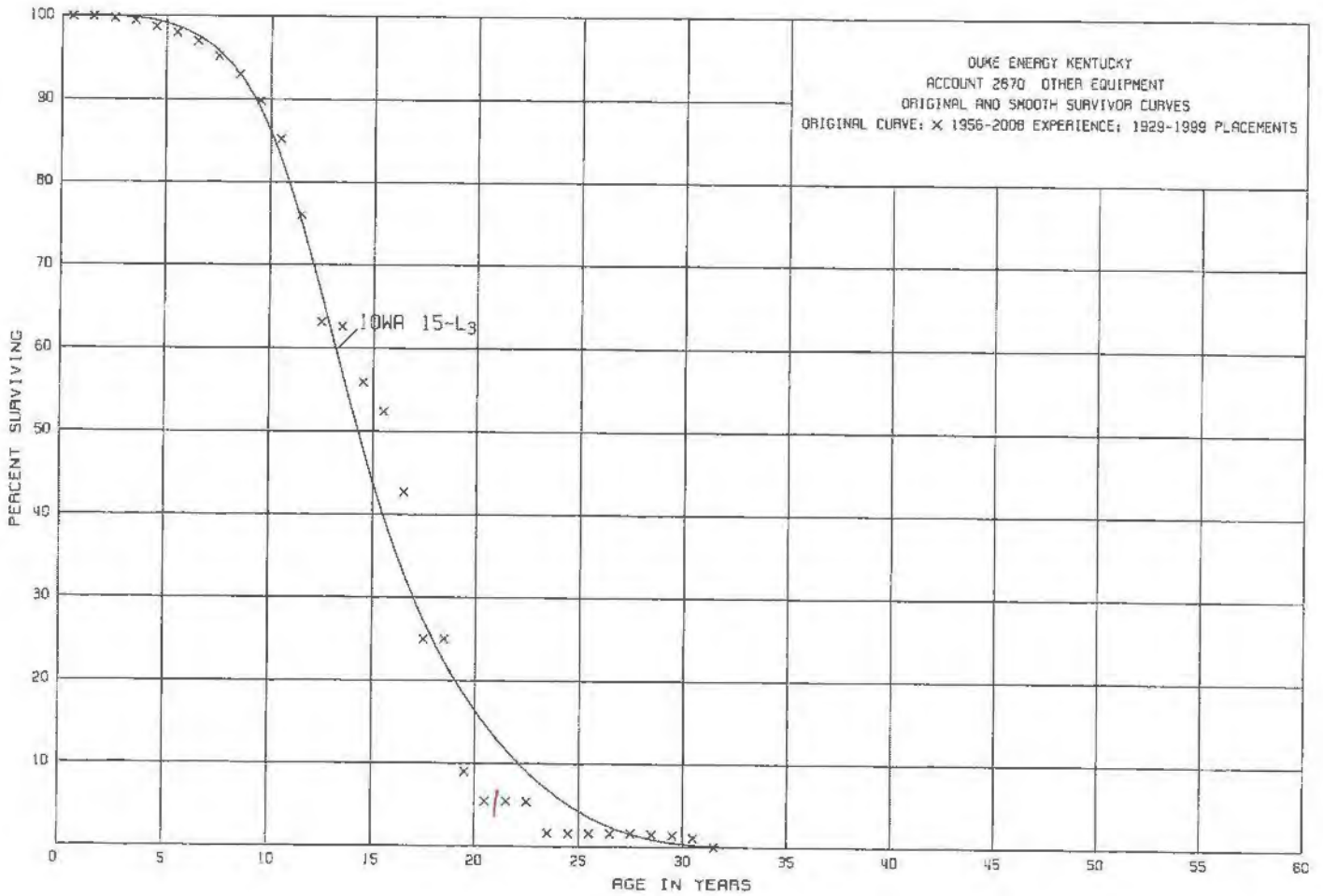
ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2007			EXPERIENCE BAND 2005-2008		
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	23,064		0.0000	1.0000	100.00
0.5	23,064		0.0000	1.0000	100.00
1.5					100.00
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5	12,620		0.0000		
10.5	12,620		0.0000		
11.5	41,727		0.0000		
12.5	41,727		0.0000		
13.5	29,107		0.0000		
14.5	29,107		0.0000		
15.5					



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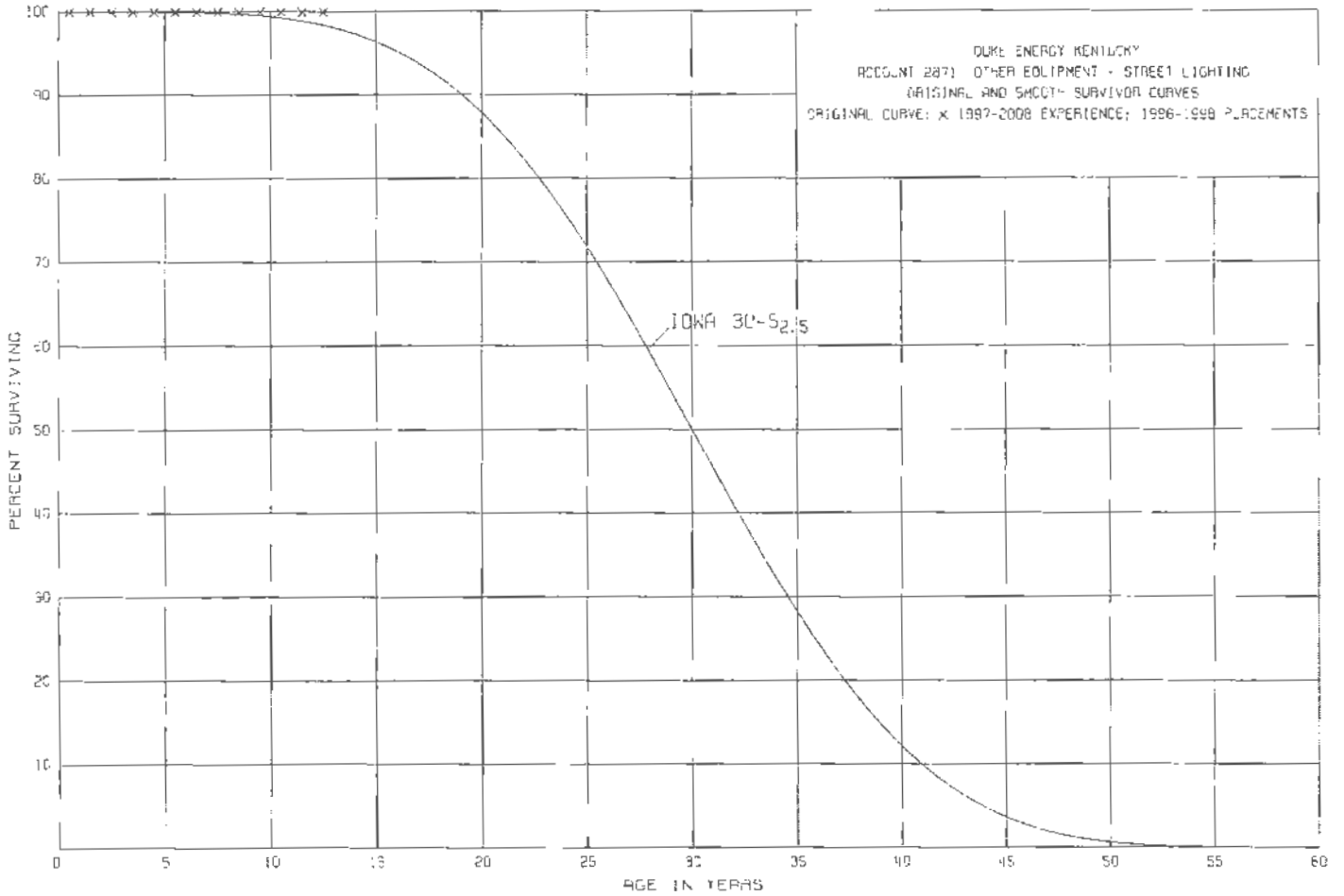


DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2870 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-1999			EXPERIENCE BAND 1956-2008		
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	121,298		0.0000	1.0000	100.00
0.5	121,298		0.0000	1.0000	100.00
1.5	121,960	355	0.0029	0.9971	100.00
2.5	122,120	389	0.0032	0.9968	99.71
3.5	124,026	866	0.0070	0.9930	99.39
4.5	126,404	898	0.0071	0.9929	98.69
5.5	125,506	1,233	0.0098	0.9902	97.99
6.5	128,819	2,399	0.0186	0.9814	97.03
7.5	127,368	2,952	0.0232	0.9768	95.23
8.5	124,416	4,340	0.0349	0.9651	93.02
9.5	12,369	637	0.0515	0.9485	89.77
10.5	12,133	1,286	0.1060	0.8940	85.15
11.5	10,846	1,854	0.1709	0.8291	76.12
12.5	9,060	77	0.0085	0.9915	63.11
13.5	9,046	966	0.1068	0.8932	62.57
14.5	8,251	515	0.0624	0.9376	55.89
15.5	7,736	1,426	0.1843	0.8157	52.40
16.5	6,310	2,620	0.4152	0.5848	42.74
17.5	3,690		0.0000	1.0000	24.99
18.5	3,690	2,369	0.6420	0.3580	24.99
19.5	1,321	520	0.3936	0.6064	8.95
20.5	801		0.0000	1.0000	5.43
21.5	801		0.0000	1.0000	5.43
22.5	801	570	0.7116	0.2884	5.43
23.5	232		0.0000	1.0000	1.57
24.5	232		0.0000	1.0000	1.57
25.5	232		0.0000	1.0000	1.57
26.5	252		0.0000	1.0000	1.57
27.5	252	20	0.0794	0.9206	1.57
28.5	232	16	0.0690	0.9310	1.45
29.5	216	45	0.2083	0.7917	1.35
30.5	170	170	1.0000	0.0000	1.07
31.5					0.00



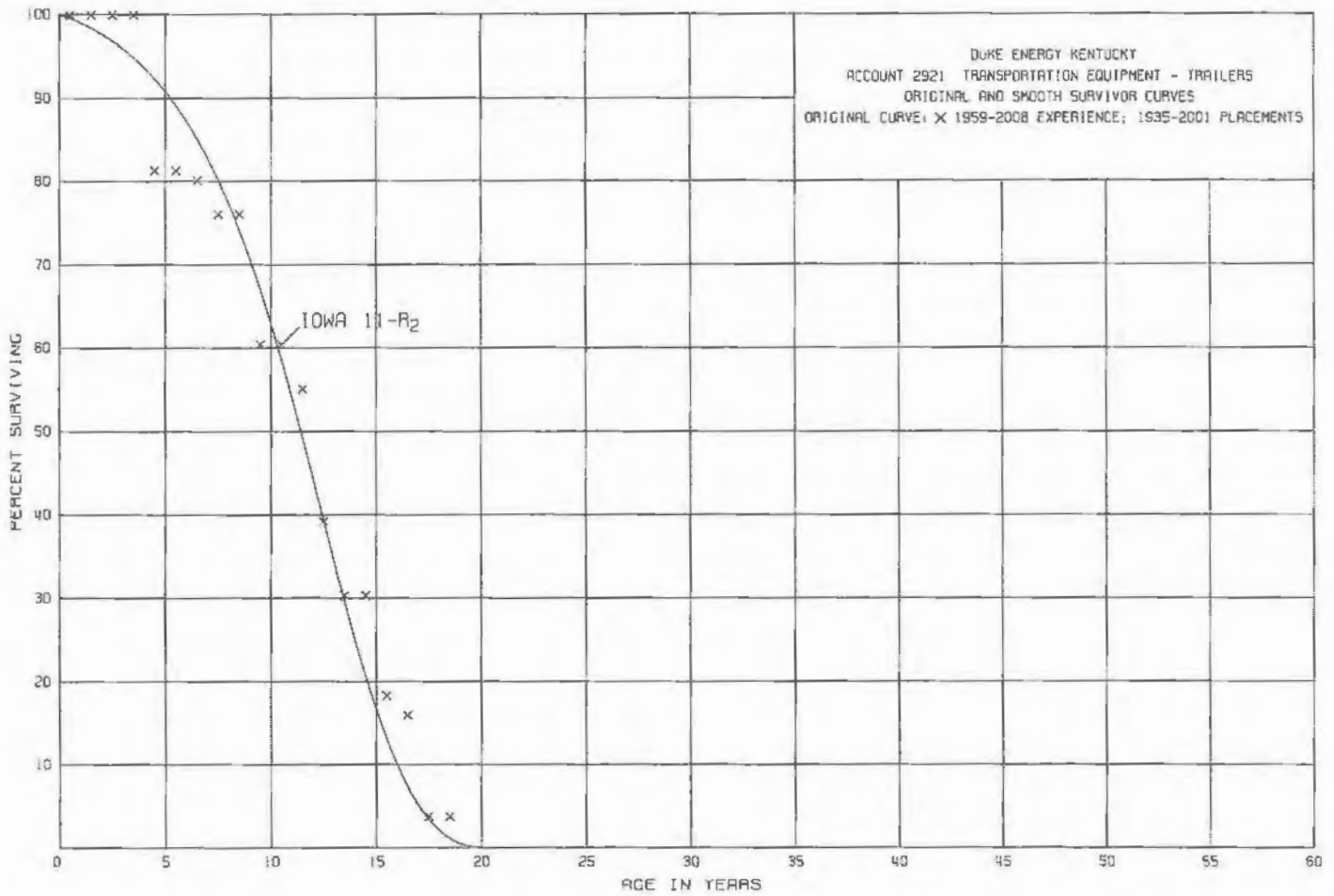
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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2871 OTHER EQUIPMENT - STREET LIGHTING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-1998			EXPERIENCE BAND 1997-2008		
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	20,794		0.0000	1.0000	100.00
0.5	29,953		0.0000	1.0000	100.00
1.5	30,411		0.0000	1.0000	100.00
2.5	30,411		0.0000	1.0000	100.00
3.5	30,411		0.0000	1.0000	100.00
4.5	30,411		0.0000	1.0000	100.00
5.5	30,411		0.0000	1.0000	100.00
6.5	30,411		0.0000	1.0000	100.00
7.5	30,411		0.0000	1.0000	100.00
8.5	30,411		0.0000	1.0000	100.00
9.5	30,411		0.0000	1.0000	100.00
10.5	25,243		0.0000	1.0000	100.00
11.5	9,617		0.0000	1.0000	100.00
12.5					100.00



