

**KYPSC CASE NO. 2018-00261**  
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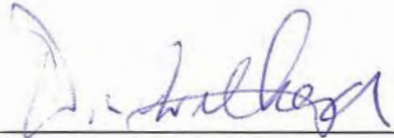
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**VERIFICATION**

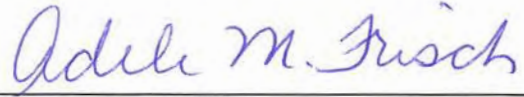
STATE OF OHIO                    )  
                                          )  
COUNTY OF HAMILTON        )        **SS:**

The undersigned, William Don Wathen Jr., Director of Rates & Regulatory Strategy, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.

  
\_\_\_\_\_  
William Don Wathen Jr., Affiant

Subscribed and sworn to before me by William Don Wathen Jr., on this 23<sup>RD</sup> day of OCTOBER, 2018.

**ADELE M. FRISCH**  
Notary Public, State of Ohio  
My Commission Expires 01-05-2019

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

My Commission Expires: 1/5/2019

**VERIFICATION**

STATE OF OHIO                    )  
                                          )     SS:  
COUNTY OF HAMILTON        )

The undersigned, Sarah E. Lawler, Director Rates & Regulatory Planning, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of her knowledge, information and belief.



\_\_\_\_\_  
Sarah E. Lawler Affiant

Subscribed and sworn to before me by Sarah E. Lawler on this 23<sup>rd</sup> day of OCTOBER 2018.

ADELE M. FRISCH  
Notary Public, State of Ohio  
My Commission Expires 01-05-2019

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

My Commission Expires: 1/5/2019

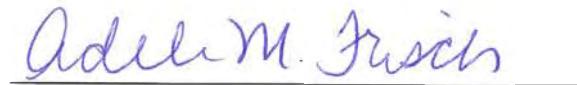
**VERIFICATION**

**STATE OF OHIO** )  
 ) **SS:**  
**COUNTY OF HAMILTON** )

The undersigned, Gary J. Hebbeler, Vice President Gas Operations, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.

  
\_\_\_\_\_  
Gary J. Hebbeler, Affiant

Subscribed and sworn to before me by Gary J. Hebbeler on this 23<sup>RD</sup> day of October, 2018.

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

ADELE M. FRISCH  
Notary Public, State of Ohio  
My Commission Expires 01-05-2019

My Commission Expires: 1/5/2019

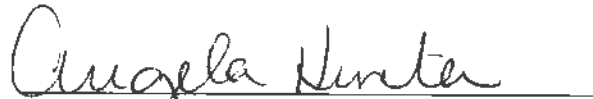
VERIFICATION

STATE OF NORTH CAROLINA )  
 ) SS:  
COUNTY OF MECKLENBURG )

The undersigned, John R. Panizza, Director, Tax Operations, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.

  
John R. Panizza Affiant

Subscribed and sworn to before me by John R. Panizza on this 12 day of October, 2018.

  
NOTARY PUBLIC

My Commission Expires:

**My Commission Expires  
05-30-2023**

VERIFICATION

COMMONWEALTH OF PENNSYLVANIA )  
 ) SS:  
COUNTY OF CUMBERLAND )

The undersigned, John J. Spanos, Senior Vice President, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.

  
John J. Spanos Affiant

Subscribed and sworn to before me by John J. Spanos on this 15<sup>th</sup> day of October, 2018.

  
NOTARY PUBLIC

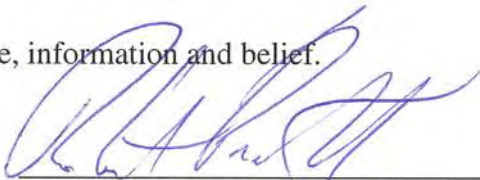
COMMONWEALTH OF PENNSYLVANIA  
NOTARIAL SEAL  
Cheryl Ann Rutter, Notary Public  
East Pennsboro Twp., Cumberland County  
My Commission Expires Feb. 20, 2019  
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

My Commission Expires: February 20, 2019

**VERIFICATION**

**STATE OF NORTH CAROLINA         )**  
**)**         **SS:**  
**COUNTY OF MECKLENBURG        )**

The undersigned, Robert H. "Beau" Pratt., Director, Regional Financial Forecasting, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.



Robert H. "Beau" Pratt Affiant

Subscribed and sworn to before me by Robert H. "Beau" Pratt on this 12 day of October, 2018.

Virginia M. Adams  
NOTARY PUBLIC

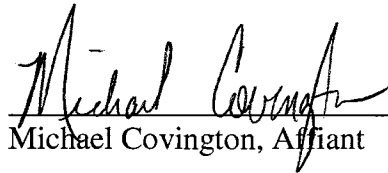
My Commission Expires:  
10/2/21



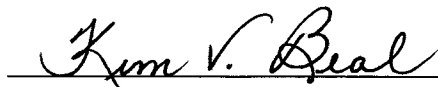
**VERIFICATION**

STATE OF NORTH CAROLINA        )  
                                                  )  
COUNTY OF MECKLENBURG        )        **SS:**

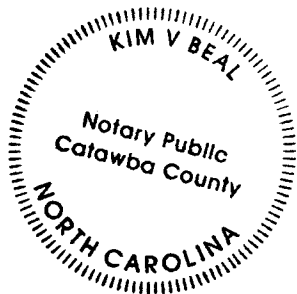
The undersigned, Michael Covington, Director, Gas Utilities & Infrastructure Accounting, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein true and correct to the best of his knowledge, information and belief.

  
\_\_\_\_\_  
Michael Covington, Affiant

Subscribed and sworn to before me by Michael Covington on this 16 day of Oct,  
2018.

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

My Commission Expires: October 24, 2019



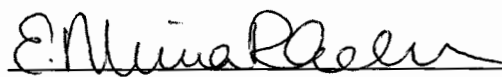
**VERIFICATION**

STATE OF OHIO                    )  
                                          )     SS:  
COUNTY OF HAMILTON        )

The undersigned, James E. Ziolkowski, Director, Rates & Regulatory Planning, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.

  
James E. Ziolkowski Affiant

Subscribed and sworn to before me by James E. Ziolkowski on this 7th day of October, 2018.

  
NOTARY PUBLIC

My Commission Expires: July 8, 2022



**E. MINNA ROLFES-ADKINS**  
Notary Public, State of Ohio  
My Commission Expires  
July 8, 2022



**VERIFICATION**

STATE OF OHIO                    )  
                                          )  
COUNTY OF HAMILTON        )        SS:

The undersigned, Bruce L. Sailers, Pricing and Regulatory Solutions Manager, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.

Bruce L. Sailers  
Bruce L. Sailers, Affiant

Subscribed and sworn to before me by Bruce L. Sailers, on this 18<sup>th</sup> day of OCTOBER, 2018.

Adele M. Frisch  
NOTARY PUBLIC

ADELE M. FRISCH  
Notary Public, State of Ohio  
My Commission Expires 01-05-2019

My Commission Expires: 1/5/2019

VERIFICATION

STATE OF NORTH CAROLINA )  
 )  
COUNTY OF MECKLENBURG ) SS:

The undersigned, Cynthia S. Lee, Director, Asset Accounting, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of her knowledge, information and belief.

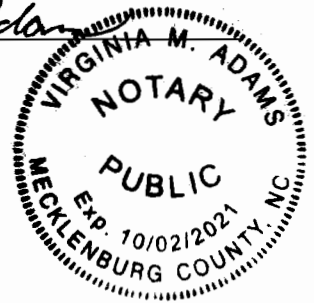
*Cynthia S Lee*  
\_\_\_\_\_  
Cynthia S. Lee Affiant

Subscribed and sworn to before me by Cynthia S. Lee on this 17 day of October, 2018.

*Virginia M. Adams*  
\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:

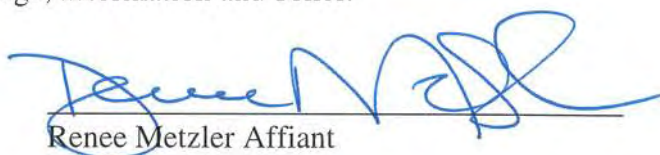
*10/2/21*



VERIFICATION

STATE OF NORTH CAROLINA    )  
                                          )    SS:  
COUNTY OF MECKLENBURG    )

The undersigned, Renee Metzler, Managing Director – Retirement and Health and Welfare, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of her knowledge, information and belief.

  
Renee Metzler Affiant

Subscribed and sworn to before me by Renee Metzler on this 18<sup>th</sup> day of October, 2018.

  
NOTARY PUBLIC

My Commission Expires: 11/16/22

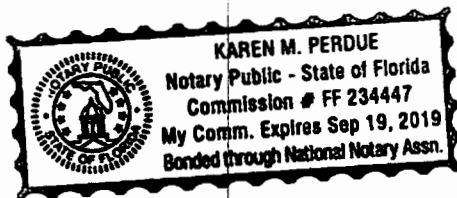
**VERIFICATION**


**STATE OF FLORIDA** )  
 ) **SS:**  
**COUNTY OF NASSAU** )

The undersigned, Dr. Roger A. Morin, Professor of Finance and a Principal in Utility Research International, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.

  
\_\_\_\_\_  
Dr. Roger A. Morin Affiant

Subscribed and sworn to before me by Dr. Roger A. Morin on this 23 day of OCT, 2018.



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

My Commission Expires:

**Duke Energy Kentucky  
Case No. 2018-00261  
Attorney General's First Set Data Requests  
Date Received: October 10, 2018**

**AG-DR-01-001**

**REQUEST:**

Provide a trial balance of all income statement and balance sheet accounts and subaccounts for each month January 2016 through the most recent month for which actual data is available. Provide a detailed description of the costs included in each account not specifically listed in the FERC Uniform System of Accounts (“USOA”), including all subaccounts whether listed in the USOA or not.

**RESPONSE:**

See AG-DR-01-001 Attachment.

**PERSON RESPONSIBLE:** Michael Covington

AG-DR-01-001  
ATTACHMENT  
IS BEING FILED  
ELECTRONICALLY  
AND PROVIDED ON  
CD

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-002**

**REQUEST:**

Provide an electronic copy, with all formulas intact, of all workpapers utilized by the witnesses in the filing of the instant case, which have not already been provided. This includes, but is not limited to, all schedules and supporting workpapers used in the depreciation study presented by Mr. Spanos in Attachment JJS-1 including Table 1 and pages VI-4, VI-5, VIII-2, and VIII-3.

**RESPONSE:**

See STAFF-DR-01-071.

For Schedules and Supporting workpapers used in the depreciation study, please refer to the following files. Please note that some files are available in Microsoft Excel and others in Microsoft Word.

- AG-DR-01-002 Attachment 1 - Detailed Depreciation Calculations
- AG-DR-01-002 Attachment 2 - Net Salvage Data
- AG-DR-01-002 Attachment 3 - Net Salvage Statistics
- AG-DR-01-002 Attachment 4 - Part VI. Table 1
- AG-DR-01-002 Attachment 5 - Part VIII. Tables 1 and 2
- AG-DR-01-002 Attachment 6- Service Life Data
- AG-DR-01-002 Attachment 7 - Service Life Statistics

**PERSON RESPONSIBLE:** John J. Spanos

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2041 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. 0						
1961	16,886.85	16,887	16,887			
1972	7,551.70	6,872	7,539	13	4.50	3
2009	20.35	11	13	8	7.00	1
	24,458.90	23,770	24,439	20		4
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 0.02						



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -10						
1961	1,194,033.14	1,189,553	1,080,760	232,676	5.08	45,802
1963	1,741.01	1,723	1,565	350	5.36	65
1970	10,435.91	10,068	9,147	2,333	6.18	378
1971	23,663.21	22,749	20,668	5,362	6.26	857
1972	6,642.53	6,364	5,782	1,525	6.33	241
1973	8,189.23	7,819	7,104	1,904	6.39	298
1974	4,680.08	4,452	4,045	1,103	6.45	171
1975	1,727.21	1,638	1,488	412	6.49	63
1977	15,661.74	14,736	13,388	3,840	6.58	584
1979	3,572.65	3,335	3,030	900	6.65	135
1981	379.83	351	319	99	6.71	15
1986	6,229.14	5,616	5,102	1,750	6.83	256
1989	1,326.34	1,173	1,066	393	6.88	57
1990	49,012.04	43,036	39,100	14,813	6.89	2,150
1991	3,324.02	2,895	2,630	1,026	6.91	148
1998	4,507.34	3,650	3,316	1,642	6.97	236
1999	11,206.91	8,947	8,129	4,199	6.97	602
2000	26,467.14	20,811	18,908	10,206	6.97	1,464
2001	7,831.50	6,050	5,497	3,118	6.98	447
2002	51,490.30	39,038	35,468	21,171	6.98	3,033
2003	132,259.87	98,188	89,208	56,278	6.98	8,063
2012	100,382.56	48,585	44,142	66,279	7.00	9,468
2014	57,999.96	21,266	19,321	44,479	7.00	6,354
	1,722,763.66	1,562,043	1,419,183	475,857		80,887

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 4.70

DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2110 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -10						
1961	952,129.34	928,469	652,754	394,588	5.86	67,336
1964	2,027.28	1,963	1,380	850	6.04	141
1965	2,019.79	1,952	1,372	850	6.09	140
1966	10,522.69	10,143	7,131	4,444	6.14	724
1968	3,462.69	3,320	2,334	1,475	6.24	236
1971	78,732.83	74,871	52,638	33,968	6.37	5,332
1972	27,026.69	25,624	18,015	11,714	6.41	1,827
1974	21,887.44	20,624	14,500	9,576	6.48	1,478
1975	106,105.55	99,657	70,063	46,653	6.51	7,166
1976	14,383.85	13,463	9,465	6,357	6.54	972
1977	7,625.84	7,112	5,000	3,388	6.57	516
1978	4,979.82	4,628	3,254	2,224	6.59	337
1979	65,554.96	60,682	42,662	29,448	6.62	4,448
1980	58,352.96	53,801	37,824	26,364	6.64	3,970
1981	7,162.06	6,576	4,623	3,255	6.66	489
1984	11,031.84	9,986	7,021	5,114	6.72	761
1987	27,187.85	24,203	17,016	12,891	6.77	1,904
1989	60,099.34	52,833	37,144	28,965	6.79	4,266
1992	25,640.82	22,031	15,489	12,716	6.83	1,862
1993	10,880.49	9,269	6,517	5,452	6.84	797
1995	1,150.30	961	676	589	6.86	86
1996	73,370.31	60,626	42,623	38,084	6.87	5,544
1997	30,406.78	24,829	17,456	15,991	6.88	2,324
1998	41,149.54	33,185	23,330	21,934	6.88	3,188
1999	45,764.19	36,383	25,579	24,762	6.89	3,594
2000	357,976.15	280,186	196,983	196,791	6.90	28,520
2002	502,208.14	379,231	266,616	285,813	6.91	41,362
2003	436,175.63	322,363	226,635	253,158	6.92	36,584
2004	526,445.47	380,120	267,241	311,849	6.92	45,065
2005	122,382.62	85,981	60,448	74,173	6.93	10,703
2006	455,671.93	310,593	218,360	282,879	6.93	40,819
2007	81,176.60	53,390	37,536	51,758	6.94	7,458
2008	74,139.43	46,809	32,909	48,644	6.94	7,009
2009	55,090.59	33,108	23,276	37,324	6.95	5,370
2010	4,946.53	2,806	1,973	3,468	6.95	499
2011	680,563.79	359,472	252,724	495,896	6.95	71,352
2012	379,727.07	183,061	128,700	289,000	6.96	41,523

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2110 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -10						
2013	194,745.20	83,548	58,738	155,482	6.96	22,339
2014	171,958.81	62,930	44,242	144,913	6.96	20,821
2015	223,334.99	64,279	45,191	200,477	6.97	28,763
	5,955,198.20	4,235,068	2,977,438	3,573,280		527,625
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8						8.86

DUKE ENERGY KENTUCKY  
GAS PLANT

## ACCOUNT 2741 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-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	8,461	8,824			
1925	678.47	648	678			
1933	5,568.76	5,153	5,569			
1952	1,342.39	1,101	1,340	2	12.57	
1953	1,826.75	1,484	1,806	21	13.15	2
1954	25.70	21	26			
1955	27,640.73	21,962	26,733	908	14.38	63
1956	180.45	142	173	7	15.02	
1957	15,131.04	11,744	14,295	836	15.67	53
1958	308.05	236	287	21	16.33	1
1959	1,946.26	1,473	1,793	153	17.01	9
1960	1,108.84	828	1,008	101	17.70	6
1961	7,019.04	5,175	6,299	720	18.39	39
1962	19,073.27	13,869	16,882	2,191	19.10	115
1963	1,814.75	1,301	1,584	231	19.81	12
1964	1,991.19	1,407	1,713	278	20.54	14
1965	134,989.37	93,953	114,363	20,626	21.28	969
1966	1,070.30	733	892	178	22.03	8
1967	12,722.90	8,582	10,446	2,277	22.78	100
1968	5,087.66	3,376	4,109	979	23.55	42
1969	3,480.98	2,271	2,764	717	24.33	29
1970	9,619.27	6,167	7,507	2,112	25.12	84
1971	17,951.13	11,301	13,756	4,195	25.93	162
1972	35,609.14	22,006	26,787	8,822	26.74	330
1973	6,934.62	4,204	5,117	1,818	27.56	66
1974	16,960.64	10,082	12,272	4,689	28.39	165
1975	28,419.62	16,552	20,148	8,272	29.23	283
1976	8,582.46	4,893	5,956	2,626	30.09	87
1977	22,107.90	12,333	15,012	7,096	30.95	229
1978	3,731.10	2,035	2,477	1,254	31.82	39
1979	941.95	502	611	331	32.70	10
1980	15,885.32	8,263	10,058	5,827	33.59	173
1981	5,112.34	2,594	3,158	1,954	34.48	57
1982	44,454.50	21,980	26,755	17,700	35.39	500
1983	6,959.60	3,351	4,079	2,881	36.30	79
1984	3,024.89	1,417	1,725	1,300	37.22	35
1985	10,039.09	4,569	5,562	4,477	38.14	117
1986	24,359.25	10,763	13,101	11,258	39.07	288
1987	21,569.99	9,241	11,249	10,321	40.01	258