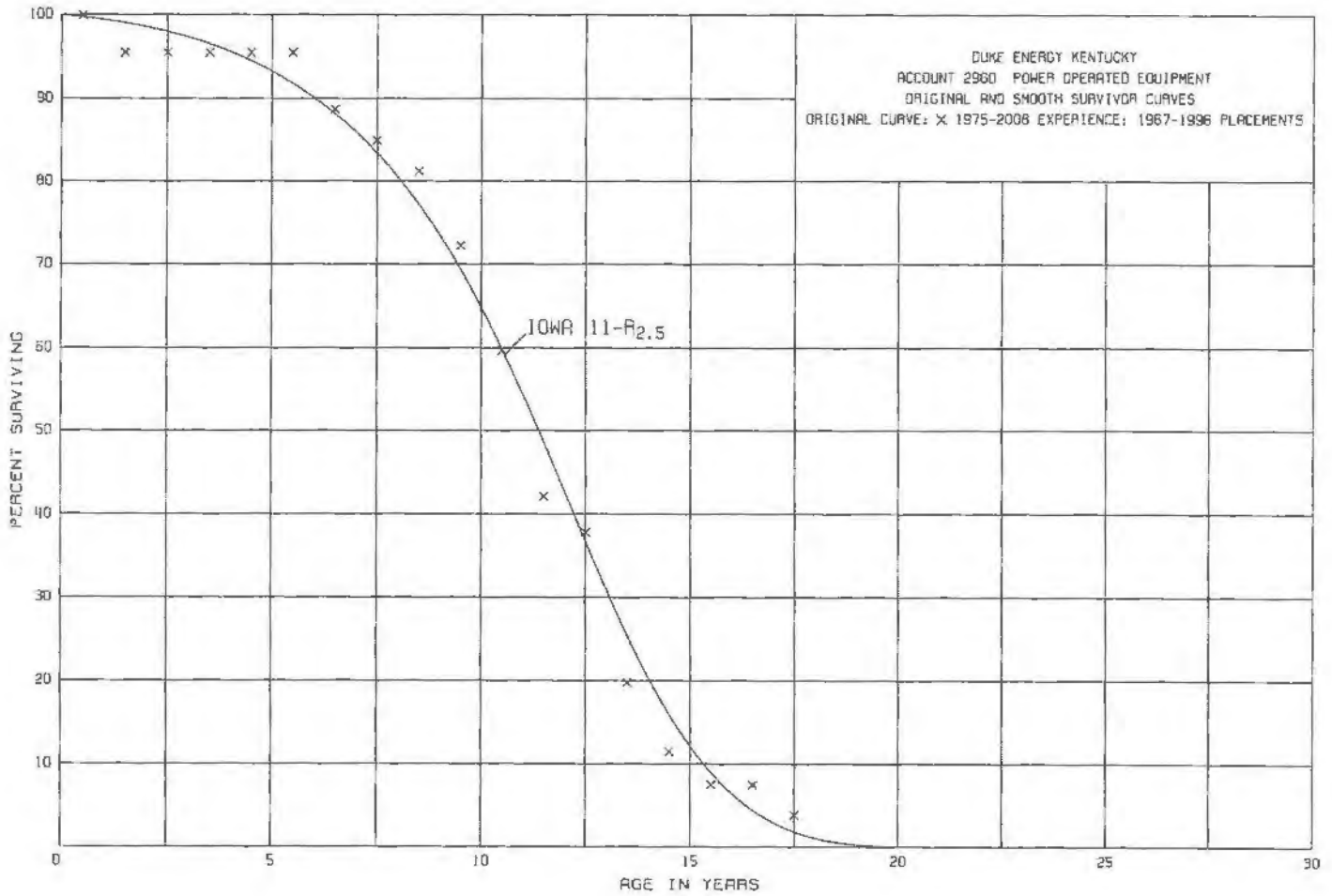
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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2921 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2001			EXPERIENCE BAND 1959-2008		
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	180,049		0.0000	1.0000	100.00
0.5	180,049		0.0000	1.0000	100.00
1.5	181,172		0.0000	1.0000	100.00
2.5	181,172		0.0000	1.0000	100.00
3.5	181,172	33,976	0.1875	0.8125	100.00
4.5	147,196		0.0000	1.0000	81.25
5.5	147,196	2,061	0.0140	0.9860	81.25
6.5	145,388	7,476	0.0514	0.9486	80.11
7.5	119,375		0.0000	1.0000	75.99
8.5	115,989	23,806	0.2052	0.7948	75.99
9.5	66,036		0.0000	1.0000	60.40
10.5	60,325	5,269	0.0873	0.9127	60.40
11.5	26,073	7,541	0.2892	0.7108	55.13
12.5	15,621	3,529	0.2259	0.7741	39.19
13.5	10,625		0.0000	1.0000	30.34
14.5	10,625	4,227	0.3978	0.6022	30.34
15.5	6,398	843	0.1318	0.8682	18.27
16.5	5,554	4,227	0.7611	0.2389	15.86
17.5	1,328		0.0000	1.0000	3.79
18.5	1,328		0.0000	1.0000	3.79
19.5	1,328		0.0000	1.0000	3.79
20.5	1,328		0.0000	1.0000	3.79
21.5	1,328		0.0000	1.0000	3.79
22.5	1,328		0.0000	1.0000	3.79
23.5	1,705		0.0000	1.0000	3.79
24.5	1,705		0.0000	1.0000	3.79
25.5	1,705		0.0000	1.0000	3.79
26.5	1,705	1,328	0.7789	0.2211	3.79
27.5	378		0.0000	1.0000	0.84
28.5	378		0.0000	1.0000	0.84
29.5	378		0.0000	1.0000	0.84
30.5	378	378	1.0000	0.0000	0.84
31.5					0.00



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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2960 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-1996			EXPERIENCE BAND 1975-2008		
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	721,601		0.0000	1.0000	100.00
0.5	735,809	33,205	0.0451	0.9549	100.00
1.5	702,604		0.0000	1.0000	95.49
2.5	702,604		0.0000	1.0000	95.49
3.5	717,070		0.0000	1.0000	95.49
4.5	804,379		0.0000	1.0000	95.49
5.5	804,379	57,106	0.0710	0.9290	95.49
6.5	747,273	31,876	0.0427	0.9573	88.71
7.5	732,503	31,843	0.0435	0.9565	84.92
8.5	700,660	77,663	0.1108	0.8892	81.23
9.5	622,997	108,409	0.1740	0.8260	72.23
10.5	514,588	151,357	0.2941	0.7059	59.66
11.5	363,231	37,075	0.1021	0.8979	42.11
12.5	278,936	133,182	0.4775	0.5225	37.81
13.5	145,754	60,650	0.4161	0.5839	19.76
14.5	85,104	29,719	0.3492	0.6508	11.54
15.5	55,385		0.0000	1.0000	7.51
16.5	55,385	27,736	0.5008	0.4992	7.51
17.5	27,650		0.0000	1.0000	3.75
18.5	27,650		0.0000	1.0000	3.75
19.5	27,650		0.0000	1.0000	3.75
20.5	27,650		0.0000	1.0000	3.75
21.5	27,650		0.0000	1.0000	3.75
22.5	27,650	27,650	1.0000	0.0000	3.75
23.5					0.00

III-131

NET SALVAGE STATISTICS

DUKE ENERGY KENTUCKY
 COMMON PLANT

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
TOTAL	2,788,350	800,845	29	156	0	800,689-	29-

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-
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-

DUKE ENERGY KENTUCKY
 COMMON PLANT

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				
06-08	1,785	2,659 149	0	2,659-149-
FIVE-YEAR AVERAGE				
04-08	327,268	9,211 3	0	9,211- 3-

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1981	368		0		0		0
1982							
1983							
1984							
1985							
1986	1,479	860	58		0	860-	58-
1987							
1988							
1989	524		0		0		0
1990	1,958	660	34		0	660-	34-
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002	12,230		0		0		0
2003	7,590		0		0		0
2004	12,100		0		0		0
2005							
2006							
2007							
2008							
TOTAL	36,249	1,520	4		0	1,520-	4-

THREE-YEAR MOVING AVERAGES

81-83	123		0		0		0
82-84							
83-85							
84-86	493	287	58		0	287-	58-
85-87	493	287	58		0	287-	58
86-88	493	287	58		0	287-	58-
87-89	175		0		0		0

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2050 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							
88-90	827	220	27	0		220-	27-
89-91	827	220	27	0		220-	27-
90-92	653	220	34	0		220-	34-
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02	4,077		0	0		0	
01-03	6,607		0	0		0	
02-04	10,640		0	0		0	
03-05	6,563		0	0		0	
04-06	4,033		0	0		0	
05-07							
06-08							
FIVE-YEAR AVERAGE							
04-08	2,420		0	0		0	

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2110 LIQUID PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	1,767	32	2	0		32-	2-
1981	11,185	1,007	9	0		1,007-	9-
1982							
1983							
1984							
1985	2,570	708	28	0		708-	28-
1986							
1987	19,808	2,210	11	0		2,210-	11-
1988							
1989	8,627		0	0			0
1990		538				538-	
1991							
1992	925		0	0			0
1993		338				338-	
1994							
1995	1,234	226	18	0		226-	18-
1996	42,666	766	2	0		766-	2-
1997	5,162		0	125-	2-	125-	2-
1998							
1999							
2000							
2001							
2002	1,722		0	0			0
2003	79,428		0	0			0
2004	89,828	343	0	0		343-	0
2005	37,208	22,715	61	0		22,715-	61-
2006	35,465	2,422	7	0		2,422-	7-
2007							
2008							
TOTAL	337,595	31,305	9	125-	0	31,430-	9-

THREE-YEAR MOVING AVERAGES

80-82	4,317	346	8	0		346-	8-
81-83	3,728	336	9	0		336-	9-
82-84							
83-85	857	236	28	0		236-	28-
84-86	857	236	28	0		236-	28-
85-87	7,460	973	13	0		973-	13-

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2110 LIQUID PETROLEUM GAS 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							
86-88	6,603	737	11	0		737-	11-
87-89	9,478	737	8	0		737-	8-
88-90	2,876	179	6	0		179-	6-
89-91	2,876	179	6	0		179-	6-
90-92	308	179	58	0		179-	58-
91-93	308	113	37	0		113-	37-
92-94	308	113	37	0		113-	37-
93-95	411	188	46	0		188-	46-
94-96	14,633	331	2	0		331-	2-
95-97	16,354	331	2	42-	0	373-	2-
96-98	15,942	255	2	42-	0	297-	2-
97-99	1,721		0	42-	2-	42-	2-
98-00							
99-01							
00-02	574		0	0			0
01-03	27,050		0	0			0
02-04	56,993	114	0	0		114-	0
03-05	68,822	7,686	11	0		7,686-	11-
04-06	54,167	8,493	16	0		8,493-	16-
05-07	24,225	8,379	35	0		8,379-	35-
06-08	11,822	807	7	0		807-	7-
FIVE-YEAR AVERAGE							
04-08	32,500	5,096	16	0		5,096-	16-

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2760 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	297,448	63,990	22	226,938	76	162,948	55
1981	96,963	31,862	33	137-	0	31,999-	33-
1982	101,423	42,201	42	87,935	87	45,734	45
1983	56,366	50,631	90	175,712	312	125,081	222
1984	69,904	27,581	39	21,909	31	5,672-	8-
1985	99,714	27,067	27	126,424	127	99,357	100
1986	162,431	47,728	29	15,840	10	31,888-	20-
1987	208,624	47,610	23	9,107	4	38,503-	18-
1988	74,281	62,808	85	199,126	268	136,318	184
1989	144,904	152,404	105	215,651	149	63,247	44
1990	374,020	257,462	69	92,061	25	165,401-	44-
1991	325,319	210,093	65	1,374	0	208,719-	64-
1992	309,776	229,016	74	43,084-	14-	272,100-	88-
1993	401,462	57,958	14	655,817	163	597,859	149
1994	145,620	43,617	30	17,369	12	26,248-	18-
1995	169,197	80,946	48	159,250	94	78,304	46
1996	379,558	70,301	19	7,734	2	62,567-	16-
1997	280,831	82,481	29	20,990	7	61,491-	22-
1998	120,612	129,207	107	5,348	4	123,859-	103-
1999	478,232	97,369	20	14,793	3	82,576-	17-
2000	309,772	31,208-	10-	2,048	1	33,256	11
2001	951,780	380,571	40	342	0	380,229-	40-
2002	911,154	263,744	29		0	263,744-	29-
2003	496,164	74,211-	15-		0	74,211	15
2004	1,153,525	20,143	2		0	20,143-	2-
2005	535,014	12,886	2		0	12,886-	2-
2006	1,044,020	820,972	79		0	820,972-	79-
2007	464,868	178,746	38		0	178,746-	38-
2008	902,897	78,631-	9-		0	78,631	9
TOTAL	11,065,879	3,305,344	30	2,012,547	18	1,292,797-	12-

THREE-YEAR MOVING AVERAGES

80-82	165,278	46,018	28	104,912	63	58,894	36
81-83	84,917	41,565	49	87,837	103	46,272	54
82-84	75,898	40,138	53	95,185	125	55,047	73
83-85	75,328	35,093	47	108,015	143	72,922	97
84-86	110,683	34,125	31	54,724	49	20,599	19
85-87	156,923	40,802	26	50,457	32	9,655	6

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2760 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	148,445	52,715	36	74,691	50	21,976	15
87-89	142,603	87,607	61	141,295	99	53,688	38
88-90	197,735	157,558	80	168,946	85	11,388	6
89-91	281,414	206,653	73	103,029	37	103,624-	37-
90-92	336,371	232,190	69	16,784	5	215,406-	64-
91-93	345,519	165,689	48	204,702	59	39,013	11
92-94	285,619	110,197	39	210,034	74	99,837	35
93-95	238,760	60,840	25	277,479	116	216,639	91
94-96	231,458	64,955	28	61,451	27	3,504-	2-
95-97	276,528	77,909	28	62,658	23	15,251-	6-
96-98	260,333	93,996	36	11,357	4	82,639-	32-
97-99	293,225	103,019	35	13,710	5	89,309-	30-
98-00	302,872	65,123	22	7,396	2	57,727-	19-
99-01	579,928	148,911	26	5,728	1	143,183-	25-
00-02	724,235	204,369	28	797	0	203,572-	28-
01-03	786,366	190,034	24	114	0	189,920-	24-
02-04	853,614	69,892	8		0	69,892-	8-
03-05	728,234	13,728-	2-		0	13,728	2
04-06	910,853	284,667	31		0	284,667-	31-
05-07	681,301	337,535	50		0	337,535-	50-
06-08	803,928	307,029	38		0	307,029-	38-
FIVE-YEAR AVERAGE							
04-08	820,065	190,823	23		0	190,823-	23-

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNTS 2780 AND 2781 MEASURING & REGULATING
 GENERAL - SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	25,901	14,529	56	1,441	6	13,088-	51-
1981	1,913	930	49	2,031	106	1,101	58
1982	65-	3,167		50	77-	3,117-	
1983				11		11	
1984							
1985	12,087	3,716	31	409	3	3,307-	27-
1986	44,778	2,356	5	3,776	8	1,420	3
1987	42,349	10,457	25	6,680	16	3,777-	9-
1988	8,059	5,502	68	765	9	4,737-	59-
1989	54,330	6,734	12	1,198	2	5,536-	10-
1990		6,389		3,604		2,785-	
1991	7,057	7,981	113	49	1	7,932-	112-
1992	2,007	566	28	3	0	563-	28-
1993	16,129	273	2	48	0	225-	1-
1994	20,980		0	19	0	19	0
1995							
1996	30,954	2,672	9		0	2,672-	9-
1997				90-		90-	
1998							
1999							
2000							
2001							
2002	14,005		0		0		0
2003	24,878		0		0		0
2004	4,363		0		0		0
2005	5,278	5,939	113		0	5,939-	113-
2006	28,480	6,131	22		0	6,131-	22-
2007	54,620	2,738	5		0	2,738-	5-
2008							
TOTAL	398,103	80,080	20	19,994	5	60,086-	15-

THREE-YEAR MOVING AVERAGES

80-82	9,250	6,209	67	1,174	13	5,035-	54-
81-83	616	1,366	222	697	113	669-	109-
82-84	22-	1,056		20	91-	1,036-	
83-85	4,029	1,239	31	140	3	1,099-	27-
84-86	18,955	2,024	11	1,395	7	629-	3-

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNTS 2780 AND 2781 MEASURING & REGULATING
 GENERAL - SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	33,072	5,509	17	3,622	11	1,887-	6-
86-88	31,729	6,105	19	3,740	12	2,365-	7-
87-89	34,913	7,564	22	2,881	8	4,683-	13-
88-90	20,797	6,209	30	1,856	9	4,353-	21-
89-91	20,462	7,035	34	1,617	8	5,418-	26-
90-92	3,021	4,979	165	1,219	40	3,760-	124-
91-93	8,398	2,940	35	33	0	2,907-	35-
92-94	13,038	280	2	23	0	257-	2-
93-95	12,369	91	1	22	0	69-	1-
94-96	17,311	891	5	6	0	885-	5-
95-97	10,318	891	9	30-	0	921-	9-
96-98	10,318	891	9	30-	0	921-	9-
97-99				30-		30-	
98-00							
99-01							
00-02	4,668		0		0		0
01-03	12,961		0		0		0
02-04	14,415		0		0		0
03-05	11,507	1,980	17		0	1,980-	17-
04-06	12,707	4,023	32		0	4,023-	32-
05-07	29,460	4,936	17		0	4,936-	17-
06-08	27,700	2,956	11		0	2,956-	11-
FIVE-YEAR AVERAGE							
04-08	18,548	2,962	16		0	2,962-	16-

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2782 MEASURING & REGULATING - GENERAL - DISTRICT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	2,308	416	18	486	21	70	3
1981	5,034	2,740	54	199	4	2,541-	50-
1982	1,629		0		0		0
1983	1,002	109	11	125	12	16	2
1984	14,822	2,250	15	344	2	1,906-	13-
1985	3,257	8,900	273	1,259	39	7,641-	235-
1986	5,959	6,689	112	482	8	6,207-	104-
1987				301		301	
1988	2,724	5,590	205	389	14	5,201-	191-
1989	4,437		0	137	3	137	3
1990		7,121		291		6,830-	
1991	5,557	3,153	57	48	1	3,105-	56-
1992	6,941	4,239	61	4	0	4,235-	61-
1993				13		13	
1994							
1995	2,924	5,160	176	26	1	5,134-	176-
1996							
1997	8,705	4,876	56		0	4,876-	56-
1998							
1999							
2000							
2001							
2002							
2003							
2004	5,462		0		0		0
2005							
2006							
2007	123,301		0		0		0
2008							
TOTAL	194,062	51,243	26	4,104	2	47,139-	24-

THREE-YEAR MOVING AVERAGES

80-82	2,990	1,052	35	228	8	824-	28-
81-83	2,555	950	37	108	4	842-	33-
82-84	5,818	787	14	156	3	631-	11-
83-85	6,361	3,753	59	576	9	3,177-	50-
84-86	8,013	5,946	74	695	9	5,251-	66-
85-87	3,072	5,196	169	681	22	4,515-	147-

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2782 MEASURING & REGULATING - GENERAL - DISTRICT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	2,894	4,093	141	390	13	3,703	128-
87-89	2,387	1,863	78	276	12	1,587	66-
88-90	2,387	4,237	178	272	11	3,965	166-
89-91	3,331	3,425	103	159	5	3,266	98-
90-92	4,166	4,838	116	114	3	4,724	113-
91-93	4,166	2,464	59	22	1	2,442	59-
92-94	2,314	1,413	61	6	0	1,407	61-
93-95	975	1,720	176	13	1	1,707	175-
94-96	975	1,720	176	9	1	1,711	175-
95-97	3,877	3,345	86	9	0	3,336	86-
96-98	2,902	1,625	56		0	1,625	56-
97-99	2,902	1,625	56		0	1,625	56-
98-00							
99-01							
00-02							
01-03							
02-04	1,821		0		0		0
03-05	1,821		0		0		0
04-06	1,821		0		0		0
05-07	41,100		0		0		0
06-08	41,100		0		0		0
FIVE-YEAR AVERAGE							
04-08	25,753		0		0		0

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2800 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	135,656	50,083	37	18,509	14	31,574-	23-
1981	302,302	62,979	21	37,075	12	25,904-	9-
1982	149,937	64,940	43	43,970	29	20,970-	14-
1983	238,055	76,514	32	24,929	10	51,585-	22-
1984	112,911	65,364	58	39,679	35	25,685-	23-
1985	106,308	64,400	61	21,039	20	43,361-	41-
1986	140,701	80,731	57	20,432	15	60,299-	43-
1987	147,848	74,281	50	30,561	21	43,720-	30-
1988	157,350	143,746	91	25,861	16	117,885-	75-
1989	186,402	84,688	45	22,024	12	62,664-	34-
1990	265,841	97,991	37	37,664	14	60,327-	23-
1991	204,646	113,540	55	36,078	18	77,462-	38-
1992	217,280	73,083	34	11,764	5	61,319-	28-
1993	166,165	82,826	50	15,233	9	67,593-	41-
1994	164,178	68,270	42	15,698	10	52,572-	32-
1995	223,270	70,646	32	20,634	9	50,012-	22-
1996	218,739	84,035	38	24,112	11	59,923-	27-
1997	172,654	62,567	36	17,057	10	45,510-	26-
1998	285,837	127,759	45	9,132	3	118,627-	42-
1999	390,999	136,649	35	39,352	10	97,297-	25-
2000							
2001	298,851		0		0		0
2002	748,583	180,819	24		0	180,819-	24-
2003	751,729	491,114	65	2,439	0	488,675-	65-
2004	1,175,885	126,107	11		0	126,107-	11-
2005	1,326,366	767-	0		0	767	0
2006	2,016,660	994,460	49		0	994,460-	49-
2007	1,207,953	141,491	12		0	141,491-	12-
2008	1,910,520	1,937	0		0	1,937-	0
TOTAL	13,423,626	3,620,253	27	513,242	4	3,107,011-	23-

THREE-YEAR MOVING AVERAGES

80-82	195,965	59,334	30	33,185	17	26,149-	13-
81-83	230,098	68,144	30	35,325	15	32,819-	14-
82-84	166,968	68,939	41	36,193	22	32,746-	20-
83-85	152,425	68,759	45	28,549	19	40,210-	26-
84-86	119,973	70,165	58	27,050	23	43,115-	36-
85-87	131,619	73,137	56	24,011	18	49,126-	37-

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2800 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	148,633	99,586	67	25,618	17	73,968	50-
87-89	163,867	100,905	62	26,149	16	74,756	46-
88-90	203,198	108,809	54	28,516	14	80,293	40-
89-91	218,963	98,740	45	31,922	15	66,818	31-
90-92	229,256	94,871	41	28,502	12	66,369	29-
91-93	196,030	89,816	46	21,025	11	68,791	35-
92-94	182,541	74,727	41	14,232	8	60,495	33-
93-95	184,538	73,914	40	17,188	9	56,726	31-
94-96	202,062	74,317	37	20,148	10	54,169	27-
95-97	204,888	72,416	35	20,601	10	51,815	25-
96-98	225,743	91,454	41	16,767	7	74,687	33-
97-99	283,163	108,992	38	21,847	8	87,145	31-
98-00	225,612	88,136	39	16,161	7	71,975	32-
99-01	229,950	45,550	20	13,117	6	32,433	14-
00-02	349,145	60,273	17		0	60,273	17-
01-03	599,721	223,978	37	813	0	223,165	37-
02-04	892,066	266,013	30	813	0	265,200	30-
03-05	1,084,660	205,485	19	813	0	204,672	19-
04-06	1,506,304	373,267	25		0	373,267	25-
05-07	1,516,993	378,395	25		0	378,395	25-
06-08	1,711,711	379,296	22		0	379,296	22-
FIVE-YEAR AVERAGE							
04-08	1,527,477	252,646	17		0	252,646	17-

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2810 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	44,360	769	2	15,015	34	14,246	32
1981	24,426	905	4	8,646	35	7,741	32
1982	34,256	1,091	3	12,800	37	11,709	34
1983	58,836	1,673	3	15,702	27	14,029	24
1984	63,821	738	1	10,694	17	9,956	16
1985	34,017	678	2	7,340	22	6,662	20
1986	49,461	1,064	2	9,448	19	8,384	17
1987	58,238	1,086	2	3,347	6	2,261	4
1988	46,074	1,034	2	6,303	14	7,337	16
1989	28,598	1,010	4	8,864	31	7,854	27
1990	77,800	1,889	2	1,666	2	223	0
1991	85,222	1,321	2		0	1,321	2
1992	72,432	6,450	9	841	1	5,609	8
1993	50,387	12,835	25	2,612	5	10,223	20
1994	60,429	18,042	30	19,727	33	1,685	3
1995	89,728	4,369	5	18,263	20	13,894	15
1996	85,011	40	0	18,808	22	18,768	22
1997	69,582	406	1	29,350	42	28,944	42
1998	176,137	1,510	1	33,876	19	32,366	18
1999	190,950	1,815	1	38,022	20	36,207	19
2000		1,879		1,685		194	
2001		3,117		2,244		873	
2002		2,666		2,330		336	
2003		1,402		4,371		2,969	
2004	102,135	296	0	6,885	7	6,589	6
2005	131,239		0		0		0
2006	265,830		0		0		0
2007	359,876		0		0		0
2008	356,538		0		0		0
TOTAL	2,615,383	66,017	3	278,839	11	212,822	8

THREE-YEAR MOVING AVERAGES

80-82	34,347	922	3	12,154	35	11,232	33
81-83	39,173	1,223	3	12,383	32	11,160	28
82-84	52,304	1,167	2	13,066	25	11,899	23
83-85	52,225	1,030	2	11,245	22	10,215	20
84-86	49,100	827	2	9,161	19	8,334	17
85-87	47,239	943	2	6,712	14	5,769	12

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2810 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT		GROSS SALVAGE AMOUNT PCT		NET SALVAGE AMOUNT PCT	
THREE-YEAR MOVING AVERAGES							
86-88	51,258	372	1	6,366	12	5,994	12
87-89	44,303	354	1	6,171	14	5,817	13
88-90	50,824	622	1	5,611	11	4,989	10
89-91	63,873	1,407	2	3,510	5	2,103	3
90-92	78,485	3,220	4	835	1	2,385-	3-
91-93	69,347	6,869	10	1,151	2	5,718-	8-
92-94	61,083	12,442	20	7,726	13	4,716-	8-
93-95	66,848	11,749	18	13,534	20	1,785	3
94-96	78,389	7,484	10	18,933	24	11,449	15
95-97	81,440	1,605	2	22,141	27	20,536	25
96-98	110,243	652	1	27,345	25	26,693	24
97-99	145,556	1,244	1	33,750	23	32,506	22
98-00	122,362	1,735	1	24,528	20	22,793	19
99-01	63,650	2,270	4	13,984	22	11,714	18
00-02		2,554		2,086		468-	
01-03		2,395		2,981		586	
02-04	34,045	1,455	4	4,528	13	3,073	9
03-05	77,791	566	1	3,752	5	3,186	4
04-06	166,401	99	0	2,295	1	2,196	1
05-07	252,315		0		0		0
06-08	327,415		0		0		0

FIVE-YEAR AVERAGE

04-08	243,124	59	0	1,377	1	1,318	1
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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2811 METERS - LEASED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2004	1,663	0	0	0
2005	28,313	0	0	0
2006	69,712	0	0	0
2007	67,007	0	0	0
2008				
TOTAL	166,695	0	0	0

THREE-YEAR MOVING AVERAGES

04-06	33,229	0	0	0
05-07	55,011	0	0	0
06-08	45,573	0	0	0

FIVE-YEAR AVERAGE

04-08	33,339	0	0	0
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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2820 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	23,536	564	2	2,805	12	2,241	10
1981	14,897	6	0	3,134	21	3,128	21
1982	17,381	8	0	1,084	6	1,076	6
1983	31,237	2-	0	2,050	7	2,052	7
1984	33,973	68	0	2,486	7	2,418	7
1985	20,584		0	2,846	14	2,846	14
1986	17,419		0	1,618	9	1,618	9
1987	32,090	10	0	3,044	9	3,034	9
1988	20,095		0	2,581	13	2,581	13
1989	18,351		0	1,204	7	1,204	7
1990	57,234		0	1,969	3	1,969	3
1991	62,824	36	0	1,128	2	1,092	2
1992	52,537		0	33	0	33	0
1993	36,728	738	2	292	1	446-	1-
1994	32,931	6	0	89	0	83	0
1995	48,587	283	1	531	1	248	1
1996	25,275		0		0		0
1997	38,151		0		0		0
1998	80,727		0		0		0
1999	57,346		0		0		0
2000							
2001							
2002							
2003							
2004	44,579		0		0		0
2005	57,269		0		0		0
2006	199,280		0		0		0
2007							
2008							
TOTAL	1,023,031	1,717	0	26,894	3	25,177	2

THREE-YEAR MOVING AVERAGES

80-82	18,605	193	1	2,341	13	2,148	12
81-83	21,172	4	0	2,089	10	2,085	10
82-84	27,530	25	0	1,873	7	1,848	7
83-85	28,598	22	0	2,461	9	2,439	9
84-86	23,992	23	0	2,317	10	2,294	10
85-87	23,365	3	0	2,503	11	2,500	11

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2820 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
86-88	23,202	3 0	2,414 10	2,411 10
87-89	23,512	3 0	2,276 10	2,273 10
88-90	31,893	0	1,918 6	1,918 6
89-91	46,136	12 0	1,434 3	1,422 3
90-92	57,532	12 0	1,043 2	1,031 2
91-93	50,697	258 1	484 1	226 0
92-94	40,732	248 1	138 0	110- 0
93-95	39,416	342 1	304 1	38- 0
94-96	35,598	96 0	207 1	111 0
95-97	37,338	94 0	177 0	83 0
96-98	48,051	0	0	0
97-99	58,741	0	0	0
98-00	46,024	0	0	0
99-01	19,115	0	0	0
00-02				
01-03				
02-04	14,860	0	0	0
03-05	33,949	0	0	0
04-06	100,376	0	0	0
05-07	85,516	0	0	0
06-08	66,427	0	0	0
FIVE-YEAR AVERAGE				
04-08	60,225	0	0	0

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2821 METER INSTALLATIONS - LEASED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005	20,028		0		0		0
2006	35,684		0		0		0
2007							
2008							
TOTAL	55,712		0		0		0
THREE-YEAR MOVING AVERAGES							
05-07	18,571		0		0		0
06-08	11,895		0		0		0
FIVE-YEAR AVERAGE							
04-08	11,143		0		0		0

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2830 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	4,614	29	1	974	21	945	20
1981	4,743	455	10	3,040	64	2,585	55
1982	3,216	435	14	2,072	64	1,637	51
1983	2,492		0	1,035	42	1,035	42
1984	1,898	28	1	700	37	672	35
1985	4,371	41	1	2,873	66	2,832	65
1986	5,467	155	3	3,675	67	3,520	64
1987	6,521	39	1	2,449	38	2,410	37
1988	5,541	67	1	2,707	49	2,640	48
1989	9,307	885	10	2,755	30	1,870	20
1990	15,816	1,006	6	198	1	808-	5-
1991	12,354	683	6	913	7	230	2
1992	13,129	928	7	6,142	47	5,214	40
1993	19,067	1,135	6	4,544	24	3,409	18
1994	17,868	437	2	4,374	24	3,937	22
1995	11,977	752	6	5,395	45	4,643	39
1996	16,188		0	9,988	62	9,988	62
1997	16,522	272	2	5,557	34	5,285	32
1998	20,252		0	7,232	36	7,232	36
1999	5,002	1,294	26	1,486	30	192	4
2000		1,169				1,169-	
2001		843				843-	
2002		3,303				3,303-	
2003		8,199				8,199-	
2004	38,322	2,049	5		0	2,049-	5-
2005	13,807		0		0		0
2006	29,210		0		0		0
2007							
2008							
TOTAL	277,684	24,204	9	68,109	25	43,905	16

THREE-YEAR MOVING AVERAGES

80-82	4,191	306	7	2,029	48	1,723	41
81-83	3,483	297	9	2,049	59	1,752	50
82-84	2,535	154	6	1,269	50	1,115	44
83-85	2,920	23	1	1,536	53	1,513	52
84-86	3,912	75	2	2,416	62	2,341	60
85-87	5,453	79	1	2,999	55	2,920	54

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2830 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	5,843	87	1	2,943	50	2,856	49
87-89	7,123	330	5	2,637	37	2,307	32
88-90	10,222	653	6	1,887	18	1,234	12
89-91	12,492	858	7	1,289	10	431	3
90-92	13,766	872	6	2,418	18	1,546	11
91-93	14,850	915	6	3,866	26	2,951	20
92-94	16,688	833	5	5,020	30	4,187	25
93-95	16,304	775	5	4,771	29	3,996	25
94-96	15,344	397	3	6,586	43	6,189	40
95-97	14,896	341	2	6,980	47	6,639	45
96-98	17,654	91	1	7,592	43	7,501	42
97-99	13,925	522	4	4,758	34	4,236	30
98-00	8,418	821	10	2,906	35	2,085	25
99-01	1,667	1,102	66	495	30	607-	36-
00-02		1,772				1,772-	
01-03		4,115				4,115-	
02-04	12,774	4,517	35		0	4,517-	35-
03-05	17,376	3,416	20		0	3,416-	20-
04-06	27,113	683	3		0	683-	3-
05-07	14,339		0		0		0
06-08	9,737		0		0		0
FIVE-YEAR AVERAGE							
04-08	16,268	410	3		0	410-	3-

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	978	122	12	154	16	32	3
1981	1,881	1	0	134	7	133	7
1982	1,242		0	191	15	191	15
1983	885		0	109	12	109	12
1984	1,356	16	1	63	5	47	3
1985	1,373		0	133	10	133	10
1986	1,389		0	104	7	104	7
1987	1,590	1	0	213	13	212	13
1988	1,863		0	163	9	163	9
1989	4,144		0	223	5	223	5
1990	4,359		0	255	6	255	6
1991	3,797		0	73	2	73	2
1992	3,957		0	4	0	4	0
1993	8,943	499	6	42	0	457-	5-
1994	6,023	26	0	19	0	7-	0
1995	3,549	36	1	46	1	10	0
1996	4,700		0		0		0
1997	14,562		0		0		0
1998	10,239		0		0		0
1999	2,701		0		0		0
2000							
2001							
2002							
2003							
2004	34,397		0		0		0
2005	17,871		0		0		0
2006	35,211		0		0		0
2007							
2008							
TOTAL	167,010	701	0	1,926	1	1,225	1

THREE-YEAR MOVING AVERAGES

80-82	1,367	41	3	159	12	118	9
81-83	1,336		0	144	11	144	11
82-84	1,161	5	0	121	10	116	10
83-85	1,205	5	0	102	8	97	8
84-86	1,373	5	0	100	7	95	7
85-87	1,450		0	150	10	150	10

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
86-88	1,614	0	160 10	160 10
87-89	2,532	0	200 8	200 8
88-90	3,455	0	214 6	214 6
89-91	4,100	0	184 4	184 4
90-92	4,037	0	111 3	111 3
91-93	5,565	166 3	40 1	126- 2-
92-94	6,308	175 3	22 0	153- 2-
93-95	6,172	187 3	36 1	151- 2-
94-96	4,757	20 0	22 0	2 0
95-97	7,604	12 0	15 0	3 0
96-98	9,833	0	0	0
97-99	9,167	0	0	0
98-00	4,313	0	0	0
99-01	900	0	0	0
00-02				
01-03				
02-04	11,466	0	0	0
03-05	17,423	0	0	0
04-06	29,160	0	0	0
05-07	17,694	0	0	0
06-08	11,737	0	0	0
FIVE-YEAR AVERAGE				
04-08	17,496	0	0	0

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2850 INDUSTRIAL MEAS. & REG. STATION EQUIP.