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2741 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1988	15,344.70	6,368	7,751	7,594	40.95	185
1989	69,914.21	28,066	34,163	35,751	41.90	853
1990	37,094.33	14,382	17,506	19,588	42.86	457
1991	29,490.94	11,034	13,431	16,060	43.81	367
1992	180,997.49	65,212	79,379	101,618	44.78	2,269
1993	9,764.91	3,384	4,119	5,646	45.74	123
1994	105,098.80	34,967	42,564	62,535	46.71	1,339
1995	909.60	290	353	557	47.68	12
1996	25,191.12	7,680	9,348	15,843	48.66	326
2005	2,674.77	476	579	2,096	57.54	36
2006	51,359.23	8,416	10,245	41,114	58.53	702
2007	10,613.11	1,589	1,934	8,679	59.52	146
2008	10,163.32	1,376	1,675	8,488	60.52	140
2012	152.55	12	15	138	64.51	2
	1,095,119.18	531,642	642,232	452,887		11,381

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.8 1.04

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2750 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -5						
1909	838.18	869	880			
1927	2,450.16	2,326	2,573			
1935	106.66	97	112			
1953	181.28	144	190			
1960	481.63	356	506			
1971	40,333.78	25,467	38,988	3,362	23.92	141
1972	13,340.47	8,281	12,678	1,329	24.53	54
1973	26,902.59	16,407	25,118	3,130	25.15	124
1974	3,422.20	2,049	3,137	456	25.78	18
1978	369.00	204	312	75	28.38	3
1980	22,083.46	11,698	17,909	5,279	29.73	178
1981	853.89	442	677	220	30.42	7
1986	9,563.62	4,356	6,669	3,373	33.97	99
1999	3,684.93	1,030	1,577	2,292	44.02	52
2000	30,027.79	7,966	12,195	19,334	44.84	431
2003	3,874.50	859	1,315	2,753	47.33	58
2012	13,960.53	1,202	1,840	12,819	55.08	233
2015	221,720.41	8,730	13,365	219,441	57.75	3,800
2016	161,793.19	3,851	5,895	163,988	58.64	2,797
	555,988.27	96,334	145,936	437,851		7,995

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.8 1.44

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, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2.5						
NET SALVAGE PERCENT.. -20						
1915	6,141.84	7,370	7,370			
1927	66.11	79	79			
1928	208.11	250	250			
1930	42.12	51	51			
1931	78.79	94	17-	112	0.25	112
1934	24.86	29	5-	35	0.97	35
1935	227.33	266	49-	322	1.23	262
1936	58.03	67	12-	82	1.50	55
1937	326.86	377	69-	461	1.77	260
1938	165.13	190	35-	233	2.05	114
1939	49.94	57	10-	70	2.33	30
1940	201.04	228	42-	283	2.60	109
1941	50.58	57	10-	71	2.85	25
1942	545.62	612	112-	767	3.10	247
1943	204.96	229	42-	288	3.33	86
1944	92.66	103	19-	130	3.55	37
1947	95.30	104	19-	133	4.21	32
1948	57.02	62	11-	79	4.43	18
1949	719.75	778	142-	1,006	4.65	216
1950	1,020.27	1,097	200-	1,424	4.88	292
1951	3,086.68	3,302	602-	4,306	5.10	844
1952	1,753.10	1,865	340-	2,444	5.33	459
1953	1,366.68	1,446	264-	1,904	5.57	342
1954	3,283.40	3,453	630-	4,570	5.81	787
1955	2,464.63	2,577	470-	3,428	6.05	567
1956	1,603.45	1,666	304-	2,228	6.30	354
1957	19,988.82	20,639	3,763-	27,750	6.56	4,230
1958	7,713.83	7,913	1,443-	10,700	6.82	1,569
1959	24,349.71	24,812	4,524-	33,744	7.09	4,759
1960	11,541.17	11,675	2,129-	15,978	7.38	2,165
1961	9,237.57	9,276	1,691-	12,776	7.67	1,666
1962	7,197.58	7,171	1,307-	9,944	7.98	1,246
1963	9,596.41	9,482	1,729-	13,245	8.30	1,596
1964	2,661.41	2,607	475-	3,669	8.63	425
1965	3,388.63	3,289	600-	4,666	8.98	520
1966	5,713.58	5,492	1,001-	7,857	9.35	840
1967	617.76	588	107-	848	9.74	87
1968	4,580.67	4,311	786-	6,283	10.14	620
1969	4,786.47	4,453	812-	6,556	10.56	621
1970	6,332.36	5,820	1,061-	8,660	11.00	787
1971	6,490.06	5,889	1,074-	8,862	11.46	773

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, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R2.5						
NET SALVAGE PERCENT.. -20						
1972	11,648.43	10,427	1,901-	15,879	11.94	1,330
1973	8,947.66	7,895	1,440-	12,177	12.44	979
1974	28,422.68	24,710	4,505-	38,612	12.95	2,982
1975	25,251.13	21,611	3,940-	34,241	13.48	2,540
1976	2,592.82	2,183	398-	3,509	14.03	250
1977	21,405.44	17,707	3,229-	28,916	14.60	1,981
1978	48,406.97	39,327	7,171-	65,259	15.18	4,299
1979	43,431.50	34,620	6,312-	58,430	15.78	3,703
1980	74,471.63	58,202	10,612-	99,978	16.39	6,100
1981	46,421.90	35,533	6,479-	62,185	17.02	3,654
1982	39,631.38	29,678	5,411-	52,969	17.67	2,998
1983	26,032.21	19,056	3,474-	34,713	18.33	1,894
1984	38,499.45	27,523	5,018-	51,217	19.00	2,696
1985	29,763.41	20,761	3,785-	39,501	19.68	2,007
1986	42,282.42	28,749	5,242-	55,981	20.37	2,748
1987	12,620.73	8,352	1,523-	16,668	21.08	791
1988	40,038.59	25,761	4,697-	52,743	21.80	2,419
1989	19,529.91	12,202	2,225-	25,661	22.53	1,139
1990	85,267.90	51,661	9,420-	111,741	23.27	4,802
1991	34,654.48	20,324	3,706-	45,291	24.03	1,885
1992	12,115.32	6,870	1,253-	15,791	24.79	637
1993	16,723.67	9,155	1,669-	21,737	25.56	850
1994	9,537.02	5,028	917-	12,361	26.35	469
1995	11,765.39	5,966	1,088-	15,206	27.14	560
1996	16,194.08	7,881	1,437-	20,870	27.94	747
1997	14,476.97	6,746	1,230-	18,602	28.75	647
1998	58,388.34	25,984	4,737-	74,803	29.57	2,530
1999	16,097.65	6,823	1,244-	20,561	30.40	676
	982,749.37	720,561	122,219-	1,301,518		85,500

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.2    8.70



DUKE ENERGY KENTUCKY  
GAS PLANT

## ACCOUNT 2762 MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
1917	1.29	1	1	1	5.17	
1919	29.79	33	36			
1921	189.03	206	227			
1922	1.10	1	1			
1923	124.44	134	149			
1924	322.45	347	387			
1925	133.91	144	161			
1926	1,667.08	1,780	2,000			
1927	6,972.69	7,415	8,367			
1928	6,120.30	6,482	7,344			
1929	9,445.11	9,962	11,334			
1930	6.81	7	8			
1931	5,441.11	5,690	6,529			
1933	106.31	110	128			
1935	271.64	279	326			
1941	6.97	7	8			
1942	2,533.51	2,506	2,957	83	11.43	7
1943	110.57	109	129	4	11.76	
1944	197.17	193	228	9	12.11	1
1945	16.60	16	19	1	12.46	
1946	2,221.36	2,139	2,524	142	12.83	11
1947	1,096.92	1,049	1,238	78	13.21	6
1948	173.29	164	194	14	13.60	1
1949	118.78	112	132	11	14.01	1
1950	3,741.43	3,493	4,121	369	14.43	26
1951	814.02	754	890	87	14.86	6
1952	1,390.02	1,275	1,504	164	15.30	11
1953	33,151.01	30,136	35,558	4,223	15.76	268
1954	12,590.53	11,334	13,373	1,736	16.24	107
1955	18,445.61	16,441	19,399	2,736	16.72	164
1956	48,138.72	42,463	50,103	7,663	17.22	445
1957	49,571.44	43,260	51,044	8,442	17.73	476
1958	256,940.12	221,713	261,605	46,723	18.26	2,559
1959	171,521.44	146,295	172,618	33,208	18.80	1,766
1960	344,283.88	290,153	342,360	70,781	19.35	3,658
1961	255,717.80	212,867	251,168	55,693	19.91	2,797
1962	169,058.14	138,950	163,951	38,919	20.48	1,900
1963	406,888.14	329,994	389,369	98,897	21.07	4,694
1964	292,437.05	233,933	276,024	74,900	21.67	3,456
1965	527,787.47	416,253	491,149	142,196	22.28	6,382
1966	376,687.26	292,772	345,450	106,575	22.90	4,654

DUKE ENERGY KENTUCKY  
GAS PLANT

## ACCOUNT 2762 MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
1967	296,377.35	226,906	267,733	87,920	23.53	3,737
1968	614,676.11	463,331	546,697	190,914	24.17	7,899
1969	620,051.16	459,942	542,698	201,363	24.82	8,113
1970	516,375.15	376,747	444,534	175,116	25.48	6,873
1971	392,660.77	281,557	332,217	138,976	26.16	5,313
1972	533,099.74	375,567	443,142	196,578	26.84	7,324
1973	244,017.37	168,800	199,172	93,649	27.53	3,402
1974	373,144.52	253,373	298,962	148,811	28.22	5,273
1975	383,177.98	255,160	301,070	158,744	28.93	5,487
1976	245,769.14	160,438	189,305	105,618	29.64	3,563
1977	237,556.28	151,875	179,202	105,866	30.37	3,486
1978	635,412.54	397,672	469,224	293,271	31.10	9,430
1979	1,231,049.60	753,624	889,222	588,038	31.84	18,469
1980	2,211,078.82	1,322,986	1,561,028	1,092,267	32.59	33,515
1981	1,235,859.87	722,355	852,327	630,705	33.34	18,917
1982	1,508,781.65	860,694	1,015,557	794,981	34.10	23,313
1983	1,649,809.39	917,703	1,082,823	896,948	34.87	25,723
1984	816,575.52	442,460	522,071	457,820	35.65	12,842
1985	1,659,023.53	874,730	1,032,118	958,710	36.44	26,309
1986	1,982,233.24	1,016,243	1,199,093	1,179,587	37.23	31,684
1987	3,609,326.86	1,797,791	2,121,264	2,209,928	38.02	58,125
1988	4,905,428.81	2,370,028	2,796,462	3,090,053	38.83	79,579
1989	4,779,363.07	2,237,602	2,640,209	3,095,027	39.64	78,078
1990	9,053,682.15	4,101,753	4,839,773	6,024,646	40.46	148,904
1991	4,856,372.75	2,126,625	2,509,264	3,318,383	41.28	80,387
1992	2,434,645.34	1,028,832	1,213,948	1,707,626	42.11	40,552
1993	1,111,866.82	452,614	534,052	800,188	42.95	18,631
1994	99,935.73	39,132	46,173	73,750	43.79	1,684
1995	67,159.85	25,244	29,786	50,806	44.64	1,138
1996	236,297.70	85,067	100,373	183,184	45.50	4,026
1997	205,809.96	70,824	83,567	163,405	46.36	3,525
1998	678,840.21	222,828	262,921	551,687	47.22	11,683
1999	2,169,695.63	676,945	798,746	1,804,889	48.10	37,524
2000	177,149.83	52,426	61,859	150,721	48.97	3,078
2001	3,604,612.44	1,008,196	1,189,599	3,135,936	49.85	62,907
2002	2,160,436.76	568,748	671,082	1,921,442	50.74	37,868
2003	1,852,972.36	457,365	539,658	1,683,909	51.63	32,615
2004	1,176,677.49	270,895	319,636	1,092,377	52.53	20,795
2005	3,486,823.89	744,786	878,794	3,305,395	53.43	61,864
2006	1,357,357.62	267,372	315,480	1,313,349	54.33	24,174
2007	1,980,406.25	356,830	421,033	1,955,454	55.24	35,399

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2762 MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
2008	4,487,111.49	733,104	865,010	4,519,524	56.15	80,490
2009	3,406,793.30	498,755	588,495	3,499,657	57.07	61,322
2010	1,093,358.35	141,502	166,962	1,145,068	57.99	19,746
2011	98,469.72	11,071	13,063	105,101	58.91	1,784
2012	623,534.88	59,395	70,082	678,160	59.84	11,333
2013	208,240.52	16,263	19,189	230,700	60.77	3,796
2014	250,130.07	15,194	17,928	282,228	61.71	4,573
2015	1,478,650.70	64,428	76,020	1,698,361	62.64	27,113
2016	1,201,354.06	31,500	37,167	1,404,458	63.58	22,090
2017	258,722.93	2,245	2,649	307,818	64.53	4,770
	83,504,429.58	33,488,495	39,512,552	60,692,763		1,373,621
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.2 1.64

DUKE ENERGY KENTUCKY  
GAS PLANT

## ACCOUNT 2763 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -20						
1965	1,068.29	836	1,227	55	24.33	2
1968	5,786.86	4,322	6,341	603	26.43	23
1970	102,464.12	74,003	108,581	14,376	27.87	516
1971	171,822.92	121,917	178,883	27,305	28.61	954
1972	178,393.08	124,314	182,400	31,672	29.35	1,079
1973	116,143.78	79,423	116,534	22,839	30.11	759
1974	58,217.99	39,053	57,301	12,561	30.87	407
1975	66,529.18	43,750	64,192	15,643	31.64	494
1976	27,864.79	17,951	26,339	7,099	32.42	219
1977	7,491.98	4,726	6,934	2,056	33.20	62
1978	59,543.09	36,757	53,932	17,520	33.99	515
1979	99,133.03	59,837	87,796	31,164	34.79	896
1980	163,218.93	96,253	141,227	54,636	35.60	1,535
1981	35,554.88	20,467	30,030	12,636	36.42	347
1983	9,241.43	5,058	7,421	3,669	38.07	96
1984	40,437.09	21,552	31,622	16,903	38.91	434
1986	27,741.10	13,982	20,515	12,774	40.60	315
1987	58,759.72	28,748	42,181	28,331	41.46	683
1988	12,093.70	5,739	8,421	6,091	42.32	144
1989	71,049.07	32,654	47,912	37,347	43.19	865
1990	59,129.80	26,284	38,565	32,391	44.07	735
1991	171,276.74	73,552	107,919	97,613	44.95	2,172
1992	1,254,198.97	519,449	762,163	742,876	45.84	16,206
1993	2,379,214.85	949,107	1,392,580	1,462,478	46.73	31,296
1994	3,830,414.69	1,468,903	2,155,252	2,441,246	47.63	51,254
1995	3,063,437.21	1,126,990	1,653,579	2,022,546	48.54	41,668
1996	3,537,636.66	1,246,253	1,828,568	2,416,596	49.45	48,869
1997	4,248,040.91	1,430,247	2,098,534	2,999,115	50.36	59,554
1998	3,496,748.41	1,121,575	1,645,634	2,550,464	51.29	49,726
1999	2,617,183.06	798,157	1,171,098	1,969,522	52.21	37,723
2000	3,307,240.94	955,898	1,402,544	2,566,145	53.14	48,290
2001	6,512,010.49	1,777,232	2,607,649	5,206,764	54.08	96,279
2002	11,104,797.40	2,851,712	4,184,183	9,141,574	55.02	166,150
2003	10,232,044.06	2,462,689	3,613,388	8,665,065	55.96	154,844
2004	15,485,199.15	3,474,879	5,098,527	13,483,712	56.91	236,930
2005	10,795,974.78	2,246,815	3,296,646	9,658,524	57.86	166,929
2006	11,190,216.81	2,146,642	3,149,667	10,278,593	58.81	174,776
2007	7,450,165.66	1,306,521	1,916,997	7,023,202	59.77	117,504
2008	11,566,801.16	1,838,150	2,697,031	11,183,130	60.73	184,145
2009	15,622,789.10	2,222,873	3,261,518	15,485,829	61.70	250,986
2010	4,287,255.69	538,702	790,412	4,354,295	62.67	69,480

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2763 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -20						
2011	2,313,573.32	252,254	370,120	2,406,168	63.64	37,809
2012	3,305,155.16	305,396	448,093	3,518,093	64.61	54,451
2013	1,730,891.75	130,855	191,998	1,885,072	65.59	28,740
2014	2,006,427.93	118,315	173,598	2,234,116	66.56	33,565
2015	1,200,453.03	50,621	74,274	1,366,270	67.54	20,229
2016	4,446,755.70	112,805	165,513	5,170,594	68.52	75,461
2017	764,024.53	6,418	9,417	907,412	69.51	13,054
	149,291,612.99	32,390,636	47,525,256	131,624,679		2,279,170
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						57.8 1.53