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	452		0	18	4	18	4
1981	661	226	34	39	6	187-	28-
1982							
1983	3,542		0		0		0
1984		569		290		279-	
1985							
1986	4,743	622	13	331	7	291-	6-
1987	1,602	95	6	329	21	234	15
1988	7,866	1,009	13	470	6	539-	7-
1989	2,149	799	37	356	17	443-	21-
1990	22,374	2,351	11	22	0	2,329-	10-
1991	23,687	1,921	8	389	2	1,532-	6-
1992	3,001	161	5	8	0	153-	5-
1993	6,490	1,252	19	36	1	1,216-	19-
1994	1,746		0	7	0	7	0
1995	4,370	1,800	41	52	1	1,748-	40-
1996	1,367	501	37		0	501-	37-
1997							
1998	5,041	207	4		0	207-	4-
1999	6,340	214	3		0	214-	3-
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
TOTAL	95,431	11,727	12	2,347	2	9,380-	10-

THREE-YEAR MOVING AVERAGES

80-82	371	75	20	19	5	56-	15-
81-83	1,401	75	5	13	1	62-	4-
82-84	1,181	190	16	97	8	93-	8-
83-85	1,181	190	16	97	8	93-	8-
84-86	1,581	397	25	207	13	190-	12-
85-87	2,115	239	11	220	10	19-	1-

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2850 INDUSTRIAL MEAS. & REG. STATION EQUIP.

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
86-88	4,737	576 12	376 8	200- 4-
87-89	3,872	634 16	385 10	249- 6-
88-90	10,796	1,386 13	283 3	1,103- 10-
89-91	16,070	1,690 11	256 2	1,434- 9-
90-92	16,354	1,478 9	140 1	1,338- 8-
91-93	11,059	1,111 10	144 1	967- 9-
92-94	3,746	471 13	17 0	454- 12-
93-95	4,202	1,017 24	32 1	985- 23-
94-96	2,494	767 31	20 1	747- 30-
95-97	1,913	767 40	17 1	750- 39-
96-98	2,136	236 11	0	236- 11-
97-99	3,794	141 4	0	141- 4-
98-00	3,794	141 4	0	141- 4-
99-01	2,113	71 3	0	71- 3-
00-02				
01-03				
02-04				
03-05				
04-06				
05-07				
06-08				

FIVE-YEAR AVERAGE

04-08

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	6,372		0		0		0
1981							
1982	4,767		0	1,545	32	1,545	32
1983							
1984							
1985							
1986	3,073	91	3	1,850	60	1,759	57
1987							
1988							
1989	1,328		0		0		0
1990							
1991							
1992				67		67	
1993							
1994							
1995							
1996							
1997	19,604		0		0		0
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
TOTAL	35,144	91	0	3,462	10	3,371	10

THREE-YEAR MOVING AVERAGES

80-82	3,713		0	515	14	515	14
81-83	1,589		0	515	32	515	32
82-84	1,589		0	515	32	515	32
83-85							
84-86	1,024	30	3	617	60	587	57
85-87	1,024	30	3	617	60	587	57

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2921 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				
86-88	1,024	30 3	617 60	587 57
87-89	443	0	0	0
88-90	443	0	0	0
89-91	443	0	0	0
90-92			22	22
91-93			22	22
92-94			22	22
93-95				
94-96				
95-97	6,535	0	0	0
96-98	6,535	0	0	0
97-99	6,535	0	0	0
98-00				
99-01				
00-02				
01-03				
02-04				
03-05				
04-06				
05-07				
06-08				

FIVE-YEAR AVERAGE

04-08

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DEPRECIATION CALCULATIONS

DUKE ENERGY KENTUCKY
 COMMON PLANT

ACCOUNT 1701 AMI METERS - LEASED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0.5						
NET SALVAGE PERCENT.. 0						
2008	601,512.93	21,414	28,121	573,392	13.56	42,286
	601,512.93	21,414	28,121	573,392		42,286
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.6	7.03

DUKE ENERGY KENTUCKY
 COMMON PLANT

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FLORENCE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
2006	6,447.49	542	636	5,811	27.26	213
KENTUCKY SERVICE BUILDING - 19TH & AUGUSTINE						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. 0						
1939	213.98	204	214			
1947	498,843.32	472,455	498,843			
1949	7,874.04	7,450	7,874			
1950	2,833.13	2,669	2,833			
1951	610.66	576	611			
1953	4,989.45	4,708	4,989			
1955	121.96	115	122			
1956	313.02	294	313			
1957	1,480.66	1,388	1,481			
1958	91.02	85	91			
1959	1,905.03	1,782	1,905			
1961	3,761.02	3,502	3,761			
1964	1,660.34	1,537	1,660			
1965	2,410.30	2,233	2,410			
1966	478.18	443	478			
1967	8,188.75	7,544	8,189			
1969	4,337.05	3,992	4,337			
1970	1,925.44	1,764	1,925			
1972	4,634.39	4,229	4,634			
1973	8,585.30	7,833	8,585			
1974	6,637.72	6,023	6,638			
1975	6,319.85	5,716	6,320			
1976	337.18	305	337			
1977	975.57	879	976			
1978	23,626.36	21,186	23,626			
1979	39,938.23	35,701	39,938			
1980	11,560.66	10,313	11,561			
1981	33,194.05	29,486	33,194			

DUKE ENERGY KENTUCKY
 COMMON PLANT

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KENTUCKY SERVICE BUILDING - 19TH & AUGUSTINE INTERIM SURVIVOR CURVE.. IOWA 100-R1 PROBABLE RETIREMENT YEAR.. 6-2012 NET SALVAGE PERCENT.. 0						
1982	12,516.21	11,078	12,516			
1983	14,035.96	12,349	14,036			
1984	42,353.87	37,047	42,354			
1985	24,798.14	21,621	24,798			
1986	443.45	384	443			
1987	12,451.85	10,709	12,452			
1988	593.39	507	593			
1989	35,301.47	29,946	35,301			
1990	3,340.07	2,812	3,340			
1991	38,025.34	31,744	38,025			
1992	58,847.35	48,649	58,847			
1993	59,866.03	48,905	59,866			
1994	230,910.34	186,160	230,910			
1995	2,711.75	2,156	2,712			
1996	3,182.30	2,490	3,182			
1998	26,943.53	20,229	26,464	480	3.49	138
1999	105,835.05	77,524	101,419	4,416	3.47	1,273
2000	208,595.64	148,061	193,699	14,897	3.48	4,281
2001	50,200.30	34,302	44,875	5,325	3.48	1,530
2002	65,033.55	42,356	55,411	9,623	3.48	2,765
2003	8,358.45	5,121	6,699	1,659	3.48	477
2004	61,373.12	34,633	45,308	16,065	3.47	4,630
2005	43,769.17	21,968	28,740	15,029	3.47	4,331
2006	10,412.19	4,361	5,705	4,707	3.47	1,356
2007	124.53	38	50	75	3.47	22
	1,797,869.71	1,469,562	1,725,590	72,276		20,803

ERLANGER OPERATIONS CENTER
 INTERIM SURVIVOR CURVE.. IOWA 100-R1
 PROBABLE RETIREMENT YEAR.. 6-2065
 NET SALVAGE PERCENT.. 0

2005	2,100,000.00	166,110	195,050	1,904,950	40.75	46,747
2007	2,087,225.32	78,897	92,642	1,994,583	38.18	52,242
	4,187,225.32	245,007	287,692	3,899,533		98,989

DUKE ENERGY KENTUCKY
 COMMON PLANT

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MINOR STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. -5						
1999	5,371.46	1,565	1,838	3,802	24.75	154
	5,996,913.98	1,716,676	2,015,756	3,981,422		120,159
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					33.1	2.00

DUKE ENERGY KENTUCKY
 COMMON PLANT

ACCOUNT 1910 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	172,316.50	168,009	138,899	33,418	0.50	33,418
1990	74,248.83	68,680	56,780	17,469	1.50	11,646
1991	70,008.65	61,258	50,644	19,365	2.50	7,746
1992	6,353.10	5,241	4,333	2,020	3.50	577
1994	3,835.01	2,780	2,298	1,537	5.50	279
2000	33,068.30	14,054	11,619	21,449	11.50	1,865
2001	36,555.84	13,708	11,334	25,222	12.50	2,018
2008	6,169.61	154	127	6,043	19.50	310
	402,555.84	333,884	276,034	126,523		57,859
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.2	14.37

DUKE ENERGY KENTUCKY
 COMMON PLANT

ACCOUNT 1930 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	5,562.77	4,033	9,314-	14,877	5.50	2,705
	5,562.77	4,033	9,314-	14,877		2,705
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.5	48.63

DUKE ENERGY KENTUCKY
 COMMON PLANT

ACCOUNT 1940 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	3,301.79	3,236	3,001	301	0.50	301
1985	7,445.60	6,999	6,490	956	1.50	637
1986	3,691.35	3,322	3,080	611	2.50	244
1987	786.43	676	627	159	3.50	45
1988	7,153.00	5,865	5,438	1,715	4.50	381
1989	1,337.96	1,044	968	370	5.50	67
1990	2,813.16	2,082	1,930	883	6.50	136
1991	35,487.06	24,841	23,033	12,454	7.50	1,661
1992	18,669.09	12,322	11,425	7,244	8.50	852
1993	12,732.47	7,894	7,320	5,412	9.50	570
1994	8,260.17	4,791	4,442	3,818	10.50	364
1996	2,992.80	1,496	1,387	1,606	12.50	128
2002	4,465.70	1,161	1,077	3,389	18.50	183
2003	46,509.55	10,232	9,488	37,022	19.50	1,899
2005	2,964.11	415	385	2,579	21.50	120
2007	13,853.41	831	770	13,083	23.50	557
2008	6,230.65	125	116	6,115	24.50	250
	178,694.30	87,332	80,977	97,717		8,395
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.6	4.70

DUKE ENERGY KENTUCKY
 COMMON PLANT

ACCOUNT 1970 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	39,252.18	22,244	39,252			
2006	1,347,260.59	224,588	467,223	880,038	12.50	70,403
2007	2,460,225.21	246,023	511,815	1,948,410	13.50	144,327
	3,846,737.98	492,855	1,018,290	2,828,448		214,730
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.2	5.58

DUKE ENERGY KENTUCKY
 COMMON PLANT

ACCOUNT 1980 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	11,371.92	2,653	2,155	9,217	11.50	801
	11,371.92	2,653	2,155	9,217		801
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.5	7.04

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2041 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1961	16,886.85	16,043	16,887			
1972	7,551.70	5,513	7,552			
	24,438.55	21,556	24,439			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -5						
1961	1,194,033.14	1,071,943	1,253,735			
1963	1,741.01	1,522	1,828			
1970	10,435.91	8,143	10,033	925	13.31	69
1971	23,663.21	18,076	22,272	2,574	14.05	183
1972	6,642.53	4,965	6,118	857	14.78	58
1973	8,189.23	5,983	7,372	1,227	15.52	79
1974	4,680.08	3,340	4,115	799	16.26	49
1975	1,727.21	1,203	1,482	332	17.01	20
1977	15,661.74	10,413	12,831	3,614	18.25	198
1979	3,572.65	2,235	2,754	997	20.00	50
1981	379.83	224	276	123	21.52	6
1986	6,229.14	3,047	3,754	2,787	25.81	108
1989	1,326.34	568	700	693	28.34	24
1990	49,012.04	19,901	24,521	26,942	29.34	918
1991	3,324.02	1,283	1,581	1,909	30.12	63
1998	4,507.34	1,054	1,299	3,434	36.67	94
1999	11,206.91	2,370	2,920	8,847	37.67	235
2000	26,467.14	5,008	6,171	21,619	38.67	559
2001	7,831.50	1,307	1,610	6,613	39.67	167
2002	51,490.30	7,450	9,180	44,885	40.67	1,104
2004	135,248.51	13,548	16,693	125,318	42.67	2,937
	1,567,369.78	1,183,583	1,391,245	254,495		6,921
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.8	0.44

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2110 LIQUID PETROLEUM GAS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1.5						
NET SALVAGE PERCENT.. -10						
1961	976,993.87	918,863	972,908	101,785	8.06	12,628
1964	2,027.28	1,856	1,965	265	8.97	30
1965	2,019.79	1,836	1,944	278	9.13	30
1966	10,522.69	9,445	10,001	1,574	9.58	164
1968	3,462.69	3,039	3,218	591	10.26	58
1971	78,732.83	66,903	70,838	15,768	11.04	1,428
1972	27,026.69	22,571	23,899	5,830	11.58	503
1974	21,887.44	17,775	18,820	5,256	12.23	430
1975	106,105.55	84,853	89,844	26,872	12.58	2,136
1976	14,383.85	11,313	11,978	3,844	12.95	297
1977	7,625.84	5,893	6,240	2,148	13.34	161
1978	4,979.82	3,776	3,998	1,480	13.75	108
1979	65,554.96	48,718	51,583	20,527	14.17	1,449
1980	58,352.96	42,441	44,937	19,251	14.60	1,319
1981	7,162.06	5,113	5,414	2,464	14.87	166
1984	11,031.84	7,285	7,713	4,422	16.31	271
1987	27,187.85	16,398	17,363	12,544	17.71	708
1989	60,099.34	33,650	35,629	30,480	18.81	1,620
1992	25,640.82	12,565	13,304	14,901	20.54	725
1993	10,880.49	5,065	5,363	6,606	21.13	313
1995	1,150.30	475	503	762	22.47	34
1996	73,370.31	28,352	30,020	50,687	23.09	2,195
1997	30,406.78	10,924	11,567	21,880	23.71	923
1998	41,149.54	13,593	14,392	30,872	24.47	1,262
1999	45,764.19	13,773	14,583	35,758	25.22	1,418
2000	357,976.15	97,065	102,774	291,000	25.98	11,201
2002	502,208.14	105,569	111,778	440,651	27.51	16,018
2003	458,720.78	82,148	86,980	417,613	28.28	14,767
2004	526,445.47	77,424	81,978	497,112	29.17	17,042
2005	122,382.62	14,095	14,924	119,697	29.94	3,998
2006	455,671.93	37,593	39,804	461,435	30.83	14,967
2008	36,622.48	608	644	39,641	32.72	1,212
	4,173,547.35	1,800,977	1,906,906	2,683,994		109,581
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.5	2.63

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2741 RIGHTS OF WAY - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1910	10,635.46	10,635	10,635			
1919	1,621.43	1,582	1,621			
1924	8,823.50	8,500	8,824			
1925	678.47	652	678			
1933	5,568.76	5,213	5,569			
1952	1,342.39	1,085	1,211	131	13.43	10
1953	1,826.75	1,460	1,630	197	13.94	14
1954	25.70	20	22	4	14.46	
1955	27,640.73	21,444	23,938	3,703	15.46	240
1956	180.45	138	154	26	15.99	2
1957	15,131.04	11,456	12,788	2,343	16.52	142
1958	308.05	230	257	51	17.07	3
1959	1,946.26	1,436	1,603	343	17.61	19
1960	1,108.84	801	894	215	18.61	12
1961	7,019.04	5,001	5,583	1,436	19.17	75
1962	19,073.27	13,393	14,951	4,122	19.72	209
1963	1,814.75	1,247	1,392	423	20.72	20
1964	1,991.19	1,347	1,504	487	21.29	23
1965	134,989.37	89,849	100,299	34,690	21.86	1,587
1966	1,070.30	696	777	293	22.86	13
1967	12,722.90	8,131	9,077	3,646	23.44	156
1968	5,087.66	3,173	3,542	1,546	24.44	63
1969	3,480.98	2,131	2,379	1,102	25.01	44
1970	9,619.27	5,777	6,449	3,170	25.60	124
1971	17,951.13	10,501	11,722	6,229	26.60	234
1972	35,609.14	20,408	22,781	12,828	27.19	472
1973	6,934.62	3,865	4,315	2,620	28.19	93
1974	16,960.64	9,245	10,320	6,641	28.79	231
1975	28,419.62	15,043	16,793	11,627	29.79	390
1976	8,582.46	4,407	4,920	3,662	30.79	119
1977	22,107.90	11,074	12,362	9,746	31.39	310
1978	3,731.10	1,810	2,020	1,711	32.39	53
1979	941.95	442	493	449	33.39	13
1980	15,885.32	7,244	8,086	7,799	34.00	229
1981	5,112.34	2,249	2,511	2,601	35.00	74
1982	44,454.50	18,849	21,041	23,414	36.00	650
1983	6,959.60	2,858	3,190	3,770	36.61	103