DUKE ENERGY KENTUCKY  
GAS PLANT

## ACCOUNT 2765 MAINS - STEEL FEEDER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
1910	280.88	319	337			
1917	575.29	635	690			
1924	2,027.03	2,181	2,432			
1931	545.02	570	654			
1933	482.94	501	580			
1941	494.82	492	594			
1948	682.29	647	819			
1949	2,599.74	2,447	3,120			
1952	2,217.47	2,035	2,637	24	15.30	2
1953	181,290.46	164,802	213,590	3,959	15.76	251
1954	10,565.19	9,511	12,327	351	16.24	22
1955	1,211,139.92	1,079,518	1,399,101	54,267	16.72	3,246
1957	103,172.26	90,036	116,691	7,116	17.73	401
1958	50,018.88	43,161	55,938	4,085	18.26	224
1959	103,660.36	88,414	114,588	9,804	18.80	521
1960	17,263.12	14,549	18,856	1,860	19.35	96
1961	31,546.59	26,260	34,034	3,822	19.91	192
1962	369.71	304	394	50	20.48	2
1963	16,583.27	13,449	17,430	2,470	21.07	117
1965	1,438,515.09	1,134,522	1,470,389	255,829	22.28	11,482
1966	54,097.51	42,046	54,493	10,424	22.90	455
1967	148,675.27	113,826	147,523	30,887	23.53	1,313
1968	730,303.21	550,488	713,456	162,908	24.17	6,740
1969	206,539.82	153,207	198,563	49,285	24.82	1,986
1970	468,510.11	341,825	443,020	119,192	25.48	4,678
1971	869,403.93	623,404	807,958	235,327	26.16	8,996
1972	696,028.33	490,349	635,513	199,721	26.84	7,441
1973	25,211.04	17,440	22,603	7,650	27.53	278
1974	1,049,369.28	712,543	923,486	335,757	28.22	11,898
1975	615,896.91	410,128	531,544	207,532	28.93	7,174
1976	13,686.47	8,935	11,580	4,844	29.64	163
1977	328,001.01	209,699	271,779	121,822	30.37	4,011
1978	297,002.30	185,878	240,906	115,497	31.10	3,714
1979	168,072.08	102,890	133,350	68,336	31.84	2,146
1980	157,023.76	93,954	121,768	66,661	32.59	2,045
1982	303,717.21	173,257	224,549	139,912	34.10	4,103
1983	6,359.69	3,538	4,585	3,047	34.87	87
1984	85,891.38	46,540	60,318	42,752	35.65	1,199
1985	61,378.46	32,362	41,943	31,711	36.44	870
1986	539,582.84	276,631	358,526	288,973	37.23	7,762
1987	290,703.15	144,798	187,664	161,180	38.02	4,239

DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2765 MAINS - STEEL FEEDER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
1988	241,464.08	116,662	151,199	138,558	38.83	3,568
1989	2,954,728.98	1,383,345	1,792,874	1,752,801	39.64	44,218
1990	14,881.18	6,742	8,738	9,119	40.46	225
1991	1,505,103.02	659,091	854,210	951,914	41.28	23,060
1992	828,495.52	350,106	453,752	540,443	42.11	12,834
1993	319,948.28	130,243	168,801	215,137	42.95	5,009
1994	416,050.07	162,914	211,144	288,116	43.79	6,579
1995	12,293.53	4,621	5,989	8,763	44.64	196
1996	22,720.37	8,179	10,600	16,664	45.50	366
1997	46,344.74	15,948	20,669	34,945	46.36	754
1998	50,313.62	16,515	21,404	38,972	47.22	825
1999	402,737.30	125,654	162,853	320,432	48.10	6,662
2000	492,608.82	145,785	188,944	402,187	48.97	8,213
2001	37,700.39	10,545	13,667	31,573	49.85	633
2002	134,442.84	35,393	45,871	115,460	50.74	2,276
2003	1,350,852.65	333,428	432,137	1,188,886	51.63	23,027
2004	27,645.95	6,365	8,249	24,926	52.53	475
2005	315,485.79	67,388	87,338	291,245	53.43	5,451
2006	979,242.34	192,891	249,995	925,096	54.33	17,027
2007	1,391,725.30	250,761	324,997	1,345,073	55.24	24,350
2008	1,873,802.15	306,142	396,773	1,851,790	56.15	32,979
2009	71,469.36	10,463	13,560	72,203	57.07	1,265
2010	178,656.06	23,122	29,967	184,420	57.99	3,180
2011	426,573.78	47,959	62,157	449,732	58.91	7,634
2012	3,147,112.93	299,781	388,529	3,388,007	59.84	56,618
2013	685,506.59	53,535	69,384	753,224	60.77	12,395
2015	172,225.53	7,504	9,726	196,945	62.64	3,144
2016	3,004,038.07	78,766	102,084	3,502,762	63.58	55,092
2017	2,885,673.21	25,036	32,447	3,430,361	64.53	53,159
	34,279,326.54	12,282,975	15,918,386	25,216,805		509,068

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.5 1.49

DUKE ENERGY KENTUCKY  
GAS PLANT

## ACCOUNT 2780 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1.5						
NET SALVAGE PERCENT.. -25						
1935	291.04	321	364			
1947	27.44	28	34			
1949	3,802.18	3,816	4,753			
1953	4,922.12	4,780	6,153			
1955	2,185.44	2,084	2,732			
1958	780.88	723	976			
1959	13,369.94	12,255	16,712			
1960	650.41	590	813			
1961	12,166.97	10,909	15,209			
1963	2,062.37	1,806	2,577		1	15.57
1965	4,892.04	4,177	5,961		154	16.48
1966	501.89	423	604		23	16.95
1968	6,895.66	5,649	8,062		558	17.92
1969	5,424.11	4,378	6,248		532	18.42
1970	6,016.50	4,783	6,826		695	18.93
1971	123,245.71	96,434	137,623	16,434	19.45	845
1972	94,838.28	72,998	104,177	14,371	19.98	719
1973	21,908.02	16,578	23,659	3,726	20.52	182
1974	22,189.86	16,498	23,545	4,192	21.07	199
1975	18,303.39	13,362	19,069	3,810	21.63	176
1976	14,982.50	10,733	15,317	3,411	22.20	154
1977	6,159.11	4,326	6,174	1,525	22.78	67
1978	32,608.91	22,450	32,039	8,722	23.36	373
1979	95,181.31	64,156	91,558	27,419	23.96	1,144
1980	58,534.73	38,610	55,101	18,067	24.56	736
1981	14,721.63	9,491	13,545	4,857	25.18	193
1982	29,929.94	18,850	26,901	10,511	25.80	407
1983	11,440.59	7,032	10,036	4,265	26.43	161
1984	99,252.36	59,479	84,884	39,181	27.07	1,447
1985	30,724.75	17,940	25,603	12,803	27.71	462
1986	160,068.01	90,923	129,758	70,327	28.37	2,479
1987	17,023.87	9,400	13,415	7,865	29.03	271
1988	87,813.81	47,074	67,180	42,587	29.70	1,434
1989	124,739.13	64,828	92,517	63,407	30.38	2,087
1990	7,971.22	4,012	5,726	4,238	31.06	136
1991	94,475.85	45,988	65,630	52,465	31.75	1,652
1992	19,238.92	9,041	12,903	11,146	32.45	343
1993	49,312.77	22,345	31,889	29,752	33.15	897
1994	25,211.88	10,994	15,690	15,825	33.86	467
1995	20,840.58	8,727	12,454	13,597	34.58	393
1997	22,605.99	8,678	12,385	15,872	36.03	441



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2780 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1.5						
NET SALVAGE PERCENT.. -25						
1998	74,245.14	27,200	38,818	53,988	36.76	1,469
1999	45,109.43	15,723	22,439	33,948	37.50	905
2000	690,390.66	228,364	325,902	537,086	38.24	14,045
2001	85,436.17	26,719	38,131	68,664	38.99	1,761
2002	48,427.71	14,261	20,352	40,183	39.75	1,011
2003	132,176.72	36,539	52,146	113,075	40.50	2,792
2004	77,608.77	20,018	28,568	68,443	41.27	1,658
2005	91,901.20	22,025	31,432	83,444	42.03	1,985
2006	299,301.57	66,191	94,462	279,665	42.80	6,534
2007	393,704.44	79,686	113,722	378,409	43.58	8,683
2008	290,405.58	53,333	76,113	286,894	44.36	6,467
2009	426,981.37	70,308	100,338	433,389	45.15	9,599
2010	4,800.67	699	998	5,003	45.94	109
2011	342,121.82	43,343	61,855	365,797	46.73	7,828
2012	77,132.52	8,288	11,828	84,588	47.53	1,780
2013	50,552.68	4,460	6,365	56,826	48.33	1,176
2014	23,297.23	1,602	2,286	26,836	49.14	546
2015	1,248,921.05	61,541	87,826	1,473,325	49.95	29,496
2016	341,270.88	10,089	14,398	412,191	50.77	8,119
2017	291,815.34	2,874	4,102	360,667	51.59	6,991
	6,402,913.06	1,640,932	2,338,883	5,664,759		130,926

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.3 2.04

DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2781 MEASURING AND REGULATING STATION EQUIPMENT - ELECTRONIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2						
NET SALVAGE PERCENT.. -25						
1976	9,321.74	10,892	8,935	2,717	1.63	1,667
1986	135,429.25	141,388	115,980	53,307	4.12	12,939
1987	31,052.72	31,953	26,211	12,605	4.42	2,852
1988	27,683.04	28,057	23,015	11,589	4.73	2,450
1994	54,049.86	48,780	40,014	27,548	6.95	3,964
1995	3,799.69	3,346	2,745	2,005	7.39	271
1996	28,084.62	24,069	19,744	15,362	7.86	1,954
1997	28,631.08	23,850	19,564	16,225	8.34	1,945
1998	13,128.47	10,595	8,691	7,720	8.86	871
2002	6,270.87	4,317	3,541	4,298	11.23	383
2003	19,539.19	12,798	10,498	13,926	11.90	1,170
2004	11,995.27	7,425	6,091	8,903	12.62	705
2005	52,419.53	30,482	25,004	40,520	13.37	3,031
2006	99,210.95	53,822	44,150	79,864	14.15	5,644
2007	73,922.63	37,072	30,410	61,993	14.97	4,141
2008	28,347.51	12,997	10,661	24,773	15.83	1,565
2009	14,788.92	6,123	5,023	13,463	16.72	805
2010	20,411.63	7,522	6,170	19,345	17.63	1,097
2011	3,738.91	1,200	984	3,690	18.58	199
2012	304,378.07	83,095	68,162	312,311	19.54	15,983
2014	64,727.07	11,295	9,265	71,644	21.51	3,331
2015	106,041.86	13,255	10,873	121,679	22.50	5,408
	1,136,972.88	604,333	495,731	925,485		72,375

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 6.37

DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2782 MEASURING AND REGULATING STATION EQUIPMENT - DISTRICT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -25						
1909	1,324.10	1,655	1,655			
1910	790.42	988	988			
1930	683.94	793	855			
1937	2,128.52	2,371	2,661			
1938	1,351.39	1,496	1,689			
1939	1.99	2	2			
1948	1,403.07	1,454	1,754			
1949	1,423.51	1,465	1,779			
1952	15,020.07	15,088	18,775			
1953	12,006.48	11,960	15,008			
1955	4,216.45	4,125	5,271			
1959	2,520.47	2,370	3,151			
1960	2,832.87	2,636	3,541			
1961	4,752.05	4,373	5,940			
1963	2,049.31	1,842	2,562			
1964	4,478.32	3,976	5,598			
1965	2,336.22	2,047	2,920			
1966	6,971.70	6,029	8,715			
1969	172.23	143	215			
1970	8,163.68	6,663	10,205			
1971	4,561.64	3,665	5,702			
1972	1,878.25	1,485	2,348			
1973	26,665.90	20,727	33,332			
1974	10,564.00	8,067	13,205			
1975	21,000.40	15,750	26,250			
1976	18,501.10	13,619	23,126			
1977	2,257.00	1,630	2,821			
1978	50,274.91	35,569	62,844			
1979	20,187.49	13,989	25,234			
1980	24,713.69	16,761	30,892			
1981	31,356.29	20,795	39,195			
1982	11,678.95	7,567	14,599			
1983	10,848.54	6,862	13,525	36	27.17	1
1984	17,235.44	10,635	20,961	583	27.85	21
1985	21,620.50	12,997	25,616	1,410	28.55	49
1986	19,391.30	11,348	22,366	1,873	29.25	64
1989	44,358.02	23,782	46,873	8,575	31.41	273
1990	24,859.96	12,910	25,445	5,630	32.15	175
1992	13,666.49	6,634	13,075	4,008	33.64	119
1996	11,583.38	4,812	9,484	4,995	36.72	136
2003	44,747.25	12,834	25,295	30,639	42.38	723

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2782 MEASURING AND REGULATING STATION EQUIPMENT - DISTRICT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -25						
2004	26,197.41	7,020	13,836	18,911	43.21	438
2005	36,565.03	9,100	17,936	27,770	44.05	630
2007	125,470.12	26,377	51,988	104,850	45.75	2,292
2008	221,340.25	42,257	83,286	193,389	46.60	4,150
2009	37,961.83	6,505	12,821	34,631	47.46	730
2010	129,637.53	19,651	38,731	123,316	48.33	2,552
2011	59,909.79	7,897	15,565	59,322	49.20	1,206
2012	427,612.96	47,812	94,235	440,281	50.08	8,792
2013	394,548.07	36,136	71,222	421,963	50.97	8,279
2014	128,065.73	9,168	18,069	142,013	51.85	2,739
2015	208,966.68	10,686	21,061	240,147	52.75	4,553
	2,302,852.69	556,523	1,014,222	1,864,343		37,922
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.2 1.65

DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. -25						
1940	0.01					
1949	90.31	109	37	76	1.51	50
1950	284.63	340	114	242	1.79	135
1951	269.31	319	107	230	2.07	111
1952	132.35	156	52	113	2.35	48
1953	415.49	485	163	356	2.63	135
1954	589.99	684	230	507	2.92	174
1955	393.66	453	152	340	3.21	106
1956	634.10	723	243	550	3.50	157
1957	1,239.53	1,403	472	1,077	3.79	284
1958	4,623.11	5,189	1,745	4,034	4.08	989
1959	11,726.95	13,057	4,391	10,268	4.37	2,350
1960	11,579.94	12,785	4,299	10,176	4.67	2,179
1961	20,127.42	22,040	7,412	17,747	4.96	3,578
1962	18,325.58	19,895	6,690	16,217	5.26	3,083
1963	19,264.59	20,734	6,973	17,108	5.56	3,077
1964	34,340.36	36,626	12,317	30,608	5.87	5,214
1965	32,104.38	33,920	11,407	28,723	6.19	4,640
1966	30,576.70	32,000	10,761	27,460	6.51	4,218
1967	51,918.78	53,801	18,092	46,806	6.84	6,843
1968	42,891.09	43,977	14,789	38,825	7.19	5,400
1969	67,681.72	68,655	23,088	61,514	7.54	8,158
1970	63,261.61	63,459	21,340	57,737	7.90	7,308
1971	61,979.23	61,437	20,660	56,814	8.28	6,862
1972	16,203.67	15,864	5,335	14,920	8.67	1,721
1973	5,192.32	5,019	1,688	4,802	9.07	529
1974	2,195.40	2,093	704	2,040	9.49	215
1975	2,349.32	2,208	743	2,194	9.92	221
1976	244.28	226	76	229	10.37	22
1977	2,983.78	2,720	915	2,815	10.83	260
1978	5,037.33	4,516	1,519	4,778	11.31	422
1980	5,514.94	4,774	1,605	5,289	12.30	430
1981	3,825.09	3,249	1,093	3,688	12.82	288
1982	1,848.80	1,539	518	1,793	13.36	134
1983	2,214.57	1,806	607	2,161	13.91	155
1984	1,550.80	1,237	416	1,522	14.47	105
1985	1,064.12	830	279	1,051	15.05	70
1986	1,436.93	1,094	368	1,428	15.64	91
1987	910.20	676	227	911	16.25	56
1988	1,777.07	1,284	432	1,789	16.87	106
1989	3,194.08	2,246	755	3,238	17.50	185

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. -25						
1990	1,335.19	912	307	1,362	18.15	75
1993	999.46	620	208	1,041	20.16	52
1998	1,734.57	881	296	1,872	23.75	79
1999	1,021.27	495	166	1,111	24.50	45
2005	2,668,143.19	899,665	302,543	3,032,636	29.21	103,822
2006	2,128.22	663	223	2,437	30.03	81
2007	76,184.57	21,760	7,317	87,914	30.86	2,849
2008	245,716.00	63,809	21,458	285,687	31.69	9,015
	3,529,256.01	1,532,433	515,332	3,896,238		186,127
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.9 5.27