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2741 RIGHTS OF WAY - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1984	3,024.89	1,193	1,332	1,693	37.61	45
1985	10,039.09	3,799	4,241	5,798	38.61	150
1986	24,359.25	8,825	9,851	14,508	39.61	366
1987	21,569.99	7,513	8,387	13,183	40.23	328
1988	15,344.70	5,096	5,689	9,656	41.23	234
1989	69,914.21	22,086	24,655	45,259	42.23	1,072
1990	37,094.33	11,117	12,410	24,684	43.23	571
1991	29,490.94	8,361	9,333	20,158	44.23	456
1992	180,997.49	48,381	54,008	126,989	45.23	2,808
1993	9,764.91	2,452	2,737	7,028	46.23	152
1994	105,098.80	24,845	27,734	77,365	46.85	1,651
1995	909.60	200	223	687	47.85	14
1996	25,191.12	5,134	5,731	19,460	48.85	398
2005	2,674.77	153	171	2,504	57.85	43
2006	51,359.23	2,106	2,351	49,008	58.48	838
2008	10,163.32	83	93	10,070	60.48	167
	1,084,353.52	454,736	505,277	579,075		15,020
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					38.6	1.39

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2750 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -5						
1909	838.18	880	880			
1927	2,450.16	2,474	2,573			
1935	106.66	105	112			
1953	181.28	164	190			
1960	481.63	410	506			
1971	40,333.78	29,222	41,126	1,224	16.85	73
1972	13,340.47	9,459	13,312	695	17.55	40
1973	26,902.59	18,754	26,394	1,854	17.97	103
1974	3,422.20	2,331	3,281	312	18.69	17
1978	369.00	229	322	65	21.05	3
1980	22,083.46	13,020	18,323	4,865	22.26	219
1981	853.89	491	691	206	22.75	9
1986	9,563.62	4,654	6,550	3,492	26.04	134
1999	3,684.93	835	1,175	2,694	34.55	78
2000	30,027.79	6,139	8,640	22,889	35.17	651
2003	3,874.50	528	743	3,325	36.87	90
	158,514.14	89,695	124,818	41,621		1,417
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.4	0.89

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41 R2.5						
NET SALVAGE PERCENT.. -20						
1915	57,663.56	69,196	69,196			
1923	36.54	44	44			
1925	31.63	38	38			
1926	115.57	139	139			
1927	1,106.38	1,328	1,328			
1928	221.31	266	266			
1929	295.51	355	355			
1930	1,521.94	1,826	1,826			
1931	1,769.39	2,123	2,123			
1932	189.23	227	227			
1933	1,381.45	1,652	936	722	0.26	722
1934	389.90	467	265	203	0.13	203
1935	1,680.60	2,001	1,134	883	0.57	883
1936	58.03	69	39	31	1.03	30
1937	4,188.17	4,959	2,811	2,215	0.96	2,215
1938	10,248.14	12,052	6,832	5,466	1.44	3,796
1939	1,742.55	2,035	1,154	937	1.93	485
1940	1,279.16	1,493	846	689	1.92	359
1941	1,423.35	1,649	935	773	2.43	318
1942	902.18	1,044	592	491	2.46	200
1943	204.96	237	134	112	2.52	44
1944	92.66	106	60	51	3.07	17
1947	98.69	112	63	55	3.44	16
1948	60.82	69	39	34	3.60	9
1949	14,832.41	16,733	9,485	8,314	3.79	2,194
1950	2,893.92	3,250	1,842	1,631	4.00	408
1951	26,302.39	29,401	16,666	14,897	4.23	3,522
1952	3,364.35	3,741	2,121	1,916	4.48	428
1953	2,625.52	2,903	1,646	1,505	4.74	318
1954	19,228.06	21,126	11,976	11,098	5.02	2,211
1955	13,714.81	14,968	8,485	7,973	5.32	1,499
1956	31,497.74	34,331	19,461	18,336	5.30	3,460
1957	118,252.72	127,897	72,500	69,403	5.64	12,305
1958	94,217.64	101,065	57,290	55,771	5.99	9,311
1959	52,106.75	55,713	31,582	30,946	6.06	5,107
1960	13,149.59	13,929	7,896	7,884	6.45	1,222
1961	10,354.06	10,859	6,156	6,269	6.85	915

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-R2.5						
NET SALVAGE PERCENT.. -20						
1962	8,515.35	8,886	5,037	5,181	6.97	743
1963	10,946.39	11,297	6,404	6,732	7.41	909
1964	8,078.28	8,282	4,695	4,999	7.58	659
1965	3,417.21	3,461	1,962	2,139	8.05	266
1966	5,820.53	5,848	3,315	3,670	8.26	444
1967	617.76	612	347	394	8.75	45
1968	4,580.67	4,475	2,537	2,960	9.25	320
1969	4,786.47	4,628	2,623	3,121	9.52	328
1970	6,332.36	6,027	3,416	4,183	10.04	417
1971	7,566.23	7,116	4,034	5,045	10.34	488
1972	11,648.43	10,766	6,103	7,875	10.89	723
1973	10,051.27	9,121	5,170	6,892	11.45	602
1974	28,422.68	25,417	14,408	19,699	11.80	1,669
1975	25,251.13	22,129	12,544	17,757	12.37	1,435
1976	2,592.82	2,225	1,261	1,850	12.95	143
1977	21,405.44	17,963	10,183	15,504	13.55	1,144
1978	48,406.97	39,866	22,598	35,490	13.94	2,546
1979	43,431.50	34,903	19,785	32,333	14.55	2,222
1980	74,471.63	58,329	33,065	56,301	15.17	3,711
1981	46,421.90	35,390	20,061	35,645	15.79	2,257
1982	39,631.38	29,491	16,717	30,841	16.24	1,899
1983	26,032.21	18,799	10,656	20,583	16.87	1,220
1984	38,499.45	26,939	15,271	30,928	17.52	1,765
1985	38,166.46	25,831	14,643	31,157	18.17	1,715
1986	42,282.42	27,627	15,661	35,078	18.82	1,864
1987	12,620.73	7,978	4,522	10,623	19.31	550
1988	40,038.59	24,331	13,792	34,254	19.98	1,714
1989	19,529.91	11,380	6,451	16,985	20.66	822
1990	85,267.90	47,518	26,936	75,385	21.34	3,533
1991	34,654.48	18,485	10,479	31,106	21.87	1,422
1992	12,115.32	6,141	3,481	11,057	22.56	490
1993	16,723.67	8,025	4,549	15,519	23.26	667
1994	9,537.02	4,315	2,446	8,998	23.96	376
1995	11,765.39	5,013	2,842	11,276	24.52	460
1996	16,194.08	6,438	3,649	15,784	25.23	626
1997	14,476.97	5,354	3,035	14,337	25.81	555
1998	58,388.34	19,864	11,260	58,806	26.54	2,216

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-R2.5						
NET SALVAGE PERCENT.. -20						
1999	16,097.65	5,011	2,841	16,476	27.13	607
	1,394,028.67	1,154,684	687,267	985,568		95,769
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.3	6.87

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2762 MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -20						
1917	54.79	64	60	6	2.84	2
1919	75.05	87	82	8	3.09	3
1921	246.11	284	267	28	3.41	8
1922	1.10	1	1			
1923	157.30	181	170	19	3.79	5
1924	347.45	398	374	43	3.99	11
1925	161.25	184	173	21	4.22	5
1926	3,416.40	3,890	3,660	440	4.45	99
1927	10,414.93	11,816	11,117	1,381	4.71	293
1928	7,780.58	8,794	8,274	1,063	4.97	214
1929	14,585.40	16,419	15,447	2,055	5.25	391
1930	6.81	8	8			
1931	8,546.06	9,537	8,973	1,282	5.83	220
1933	106.31	118	111	17	6.47	3
1935	280.69	309	291	46	6.50	7
1941	6.97	7	7	1	8.26	
1942	3,623.99	3,875	3,646	703	8.13	86
1943	161.24	171	161	32	8.57	4
1944	242.15	255	240	51	9.03	6
1945	21.58	23	22	4	8.96	
1946	2,359.61	2,460	2,314	518	9.44	55
1947	1,151.70	1,190	1,120	262	9.93	26
1948	179.20	185	174	41	9.92	4
1949	118.78	121	114	29	10.43	3
1950	4,994.31	5,084	4,783	1,210	10.46	116
1951	936.26	943	887	237	10.99	22
1952	1,691.63	1,686	1,586	444	11.52	39
1953	33,492.53	33,238	31,271	8,920	11.61	768
1954	14,883.00	14,600	13,736	4,124	12.17	339
1955	20,354.47	19,733	18,565	5,860	12.72	461
1956	51,305.74	49,457	46,530	15,037	12.86	1,169
1957	50,908.98	48,451	45,584	15,507	13.44	1,154
1958	274,480.68	257,836	242,576	86,801	14.01	6,196
1959	187,917.56	175,259	164,887	60,614	14.19	4,272
1960	370,428.72	340,631	320,471	124,043	14.79	8,387
1961	268,523.63	243,379	228,975	93,253	15.39	6,059
1962	178,647.25	159,496	150,056	64,321	16.00	4,020

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2762 MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -20						
1963	441,650.82	390,649	367,529	162,452	16.23	10,009
1964	301,586.77	262,525	246,988	114,916	16.85	6,820
1965	548,272.54	469,365	441,586	216,341	17.48	12,376
1966	401,321.07	337,736	317,748	163,837	18.10	9,052
1967	312,105.37	259,584	244,221	130,305	18.38	7,089
1968	639,987.27	522,537	491,611	276,374	19.02	14,531
1969	645,731.67	517,309	486,693	288,185	19.67	14,651
1970	538,404.61	422,863	397,836	248,250	20.32	12,217
1971	408,854.12	316,453	297,724	192,901	20.64	9,346
1972	551,509.51	417,934	393,199	268,612	21.30	12,611
1973	253,940.34	188,231	177,091	127,637	21.97	5,810
1974	383,126.88	277,598	261,169	198,583	22.64	8,771
1975	395,616.66	281,521	264,860	209,880	22.99	9,129
1976	255,768.24	177,554	167,046	139,876	23.68	5,907
1977	244,491.98	165,443	155,652	137,738	24.36	5,654
1978	653,751.10	430,691	405,201	379,300	25.06	15,136
1979	1,262,492.11	813,398	765,258	749,733	25.45	29,459
1980	2,260,824.39	1,415,095	1,331,345	1,381,644	26.14	52,856
1981	1,270,387.85	771,380	725,727	798,738	26.85	29,748
1982	1,549,781.28	911,829	857,864	1,001,874	27.55	36,366
1983	1,694,758.11	964,589	907,501	1,126,209	28.26	39,852
1984	840,945.67	464,807	437,298	571,837	28.69	19,932
1985	1,689,370.42	900,502	847,207	1,180,038	29.41	40,124
1986	2,021,968.88	1,037,270	975,881	1,450,482	30.13	48,141
1987	3,691,803.13	1,828,772	1,720,539	2,709,625	30.58	88,608
1988	4,986,688.56	2,367,879	2,227,740	3,756,286	31.31	119,971
1989	4,857,202.04	2,204,975	2,074,477	3,754,165	32.05	117,135
1990	9,183,352.62	3,976,024	3,740,709	7,279,314	32.78	222,066
1991	5,054,311.09	2,091,272	1,967,503	4,097,670	33.26	123,201
1992	2,473,567.11	969,737	912,344	2,055,937	34.01	60,451
1993	1,127,314.63	417,332	392,633	960,145	34.75	27,630
1994	100,534.25	35,167	33,086	87,555	35.25	2,484
1995	67,159.85	21,977	20,676	59,916	36.00	1,664
1996	238,056.33	72,845	68,534	217,134	36.52	5,946
1997	209,312.00	59,227	55,722	195,452	37.28	5,243
1998	750,806.14	195,870	184,278	716,689	37.81	18,955
1999	2,189,164.73	519,095	488,373	2,138,625	38.58	55,434

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2762 MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -20						
2000	177,928.65	38,112	35,856	177,658	39.12	4,541
2001	3,620,995.02	690,886	649,997	3,695,197	39.67	93,148
2002	2,171,316.77	362,436	340,986	2,264,594	40.23	56,291
2003	1,871,688.84	266,828	251,036	1,994,991	40.80	48,897
2004	1,178,197.73	139,404	131,154	1,282,683	41.16	31,163
2005	3,462,549.63	322,848	303,740	3,851,320	41.55	92,691
2006	1,058,398.25	71,759	67,512	1,202,566	41.75	28,804
2007	131,607.54	5,496	5,171	152,758	41.60	3,672
2008	23,870.23	352	331	28,313	40.31	702
	69,705,083.01	30,785,326	28,963,345	54,682,756		1,698,731
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.2	2.44

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2763 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60 R2.5						
NET SALVAGE PERCENT.. -20						
1965	1,138.83	921	890	477	21.01	23
1968	6,773.29	5,201	5,028	3,100	22.79	136
1970	104,417.04	77,185	74,616	50,684	24.00	2,112
1971	174,591.00	126,502	122,291	87,218	24.61	3,544
1972	181,430.57	128,736	124,451	93,266	25.23	3,697
1973	118,585.66	82,351	79,610	62,693	25.85	2,425
1974	62,519.56	42,448	41,035	33,988	26.48	1,284
1975	67,549.70	44,810	43,318	37,742	27.10	1,393
1976	28,717.99	18,592	17,973	16,489	27.74	594
1977	7,535.44	4,757	4,599	4,444	28.38	157
1978	60,352.85	37,110	35,875	36,548	29.02	1,259
1979	99,965.21	59,811	57,820	62,138	29.67	2,094
1980	167,549.18	97,413	94,170	106,889	30.32	3,525
1981	36,078.51	20,361	19,683	23,611	30.98	762
1983	9,656.60	5,113	4,943	6,645	32.30	206
1984	40,567.85	20,753	20,062	28,619	32.97	868
1986	27,908.80	13,339	12,895	20,596	33.99	606
1987	59,341.10	27,252	26,345	44,864	34.68	1,294
1988	12,114.41	5,335	5,157	9,380	35.36	265
1989	71,356.28	30,055	29,055	56,573	36.06	1,569
1990	59,290.45	23,828	23,035	48,114	36.75	1,309
1991	172,385.94	65,886	63,693	143,170	37.45	3,823
1992	1,260,850.95	456,932	441,722	1,071,299	38.14	28,089
1993	2,396,094.53	820,039	792,743	2,082,570	38.85	53,605
1994	3,854,557.84	1,247,489	1,205,964	3,419,505	39.26	87,099
1995	3,082,427.32	933,975	902,886	2,796,027	39.97	69,953
1996	3,560,973.36	1,004,194	970,768	3,302,400	40.69	81,160
1997	4,276,861.35	1,115,748	1,078,608	4,053,626	41.41	97,890
1998	3,516,801.19	846,564	818,385	3,401,776	41.85	81,285
1999	2,630,140.44	575,685	556,522	2,599,647	42.58	61,053
2000	3,339,785.16	660,877	638,878	3,368,864	43.05	78,255
2001	6,813,455.97	1,196,170	1,156,353	7,019,794	43.78	160,342
2002	11,178,538.09	1,718,365	1,661,166	11,753,080	44.26	265,546
2003	10,271,564.26	1,349,684	1,304,757	11,021,120	44.75	246,282
2004	15,477,732.97	1,688,311	1,632,113	16,941,167	45.00	376,470
2005	10,748,535.56	920,935	890,280	12,007,963	45.52	263,795
2006	9,969,661.51	622,107	601,399	11,362,195	45.58	249,280

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2763 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -20						
2007	8,866,507.04	340,474	329,141	10,310,667	45.45	226,857
2008	12,643,436.16	171,445	165,738	15,006,385	43.75	343,003
	115,457,749.96	16,606,753	16,053,967	122,495,333		2,802,909
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					43.7	2.43

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2765 MAINS - STEEL - FEEDER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -20						
1910	280.88	335	337			
1917	575.29	670	690			
1924	2,027.03	2,323	2,396	36	3.99	9
1931	545.02	608	627	27	5.83	5
1933	482.94	534	551	29	6.47	4
1941	494.82	529	546	48	8.26	6
1948	58,787.56	60,605	62,505	8,040	9.92	810
1949	2,599.74	2,655	2,738	382	10.43	37
1952	2,217.47	2,210	2,279	382	11.52	33
1953	181,290.46	179,913	185,554	31,995	11.61	2,756
1954	10,565.19	10,364	10,689	1,989	12.17	163
1955	1,268,412.13	1,229,700	1,268,253	253,842	12.72	19,956
1957	103,172.26	98,191	101,269	22,538	13.44	1,677
1958	50,018.88	46,986	48,459	11,564	14.01	825
1959	103,888.28	96,890	99,928	24,738	14.19	1,743
1960	17,556.33	16,144	16,650	4,418	14.79	299
1961	34,149.53	30,952	31,922	9,057	15.39	588
1962	378.20	338	349	105	16.00	7
1963	16,583.27	14,668	15,128	4,772	16.23	294
1965	1,450,381.46	1,241,643	1,280,571	459,887	17.48	26,309
1966	55,642.70	46,827	48,295	18,476	18.10	1,021
1967	151,128.22	125,696	129,637	51,717	18.38	2,814
1968	754,530.17	616,059	635,374	270,062	19.02	14,199
1969	207,404.98	166,156	171,365	77,521	19.67	3,941
1970	473,297.22	371,728	383,382	184,575	20.32	9,083
1971	872,553.68	675,357	696,531	350,533	20.64	16,983
1972	698,029.84	528,967	545,551	292,085	21.30	13,713
1973	25,412.14	18,836	19,427	11,068	21.97	504
1974	1,049,518.39	760,439	784,280	475,142	22.64	20,987
1975	625,756.86	445,289	459,250	291,658	22.99	12,686
1976	13,686.47	9,501	9,799	6,625	23.68	280
1977	329,108.36	222,701	229,683	165,247	24.36	6,784
1978	297,173.39	195,778	201,916	154,692	25.06	6,173
1979	168,226.15	108,385	111,783	90,088	25.45	3,540
1980	157,817.66	98,781	101,878	87,503	26.14	3,347
1982	304,506.14	179,159	184,776	180,631	27.55	6,556
1983	6,359.69	3,620	3,733	3,899	28.26	138

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2765 MAINS - STEEL - FEEDER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -20						
1984	85,903.13	47,480	48,969	54,115	28.69	1,886
1985	61,378.46	32,717	33,743	39,911	29.41	1,357
1986	543,546.90	278,840	287,582	364,674	30.13	12,103
1987	291,365.54	144,331	148,856	200,783	30.58	6,566
1988	241,711.23	114,774	118,372	171,681	31.31	5,483
1989	2,975,315.65	1,350,674	1,393,021	2,177,358	32.05	67,936
1990	14,881.18	6,443	6,645	11,212	32.78	342
1991	1,509,182.77	624,439	644,016	1,167,003	33.26	35,087
1992	829,086.79	325,035	335,226	659,678	34.01	19,397
1993	322,475.21	119,380	123,123	263,847	34.75	7,593
1994	416,165.13	145,575	150,139	349,259	35.25	9,908
1995	12,293.53	4,023	4,149	10,603	36.00	295
1996	22,720.37	6,952	7,170	20,094	36.52	550
1997	46,408.75	13,132	13,544	42,147	37.28	1,131
1998	50,313.62	13,126	13,538	46,838	37.81	1,239
1999	402,825.52	95,518	98,513	384,878	38.58	9,976
2000	492,608.82	105,517	108,825	482,306	39.12	12,329
2001	39,174.95	7,475	7,709	39,301	39.67	991
2002	137,974.83	23,031	23,753	141,817	40.23	3,525
2003	1,353,379.73	192,938	198,987	1,425,069	40.80	34,928
2004	27,767.86	3,285	3,388	29,933	41.16	727
2005	315,688.70	29,435	30,358	348,468	41.55	8,387
2006	992,081.04	67,263	69,372	1,121,125	41.75	26,853
2007	1,363,831.72	56,954	58,739	1,577,859	41.60	37,929
2008	1,742,342.91	25,717	26,523	2,064,288	40.31	51,210
	23,784,983.14	11,443,591	11,802,361	16,739,618		535,998
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					31.2	2.25

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2780 MEASURING & REGULATING - GENERAL - SYSTEM
 EXCLUDING ELECTRONIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. -15						
1935	551.98	616	635			
1947	38.20	41	44			
1949	5,140.75	5,417	5,912			
1953	6,318.91	6,494	7,267			
1955	4,215.97	4,280	4,848			
1956	3,666.39	3,697	4,216			
1957	2,466.84	2,469	2,837			
1958	950.62	944	1,093			
1959	16,126.69	15,883	18,546			
1960	777.63	759	894			
1961	14,423.75	13,947	16,587			
1963	2,407.00	2,292	2,768			
1965	6,794.54	6,322	7,642	172	10.26	17
1966	573.66	527	637	23	10.69	2
1968	9,868.62	8,871	10,724	625	11.31	55
1969	10,808.68	9,575	11,575	855	11.78	73
1970	11,399.90	9,944	12,021	1,089	12.26	89
1971	143,726.16	123,964	149,855	15,430	12.50	1,234
1972	104,820.96	88,877	107,439	13,105	13.00	1,008
1973	24,099.46	20,171	24,384	3,330	13.28	251
1974	24,300.67	19,959	24,128	3,818	13.81	276
1975	19,958.63	16,071	19,428	3,524	14.34	246
1976	16,271.59	12,893	15,586	3,126	14.67	213
1977	6,663.34	5,166	6,245	1,418	15.23	93
1978	35,146.27	26,753	32,340	8,078	15.58	518
1979	102,232.20	76,301	92,237	25,330	15.95	1,588
1980	62,660.23	45,592	55,114	16,945	16.55	1,024
1981	15,708.74	11,179	13,514	4,551	16.94	269
1982	31,839.46	22,028	26,629	9,986	17.55	569
1983	12,135.23	8,185	9,894	4,062	17.98	226
1984	104,987.92	68,928	83,324	37,412	18.42	2,031
1985	32,413.91	20,673	24,991	12,285	18.87	651
1986	168,441.53	104,176	125,934	67,774	19.34	3,504
1987	17,871.30	10,693	12,926	7,626	19.82	385
1988	91,972.57	53,127	64,223	41,545	20.31	2,046
1989	130,358.56	72,498	87,639	62,273	20.82	2,991

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2780 MEASURING & REGULATING - GENERAL - SYSTEM
 EXCLUDING ELECTRONIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. -15						
1990	8,312.92	4,440	5,367	4,193	21.34	196
1991	98,325.65	50,262	60,759	52,315	21.87	2,392
1992	39,710.09	19,440	23,500	22,167	22.26	996
1993	51,130.83	23,791	28,760	30,040	22.81	1,317
1994	26,094.62	11,532	13,941	16,068	23.23	692
1995	21,534.86	8,995	10,874	13,891	23.67	587
1997	23,285.48	8,561	10,349	16,429	24.47	671
1998	76,364.82	26,100	31,551	56,269	24.83	2,266
1999	46,330.76	14,578	17,623	35,657	25.22	1,414
2000	708,154.11	202,861	245,229	569,148	25.63	22,206
2001	87,520.20	22,646	27,376	73,272	25.83	2,837
2002	52,988.25	12,163	14,703	46,233	26.07	1,773
2003	135,076.69	26,920	32,542	122,796	26.24	4,680
2004	79,222.14	13,329	16,113	74,992	26.27	2,855
2005	131,278.90	17,754	21,462	129,509	26.26	4,932
2006	309,856.07	31,357	37,906	318,428	25.91	12,290
2007	340,100.24	22,059	26,667	364,448	25.10	14,520
2008	45,298.36	1,136	1,373	50,720	22.49	2,255
	3,522,723.85	1,417,236	1,710,171	2,340,957		98,238
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.8	2.79

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2781 MEASURING & REGULATING - GENERAL - SYSTEM
 ELECTRONIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S1.5						
NET SALVAGE PERCENT.. -15						
1976	9,321.74	10,139	10,720			
1986	135,429.25	130,357	145,877	9,867	4.38	2,253
1987	31,052.72	29,329	32,821	2,890	4.68	618
1988	27,683.04	25,583	28,629	3,206	5.01	640
1994	54,049.86	41,639	46,596	15,561	7.15	2,176
1995	3,799.69	2,796	3,129	1,241	7.60	163
1996	28,084.62	19,663	22,004	10,293	8.03	1,282
1997	28,631.08	18,932	21,186	11,740	8.50	1,381
1998	13,128.47	8,117	9,083	6,015	9.03	666
2002	6,270.87	2,621	2,933	4,279	11.39	376
2003	19,539.19	7,044	7,883	14,587	12.04	1,212
2004	11,995.27	3,595	4,023	9,772	12.77	765
2005	57,526.67	13,595	15,213	50,943	13.53	3,765
2006	99,210.95	16,943	18,960	95,133	14.34	6,634
2007	73,922.63	7,642	8,552	76,459	15.19	5,034
2008	28,347.51	981	1,098	31,502	16.11	1,955
	627,993.56	338,976	378,707	343,488		28,920
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.9	4.61

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2782 MEASURING & REGULATING - GENERAL - DISTRICT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. -25						
1909	1,324.10	1,655	1,655			
1910	790.42	988	988			
1930	683.94	799	855			
1937	2,128.52	2,416	2,661			
1938	1,351.39	1,524	1,689			
1939	1.99	2	2			
1948	1,403.07	1,496	1,754			
1949	1,423.51	1,503	1,779			
1952	15,020.07	15,488	18,775			
1953	12,006.48	12,245	15,008			
1955	4,216.45	4,230	5,271			
1959	2,520.47	2,433	3,151			
1960	2,832.87	2,697	3,541			
1961	4,752.05	4,458	5,940			
1963	2,049.31	1,877	2,562			
1964	4,478.32	4,036	5,598			
1965	2,336.22	2,083	2,920			
1966	6,971.70	6,112	8,715			
1969	172.23	145	215			
1970	8,163.68	6,719	10,205			
1971	4,561.64	3,678	5,693	9	20.64	
1972	1,878.25	1,491	2,308	40	20.97	2
1973	26,665.90	20,709	32,054	1,278	21.64	59
1974	10,564.00	8,064	12,482	723	21.99	33
1975	21,000.40	15,653	24,228	2,023	22.68	89
1976	18,501.10	13,529	20,940	2,186	23.06	95
1977	2,257.00	1,609	2,490	331	23.75	14
1978	50,274.91	35,079	54,296	8,548	24.14	354
1979	20,187.49	13,697	21,200	4,034	24.85	162
1980	24,713.69	16,376	25,347	5,545	25.26	220
1981	31,356.29	20,158	31,201	7,994	25.97	308
1982	11,678.95	7,312	11,318	3,281	26.41	124
1983	10,848.54	6,570	10,169	3,392	27.13	125
1984	17,235.44	10,134	15,685	5,859	27.58	212
1985	21,620.50	12,321	19,071	7,955	28.05	284
1986	19,391.30	10,636	16,462	7,777	28.78	270
1989	44,358.02	21,735	33,642	21,806	30.25	721

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2782 MEASURING & REGULATING - GENERAL - DISTRICT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. -25						
1990	24,859.96	11,613	17,975	13,100	31.00	423
1992	13,666.49	5,807	8,988	8,095	32.04	253
1996	11,583.38	3,873	5,995	8,484	34.23	248
2003	44,747.25	7,199	11,143	44,791	37.24	1,203
2004	26,197.41	3,524	5,454	27,293	37.34	731
2005	36,565.03	3,903	6,041	39,665	37.48	1,058
2007	125,470.12	6,148	9,516	147,322	36.81	4,002
2008	165,982.93	2,967	4,592	202,887	34.59	5,865
	860,792.78	336,691	501,574	574,418		16,855
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					34.1	1.96

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1.5						
NET SALVAGE PERCENT.. -25						
1935	108.87	136	136			
1936	99.29	124	124			
1937	3,988.66	4,986	4,986			
1938	1,953.29	2,442	2,442			
1939	953.16	1,191	1,191			
1940	3,933.40	4,884	4,917			
1941	369.96	456	462			
1946	520.96	627	651			
1947	3,269.25	3,921	4,087			
1948	8,004.06	9,564	10,005			
1949	9,054.80	10,775	11,319			
1950	9,444.73	11,188	11,801	5	3.23	2
1951	3,626.75	4,275	4,509	24	3.48	7
1952	3,424.30	4,015	4,235	45	3.74	12
1953	8,195.37	9,552	10,075	169	4.02	42
1954	11,712.76	13,565	14,308	333	4.32	77
1955	5,711.41	6,608	6,970	169	4.30	39
1956	12,987.46	14,916	15,733	501	4.64	108
1957	12,533.40	14,282	15,064	603	4.99	121
1958	25,774.07	29,125	30,719	1,499	5.36	280
1959	61,296.46	69,027	72,806	3,815	5.45	700
1960	73,717.28	82,232	86,734	5,413	5.85	925
1961	102,169.55	113,447	119,658	8,054	5.97	1,349
1962	85,932.52	94,408	99,576	7,840	6.41	1,223
1963	111,693.68	121,969	128,646	10,971	6.58	1,667
1964	120,393.73	130,597	137,747	12,745	6.78	1,880
1965	129,228.46	138,436	146,015	15,521	7.26	2,138
1966	103,835.93	110,326	116,366	13,429	7.50	1,791
1967	128,923.56	135,773	143,206	17,948	7.76	2,313
1968	111,912.74	116,711	123,101	16,790	8.04	2,088
1969	171,723.51	176,360	186,015	28,639	8.58	3,338
1970	143,070.96	145,289	153,243	25,596	8.89	2,879
1971	111,073.18	111,420	117,520	21,321	9.23	2,310
1972	39,305.96	38,918	41,049	8,083	9.58	844
1973	11,554.75	11,280	11,897	2,546	9.95	256
1974	2,869.36	2,760	2,911	676	10.34	65
1975	2,974.24	2,815	2,969	749	10.75	70

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1.5						
NET SALVAGE PERCENT.. -25						
1976	488.56	455	480	131	11.17	12
1977	5,243.72	4,790	5,052	1,503	11.60	130
1978	9,482.39	8,532	8,999	2,854	11.87	240
1980	7,111.09	6,131	6,467	2,422	12.82	189
1981	5,626.67	4,739	4,998	2,035	13.31	153
1982	1,848.80	1,525	1,608	703	13.66	51
1983	2,214.57	1,779	1,876	892	14.18	63
1984	2,067.74	1,615	1,703	882	14.71	60
1985	1,596.18	1,214	1,281	714	15.11	47
1986	1,436.93	1,059	1,117	679	15.67	43
1987	1,365.30	976	1,029	678	16.09	42
1988	2,132.49	1,475	1,556	1,110	16.54	67
1989	4,017.71	2,674	2,820	2,202	17.13	129
1990	4,389.31	2,812	2,966	2,521	17.60	143
1993	999.46	562	593	656	18.98	35
1998	1,996.68	826	871	1,625	21.24	77
1999	1,021.27	389	410	867	21.65	40
2003	356.81	87	92	354	22.83	16
2006	2,128.22	263	277	2,383	22.82	104
2007	71,323.84	5,661	5,971	83,184	22.14	3,757
2008	931,703.47	28,533	30,097	1,134,532	19.91	56,983
	2,695,893.03	1,824,497	1,923,456	1,446,411		88,905
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.3	3.30

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2802 SERVICES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R1.5						
NET SALVAGE PERCENT.. -25						
1930	8,244.78	10,306	10,306			
1931	77.96	97	97			
1932	94.70	118	118			
1933	93.44	116	117			
1934	243.63	302	305			
1935	1,489.09	1,833	1,861			
1936	842.15	1,038	1,053			
1937	878.15	1,075	1,098			
1938	162.72	198	203			
1939	1,009.24	1,219	1,262			
1940	1,178.29	1,423	1,473			
1941	433.64	520	539	3	2.92	1
1942	572.86	686	712	4	2.94	1
1943	348.33	416	432	3	2.99	1
1944	68.36	81	84	1	3.52	
1948	153.92	179	186	6	4.44	1
1951	730.21	840	871	42	5.00	8
1952	2,671.31	3,056	3,170	169	5.23	32
1953	915.68	1,042	1,081	64	5.48	12
1954	1,756.13	1,986	2,060	135	5.74	24
1955	3,073.24	3,453	3,582	260	6.02	43
1956	8,780.61	9,796	10,162	814	6.32	129
1957	12,578.47	13,928	14,449	1,274	6.64	192
1958	16,744.13	18,391	19,079	1,851	6.97	266
1959	14,784.09	16,192	16,798	1,682	6.99	241
1960	18,271.23	19,829	20,571	2,268	7.36	308
1961	10,410.90	11,189	11,608	1,406	7.75	181
1962	2,425.09	2,580	2,677	354	8.14	43
1963	2,318.58	2,453	2,545	353	8.26	43
1964	5,730.95	5,993	6,217	947	8.69	109
1965	39,298.00	40,816	42,343	6,780	8.85	766
1966	14,979.83	15,360	15,935	2,790	9.31	300
1967	13,338.08	13,493	13,998	2,675	9.78	274
1968	10,480.31	10,505	10,898	2,202	10.01	220
1969	28,270.55	27,917	28,961	6,377	10.50	607
1970	15,608.87	15,250	15,820	3,691	10.76	343
1971	15,243.84	14,649	15,197	3,858	11.28	342