DUKE ENERGY KENTUCKY  
GAS PLANT

## ACCOUNT 2802 SERVICES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2						
NET SALVAGE PERCENT.. -25						
1930	1,729.24	2,162	2,162			
1937	51.22	64	64			
1938	0.02					
1939	65.93	82	82			
1942	9.38	12	12			
1948	153.92	182	138	54	2.26	24
1952	153.92	177	135	57	3.41	17
1953	117.50	134	102	45	3.70	12
1955	154.07	173	132	61	4.28	14
1957	233.44	258	196	96	4.86	20
1958	5,374.76	5,893	4,480	2,238	5.16	434
1959	2,581.27	2,807	2,134	1,093	5.46	200
1960	2,332.81	2,516	1,913	1,003	5.76	174
1961	1,385.30	1,481	1,126	606	6.07	100
1962	1,356.53	1,438	1,093	603	6.38	95
1964	4,568.35	4,755	3,615	2,095	7.03	298
1965	24,292.95	25,045	19,042	11,324	7.36	1,539
1966	8,420.37	8,593	6,533	3,992	7.71	518
1967	10,442.42	10,545	8,017	5,036	8.07	624
1968	7,162.42	7,154	5,439	3,514	8.44	416
1969	15,718.49	15,522	11,801	7,847	8.82	890
1970	12,358.06	12,060	9,169	6,279	9.21	682
1971	13,360.27	12,875	9,789	6,911	9.62	718
1972	14,753.92	14,034	10,670	7,772	10.04	774
1973	3,831.47	3,595	2,733	2,056	10.47	196
1974	3,355.56	3,104	2,360	1,834	10.92	168
1975	2,342.66	2,135	1,623	1,305	11.38	115
1976	4,296.27	3,854	2,930	2,440	11.86	206
1977	4,450.90	3,928	2,986	2,578	12.35	209
1978	4,950.75	4,295	3,265	2,923	12.85	227
1979	43,408.68	36,988	28,122	26,139	13.37	1,955
1980	52,640.97	44,024	33,471	32,330	13.90	2,326
1981	43,846.13	35,951	27,333	27,475	14.45	1,901
1982	23,746.85	19,075	14,503	15,181	15.01	1,011
1983	37,210.77	29,259	22,245	24,268	15.58	1,558
1984	55,436.65	42,617	32,401	36,895	16.17	2,282
1985	61,187.10	45,945	34,932	41,552	16.77	2,478
1986	76,624.61	56,146	42,687	53,094	17.38	3,055
1987	86,700.63	61,903	47,064	61,312	18.01	3,404
1988	93,159.23	64,740	49,221	67,228	18.65	3,605
1989	206,477.56	139,496	106,058	152,039	19.30	7,878

DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2802 SERVICES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2						
NET SALVAGE PERCENT.. -25						
1990	213,237.65	139,873	106,345	160,202	19.96	8,026
1991	257,712.22	163,831	124,560	197,580	20.64	9,573
1992	127,547.10	78,464	59,656	99,778	21.33	4,678
1993	269,441.96	160,220	121,814	214,988	22.02	9,763
1994	145,812.25	83,625	63,580	118,685	22.73	5,222
1995	111,689.80	61,663	46,882	92,730	23.45	3,954
1996	104,833.83	55,600	42,272	88,770	24.18	3,671
1997	110,475.32	56,159	42,697	95,397	24.92	3,828
1998	87,899.98	42,720	32,480	77,395	25.67	3,015
1999	75,282.61	34,885	26,523	67,580	26.43	2,557
2000	136,850.36	60,279	45,830	125,233	27.20	4,604
2001	1,595.90	666	506	1,489	27.98	53
2003	1,070.42	396	301	1,037	29.56	35
2006	656,184.70	195,100	148,333	671,898	32.01	20,990
2007	12,541.19	3,419	2,599	13,077	32.84	398
2008	25,519.72	6,319	4,804	27,096	33.68	805
2009	4,656,522.90	1,036,658	788,165	5,032,489	34.52	145,785
2010	25,030.05	4,932	3,750	27,538	35.38	778
2011	162,192.38	27,804	21,139	181,601	36.24	5,011
2012	56,682.08	8,249	6,272	64,581	37.11	1,740
2013	40,149.20	4,803	3,652	46,534	37.98	1,225
2014	142,609.73	13,327	10,132	168,130	38.86	4,327
2015	209,523.32	14,030	10,667	251,237	39.75	6,320
2016	160,248.97	6,438	4,894	195,417	40.65	4,807
2017	100,998.40	1,352	1,028	125,220	41.55	3,014
	8,822,095.39	2,985,829	2,270,659	8,756,960		294,302
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.8 3.34



DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2803 SERVICES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-S0.5						
NET SALVAGE PERCENT.. -25						
1965	5,254.09	4,462	5,825	743	15.39	48
1966	773.54	649	847	120	15.79	8
1967	810.37	671	876	137	16.20	8
1968	12,086.11	9,877	12,894	2,214	16.62	133
1969	11,350.74	9,152	11,948	2,240	17.04	131
1970	18,054.45	14,359	18,745	3,823	17.46	219
1971	69,800.10	54,731	71,449	15,801	17.89	883
1972	174,537.30	134,902	176,109	42,063	18.32	2,296
1973	157,967.28	120,286	157,029	40,430	18.76	2,155
1974	119,319.39	89,458	116,784	32,365	19.21	1,685
1975	119,614.75	88,279	115,245	34,273	19.66	1,743
1976	57,497.56	41,745	54,497	17,375	20.12	864
1977	113,705.51	81,193	105,994	36,138	20.58	1,756
1978	88,828.43	62,342	81,385	29,651	21.05	1,409
1979	334,482.97	230,567	300,996	117,108	21.53	5,439
1980	500,555.61	338,789	442,276	183,419	22.01	8,333
1981	397,802.81	264,062	344,723	152,531	22.51	6,776
1982	382,099.72	248,761	324,748	152,877	23.00	6,647
1983	265,673.06	169,436	221,192	110,899	23.51	4,717
1984	258,510.48	161,369	210,661	112,477	24.03	4,681
1985	399,532.13	243,984	318,512	180,903	24.55	7,369
1986	510,265.16	304,565	397,598	240,233	25.08	9,579
1987	761,609.15	443,875	579,462	372,549	25.62	14,541
1988	954,667.37	542,716	708,495	484,839	26.17	18,527
1989	1,340,311.48	742,750	969,632	705,757	26.72	26,413
1990	2,033,101.00	1,096,502	1,431,441	1,109,935	27.29	40,672
1991	1,914,235.73	1,003,490	1,310,018	1,082,777	27.87	38,851
1992	1,656,338.14	842,828	1,100,280	970,143	28.46	34,088
1993	1,908,818.09	941,978	1,229,716	1,156,307	29.05	39,804
1994	2,032,341.66	970,646	1,267,141	1,273,286	29.66	42,929
1995	1,463,016.40	675,127	881,353	947,418	30.28	31,289
1996	1,502,954.48	668,890	873,210	1,005,483	30.91	32,529
1997	1,946,512.60	833,351	1,087,908	1,345,233	31.56	42,625
1998	2,464,846.13	1,013,545	1,323,144	1,757,914	32.21	54,577
1999	874,844.47	344,470	449,692	643,864	32.88	19,582
2000	515,563.20	193,871	253,091	391,363	33.56	11,662
2001	579,696.71	207,423	270,783	453,838	34.26	13,247
2002	2,982,677.73	1,012,880	1,322,276	2,406,071	34.96	68,824
2003	1,971,456.74	632,000	825,052	1,639,269	35.69	45,931
2004	188,451.07	56,830	74,189	161,375	36.42	4,431
2005	2,687,126.79	757,837	989,327	2,369,581	37.17	63,750

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2803 SERVICES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-S0.5						
NET SALVAGE PERCENT.. -25						
2006	38,225,749.48	10,014,191	13,073,144	34,709,043	37.94	914,840
2007	5,238,546.15	1,265,960	1,652,663	4,895,520	38.72	126,434
2008	3,709,549.97	819,208	1,069,445	3,567,492	39.52	90,271
2009	20,271,346.22	4,048,948	5,285,747	20,053,436	40.33	497,234
2010	3,971,135.58	706,316	922,069	4,041,850	41.17	98,175
2011	2,497,156.15	388,870	507,655	2,613,790	42.02	62,203
2012	2,778,385.76	370,463	483,625	2,989,357	42.88	69,714
2013	2,812,786.31	309,828	404,469	3,111,514	43.77	71,088
2014	3,003,550.58	260,483	340,050	3,414,388	44.67	76,436
2015	4,309,411.89	270,469	353,087	5,033,678	45.59	110,412
2016	9,234,939.03	351,159	458,424	11,085,250	46.54	238,188
2017	16,724,295.16	213,444	278,643	20,626,726	47.51	434,155
	146,553,942.78	34,673,987	45,265,564	137,926,864		3,500,301
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.4 2.39

DUKE ENERGY KENTUCKY  
GAS PLANT

## ACCOUNT 2810 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L0						
NET SALVAGE PERCENT.. 0						
1958	128.59	115	187-	316	1.82	174
1959	704.51	624	1,013-	1,718	1.94	886
1960	280.89	247	401-	682	2.07	329
1961	836.62	728	1,182-	2,019	2.20	918
1962	1,202.66	1,038	1,686-	2,889	2.33	1,240
1963	153.75	132	214-	368	2.46	150
1964	93.57	79	128-	222	2.59	86
1965	28,363.23	23,808	38,666-	67,029	2.73	24,553
1966	531.00	442	718-	1,249	2.86	437
1967	1,588.58	1,308	2,124-	3,713	3.00	1,238
1968	13,271.58	10,812	17,559-	30,831	3.15	9,788
1969	14,570.19	11,750	19,083-	33,653	3.29	10,229
1970	7,619.27	6,078	9,871-	17,490	3.44	5,084
1971	8,533.97	6,732	10,933-	19,467	3.59	5,423
1972	1,711.29	1,335	2,168-	3,879	3.74	1,037
1973	4,531.17	3,494	5,674-	10,205	3.89	2,623
1974	29.73	23	37-	67	4.05	17
1975	145.55	110	179-	325	4.21	77
1976	1,833.66	1,362	2,212-	4,046	4.37	926
1977	5,083.23	3,726	6,051-	11,134	4.54	2,452
1978	1,775.03	1,283	2,084-	3,859	4.71	819
1979	12,230.63	8,720	14,162-	26,393	4.88	5,408
1980	27,624.16	19,402	31,510-	59,134	5.06	11,687
1981	21,297.47	14,733	23,927-	45,224	5.24	8,631
1982	5,012.74	3,412	5,541-	10,554	5.43	1,944
1983	38,306.60	25,643	41,646-	79,953	5.62	14,227
1984	28,616.25	18,836	30,591-	59,207	5.81	10,191
1985	37,264.49	24,112	39,160-	76,424	6.00	12,737
1986	53,386.38	33,885	55,032-	108,418	6.21	17,459
1987	34,282.52	21,356	34,684-	68,967	6.41	10,759
1988	34,311.24	20,950	34,024-	68,335	6.62	10,323
1989	145,939.98	87,221	141,653-	287,593	6.84	42,046
1990	90,321.41	52,812	85,770-	176,091	7.06	24,942
1991	71,684.98	40,945	66,497-	138,182	7.29	18,955
1992	79,232.37	44,184	71,758-	150,990	7.52	20,078
1993	70,785.89	38,474	62,484-	133,270	7.76	17,174
1994	59,849.79	31,685	51,459-	111,309	8.00	13,914
1995	27,621.19	14,217	23,089-	50,710	8.25	6,147
1996	122,541.46	61,198	99,390-	221,931	8.51	26,079
1997	229,251.26	110,850	180,028-	409,279	8.78	46,615
1998	195,151.87	91,263	148,217-	343,369	9.05	37,941

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2810 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L0						
NET SALVAGE PERCENT.. 0						
1999	447,398.89	201,857	327,830-	775,229	9.33	83,090
2000	264,876.88	114,988	186,748-	451,625	9.62	46,946
2001	162,012.57	67,569	109,737-	271,750	9.91	27,422
2002	97,658.35	38,948	63,254-	160,912	10.22	15,745
2003	26,856.07	10,221	16,600-	43,456	10.53	4,127
2004	76,432.12	27,650	44,905-	121,337	10.85	11,183
2005	64,964.46	22,202	36,058-	101,022	11.19	9,028
2006	98,010.93	31,536	51,217-	149,228	11.53	12,943
2007	182,624.89	55,003	89,329-	271,954	11.88	22,892
2008	277,583.13	77,723	126,227-	403,810	12.24	32,991
2009	16,656.48	4,292	6,971-	23,627	12.62	1,872
2010	340,364.64	80,084	130,062-	470,427	13.00	36,187
2011	47,214.89	9,971	16,194-	63,409	13.41	4,728
2012	1,591,636.23	296,792	482,010-	2,073,646	13.83	149,938
2013	956,114.12	152,414	247,531-	1,203,645	14.29	84,230
2014	827,080.53	108,008	175,412-	1,002,493	14.78	67,828
2015	1,581,903.07	157,257	255,396-	1,837,299	15.31	120,006
2016	2,268,593.86	146,801	238,415-	2,507,009	15.90	157,674
2017	3,354,917.02	80,921	131,421-	3,486,338	16.59	210,147
	14,160,599.88	2,523,361	4,098,109-	18,258,709		1,524,720

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 10.77

DUKE ENERGY KENTUCKY  
GAS PLANT

## ACCOUNT 2820 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0						
NET SALVAGE PERCENT.. 0						
1960	52.10	51	37	15	0.92	15
1961	15.86	15	11	5	1.29	4
1962	54.96	52	38	17	1.66	10
1963	275.46	257	186	89	2.03	44
1964	237.55	219	158	80	2.40	33
1965	450.75	409	296	155	2.78	56
1966	1,058.18	947	685	373	3.15	118
1967	1,380.10	1,218	881	499	3.53	141
1968	2,097.85	1,824	1,319	779	3.92	199
1969	3,728.18	3,194	2,311	1,417	4.30	330
1970	3,323.93	2,804	2,028	1,296	4.69	276
1971	3,716.37	3,087	2,233	1,483	5.08	292
1972	5,533.22	4,524	3,273	2,260	5.47	413
1973	7,113.23	5,724	4,141	2,972	5.86	507
1974	2,442.14	1,933	1,398	1,044	6.26	167
1975	953.97	742	537	417	6.66	63
1977	774.41	582	421	353	7.46	47
1978	1,467.80	1,083	783	685	7.87	87
1979	9,186.23	6,651	4,811	4,375	8.28	528
1980	19,747.71	14,021	10,143	9,605	8.70	1,104
1981	16,435.29	11,444	8,279	8,156	9.11	895
1982	12,965.69	8,843	6,397	6,569	9.54	689
1983	11,575.00	7,732	5,593	5,982	9.96	601
1984	16,000.07	10,459	7,566	8,434	10.39	812
1985	24,377.14	15,585	11,274	13,103	10.82	1,211
1986	23,461.59	14,656	10,602	12,860	11.26	1,142
1987	42,824.07	26,123	18,897	23,927	11.70	2,045
1988	56,632.55	33,696	24,376	32,257	12.15	2,655
1989	42,996.65	24,938	18,040	24,957	12.60	1,981
1990	117,572.92	66,390	48,026	69,547	13.06	5,325
1991	99,850.84	54,851	39,679	60,172	13.52	4,451
1992	47,251.71	25,217	18,242	29,010	13.99	2,074
1993	174,840.08	90,509	65,474	109,366	14.47	7,558
1994	199,170.07	99,918	72,280	126,890	14.95	8,488
1995	251,186.40	121,908	88,188	162,998	15.44	10,557
1996	478,386.58	224,363	162,303	316,084	15.93	19,842
1997	715,160.89	323,253	233,840	481,321	16.44	29,277
1998	380,645.36	165,581	119,780	260,865	16.95	15,390
1999	335,414.82	140,093	101,343	234,072	17.47	13,399
2000	568,873.53	227,549	164,608	404,266	18.00	22,459
2001	142,202.38	54,321	39,296	102,906	18.54	5,550

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2820 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0						
NET SALVAGE PERCENT.. 0						
2002	121,438.54	44,164	31,948	89,491	19.09	4,688
2003	220,445.63	76,054	55,017	165,429	19.65	8,419
2004	157,154.72	51,232	37,061	120,094	20.22	5,939
2005	423,344.34	129,683	93,812	329,532	20.81	15,835
2006	881,695.05	252,456	182,625	699,070	21.41	32,652
2007	325,415.70	86,453	62,540	262,876	22.03	11,933
2008	147,924.38	36,193	26,182	121,742	22.66	5,373
2009	445,182.05	99,129	71,709	373,473	23.32	16,015
2010	928,193.07	185,945	134,511	793,682	23.99	33,084
2011	33,895.35	6,011	4,348	29,547	24.68	1,197
2012	2,543,181.43	389,946	282,085	2,261,096	25.40	89,020
2013	375,536.56	48,193	34,863	340,674	26.15	13,028
	10,424,840.45	3,202,225	2,316,474	8,108,367		398,018
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.4 3.82

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2830 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. 0						
1929	1,637.67	1,638	1,638			
1930	77.27	77	77			
1932	8.05	8	8			
1935	6.32	6	6			
1936	109.16	107	109			
1937	196.67	191	197			
1938	336.39	323	336			
1939	220.83	210	221			
1940	95.96	91	96			
1941	330.14	310	330			
1942	220.72	206	221			
1945	4.07	4	4			
1946	363.22	330	363			
1947	423.67	383	424			
1948	1,856.51	1,668	1,857			
1949	2,944.77	2,629	2,945			
1950	2,169.88	1,924	2,170			
1951	3,745.57	3,299	3,746			
1952	3,106.10	2,716	3,106			
1953	3,080.49	2,674	3,080			
1954	2,791.10	2,404	2,791			
1955	4,658.79	3,982	4,659			
1956	4,722.92	4,004	4,723			
1957	2,352.09	1,978	2,352			
1958	6,854.56	5,715	6,855			
1959	5,657.23	4,677	5,657			
1960	4,351.11	3,565	4,316	35	7.59	5
1961	4,843.82	3,933	4,762	82	7.90	10
1962	8,415.74	6,769	8,195	221	8.22	27
1963	8,839.65	7,040	8,524	316	8.55	37
1964	9,069.75	7,150	8,657	413	8.89	46
1965	5,591.37	4,363	5,282	309	9.23	33
1966	11,607.69	8,960	10,848	760	9.58	79
1967	8,458.27	6,455	7,815	643	9.95	65
1968	7,457.73	5,625	6,810	648	10.32	63
1969	16,501.05	12,293	14,884	1,617	10.71	151
1970	17,490.79	12,864	15,575	1,916	11.11	172
1971	19,163.35	13,912	16,844	2,319	11.51	201
1972	12,065.45	8,638	10,458	1,607	11.93	135
1973	6,582.16	4,644	5,623	959	12.37	78
1974	8,502.25	5,909	7,154	1,348	12.81	105