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2802 SERVICES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R1.5						
NET SALVAGE PERCENT.. -25						
1972	17,458.25	16,568	17,188	4,635	11.58	400
1973	4,039.49	3,782	3,923	1,126	11.89	95
1974	3,355.56	3,083	3,198	996	12.45	80
1975	2,342.66	2,119	2,198	730	12.80	57
1976	5,739.15	5,106	5,297	1,877	13.16	143
1977	4,579.66	3,985	4,134	1,591	13.75	116
1978	7,300.44	6,235	6,468	2,658	14.14	188
1979	45,075.30	37,734	39,145	17,199	14.55	1,182
1980	60,606.42	49,659	51,517	24,241	14.98	1,618
1981	47,010.68	37,656	39,065	19,698	15.42	1,277
1982	36,651.71	28,533	29,600	16,215	16.05	1,010
1983	41,016.40	31,116	32,280	18,991	16.52	1,150
1984	65,943.18	48,674	50,495	31,934	16.99	1,880
1985	73,867.56	52,945	54,925	37,409	17.48	2,140
1986	88,458.41	61,700	64,008	46,565	17.82	2,613
1987	100,536.05	67,824	70,361	55,309	18.34	3,016
1988	97,972.25	63,768	66,153	56,312	18.87	2,984
1989	218,493.65	136,886	142,006	131,111	19.41	6,755
1990	238,117.54	143,734	149,111	148,536	19.81	7,498
1991	274,124.69	158,307	164,229	178,427	20.38	8,755
1992	129,494.95	71,578	74,255	87,614	20.81	4,210
1993	281,060.00	148,119	153,660	197,665	21.26	9,298
1994	147,721.19	73,898	76,662	107,989	21.73	4,970
1995	111,689.80	52,773	54,747	84,865	22.21	3,821
1996	106,895.11	47,608	49,389	84,230	22.59	3,729
1997	110,475.32	45,902	47,619	90,475	23.10	3,917
1998	87,899.98	34,039	35,312	74,563	23.40	3,186
1999	75,282.61	26,819	27,822	66,281	23.83	2,781
2000	50,966.23	16,570	17,190	46,518	24.18	1,924
2001	3,214.79	944	979	3,039	24.45	124
2003	1,070.42	242	251	1,087	24.89	44
2005	311.18	48	50	339	24.91	14
2006	656,184.70	75,461	78,284	741,947	24.67	30,075
2008	239,858.39	6,836	7,092	292,731	21.48	13,628
	3,689,115.08	1,828,576	1,896,481	2,714,912		129,165

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 21.0 3.50

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2803 SERVICES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. -25						
1965	5,744.92	5,685	5,899	1,282	11.45	112
1966	884.05	864	897	208	11.85	18
1967	1,470.39	1,419	1,472	366	12.26	30
1968	14,352.85	13,660	14,174	3,767	12.69	297
1969	14,338.48	13,451	13,957	3,966	13.13	302
1970	24,563.08	22,696	23,550	7,154	13.58	527
1971	90,616.54	82,404	85,506	27,765	14.05	1,976
1972	236,888.78	212,933	220,949	75,162	14.26	5,271
1973	200,703.48	177,246	183,918	66,961	14.75	4,540
1974	167,878.05	145,529	151,007	58,841	15.25	3,858
1975	186,691.04	158,711	164,685	68,679	15.76	4,358
1976	127,061.33	106,334	110,337	48,490	16.04	3,023
1977	170,873.76	139,946	145,214	68,378	16.58	4,124
1978	148,984.24	119,281	123,771	62,459	17.12	3,648
1979	409,853.93	321,940	334,059	178,258	17.45	10,215
1980	576,771.58	441,807	458,438	262,526	18.01	14,577
1981	469,535.40	350,273	363,459	223,460	18.58	12,027
1982	458,282.28	333,973	346,545	226,308	18.95	11,942
1983	331,279.64	234,422	243,247	170,853	19.55	8,739
1984	334,494.88	230,509	239,186	178,933	19.94	8,974
1985	462,335.78	309,649	321,305	256,615	20.36	12,604
1986	566,558.68	366,493	380,289	327,909	20.98	15,630
1987	840,993.04	526,672	546,498	504,743	21.42	23,564
1988	1,051,645.15	635,982	659,923	654,633	21.87	29,933
1989	1,459,704.30	850,460	882,475	942,155	22.34	42,173
1990	2,149,938.34	1,203,159	1,248,451	1,438,972	22.82	63,057
1991	2,042,952.68	1,095,023	1,136,244	1,417,447	23.31	60,809
1992	1,751,322.52	895,801	929,522	1,259,631	23.82	52,881
1993	2,049,230.81	996,695	1,034,214	1,527,325	24.34	62,750
1994	2,112,657.64	976,576	1,013,338	1,627,484	24.71	65,863
1995	1,673,390.05	731,481	759,017	1,332,721	25.11	53,075
1996	1,572,275.18	646,205	670,531	1,294,813	25.52	50,737
1997	2,024,295.74	777,077	806,329	1,724,041	25.95	66,437
1998	2,566,636.33	913,081	947,453	2,260,842	26.40	85,638
1999	1,957,989.09	641,731	665,888	1,781,598	26.73	66,652
2000	768,973.33	230,404	239,077	722,140	26.96	26,786
2001	769,139.62	207,668	215,485	745,940	27.22	27,404

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2803 SERVICES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42 R1.5						
NET SALVAGE PERCENT.. -25						
2002	3,320,774.91	793,250	823,111	3,327,858	27.51	120,969
2003	2,206,147.05	458,051	475,294	2,282,390	27.61	82,665
2004	415,226.21	72,665	75,400	443,633	27.65	16,045
2005	223,518.82	31,600	32,790	246,609	27.46	8,981
2006	38,321,551.32	4,038,133	4,190,144	43,711,795	27.17	1,608,826
2007	4,168,375.05	281,365	291,957	4,918,512	26.28	187,158
2008	3,528,287.21	91,735	95,188	4,315,171	23.54	183,312
	81,975,187.55	20,884,039	21,670,193	80,798,793		3,112,507
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.0	3.80

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2810 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R3						
NET SALVAGE PERCENT.. 0						
1904	978.82	979	979			
1905	205.40	205	205			
1908	104.98	105	105			
1909	222.55	223	223			
1910	386.18	386	386			
1911	279.35	279	279			
1913	64.45	64	64			
1914	5.43	5	5			
1916	1,353.74	1,354	1,354			
1917	45.37	45	45			
1919	24.23	24	24			
1920	184.39	184	184			
1922	9.06	9	9			
1924	365.11	365	365			
1925	62.65	63	63			
1926	283.40	283	283			
1928	118.88	119	119			
1929	1,012.98	1,013	1,013			
1930	883.01	883	883			
1931	1,058.04	1,058	1,058			
1932	101.52	102	102			
1933	557.39	557	557			
1934	1,417.97	1,418	1,418			
1935	4,304.39	4,304	4,304			
1936	1,070.55	1,071	1,071			
1937	5,473.81	5,474	5,474			
1938	2,906.16	2,906	2,906			
1939	5,026.14	5,026	5,026			
1940	2,642.63	2,643	2,643			
1942	615.55	616	616			
1943	171.81	172	172			
1946	157.91	158	158			
1947	1,100.23	1,096	749	351	0.23	351
1949	2,131.82	2,106	1,440	692	0.74	692
1950	438.15	431	295	143	1.02	140
1952	3,580.68	3,500	2,393	1,188	1.30	914
1953	2,299.59	2,234	1,527	773	1.64	471

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2810 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R3						
NET SALVAGE PERCENT.. 0						
1954	2,235.22	2,156	1,474	761	1.99	382
1956	8,411.70	8,037	5,494	2,918	2.45	1,191
1957	7,979.02	7,602	5,197	2,782	2.55	1,091
1958	5,998.43	5,665	3,872	2,126	2.97	716
1959	5,944.24	5,591	3,822	2,122	3.13	678
1960	1,656.43	1,551	1,060	596	3.31	180
1961	4,636.00	4,316	2,950	1,686	3.52	479
1962	13,234.83	12,248	8,372	4,863	3.75	1,297
1963	7,844.86	7,210	4,929	2,916	4.00	729
1964	4,245.25	3,873	2,647	1,598	4.28	373
1965	39,722.78	35,941	24,568	15,155	4.58	3,309
1966	11,751.30	10,539	7,204	4,547	4.89	930
1967	17,179.76	15,257	10,429	6,751	5.23	1,291
1968	31,957.13	28,087	19,200	12,757	5.58	2,286
1969	48,358.71	42,024	28,727	19,632	5.95	3,299
1970	42,611.07	36,586	25,009	17,602	6.34	2,776
1971	66,303.01	56,192	38,412	27,891	6.75	4,132
1972	28,173.81	23,550	16,098	12,076	7.17	1,684
1973	30,947.60	25,488	17,423	13,525	7.60	1,780
1974	16,241.32	13,168	9,001	7,240	8.05	899
1975	651.35	519	355	296	8.52	35
1976	7,625.83	5,973	4,083	3,543	8.99	394
1977	15,295.30	11,756	8,036	7,259	9.48	766
1978	17,183.00	12,892	8,813	8,370	10.15	825
1979	78,562.67	57,712	39,451	39,112	10.66	3,669
1980	142,664.05	102,461	70,040	72,624	11.18	6,496
1981	141,942.13	99,147	67,774	74,168	11.87	6,248
1982	62,058.70	42,268	28,893	33,166	12.41	2,673
1983	87,491.24	58,007	39,652	47,839	12.96	3,691
1984	48,363.22	31,044	21,221	27,142	13.67	1,986
1985	73,832.83	45,983	31,433	42,400	14.23	2,980
1986	88,432.85	53,130	36,318	52,115	14.95	3,486
1987	56,529.55	32,697	22,351	34,179	15.67	2,181
1988	120,325.25	67,093	45,863	74,462	16.26	4,579
1989	346,957.41	185,379	126,721	220,236	17.00	12,955
1990	442,479.55	225,930	154,440	288,040	17.73	16,246
1991	396,728.43	193,722	132,424	264,304	18.34	14,411

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2810 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R3						
NET SALVAGE PERCENT.. 0						
1992	122,629.96	56,864	38,871	83,759	19.09	4,388
1993	310,304.05	136,130	93,055	217,249	19.83	10,956
1994	293,695.98	121,385	82,976	210,720	20.59	10,234
1995	213,266.43	82,641	56,491	156,775	21.34	7,347
1996	480,815.51	173,719	118,750	362,066	22.10	16,383
1997	604,809.11	202,430	138,377	466,432	22.86	20,404
1998	579,221.73	178,227	121,832	457,390	23.63	19,356
1999	1,745.30	489	334	1,411	24.40	58
2000	44,131.10	11,143	7,617	36,514	25.17	1,451
	5,214,819.32	2,575,282	1,770,556	3,444,262		206,268
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.7	3.96

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2811 METERS - LEASED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R3						
NET SALVAGE PERCENT.. 0						
1999	499,801.84	140,094	103,702	396,100	24.40	16,234
2000	1,163,679.46	293,829	217,502	946,177	25.17	37,591
2001	201,655.86	45,231	33,481	168,175	25.94	6,483
2002	286,827.74	56,132	41,551	245,277	26.72	9,180
2003	330,468.17	54,891	40,632	289,836	27.61	10,498
2004	1,174,386.11	160,656	118,923	1,055,463	28.39	37,177
2005	173,007.23	18,529	13,716	159,291	29.18	5,459
2006	391,299.66	30,247	22,390	368,910	29.86	12,355
2007	541,405.90	25,338	18,756	522,650	30.55	17,108
2008	767,658.59	12,206	9,035	758,624	30.95	24,511
	5,530,190.56	837,153	619,688	4,910,503		176,596
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.8	3.19

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2820 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S2.5						
NET SALVAGE PERCENT.. 0						
1937	1,018.35	1,005	944	74	0.96	74
1938	782.66	767	720	63	1.44	44
1940	270.69	265	249	22	1.43	15
1941	2,494.92	2,425	2,277	218	1.94	112
1942	561.63	545	512	50	1.99	25
1943	815.87	791	743	73	2.07	35
1944	1,923.36	1,849	1,736	187	2.61	72
1945	1,398.09	1,341	1,259	139	2.72	51
1946	226.60	217	204	23	2.86	8
1947	533.17	508	477	56	3.01	19
1948	1,354.46	1,287	1,209	145	3.19	45
1949	3,111.06	2,943	2,764	347	3.39	102
1950	1,017.67	959	901	117	3.61	32
1953	809.58	755	709	101	4.02	25
1954	448.83	416	391	58	4.32	13
1955	307.42	285	268	39	4.30	9
1956	14.75	14	13	2	4.64	
1957	22.45	21	20	2	4.68	
1960	6,182.60	5,548	5,210	973	5.55	175
1961	3,187.47	2,846	2,673	514	5.69	90
1962	4,704.80	4,179	3,924	781	5.85	134
1963	12,967.83	11,447	10,750	2,218	6.05	367
1964	6,197.98	5,406	5,077	1,121	6.52	172
1965	8,492.18	7,352	6,904	1,588	6.75	235
1966	14,363.80	12,331	11,580	2,784	7.00	398
1967	14,697.50	12,505	11,743	2,955	7.28	406
1968	18,291.73	15,409	14,470	3,822	7.58	504
1969	26,889.26	22,412	21,047	5,842	7.89	740
1970	20,570.50	16,948	15,915	4,656	8.23	566
1971	19,705.26	16,036	15,059	4,646	8.58	541
1972	26,085.20	21,043	19,761	6,324	8.75	723
1973	30,024.12	23,875	22,420	7,604	9.14	832
1974	9,264.28	7,256	6,814	2,450	9.55	257
1975	3,338.90	2,573	2,416	923	9.98	92
1977	2,267.12	1,685	1,582	685	10.87	63
1978	3,980.28	2,902	2,725	1,255	11.34	111
1979	23,262.25	16,607	15,595	7,667	11.82	649

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2820 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S2.5						
NET SALVAGE PERCENT.. 0						
1980	47,092.87	32,885	30,881	16,212	12.31	1,317
1981	37,124.39	25,319	23,776	13,348	12.82	1,041
1982	27,788.62	18,485	17,359	10,430	13.34	782
1983	23,710.54	15,357	14,421	9,290	13.87	670
1984	31,546.88	19,865	18,655	12,892	14.41	895
1985	45,613.85	27,765	26,073	19,541	15.11	1,293
1986	42,270.07	24,918	23,400	18,870	15.67	1,204
1987	74,118.56	42,070	39,507	34,612	16.38	2,113
1988	94,859.93	51,926	48,762	46,098	16.95	2,720
1989	69,595.99	36,510	34,286	35,310	17.67	1,998
1990	184,343.24	92,430	86,799	97,544	18.40	5,301
1991	151,877.25	72,294	67,890	83,987	19.26	4,361
1992	71,300.40	32,235	30,271	41,029	20.00	2,051
1993	253,813.60	108,581	101,966	151,848	20.73	7,325
1994	283,878.19	114,034	107,086	176,792	21.60	8,185
1995	349,569.78	131,194	123,201	226,369	22.47	10,074
1996	649,484.44	226,540	212,738	436,746	23.34	18,712
1997	954,176.47	307,245	288,527	665,649	24.21	27,495
1998	504,167.75	148,780	139,715	364,453	25.09	14,526
1999	134.30	36	34	100	26.09	4
2004	422.51	54	51	372	30.83	12
2008	118,864.68	1,688	1,585	117,280	34.83	3,367
	4,287,338.93	1,754,964	1,648,044	2,639,296		123,182

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 21.4 2.87

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2821 METER INSTALLATIONS - LEASED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S2.5						
NET SALVAGE PERCENT.. 0						
1999	765,507.29	204,390	156,362	609,145	26.09	23,348
2000	1,137,757.77	272,721	208,636	929,122	26.96	34,463
2001	72,012.01	15,231	11,652	60,360	27.96	2,159
2002	29,205.99	5,374	4,111	25,095	28.83	870
2003	295,391.59	45,992	35,185	260,207	29.83	8,723
2004	276,065.86	35,171	26,906	249,160	30.83	8,082
2005	466,657.36	46,246	35,379	431,278	31.83	13,549
2006	951,690.49	67,380	51,547	900,143	32.83	27,418
2007	459,243.77	19,518	14,932	444,312	33.83	13,134
2008	118,864.70	1,688	1,291	117,574	34.83	3,376
	4,572,396.83	713,711	546,001	4,026,396		135,122
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.8	2.96