DUKE ENERGY KENTUCKY  
GAS PLANT

## ACCOUNT 2830 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. 0						
1975	1,205.17	824	998	207	13.27	16
1976	946.41	637	771	175	13.74	13
1977	633.92	419	507	127	14.22	9
1978	3,792.57	2,464	2,983	810	14.71	55
1979	22,033.75	14,049	17,010	5,024	15.22	330
1980	66,699.38	41,703	50,491	16,208	15.74	1,030
1981	15,982.05	9,791	11,854	4,128	16.27	254
1982	5,514.75	3,306	4,003	1,512	16.82	90
1983	15,175.58	8,899	10,774	4,402	17.37	253
1984	8,636.97	4,948	5,991	2,646	17.94	147
1985	11,523.54	6,442	7,800	3,724	18.52	201
1986	41,827.07	22,796	27,600	14,227	19.11	744
1987	42,238.81	22,417	27,141	15,098	19.71	766
1988	51,670.22	26,672	32,293	19,377	20.32	954
1989	111,363.99	55,815	67,577	43,787	20.95	2,090
1990	80,442.85	39,111	47,353	33,090	21.58	1,533
1991	69,150.83	32,567	39,430	29,721	22.22	1,338
1992	37,239.44	16,953	20,526	16,713	22.88	730
1993	50,769.55	22,314	27,016	23,754	23.54	1,009
1994	103,994.56	44,049	53,332	50,663	24.21	2,093
1995	95,523.86	38,915	47,116	48,408	24.89	1,945
1996	58,366.24	22,818	27,626	30,740	25.58	1,202
1997	89,944.37	33,665	40,759	49,185	26.28	1,872
1998	171,961.53	61,497	74,456	97,506	26.98	3,614
1999	200,915.85	68,408	82,824	118,092	27.70	4,263
2002	107,584.04	31,046	37,588	69,996	29.88	2,343
2004	1,121,016.28	283,987	343,832	777,184	31.36	24,783
2005	527,882.60	124,179	150,348	377,535	32.12	11,754
2006	385,715.47	83,847	101,516	284,199	32.87	8,646
2007	532,421.12	105,978	128,311	404,110	33.64	12,013
2008	681,749.18	123,199	149,161	532,588	34.41	15,478
2009	642,936.92	104,400	126,400	516,537	35.18	14,683
2010	559,284.10	80,296	97,217	462,067	35.97	12,846
2012	177,605.83	18,860	22,835	154,771	37.54	4,123
2013	252,509.76	22,004	26,641	225,869	38.34	5,891
2014	107,310.54	7,282	8,816	98,494	39.15	2,516
	6,650,479.43	1,740,231	2,104,614	4,545,865		142,834

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.8 2.15



DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1946	98.10	92	98			
1947	240.46	224	240			
1948	247.76	229	248			
1949	419.58	386	420			
1950	520.99	477	521			
1951	721.75	657	722			
1952	1,381.41	1,250	1,381			
1953	1,125.46	1,013	1,125			
1954	1,661.98	1,487	1,662			
1955	1,807.17	1,607	1,807			
1956	1,854.61	1,638	1,855			
1957	1,450.43	1,273	1,450			
1958	5,698.52	4,966	5,699			
1959	6,654.67	5,756	6,655			
1960	1,690.03	1,451	1,690			
1961	817.96	697	818			
1962	4,684.88	3,955	4,685			
1963	1,352.08	1,131	1,352			
1964	2,242.55	1,859	2,243			
1965	886.45	727	886			
1966	2,317.11	1,881	2,317			
1967	2,216.26	1,780	2,216			
1968	1,667.03	1,323	1,667			
1969	3,115.15	2,442	3,115			
1970	1,868.05	1,445	1,868			
1971	4,071.13	3,106	4,071			
1972	3,212.70	2,417	3,213			
1973	3,081.21	2,283	3,081			
1974	201.00	147	201			
1975	719.86	516	720			
1976	42.27	30	42			
1977	40.44	28	40			
1978	78.45	53	78			
1979	5,751.37	3,830	5,751			
1980	12,999.42	8,481	12,759	240	17.38	14
1981	4,703.22	3,003	4,518	185	18.07	10
1982	1,068.30	667	1,003	65	18.77	3
1983	2,635.98	1,608	2,419	217	19.49	11
1984	4,792.34	2,854	4,293	499	20.22	25
1985	2,226.27	1,293	1,945	281	20.97	13
1986	14,446.29	8,171	12,292	2,154	21.72	99

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1987	31,497.93	17,330	26,071	5,427	22.49	241
1988	29,646.92	15,855	23,852	5,795	23.26	249
1989	92,354.67	47,932	72,107	20,248	24.05	842
1990	41,853.06	21,052	31,670	10,183	24.85	410
1991	33,028.90	16,078	24,187	8,842	25.66	345
1992	86,714.10	40,790	61,363	25,351	26.48	957
1993	50,870.56	23,085	34,728	16,143	27.31	591
1994	119,801.20	52,353	78,758	41,043	28.15	1,458
1995	116,845.14	49,075	73,827	43,018	29.00	1,483
1996	68,777.95	27,704	41,677	27,101	29.86	908
1997	89,844.32	34,626	52,090	37,754	30.73	1,229
1998	115,698.10	42,577	64,051	51,647	31.60	1,634
1999	217,759.31	76,259	114,721	103,038	32.49	3,171
2000	131,806.52	43,812	65,909	65,898	33.38	1,974
2001	80,828.88	25,413	38,230	42,599	34.28	1,243
2002	226,968.63	67,228	101,135	125,834	35.19	3,576
2004	1,449,088.43	375,894	565,481	883,607	37.03	23,862
2005	539,690.40	129,957	195,503	344,187	37.96	9,067
2006	285,473.32	63,432	95,425	190,048	38.89	4,887
2007	715,836.45	145,458	218,822	497,014	39.84	12,475
2009	400,831.83	66,217	99,614	301,218	41.74	7,217
2010	740,119.44	108,205	162,780	577,339	42.69	13,524
2013	44,260.55	3,904	5,873	38,388	45.59	842
	5,816,407.30	1,572,469	2,351,040	3,465,368		92,360
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.5 1.59

DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2850 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2						
NET SALVAGE PERCENT.. -10						
1952	250.87	254	276			
1953	1,403.07	1,407	1,543			
1954	106.00	106	117			
1955	309.42	306	340			
1959	1,029.10	985	1,132			
1962	1,004.94	938	1,105			
1963	743.50	687	818			
1965	2,026.70	1,839	2,229			
1966	536.44	482	590			
1967	1,344.27	1,195	1,479			
1968	553.04	486	608			
1969	37,218.79	32,343	40,941			
1970	1,375.85	1,182	1,513			
1971	4,894.93	4,151	5,384			
1972	2,142.73	1,794	2,357			
1973	157.82	130	174			
1979	1,335.60	1,001	1,469			
1980	13,904.37	10,233	15,295			
1983	20,354.71	14,085	22,390			
1984	12,728.85	8,611	14,002			
1985	8,568.64	5,662	9,426			
1986	9,813.01	6,328	10,794			
1987	5,535.59	3,478	6,089			
1988	11,789.80	7,210	12,969			
1989	6,120.05	3,639	6,732			
1990	68,931.92	39,790	74,185	1,640	19.96	82
1991	25,260.80	14,132	26,348	1,439	20.64	70
1992	16,357.02	8,855	16,509	1,484	21.33	70
1993	21,598.41	11,302	21,072	2,686	22.02	122
1994	16,831.84	8,495	15,838	2,677	22.73	118
1995	17,312.42	8,411	15,682	3,362	23.45	143
1996	10,462.79	4,883	9,104	2,405	24.18	99
1997	7,822.30	3,499	6,524	2,081	24.92	84
1998	19,439.49	8,314	15,501	5,882	25.67	229
1999	38,358.37	15,642	29,163	13,031	26.43	493
2000	14,472.84	5,610	10,459	5,461	27.20	201
2001	10,892.69	4,000	7,458	4,524	27.98	162
2002	118.73	41	76	55	28.77	2
2003	3,371.40	1,098	2,047	1,662	29.56	56
2004	11,015.52	3,355	6,255	5,862	30.37	193
2005	2,158.71	612	1,141	1,234	31.18	40

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2850 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R2						
NET SALVAGE PERCENT.. -10						
2006	10,031.84	2,625	4,895	6,140	32.01	192
2011	10,291.82	1,553	2,896	8,425	36.24	232
2014	5,107.24	420	783	4,835	38.86	124
	455,084.24	251,169	425,708	74,885		2,712
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.6 0.60

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2851 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT -  
 ELECTRONIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. -10						
1993	29,106.64	24,064	26,079	5,938	6.21	956
1995	12,620.37	9,868	10,694	3,188	7.23	441
2007	23,063.81	9,519	10,316	15,054	15.62	964
	64,790.82	43,451	47,089	24,181		2,361
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.2	3.64

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2870 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-R3						
NET SALVAGE PERCENT.. 0						
1999	21,446.76	17,927	22,692	1,245-		
	21,446.76	17,927	22,692	1,245-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2871 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2.5						
NET SALVAGE PERCENT.. 0						
1996	8,308.51	4,707	6,195	2,114	15.17	139
1997	15,626.37	8,523	11,218	4,408	15.91	277
1998	4,355.23	2,281	3,002	1,353	16.67	81
	28,290.11	15,511	20,415	7,875		497
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.8 1.76

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2910 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	13,861.47	12,129	13,921		60-	
	13,861.47	12,129	13,921		60-	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2911 OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC DATA PROCESSING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	10,778.22	9,700	7,675	3,103	0.50	3,103
2014	46,511.90	32,558	25,760	20,752	1.50	13,835
2015	63,728.72	31,864	25,211	38,518	2.50	15,407
2016	11,761.04	3,528	2,791	8,970	3.50	2,563
2017	177,875.04	17,788	14,074	163,801	4.50	36,400
	310,654.92	95,438	75,511	235,144		71,308

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3 22.95

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2921 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-R1.5						
NET SALVAGE PERCENT.. +5						
1995	2,620.51	2,209	2,489			
1997	6,264.80	5,046	5,952			
1998	8,890.83	6,980	8,446			
1999	26,146.76	19,978	24,839			
2000	3,385.80	2,509	3,217			
2001	18,536.57	13,283	19,428	1,819-		
	65,845.27	50,005	64,371	1,818-		

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

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, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	89,374.01	87,587	83,063	6,311	0.50	6,311
1994	47,440.13	44,594	42,291	5,149	1.50	3,433
1995	10,176.65	9,159	8,686	1,491	2.50	596
1996	26,062.82	22,414	21,256	4,807	3.50	1,373
1997	81,327.44	66,689	63,244	18,083	4.50	4,018
1999	428,478.41	317,074	300,696	127,782	6.50	19,659
2001	57,006.96	37,625	35,682	21,325	8.50	2,509
2002	42,172.04	26,147	24,796	17,376	9.50	1,829
2003	18,721.21	10,858	10,297	8,424	10.50	802
2004	46,609.77	25,169	23,869	22,741	11.50	1,977
2005	54,739.69	27,370	25,956	28,784	12.50	2,303
2006	6,587.17	3,030	2,874	3,713	13.50	275
2007	18,357.55	7,710	7,312	11,046	14.50	762
2008	110,147.47	41,856	39,694	70,453	15.50	4,545
2009	15,619.06	5,310	5,036	10,583	16.50	641
2010	13,247.88	3,974	3,769	9,479	17.50	542
2011	27,057.60	7,035	6,671	20,387	18.50	1,102
2012	5,455.52	1,200	1,138	4,318	19.50	221
2013	14,118.06	2,541	2,410	11,708	20.50	571
2014	96,265.62	13,477	12,781	83,485	21.50	3,883
2015	8,688.89	869	824	7,865	22.50	350
2016	36,675.87	2,201	2,087	34,589	23.50	1,472
2017	24,442.26	489	464	23,978	24.50	979
	1,278,772.08	764,378	724,896	553,876		60,153

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 4.70

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2970 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	7,340.21	3,181	1,944	5,396	8.50	635
2015	68.68	11	7	62	12.50	5
2016	37,092.76	3,709	2,267	34,826	13.50	2,580
2017	2,785,958.62	92,856	56,754	2,729,205	14.50	188,221
	2,830,460.27	99,757	60,972	2,769,488		191,441
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 6.76

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2980 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	83,590.71	60,603	22,886	60,704	5.50	11,037
	83,590.71	60,603	22,886	60,704		11,037
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5						13.20

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AND PROVIDED ON  
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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							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
TOTAL	36,249	1,520	4		0	1,520-	4-

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
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
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							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							

FIVE-YEAR AVERAGE

13-17



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2110 LIQUEFIED 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							
2009							
2010							
2011	22,545	517	2		0	517-	2-
2012							
2013							
2014	24,865	10,248	41		0	10,248-	41-
2015							
2016							
2017							
TOTAL	385,006	42,070	11	125-	0	42,195-	11-

DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2110 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
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-
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	112	36		0	112-	36-
92-94	308	112	36		0	112-	36-
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	372-	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-
07-09							
08-10							
09-11	7,515	172	2		0	172-	2-
10-12	7,515	172	2		0	172-	2-
11-13	7,515	172	2		0	172-	2-
12-14	8,288	3,416	41		0	3,416-	41-
13-15	8,288	3,416	41		0	3,416-	41-
14-16	8,288	3,416	41		0	3,416-	41-
15-17							
FIVE-YEAR AVERAGE							
13-17	4,973	2,050	41		0	2,050-	41-

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2750 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	2,372		0		0		0
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
TOTAL	2,372		0		0		0

THREE-YEAR MOVING AVERAGES

04-06	791		0		0		0
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							

FIVE-YEAR AVERAGE

13-17

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	99,358	100
1986	162,431	47,728	29	15,840	10	31,889-	20-
1987	208,624	47,610	23	9,107	4	38,503-	18-
1988	74,281	62,808	85	199,126	268	136,319	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	61,490-	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	33,255	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	2,088	0	72,599	8	70,511	8
2009	768,874	151,704	20		0	151,704-	20-
2010	361,638	2,636	1		0	2,636-	1-
2011	28,962		0		0		0
2012	386,020	57,499	15	155-	0	57,654-	15-
2013	473,152	264,737	56	819-	0	265,556-	56-
2014	175,294	107,314	61	768-	0	108,082-	62-
2015	406,913	64,713	16	3,079-	1-	67,792-	17-
2016	45,141	19,513	43		0	19,513-	43-
2017	82,762		0		0		0
TOTAL	13,794,633	4,054,176	29	2,080,326	15	1,973,850-	14-

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							
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	55,048	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
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	39,014	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	3,503-	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	333,935	42	24,200	3	309,736-	39-
07-09	712,213	110,846	16	24,200	3	86,646-	12-
08-10	677,803	52,142	8	24,200	4	27,943-	4-
09-11	386,491	51,447	13		0	51,447-	13-
10-12	258,873	20,045	8	52-	0	20,097-	8-
11-13	296,045	107,412	36	325-	0	107,737-	36-
12-14	344,822	143,183	42	581-	0	143,764-	42-
13-15	351,786	145,588	41	1,555-	0	147,143-	42-
14-16	209,116	63,847	31	1,282-	1-	65,129-	31-
15-17	178,272	28,075	16	1,026-	1-	29,102-	16-

FIVE-YEAR AVERAGE

13-17	236,652	91,255	39	933-	0	92,188-	39-
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DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNTS 2780 AND 2781 MEASURING AND REGULATING STATION EQUIPMENT

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	1,102	58
1982	65-	3,167		50	77-	3,117-	
1983				10		10	
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	3,776-	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	226-	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							
2009	17,062	12,000	70	800	5	11,200-	66-
2010	17,574	12,000	68	800	5	11,200-	64-
2011	18,101	29,964	166	800	4	29,164-	161-
2012	92,692		0		0		0
2013	18,644	12,000	64	800	4	11,200-	60-
2014	19,203	12,000	62	800	4	11,200-	58-
2015	19,780	12,000	61	800	4	11,200-	57-
2016	20,373	12,000	59	800	4	11,200-	55-
2017	20,984	15,000	71	1,000	5	14,000-	67-
TOTAL	642,519	197,044	31	26,594	4	170,450-	27-

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNTS 2780 AND 2781 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
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	668-	108-
82-84	22-	1,056		20	93-	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-
85-87	33,072	5,509	17	3,622	11	1,888-	6-
86-88	31,729	6,105	19	3,740	12	2,364-	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	256-	2-
93-95	12,369	91	1	22	0	69-	1-
94-96	17,311	891	5	6	0	884-	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-
07-09	23,894	4,913	21	267	1	4,646-	19-
08-10	11,545	8,000	69	533	5	7,467-	65-
09-11	17,579	17,988	102	800	5	17,188-	98-
10-12	42,789	13,988	33	533	1	13,455-	31-
11-13	43,146	13,988	32	533	1	13,455-	31-
12-14	43,513	8,000	18	533	1	7,467-	17-
13-15	19,209	12,000	62	800	4	11,200-	58-
14-16	19,785	12,000	61	800	4	11,200-	57-
15-17	20,379	13,000	64	867	4	12,133-	60-
FIVE-YEAR AVERAGE							
13-17	19,797	12,600	64	840	4	11,760-	59-

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2782 MEASURING AND REGULATING STATION EQUIPMENT - 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	13	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	388	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	3,104-	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							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
TOTAL	194,062	51,242	26	4,104	2	47,138-	24-



DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2782 MEASURING AND REGULATING STATION EQUIPMENT - DISTRICT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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	630-	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	4,516-	147-
86-88	2,894	4,093	141	390	13	3,703-	128-
87-89	2,387	1,863	78	276	12	1,588-	67-
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	4,723-	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-	176-
95-97	3,877	3,345	86	9	0	3,337-	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
07-09	41,100		0		0		0
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							

FIVE-YEAR AVERAGE

13-17

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	31,573-	23-
1981	302,302	62,979	21	37,075	12	25,904-	9-
1982	149,937	64,940	43	43,970	29	20,969-	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	60,298-	43-
1987	147,848	74,281	50	30,560	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	60,328-	23-
1991	204,646	113,540	55	36,078	18	77,462-	38-
1992	217,280	73,083	34	11,764	5	61,320-	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	45,509-	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
2009	1,657,019	17,447	1		0	17,447-	1-
2010	689,795		0		0		0
2011	208,392	47,571	23		0	47,571-	23-
2012	405,900		0		0		0
2013	472,263		0		0		0
2014	275,270		0		0		0
2015	261,301		0		0		0
2016	355,078		0		0		0
2017	1,157,849		0		0		0
TOTAL	18,906,492	3,685,271	19	513,243	3	3,172,028-	17-

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2800 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
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	32,820-	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-
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	80,292-	40-
89-91	218,963	98,740	45	31,922	15	66,818-	31-
90-92	229,256	94,871	41	28,502	12	66,370-	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	56,725-	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	74,686-	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	32,432-	14-
00-02	349,145	60,273	17		0	60,273-	17-
01-03	599,721	223,978	37	813	0	223,164-	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-
07-09	1,591,830	53,625	3		0	53,625-	3-
08-10	1,419,111	6,462	0		0	6,462-	0
09-11	851,735	21,673	3		0	21,673-	3-
10-12	434,695	15,857	4		0	15,857-	4-
11-13	362,185	15,857	4		0	15,857-	4-
12-14	384,477		0		0		0
13-15	336,278		0		0		0
14-16	297,216		0		0		0
15-17	591,409		0		0		0

FIVE-YEAR AVERAGE

13-17	504,352		0		0		0
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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	11,710	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	224	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	10,224	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
2009	293,807		0		0		0
2010							
2011	276,736		0		0		0
2012	301,709	2,231	1		0	2,231	1
2013	158,425		0		0		0
2014	745,781		0		0		0
2015	46,576		0	182,244	391	182,244	391
2016	4,235,134		0		0		0
2017	18,016		0		0		0
TOTAL	8,691,565	68,248	1	461,081	5	392,834	5

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							
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	11,898	23
83-85	52,225	1,030	2	11,245	22	10,216	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
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	20,535	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	11,713	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	3,074	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
07-09	336,740		0		0		0
08-10	216,781		0		0		0
09-11	190,181		0		0		0
10-12	192,815	744	0		0	744-	0
11-13	245,623	744	0		0	744-	0
12-14	401,972	744	0		0	744-	0
13-15	316,927		0	60,748	19	60,748	19
14-16	1,675,830		0	60,748	4	60,748	4
15-17	1,433,242		0	60,748	4	60,748	4

## FIVE-YEAR AVERAGE

13-17	1,040,786		0	36,449	4	36,449	4
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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	2,580	13	2,580	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	88	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							
2009							
2010							
2011	287,216		0		0		0
2012	572,833		0		0		0
2013	162,528		0		0		0
2014	588,776		0		0		0
2015							
2016							
2017							
TOTAL	2,634,385	1,718	0	26,893	1	25,175	1

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							
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	1,849	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	2,499	11
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	39-	0
94-96	35,598	96	0	207	1	110	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
07-09							
08-10							
09-11	95,739		0		0		0
10-12	286,683		0		0		0
11-13	340,859		0		0		0
12-14	441,379		0		0		0
13-15	250,435		0		0		0
14-16	196,259		0		0		0
15-17							
FIVE-YEAR AVERAGE							
13-17	150,261		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	946	20
1981	4,743	455	10	3,040	64	2,585	54
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	2,409	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	4,642	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	191	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							
2009	69,799		0		0		0
2010	18,822		0		0		0
2011	19,386		0		0		0
2012	19,968		0		0		0
2013	20,567		0		0		0
2014	21,184		0		0		0
2015	98,345		0	34,713	35	34,713	35
2016	123,620		0		0		0
2017	65,283		0		0		0
TOTAL	734,656	24,205	3	102,819	14	78,614	11



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2830 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
80-82	4,191	306	7	2,029	48	1,722	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
86-88	5,843	87	1	2,943	50	2,856	49
87-89	7,123	330	5	2,637	37	2,306	32
88-90	10,222	653	6	1,886	18	1,234	12
89-91	12,492	858	7	1,289	10	430	3
90-92	13,766	872	6	2,418	18	1,545	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	6,638	45
96-98	17,654	91	1	7,592	43	7,502	42
97-99	13,925	522	4	4,758	34	4,236	30
98-00	8,418	821	10	2,906	35	2,084	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
07-09	23,266		0		0		0
08-10	29,540		0		0		0
09-11	36,002		0		0		0
10-12	19,392		0		0		0
11-13	19,974		0		0		0
12-14	20,573		0		0		0
13-15	46,698		0	11,571	25	11,571	25
14-16	81,049		0	11,571	14	11,571	14
15-17	95,749		0	11,571	12	11,571	12

FIVE-YEAR AVERAGE

13-17	65,800		0	6,943	11	6,943	11
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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	48	4
1985	1,373		0	132	10	132	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	11	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							
2009	13,820		0		0		0
2010	14,234		0		0		0
2011	14,661		0		0		0
2012	15,101		0		0		0
2013	15,554		0		0		0
2014	16,021		0		0		0
2015	16,501		0		0		0
2016	261		0		0		0
2017	16,996		0		0		0
TOTAL	290,157	699	0	1,925	1	1,226	0

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
THREE-YEAR MOVING AVERAGES							
80-82	1,367	41	3	159	12	119	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	96	8
84-86	1,373	5	0	100	7	95	7
85-87	1,450		0	150	10	149	10
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	127-	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	1	0
95-97	7,604	12	0	15	0	4	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
07-09	4,607		0		0		0
08-10	9,351		0		0		0
09-11	14,238		0		0		0
10-12	14,665		0		0		0
11-13	15,105		0		0		0
12-14	15,559		0		0		0
13-15	16,025		0		0		0
14-16	10,928		0		0		0
15-17	11,253		0		0		0
FIVE-YEAR AVERAGE							
13-17	13,067		0		0		0

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2850 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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		280-	
1985							
1986	4,743	622	13	330	7	292-	6-
1987	1,602	95	6	328	21	233	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	154-	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							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
TOTAL	95,431	11,728	12	2,345	2	9,383-	10-

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2850 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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	20-	1-
86-88	4,737	576	12	376	8	199-	4-
87-89	3,872	634	16	385	10	250-	6-
88-90	10,796	1,386	13	283	3	1,104-	10-
89-91	16,070	1,690	11	256	2	1,435-	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	986-	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	72	3		0	72-	3-
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							

FIVE-YEAR AVERAGE

13-17

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

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							
2009							
2010							
2011							
2012							
2013	30,313		0		0		0
2014							
2015							
2016							
2017							
TOTAL	65,457	91	0	3,462	5	3,371	5

THREE-YEAR MOVING AVERAGES

80-82	3,713		0	515	14	515	14
81-83	1,589		0	515	32	515	32

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

THREE-YEAR MOVING AVERAGES

82-84	1,589		0	515	32	515	32
83-85							
84-86	1,024	30	3	617	60	586	57
85-87	1,024	30	3	617	60	586	57
86-88	1,024	30	3	617	60	586	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							
07-09							
08-10							
09-11							
10-12							
11-13	10,104		0		0		0
12-14	10,104		0		0		0
13-15	10,104		0		0		0
14-16							
15-17							

FIVE-YEAR AVERAGE

13-17	6,063		0		0		0
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AG-DR-01-002  
ATTACHMENT 4  
IS BEING FILED  
ELECTRONICALLY  
AND PROVIDED ON  
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DUKE ENERGY KENTUCKY  
 GAS PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2017 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						AMOUNT (7)	RATE (8)=(7)/(4)		
<b>PRODUCTION PLANT</b>									
2041	RIGHTS OF WAY	50-SQ *	0	24,458.90	24,439	20	4	0.02	5.0
2050	STRUCTURES AND IMPROVEMENTS	55-R4 *	(10)	1,722,763.66	1,419,183	475,857	80,887	4.70	5.9
2110	LIQUEFIED PETROLEUM GAS EQUIPMENT	55-R2.5 *	(10)	5,955,198.20	2,977,438	3,573,280	527,625	8.86	6.8
<b>TOTAL PRODUCTION PLANT</b>				<b>7,702,420.76</b>	<b>4,421,060</b>	<b>4,049,157</b>	<b>608,516</b>	<b>7.90</b>	<b>6.7</b>
<b>DISTRIBUTION PLANT</b>									
2741	RIGHTS OF WAY	70-R4	0	1,095,119.18	642,232	452,887	11,381	1.04	39.8
2750	STRUCTURES AND IMPROVEMENTS	60-R2	(5)	555,988.27	145,936	437,851	7,995	1.44	54.8
<b>MAINS</b>									
2761	CAST IRON, COPPER AND ALL VALVES	47-R2.5	(20)	982,749.37	(122,219)	1,301,518	85,500	8.70	15.2
2762	STEEL	65-R2.5	(20)	83,504,429.58	39,512,552	60,692,763	1,373,621	1.64	44.2
2763	PLASTIC	70-R3	(20)	149,291,612.99	47,525,256	131,624,679	2,279,170	1.53	57.8
2765	STEEL FEEDER LINES	65-R2.5	(20)	34,279,326.54	15,918,386	25,216,805	509,068	1.49	49.5
<b>TOTAL MAINS</b>				<b>268,058,118.48</b>	<b>102,833,976</b>	<b>218,835,765</b>	<b>4,247,359</b>	<b>1.58</b>	
2780	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	52-R1.5	(25)	6,402,913.06	2,338,883	5,664,759	130,926	2.04	43.3
2781	MEASURING AND REGULATING STATION EQUIPMENT - ELECTRONIC	25-S2	(25)	1,136,972.88	495,731	925,485	72,375	6.37	12.8
2782	MEASURING AND REGULATING STATION EQUIPMENT - DISTRICT	55-R2	(25)	2,302,852.69	1,014,222	1,864,343	37,922	1.65	49.2
<b>SERVICES</b>									
2801	CAST IRON, COPPER AND ALL VALVES	40-R2	(25)	3,529,256.01	515,332	3,896,238	186,127	5.27	20.9
2802	STEEL	42-R2	(25)	8,822,095.39	2,270,659	8,756,960	294,302	3.34	29.8
2803	PLASTIC	48-S0.5	(25)	146,553,942.78	45,265,564	137,926,864	3,500,301	2.39	39.4
<b>TOTAL SERVICES</b>				<b>158,905,294.18</b>	<b>48,051,556</b>	<b>150,580,062</b>	<b>3,980,730</b>	<b>2.51</b>	
2810	METERS	17-L0	0	14,160,599.88	(4,098,109)	18,258,709	1,524,720	10.77	12.0
2820	METER INSTALLATIONS	30-S0	0	10,424,840.45	2,316,474	8,108,367	398,018	3.82	20.4
2830	HOUSE REGULATORS	42-R1.5	0	6,650,479.43	2,104,614	4,545,865	142,834	2.15	31.8
2840	HOUSE REGULATOR INSTALLATIONS	50-R3	0	5,816,407.30	2,351,040	3,465,368	92,360	1.59	37.5
2850	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	42-R2	(10)	455,084.24	425,708	74,885	2,712	0.60	27.6
2851	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - ELECTRONIC	25-R2.5	(10)	64,790.82	47,089	24,181	2,361	3.64	10.2
2870	OTHER EQUIPMENT	17-R3	0	21,446.76	22,692	(1,245)	0	-	-
2871	STREET LIGHTING EQUIPMENT	35-S2.5	0	28,290.11	20,415	7,875	497	1.76	15.8
<b>TOTAL DISTRIBUTION PLANT</b>				<b>476,079,197.73</b>	<b>158,712,459</b>	<b>413,245,157</b>	<b>10,652,190</b>	<b>2.24</b>	<b>38.8</b>
<b>GENERAL PLANT</b>									
2910	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	13,861.47	13,921	(60)	0	-	**
2911	OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC DATA PROCESSING	5-SQ	0	310,654.92	75,511	235,144	71,308	22.95	3.3
2921	TRANSPORTATION EQUIPMENT - TRAILERS	14-R1.5	5	65,845.27	64,371	(1,818)	0	-	**
2940	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	1,278,772.08	724,896	553,876	60,153	4.70	9.2
2970	COMMUNICATION EQUIPMENT	15-SQ	0	2,830,460.27	60,972	2,769,488	191,441	6.76	14.5
2980	MISCELLANEOUS EQUIPMENT	20-SQ	0	83,590.71	22,886	60,704	11,037	13.20	5.5
<b>TOTAL GENERAL PLANT</b>				<b>4,583,184.72</b>	<b>962,558</b>	<b>3,617,334</b>	<b>333,939</b>	<b>7.29</b>	<b>10.8</b>
<b>TOTAL DEPRECIABLE PLANT</b>				<b>488,364,803.21</b>	<b>164,096,076</b>	<b>420,911,648</b>	<b>11,594,645</b>	<b>2.37</b>	<b>36.3</b>

DUKE ENERGY KENTUCKY  
 GAS PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2017 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						AMOUNT (7)	RATE (8)=(7)/(4)	
<b>NONDEPRECIABLE AND ACCOUNTS NOT STUDIED</b>								
2030	MISCELLANEOUS INTANGIBLE PLANT		8,728,213.74	4,717,583				
2031	MISCELLANEOUS INTANGIBLE PLANT - 10-YEAR		2,551,238.23	82,444				
2040	LAND AND LAND RIGHTS		117,711.07					
2740	LAND AND LAND RIGHTS		43,358.14	4				
<b>TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED</b>			<b>11,440,521.18</b>	<b>4,800,031</b>				
<b>TOTAL GAS PLANT</b>			<b>499,805,324.39</b>	<b>168,896,107</b>	<b>420,911,648</b>	<b>11,594,645</b>		

\* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

\*\* NEW ADDITIONS AFTER JANUARY 1, 2018 WILL HAVE THE FOLLOWING RATES:

ACCOUNT	RATE
2910 OFFICE FURNITURE AND EQUIPMENT	5.00
2921 TRANSPORTATION EQUIPMENT - TRAILERS	6.99

NOTE: ADDITIONS FOR NEW ACCOUNTS AFTER JANUARY 1, 2018 SHOULD USE THE FOLLOWING RATES:

ACCOUNT	RATE
2920 TRANSPORTATION EQUIPMENT	8.70
2960 POWER OPERATED EQUIPMENT	6.90

AG-DR-01-002  
ATTACHMENT 5  
IS BEING FILED  
ELECTRONICALLY  
AND PROVIDED ON  
CD

**DUKE ENERGY KENTUCKY  
 GAS PLANT**

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

<b>ACCOUNT</b>	<b>PROJECTED RETIREMENTS</b>		<b>TOTAL OF ALL RETIREMENTS</b>	<b>TERMINAL RETIREMENT %</b>	<b>INTERIM RETIREMENT %</b>
	<b>TERMINAL</b>	<b>INTERIM</b>			
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)=(2)+(3)</b>	<b>(5)=(2)/(4)</b>	<b>(6)=(3)/(4)</b>
2050	(1,151,865)	(570,898)	(1,722,764)	66.86	33.14
2110	(5,552,918)	(402,280)	(5,955,198)	93.24	6.76
<b>TOTAL PRODUCTION</b>	<b>(6,704,783)</b>	<b>(973,179)</b>	<b>(7,677,962)</b>	<b>87.33</b>	<b>12.67</b>

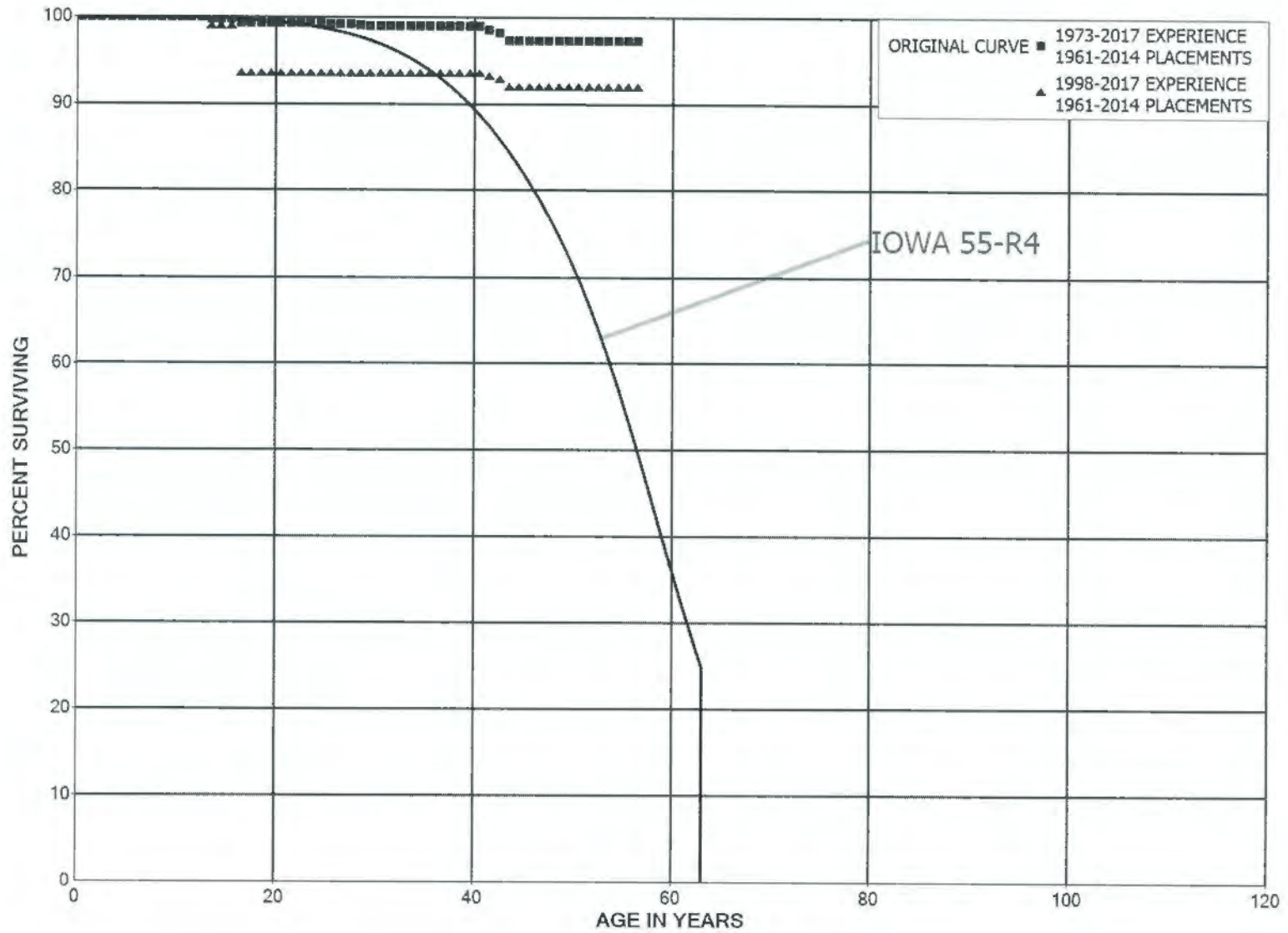
**DUKE ENERGY KENTUCKY  
 GAS PLANT**

**TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT**

<b>LOCATION</b>	<b>TERMINAL RETIREMENTS</b>		<b>INTERIM RETIREMENTS</b>		<b>WEIGHTED AVERAGE NET SALVAGE %</b>
	<b>RETIREMENTS (%)</b>	<b>NET SALVAGE (%)</b>	<b>RETIREMENTS (%)</b>	<b>NET SALVAGE (%)</b>	
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)=(2)*(3)+(4)*(5)</b>
ERLANGER	87.33	(10)	12.67	(9)	(10)

AG-DR-01-002  
ATTACHMENT 6  
IS BEING FILED  
ELECTRONICALLY  
AND PROVIDED ON  
CD

DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2014		EXPERIENCE BAND 1973-2017			
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	642,440		0.0000	1.0000	100.00
0.5	649,082		0.0000	1.0000	100.00
1.5	672,745		0.0000	1.0000	100.00
2.5	680,084		0.0000	1.0000	100.00
3.5	622,084		0.0000	1.0000	100.00
4.5	622,084		0.0000	1.0000	100.00
5.5	524,799		0.0000	1.0000	100.00
6.5	378,423		0.0000	1.0000	100.00
7.5	378,423		0.0000	1.0000	100.00
8.5	378,423		0.0000	1.0000	100.00
9.5	380,532		0.0000	1.0000	100.00
10.5	380,532		0.0000	1.0000	100.00
11.5	1,601,531	610	0.0004	0.9996	100.00
12.5	1,600,921	3,739	0.0023	0.9977	99.96
13.5	1,597,183		0.0000	1.0000	99.73
14.5	1,464,923		0.0000	1.0000	99.73
15.5	1,413,433	6,368	0.0045	0.9955	99.73
16.5	1,399,233		0.0000	1.0000	99.28
17.5	1,372,766	368	0.0003	0.9997	99.28
18.5	1,361,191		0.0000	1.0000	99.25
19.5	1,356,684		0.0000	1.0000	99.25
20.5	1,356,684		0.0000	1.0000	99.25
21.5	1,356,684		0.0000	1.0000	99.25
22.5	1,356,684		0.0000	1.0000	99.25
23.5	1,356,684		0.0000	1.0000	99.25
24.5	1,356,684	1,479	0.0011	0.9989	99.25
25.5	1,355,205		0.0000	1.0000	99.14
26.5	1,351,881		0.0000	1.0000	99.14
27.5	1,302,869	524	0.0004	0.9996	99.14
28.5	1,301,019	1,958	0.0015	0.9985	99.10
29.5	1,299,060		0.0000	1.0000	98.96
30.5	1,299,060		0.0000	1.0000	98.96
31.5	1,292,831		0.0000	1.0000	98.96
32.5	1,292,831		0.0000	1.0000	98.96
33.5	1,292,831		0.0000	1.0000	98.96
34.5	1,292,831		0.0000	1.0000	98.96
35.5	1,292,831		0.0000	1.0000	98.96
36.5	1,292,451		0.0000	1.0000	98.96
37.5	1,292,451		0.0000	1.0000	98.96
38.5	1,288,879		0.0000	1.0000	98.96



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2014			EXPERIENCE BAND 1973-2017		
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	1,288,879		0.0000	1.0000	98.96
40.5	1,273,217	5,862	0.0046	0.9954	98.96
41.5	1,267,355	4,143	0.0033	0.9967	98.50
42.5	1,261,485	12,100	0.0096	0.9904	98.18
43.5	1,244,705		0.0000	1.0000	97.24
44.5	1,236,516		0.0000	1.0000	97.24
45.5	1,229,873		0.0000	1.0000	97.24
46.5	1,206,210		0.0000	1.0000	97.24
47.5	1,195,774		0.0000	1.0000	97.24
48.5	1,195,774		0.0000	1.0000	97.24
49.5	1,195,774		0.0000	1.0000	97.24
50.5	1,195,774		0.0000	1.0000	97.24
51.5	1,195,774		0.0000	1.0000	97.24
52.5	1,195,774		0.0000	1.0000	97.24
53.5	1,195,774		0.0000	1.0000	97.24
54.5	1,194,033		0.0000	1.0000	97.24
55.5	1,194,033		0.0000	1.0000	97.24
56.5					97.24

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2014		EXPERIENCE BAND 1998-2017			
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	538,521		0.0000	1.0000	100.00
0.5	538,521		0.0000	1.0000	100.00
1.5	538,521		0.0000	1.0000	100.00
2.5	538,521		0.0000	1.0000	100.00
3.5	480,521		0.0000	1.0000	100.00
4.5	480,521		0.0000	1.0000	100.00
5.5	380,139		0.0000	1.0000	100.00
6.5	237,087		0.0000	1.0000	100.00
7.5	289,547		0.0000	1.0000	100.00
8.5	290,873		0.0000	1.0000	100.00
9.5	290,873		0.0000	1.0000	100.00
10.5	290,873		0.0000	1.0000	100.00
11.5	303,471		0.0000	1.0000	100.00
12.5	303,471	3,448	0.0114	0.9886	100.00
13.5	300,023		0.0000	1.0000	98.86
14.5	167,763		0.0000	1.0000	98.86
15.5	116,273	6,368	0.0548	0.9452	98.86
16.5	102,453		0.0000	1.0000	93.45
17.5	75,986		0.0000	1.0000	93.45
18.5	68,351		0.0000	1.0000	93.45
19.5	63,844		0.0000	1.0000	93.45
20.5	79,506		0.0000	1.0000	93.45
21.5	79,506		0.0000	1.0000	93.45
22.5	81,233		0.0000	1.0000	93.45
23.5	85,913		0.0000	1.0000	93.45
24.5	94,102		0.0000	1.0000	93.45
25.5	100,745		0.0000	1.0000	93.45
26.5	121,084		0.0000	1.0000	93.45
27.5	82,508		0.0000	1.0000	93.45
28.5	81,182		0.0000	1.0000	93.45
29.5	81,182		0.0000	1.0000	93.45
30.5	81,182		0.0000	1.0000	93.45
31.5	74,952		0.0000	1.0000	93.45
32.5	74,952		0.0000	1.0000	93.45
33.5	74,952		0.0000	1.0000	93.45
34.5	76,693		0.0000	1.0000	93.45
35.5	76,693		0.0000	1.0000	93.45
36.5	1,292,451		0.0000	1.0000	93.45
37.5	1,292,451		0.0000	1.0000	93.45
38.5	1,288,879		0.0000	1.0000	93.45

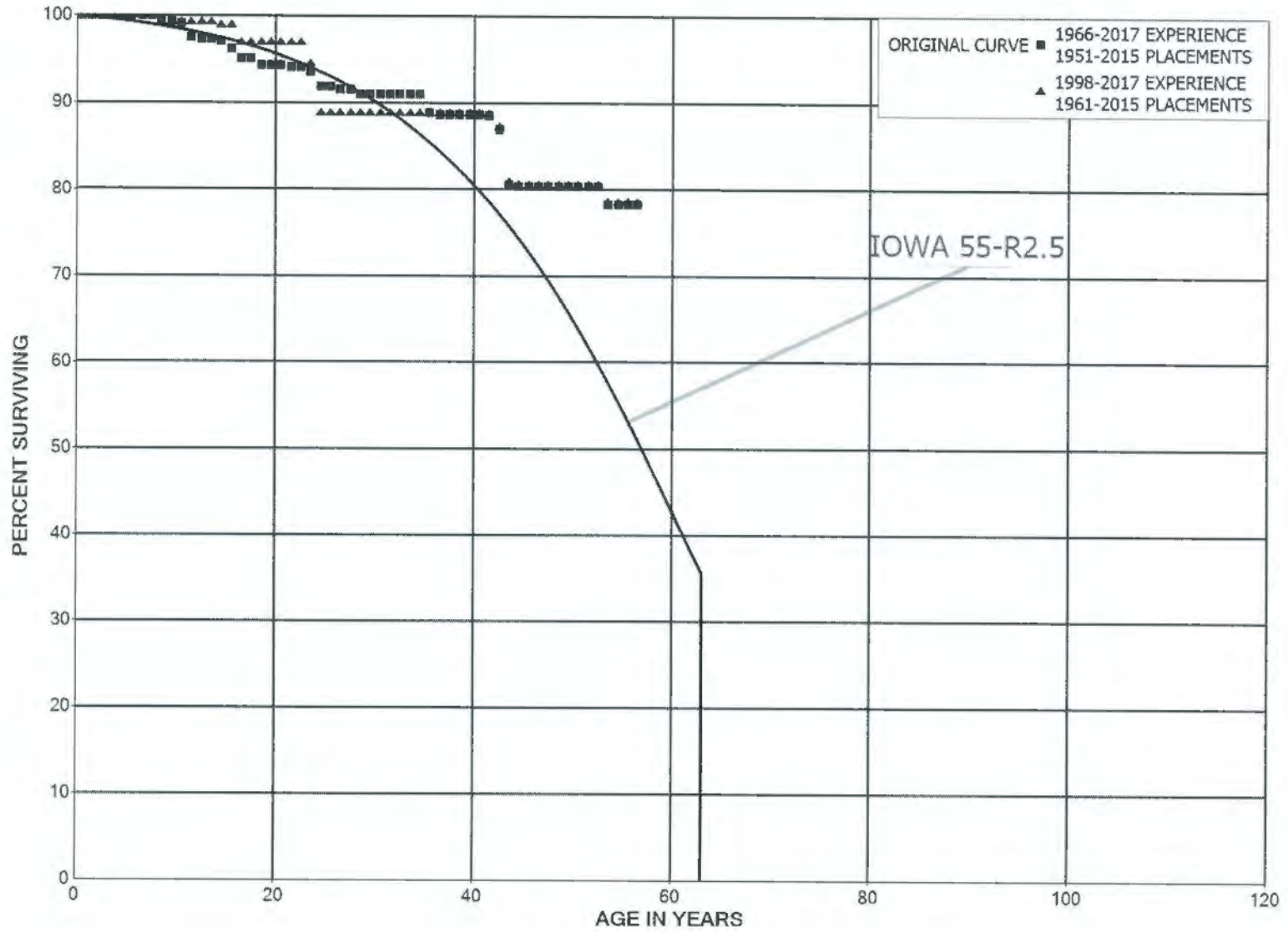
DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2014			EXPERIENCE BAND 1998-2017		
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	1,288,879		0.0000	1.0000	93.45
40.5	1,273,217	5,862	0.0046	0.9954	93.45
41.5	1,267,355	4,143	0.0033	0.9967	93.02
42.5	1,261,485	12,100	0.0096	0.9904	92.71
43.5	1,244,705		0.0000	1.0000	91.83
44.5	1,236,516		0.0000	1.0000	91.83
45.5	1,229,873		0.0000	1.0000	91.83
46.5	1,206,210		0.0000	1.0000	91.83
47.5	1,195,774		0.0000	1.0000	91.83
48.5	1,195,774		0.0000	1.0000	91.83
49.5	1,195,774		0.0000	1.0000	91.83
50.5	1,195,774		0.0000	1.0000	91.83
51.5	1,195,774		0.0000	1.0000	91.83
52.5	1,195,774		0.0000	1.0000	91.83
53.5	1,195,774		0.0000	1.0000	91.83
54.5	1,194,033		0.0000	1.0000	91.83
55.5	1,194,033		0.0000	1.0000	91.83
56.5					91.83

DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2110 LIQUEFIED PETROLEUM GAS EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2110 LIQUEFIED PETROLEUM GAS EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2015

EXPERIENCE BAND 1966-2017

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	5,392,494		0.0000	1.0000	100.00
0.5	5,394,514		0.0000	1.0000	100.00
1.5	5,396,541		0.0000	1.0000	100.00
2.5	5,173,206		0.0000	1.0000	100.00
3.5	4,721,700		0.0000	1.0000	100.00
4.5	5,806,668	3,235	0.0006	0.9994	100.00
5.5	5,423,706	644	0.0001	0.9999	99.94
6.5	4,742,498		0.0000	1.0000	99.93
7.5	4,737,552	23,060	0.0049	0.9951	99.93
8.5	4,659,401	5,075	0.0011	0.9989	99.45
9.5	4,580,187	13,904	0.0030	0.9970	99.34
10.5	4,485,106	71,731	0.0160	0.9840	99.04
11.5	3,957,703	7,838	0.0020	0.9980	97.45
12.5	3,827,483		0.0000	1.0000	97.26
13.5	3,301,037	5,511	0.0017	0.9983	97.26
14.5	2,862,506	28,691	0.0100	0.9900	97.10
15.5	2,331,607	25,272	0.0108	0.9892	96.12
16.5	2,306,334		0.0000	1.0000	95.08
17.5	1,948,358	15,248	0.0078	0.9922	95.08
18.5	1,887,347	1,767	0.0009	0.9991	94.34
19.5	1,844,430		0.0000	1.0000	94.25
20.5	1,814,023	3,155	0.0017	0.9983	94.25
21.5	1,737,497		0.0000	1.0000	94.09
22.5	1,736,347	10,907	0.0063	0.9937	94.09
23.5	1,725,441	29,612	0.0172	0.9828	93.49
24.5	1,684,948		0.0000	1.0000	91.89
25.5	1,659,308	7,716	0.0047	0.9953	91.89
26.5	1,651,592		0.0000	1.0000	91.46
27.5	1,651,592	8,627	0.0052	0.9948	91.46
28.5	1,582,865		0.0000	1.0000	90.98
29.5	1,582,865		0.0000	1.0000	90.98
30.5	1,555,677	925	0.0006	0.9994	90.98
31.5	1,554,752		0.0000	1.0000	90.93
32.5	1,554,752		0.0000	1.0000	90.93
33.5	1,543,720		0.0000	1.0000	90.93
34.5	1,543,720	34,828	0.0226	0.9774	90.93
35.5	1,508,893	5,162	0.0034	0.9966	88.88
36.5	1,496,569		0.0000	1.0000	88.58
37.5	1,438,216		0.0000	1.0000	88.58
38.5	1,372,661		0.0000	1.0000	88.58

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2110 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2015			EXPERIENCE BAND 1966-2017		
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	1,367,681		0.0000	1.0000	88.58
40.5	1,360,055	1,722	0.0013	0.9987	88.58
41.5	1,343,950	22,398	0.0167	0.9833	88.46
42.5	1,215,446	88,343	0.0727	0.9273	86.99
43.5	1,105,216	4,430	0.0040	0.9960	80.67
44.5	1,100,786		0.0000	1.0000	80.34
45.5	1,073,759		0.0000	1.0000	80.34
46.5	995,026		0.0000	1.0000	80.34
47.5	995,026		0.0000	1.0000	80.34
48.5	995,026		0.0000	1.0000	80.34
49.5	991,564		0.0000	1.0000	80.34
50.5	991,564		0.0000	1.0000	80.34
51.5	981,041		0.0000	1.0000	80.34
52.5	979,021	24,865	0.0254	0.9746	80.34
53.5	952,129		0.0000	1.0000	78.30
54.5	952,129		0.0000	1.0000	78.30
55.5	952,129		0.0000	1.0000	78.30
56.5					78.30