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2830 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R2.5						
NET SALVAGE PERCENT.. 0						
1926	21.13	21	21			
1927	3.20	3	3			
1929	4,090.71	4,091	4,091			
1930	210.99	210	176	35	0.24	35
1931	214.25	213	178	36	0.63	36
1932	13.55	13	11	3	1.02	3
1935	35.25	34	28	7	1.68	4
1936	169.10	164	137	32	2.13	15
1937	299.27	291	243	56	2.03	28
1938	503.33	486	406	97	2.49	39
1939	325.13	314	262	63	2.44	26
1940	139.15	133	111	28	2.93	10
1941	471.74	452	378	94	2.92	32
1942	327.90	312	261	67	3.43	20
1943	42.85	41	34	9	3.46	3
1945	5.52	5	4	2	4.07	
1946	686.60	644	538	149	4.17	36
1947	828.72	775	648	181	4.29	42
1948	2,779.78	2,590	2,165	615	4.44	139
1949	4,546.24	4,220	3,527	1,019	4.60	222
1950	7,236.11	6,688	5,590	1,646	4.79	344
1951	10,576.43	9,730	8,132	2,444	5.00	489
1952	5,261.09	4,815	4,024	1,237	5.23	237
1953	5,299.47	4,824	4,032	1,267	5.48	231
1954	4,382.49	3,965	3,314	1,068	5.74	186
1955	6,061.27	5,448	4,553	1,508	6.02	250
1956	5,907.70	5,273	4,407	1,501	6.32	238
1957	2,889.36	2,559	2,139	750	6.64	113
1958	8,696.80	7,642	6,387	2,310	6.97	331
1959	7,162.93	6,276	5,245	1,918	6.99	274
1960	6,047.15	5,250	4,388	1,659	7.36	225
1961	6,390.04	5,494	4,592	1,798	7.75	232
1962	10,018.13	8,525	7,125	2,893	8.14	355
1963	10,557.69	8,887	7,427	3,131	8.55	366
1964	13,506.13	11,299	9,443	4,063	8.69	468
1965	7,931.76	6,556	5,479	2,453	9.13	269
1966	15,030.11	12,265	10,250	4,780	9.58	499

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2830 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R2.5						
NET SALVAGE PERCENT.. 0						
1967	9,903.57	7,973	6,663	3,241	10.05	322
1968	8,990.11	7,136	5,964	3,026	10.52	288
1969	19,524.50	15,270	12,762	6,763	11.01	614
1970	20,555.15	15,908	13,295	7,260	11.25	645
1971	21,829.60	16,619	13,889	7,941	11.76	675
1972	13,527.35	10,123	8,460	5,067	12.28	413
1973	7,710.11	5,666	4,735	2,975	12.81	232
1974	9,506.23	6,855	5,729	3,777	13.34	283
1975	1,393.63	985	823	571	13.89	41
1976	1,018.32	705	589	429	14.45	30
1977	753.01	510	426	327	15.01	22
1978	4,054.31	2,684	2,243	1,811	15.58	116
1979	24,554.24	15,864	13,258	11,296	16.16	699
1980	75,103.07	47,307	39,537	35,566	16.75	2,123
1981	19,076.59	11,700	9,778	9,299	17.34	536
1982	6,029.97	3,596	3,005	3,025	17.94	169
1983	16,639.13	9,632	8,050	8,589	18.55	463
1984	9,829.07	5,515	4,609	5,220	19.17	272
1985	12,307.18	6,682	5,585	6,722	19.79	340
1986	45,826.84	24,027	20,081	25,746	20.42	1,261
1987	44,998.50	22,738	19,003	25,996	21.05	1,235
1988	54,922.57	26,687	22,304	32,619	21.69	1,504
1989	120,324.93	56,083	46,872	73,453	22.34	3,288
1990	85,190.32	37,986	31,747	53,443	22.99	2,325
1991	71,843.71	30,677	25,638	46,206	23.48	1,968
1992	39,960.72	16,220	13,556	26,405	24.15	1,093
1993	53,085.43	20,406	17,054	36,031	24.82	1,452
1994	109,838.18	39,816	33,276	76,562	25.50	3,002
1995	99,894.90	33,984	28,402	71,493	26.18	2,731
1996	60,709.68	19,275	16,109	44,601	26.87	1,660
1997	96,589.37	28,436	23,766	72,823	27.56	2,642
1998	182,708.66	49,697	41,535	141,174	28.11	5,022
1999	212,445.70	52,687	44,033	168,413	28.81	5,846
2004	463,094.83	57,516	48,069	415,026	31.73	13,080
2008	119.16	2	2	117	31.76	4
	2,172,527.71	837,475	700,596	1,471,932		62,193

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 23.7 2.86

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2631 HOUSE REGULATORS - LEASED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R2.5						
NET SALVAGE PERCENT.. 0						
2004	1,012,230.79	125,719	119,013	893,218	31.73	28,151
2005	541,960.53	53,112	50,279	491,682	32.21	15,265
2006	394,784.93	28,148	26,647	368,138	32.59	11,296
2007	545,470.81	24,001	22,721	522,750	32.63	16,021
2008	697,724.16	10,815	10,238	687,486	31.76	21,646
	3,192,171.22	241,795	228,898	2,963,274		92,379
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.1	2.89

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. 0						
1937	279.72	262	280			
1938	580.16	544	580			
1939	404.04	376	404			
1940	207.20	192	207			
1941	279.72	257	280			
1942	450.66	414	451			
1943	10.36	9	10			
1946	1,113.85	1,002	1,114			
1947	2,115.82	1,887	2,116			
1948	1,777.05	1,581	1,777			
1949	2,542.42	2,239	2,542			
1950	2,737.62	2,402	2,738			
1951	3,349.98	2,909	3,320	30	8.72	3
1952	5,749.72	4,971	5,673	77	8.86	9
1953	4,248.15	3,631	4,144	104	9.44	11
1954	5,746.17	4,885	5,575	171	9.60	18
1955	5,754.15	4,833	5,515	239	10.19	23
1956	5,463.62	4,561	5,205	259	10.39	25
1957	3,974.00	3,295	3,760	214	10.61	20
1958	14,567.32	11,918	13,600	967	11.23	86
1959	15,937.62	12,938	14,764	1,174	11.48	102
1960	3,801.55	3,061	3,493	309	11.74	26
1961	1,733.03	1,375	1,569	164	12.38	13
1962	9,379.48	7,371	8,412	967	12.67	76
1963	2,565.74	1,996	2,278	288	12.98	22
1964	4,045.32	3,096	3,533	512	13.64	38
1965	1,524.47	1,154	1,317	207	13.97	15
1966	3,810.53	2,850	3,252	559	14.32	39
1967	3,495.84	2,568	2,931	565	14.99	38
1968	2,529.49	1,834	2,093	436	15.36	28
1969	4,559.49	3,260	3,720	839	15.75	53
1970	2,644.82	1,853	2,115	530	16.45	32
1971	5,590.65	3,858	4,403	1,188	16.85	71
1972	4,290.07	2,913	3,324	966	17.26	56
1973	4,010.09	2,676	3,054	956	17.69	54
1974	255.53	167	191	65	18.41	4
1975	895.84	573	654	242	18.85	13

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. 0						
1976	51.59	32	37	15	19.31	1
1977	48.49	30	34	14	19.78	1
1978	92.60	56	64	29	20.26	1
1979	6,689.45	3,907	4,459	2,230	21.01	106
1980	14,921.49	8,505	9,706	5,215	21.50	243
1981	5,334.23	2,963	3,381	1,953	22.00	89
1982	1,198.48	648	739	459	22.52	20
1983	2,927.66	1,538	1,755	1,173	23.04	51
1984	5,274.24	2,688	3,067	2,207	23.58	94
1985	2,429.75	1,199	1,368	1,062	24.12	44
1986	15,646.19	7,463	8,517	7,129	24.67	289
1987	33,874.35	15,514	17,704	16,170	25.45	635
1988	31,678.10	14,027	16,007	15,671	25.80	607
1989	98,092.50	41,699	47,585	50,508	26.37	1,915
1990	44,208.10	17,993	20,533	23,675	26.95	878
1991	34,711.13	13,485	15,389	19,322	27.55	701
1992	90,701.02	33,523	38,255	52,446	28.14	1,864
1993	52,980.28	18,559	21,179	31,801	28.75	1,106
1994	124,271.55	41,271	47,097	77,175	29.17	2,646
1995	120,757.75	37,664	42,981	77,777	29.79	2,611
1996	70,840.36	20,721	23,646	47,194	30.24	1,561
1997	92,249.31	25,036	28,570	63,679	30.87	2,063
1998	118,457.75	29,733	33,930	84,528	31.34	2,697
1999	103,519.68	23,799	27,159	76,361	31.82	2,400
2000	134,278.60	27,970	31,919	102,360	32.31	3,168
2001	82,165.15	15,348	17,515	64,650	32.66	1,979
2008	118,864.70	1,866	2,129	116,736	31.45	3,712
	1,538,685.79	512,948	585,119	953,567		32,357
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.5	2.10

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2841 HOUSE REGULATOR INSTALLATIONS - LEASED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. 0						
1999	344,085.08	79,105	62,011	282,074	31.82	8,865
2004	1,449,088.43	170,268	133,475	1,315,613	33.81	38,912
2005	539,690.40	50,461	39,557	500,133	33.95	14,731
2006	285,473.32	19,641	15,397	270,076	33.86	7,976
2007	715,836.45	30,709	24,072	691,764	33.47	20,668
2008	118,864.70	1,866	1,463	117,402	31.45	3,733
	3,453,038.38	352,050	275,975	3,177,062		94,885
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					33.5	2.75

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2850 INDUSTRIAL MEAS. & REG. STATION EQUIP.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. -10						
1952	250.87	265	276			
1953	1,403.07	1,473	1,543			
1954	106.00	111	117			
1955	309.42	322	340			
1959	1,029.10	1,042	1,132			
1962	1,004.94	997	1,105			
1963	743.50	733	818			
1965	2,026.70	1,969	2,229			
1966	536.44	517	590			
1967	1,344.27	1,283	1,479			
1968	553.04	520	608			
1969	37,218.79	34,607	40,941			
1970	1,375.85	1,264	1,513			
1971	4,894.93	4,463	5,384			
1972	2,142.73	1,927	2,357			
1973	157.82	140	173			
1979	1,335.60	1,066	1,321	148	8.55	
1980	13,904.37	10,855	13,450	1,845	11.66	13
1983	20,354.71	14,789	18,325	4,065	13.11	158
1984	12,728.85	8,988	11,137	2,865	13.67	310
1985	8,568.64	5,870	7,273	2,153	14.23	210
1986	9,813.01	6,534	8,096	2,698	14.67	151
1987	5,535.59	3,561	4,412	1,677	15.26	184
1988	11,789.80	7,312	9,060	3,909	15.86	110
1989	6,120.05	3,663	4,539	2,193	16.34	246
1990	68,931.92	39,558	49,015	26,810	16.96	134
1991	25,260.80	13,907	17,232	10,555	17.47	1,581
1992	16,357.02	8,610	10,669	7,324	17.98	604
1993	21,598.41	10,791	13,371	10,387	18.63	407
1994	16,831.84	7,974	9,880	8,635	19.17	558
1995	17,312.42	7,739	9,589	9,455	19.72	450
1996	10,462.79	4,388	5,437	6,072	20.29	479
1997	7,822.30	3,068	3,802	4,803	20.76	299
1998	19,439.49	7,050	8,735	12,648	21.35	231
1999	38,358.37	12,789	15,847	26,347	21.85	592
2000	14,472.84	4,372	5,417	10,503	22.46	1,206
2001	10,892.69	2,957	3,664	8,318	22.89	468
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DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2850 INDUSTRIAL MEAS. & REG. STATION EQUIP.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. -10						
2002	118.73	28	35	96	23.44	4
2003	3,371.40	696	862	2,847	23.82	120
2004	11,015.52	1,898	2,352	9,765	24.24	403
2005	2,158.71	296	367	2,008	24.59	82
2006	10,031.84	1,013	1,255	9,780	24.75	395
	439,685.18	241,405	295,747	187,907		9,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.3	2.22

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2851 INDUSTRIAL MEAS. & REG. STATION EQUIP. - COMM.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2.5						
NET SALVAGE PERCENT.. -10						
1993	29,106.64	22,582	21,439	10,578	6.48	1,632
1995	12,620.37	8,865	8,416	5,466	7.64	715
2007	23,063.81	2,306	2,189	23,181	15.00	1,545
	64,790.82	33,753	32,044	39,225		3,892
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.1	6.01

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2870 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
1999	108,083.69	69,206	76,146	31,938	5.34	5,981
	108,083.69	69,206	76,146	31,938		5,981
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.3	5.53

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2871 OTHER EQUIPMENT STREET LIGHTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S2.5						
NET SALVAGE PERCENT.. 0						
1996	9,616.81	4,292	4,264	5,353	15.51	345
1997	15,626.37	6,452	6,410	9,216	16.35	564
1998	5,168.06	1,959	1,946	3,222	17.20	187
	30,411.24	12,703	12,620	17,791		1,096
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.2	3.60

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2910 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	3,298.66	3,299	3,299			
1990	439.86	407	432	8	1.50	5
1991	1,549.87	1,356	1,439	111	2.50	44
1992	757.64	625	663	95	3.50	27
1994	3,100.88	2,248	2,386	715	5.50	130
2000	13,861.47	5,891	6,251	7,610	11.50	662
	23,008.38	13,826	14,470	8,539		868
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.8	3.77

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2921 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-R2						
NET SALVAGE PERCENT.. +5						
1995	2,620.51	2,188	2,489			
1996	3,852.04	3,115	3,659			
1997	32,725.30	25,422	31,089			
1998	8,890.83	6,590	8,296	150	2.96	51
1999	26,146.76	18,264	22,991	1,848	3.42	540
2000	3,385.80	2,207	2,778	439	3.89	113
2001	18,536.57	11,094	13,966	3,644	4.40	828
	96,157.81	68,880	85,268	6,081		1,532
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.0	1.59

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2940 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	30,942.21	30,323	29,716	1,226	0.50	1,226
1985	35,194.82	33,083	32,420	2,775	1.50	1,850
1986	36,427.26	32,785	32,128	4,299	2.50	1,720
1987	29,595.19	25,452	24,942	4,653	3.50	1,329
1988	65,725.50	53,895	52,816	12,910	4.50	2,869
1989	70,750.82	55,186	54,081	16,670	5.50	3,031
1990	155,656.54	115,186	112,879	42,778	6.50	6,581
1991	81,130.64	56,791	55,653	25,478	7.50	3,397
1992	77,467.87	51,129	50,105	27,363	8.50	3,219
1993	106,967.79	66,320	64,992	41,976	9.50	4,419
1994	106,202.42	61,597	60,363	45,839	10.50	4,366
1995	52,706.44	28,461	27,891	24,815	11.50	2,158
1996	61,434.72	30,717	30,102	31,333	12.50	2,507
1997	109,714.40	50,469	49,458	60,256	13.50	4,463
1998	193.10	81	79	114	14.50	8
1999	440,538.41	167,405	164,052	276,486	15.50	17,838
2001	57,006.96	17,102	16,760	40,247	17.50	2,300
2002	42,172.04	10,965	10,745	31,427	18.50	1,699
2003	18,721.21	4,119	4,037	14,684	19.50	753
2004	46,609.77	8,390	8,222	38,388	20.50	1,873
2005	54,739.69	7,664	7,510	47,230	21.50	2,197
2007	18,357.55	1,101	1,079	17,279	23.50	735
2008	110,147.47	2,203	2,159	107,988	24.50	4,408
	1,808,402.82	910,424	892,189	916,214		74,946
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.2	4.14

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2960 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-R2.5						
NET SALVAGE PERCENT.. 0						
1996	47,220.92	41,144	47,221			
	47,220.92	41,144	47,221			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

DUKE ENERGY KENTUCKY
 GAS PLANT

ACCOUNT 2980 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	125,560.68	28,251	34,550	91,011	15.50	5,872
	125,560.68	28,251	34,550	91,011		5,872
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					15.5	4.68

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-026

REQUEST:

Provide Duke Kentucky's cash account balances at the beginning of the most recent calendar year and at the end of each month since then.

RESPONSE:

See STAFF-DR-01-026 Attachment.

PERSON RESPONSIBLE: Michael Covington

**STAFF-DR-01-026
EXCEL
ATTACHMENT

PROVIDED ON CD**