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2110 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2015			EXPERIENCE BAND 1998-2017		
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	4,655,549		0.0000	1.0000	100.00
0.5	4,685,956		0.0000	1.0000	100.00
1.5	4,759,326		0.0000	1.0000	100.00
2.5	4,537,142		0.0000	1.0000	100.00
3.5	4,087,121		0.0000	1.0000	100.00
4.5	3,903,256		0.0000	1.0000	100.00
5.5	3,549,170		0.0000	1.0000	100.00
6.5	2,868,606		0.0000	1.0000	100.00
7.5	2,863,659	22,545	0.0079	0.9921	100.00
8.5	2,851,080		0.0000	1.0000	99.21
9.5	2,776,941	1,485	0.0005	0.9995	99.21
10.5	2,735,592		0.0000	1.0000	99.16
11.5	2,279,920		0.0000	1.0000	99.16
12.5	2,157,538		0.0000	1.0000	99.16
13.5	1,642,124	4,958	0.0030	0.9970	99.16
14.5	1,200,991		0.0000	1.0000	98.86
15.5	698,783	14,125	0.0202	0.9798	98.86
16.5	691,820		0.0000	1.0000	96.86
17.5	403,103		0.0000	1.0000	96.86
18.5	449,935		0.0000	1.0000	96.86
19.5	413,765		0.0000	1.0000	96.86
20.5	390,984		0.0000	1.0000	96.86
21.5	331,998		0.0000	1.0000	96.86
22.5	436,953	10,907	0.0250	0.9750	96.86
23.5	447,934	27,041	0.0604	0.9396	94.44
24.5	410,012		0.0000	1.0000	88.74
25.5	411,398		0.0000	1.0000	88.74
26.5	490,131		0.0000	1.0000	88.74
27.5	490,131		0.0000	1.0000	88.74
28.5	430,032		0.0000	1.0000	88.74
29.5	433,494		0.0000	1.0000	88.74
30.5	406,307		0.0000	1.0000	88.74
31.5	416,829		0.0000	1.0000	88.74
32.5	418,849		0.0000	1.0000	88.74
33.5	409,844		0.0000	1.0000	88.74
34.5	409,844		0.0000	1.0000	88.74
35.5	409,844		0.0000	1.0000	88.74
36.5	1,496,569		0.0000	1.0000	88.74
37.5	1,438,216		0.0000	1.0000	88.74
38.5	1,372,661		0.0000	1.0000	88.74

DUKE ENERGY KENTUCKY  
GAS PLANT

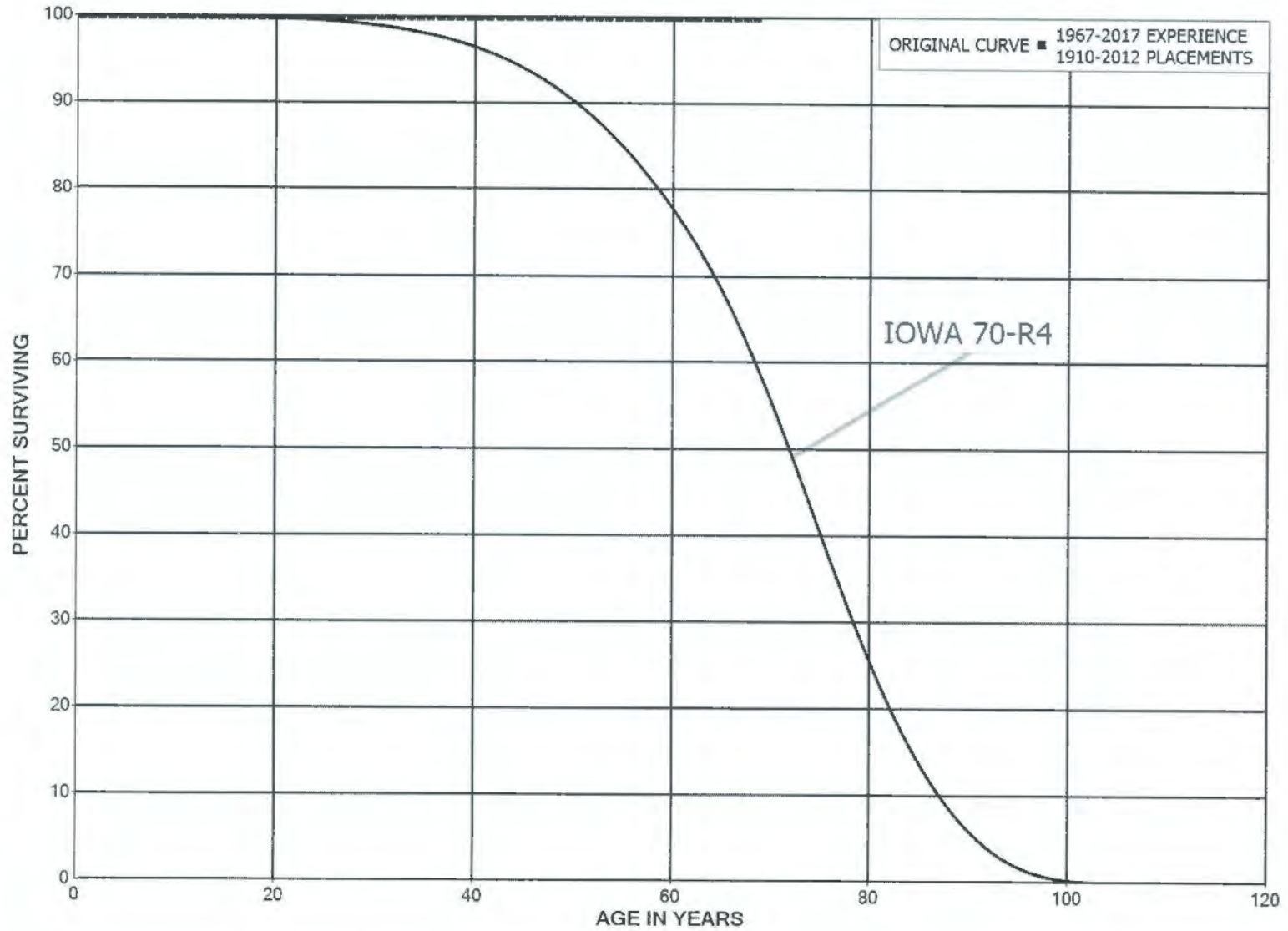
## ACCOUNT 2110 LIQUEFIED PETROLEUM GAS EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2015			EXPERIENCE BAND 1998-2017		
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	1,367,681		0.0000	1.0000	88.74
40.5	1,360,055	1,722	0.0013	0.9987	88.74
41.5	1,343,950	22,398	0.0167	0.9833	88.63
42.5	1,215,446	88,343	0.0727	0.9273	87.15
43.5	1,105,216	4,430	0.0040	0.9960	80.82
44.5	1,100,786		0.0000	1.0000	80.49
45.5	1,073,759		0.0000	1.0000	80.49
46.5	995,026		0.0000	1.0000	80.49
47.5	995,026		0.0000	1.0000	80.49
48.5	995,026		0.0000	1.0000	80.49
49.5	991,564		0.0000	1.0000	80.49
50.5	991,564		0.0000	1.0000	80.49
51.5	981,041		0.0000	1.0000	80.49
52.5	979,021	24,865	0.0254	0.9746	80.49
53.5	952,129		0.0000	1.0000	78.45
54.5	952,129		0.0000	1.0000	78.45
55.5	952,129		0.0000	1.0000	78.45
56.5					78.45



DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2741 RIGHTS OF WAY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2741 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1967-2017		
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	852,323		0.0000	1.0000	100.00
0.5	853,394		0.0000	1.0000	100.00
1.5	988,010	152	0.0002	0.9998	100.00
2.5	989,849		0.0000	1.0000	99.98
3.5	991,664		0.0000	1.0000	99.98
4.5	1,010,737		0.0000	1.0000	99.98
5.5	1,017,604		0.0000	1.0000	99.98
6.5	1,018,713		0.0000	1.0000	99.98
7.5	1,020,659		0.0000	1.0000	99.98
8.5	1,020,967		0.0000	1.0000	99.98
9.5	1,025,935		0.0000	1.0000	99.98
10.5	1,015,502		0.0000	1.0000	99.98
11.5	991,784		0.0000	1.0000	99.98
12.5	989,134		0.0000	1.0000	99.98
13.5	990,961		0.0000	1.0000	99.98
14.5	992,304		0.0000	1.0000	99.98
15.5	992,304		0.0000	1.0000	99.98
16.5	992,304		0.0000	1.0000	99.98
17.5	992,304		0.0000	1.0000	99.98
18.5	992,304		0.0000	1.0000	99.98
19.5	992,304		0.0000	1.0000	99.98
20.5	992,304		0.0000	1.0000	99.98
21.5	967,637		0.0000	1.0000	99.98
22.5	966,728		0.0000	1.0000	99.98
23.5	861,629		0.0000	1.0000	99.98
24.5	851,864		0.0000	1.0000	99.98
25.5	670,867		0.0000	1.0000	99.98
26.5	641,376		0.0000	1.0000	99.98
27.5	604,281		0.0000	1.0000	99.98
28.5	534,367		0.0000	1.0000	99.98
29.5	519,022		0.0000	1.0000	99.98
30.5	497,452		0.0000	1.0000	99.98
31.5	473,093		0.0000	1.0000	99.98
32.5	463,054		0.0000	1.0000	99.98
33.5	465,598		0.0000	1.0000	99.98
34.5	458,638		0.0000	1.0000	99.98
35.5	414,184		0.0000	1.0000	99.98
36.5	409,072		0.0000	1.0000	99.98
37.5	393,186		0.0000	1.0000	99.98
38.5	414,003		0.0000	1.0000	99.98

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2741 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1967-2017		
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	410,272		0.0000	1.0000	99.98
40.5	388,164		0.0000	1.0000	99.98
41.5	379,582		0.0000	1.0000	99.98
42.5	351,162		0.0000	1.0000	99.98
43.5	334,201		0.0000	1.0000	99.98
44.5	327,267		0.0000	1.0000	99.98
45.5	291,658		0.0000	1.0000	99.98
46.5	273,707		0.0000	1.0000	99.98
47.5	264,087		0.0000	1.0000	99.98
48.5	260,606		0.0000	1.0000	99.98
49.5	255,519		0.0000	1.0000	99.98
50.5	242,796		0.0000	1.0000	99.98
51.5	241,725		0.0000	1.0000	99.98
52.5	106,736		0.0000	1.0000	99.98
53.5	104,745		0.0000	1.0000	99.98
54.5	102,930		0.0000	1.0000	99.98
55.5	83,857		0.0000	1.0000	99.98
56.5	76,838		0.0000	1.0000	99.98
57.5	75,729		0.0000	1.0000	99.98
58.5	73,783		0.0000	1.0000	99.98
59.5	73,475		0.0000	1.0000	99.98
60.5	58,344		0.0000	1.0000	99.98
61.5	58,163		0.0000	1.0000	99.98
62.5	30,522		0.0000	1.0000	99.98
63.5	30,497		0.0000	1.0000	99.98
64.5	28,670		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	15,071		0.0000	1.0000	99.98
76.5	15,071		0.0000	1.0000	99.98
77.5	15,071		0.0000	1.0000	99.98
78.5	15,071		0.0000	1.0000	99.98

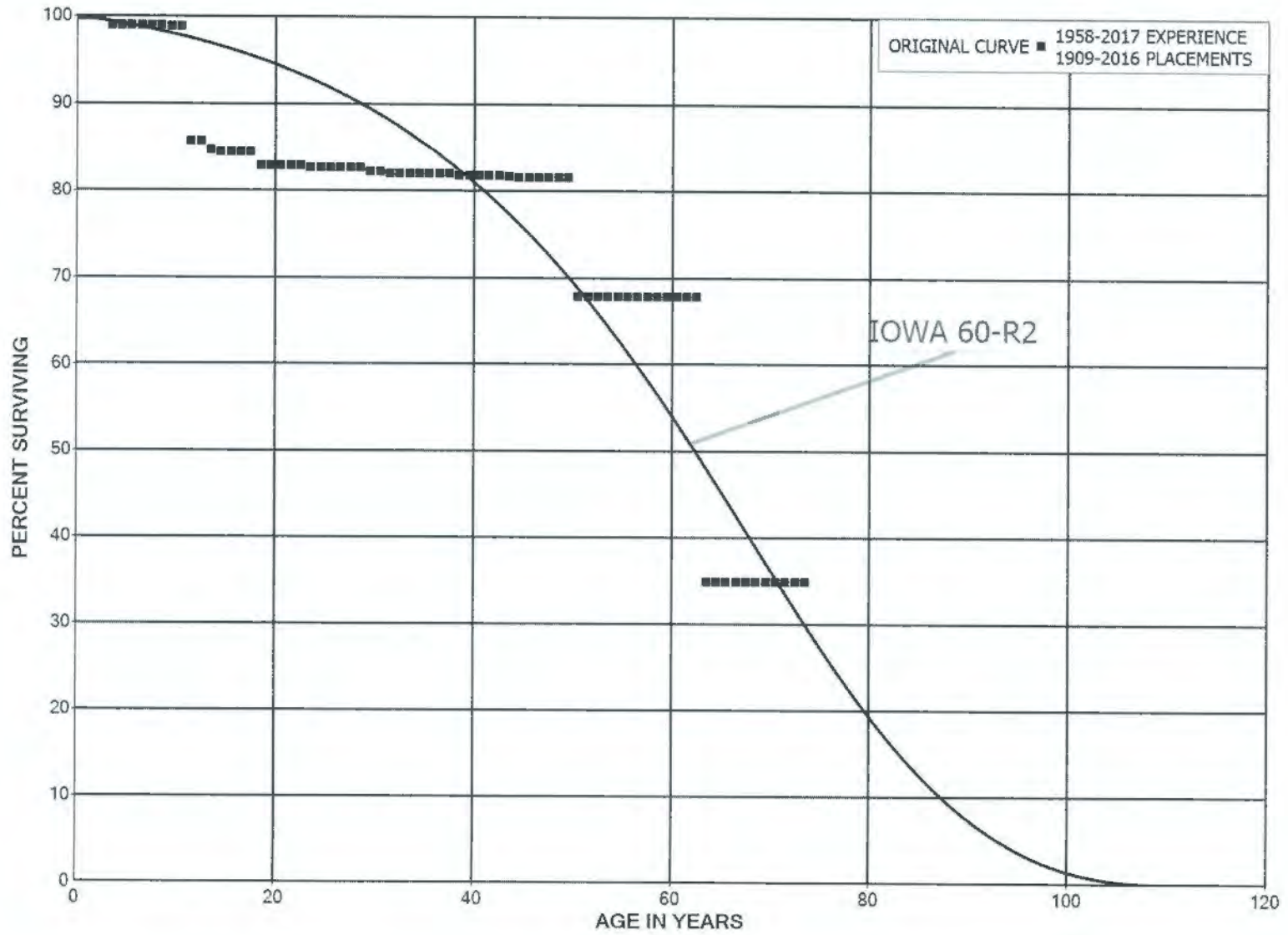
DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2741 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1967-2017		
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	16,692		0.0000	1.0000	99.98
80.5	16,692		0.0000	1.0000	99.98
81.5	16,692		0.0000	1.0000	99.98
82.5	16,692		0.0000	1.0000	99.98
83.5	16,692		0.0000	1.0000	99.98
84.5	11,123		0.0000	1.0000	99.98
85.5	11,123		0.0000	1.0000	99.98
86.5	11,123		0.0000	1.0000	99.98
87.5	11,123		0.0000	1.0000	99.98
88.5	21,759		0.0000	1.0000	99.98
89.5	21,759		0.0000	1.0000	99.98
90.5	21,759		0.0000	1.0000	99.98
91.5	21,759		0.0000	1.0000	99.98
92.5	21,080		0.0000	1.0000	99.98
93.5	12,257		0.0000	1.0000	99.98
94.5	12,257		0.0000	1.0000	99.98
95.5	12,257		0.0000	1.0000	99.98
96.5	12,257		0.0000	1.0000	99.98
97.5	12,257		0.0000	1.0000	99.98
98.5	10,635		0.0000	1.0000	99.98
99.5	10,635		0.0000	1.0000	99.98
100.5	10,635		0.0000	1.0000	99.98
101.5	10,635		0.0000	1.0000	99.98
102.5	10,635		0.0000	1.0000	99.98
103.5	10,635		0.0000	1.0000	99.98
104.5	10,635		0.0000	1.0000	99.98
105.5	10,635		0.0000	1.0000	99.98
106.5	10,635		0.0000	1.0000	99.98
107.5					99.98

DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2750 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2750 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 1958-2017		
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	768,624		0.0000	1.0000	100.00
0.5	768,624		0.0000	1.0000	100.00
1.5	606,831		0.0000	1.0000	100.00
2.5	385,110	3,870	0.0100	0.9900	100.00
3.5	381,240		0.0000	1.0000	99.00
4.5	320,208		0.0000	1.0000	99.00
5.5	184,042		0.0000	1.0000	99.00
6.5	184,042		0.0000	1.0000	99.00
7.5	184,042		0.0000	1.0000	99.00
8.5	184,411	246	0.0013	0.9987	99.00
9.5	184,165		0.0000	1.0000	98.86
10.5	184,165	24,504	0.1331	0.8669	98.86
11.5	159,662		0.0000	1.0000	85.71
12.5	159,662	1,847	0.0116	0.9884	85.71
13.5	157,815	323	0.0020	0.9980	84.72
14.5	153,617		0.0000	1.0000	84.54
15.5	153,617		0.0000	1.0000	84.54
16.5	153,900		0.0000	1.0000	84.54
17.5	123,872	2,372	0.0192	0.9808	84.54
18.5	117,815		0.0000	1.0000	82.92
19.5	117,815		0.0000	1.0000	82.92
20.5	117,815		0.0000	1.0000	82.92
21.5	118,140		0.0000	1.0000	82.92
22.5	118,247	325	0.0027	0.9973	82.92
23.5	118,121		0.0000	1.0000	82.70
24.5	118,121		0.0000	1.0000	82.70
25.5	118,121		0.0000	1.0000	82.70
26.5	118,121		0.0000	1.0000	82.70
27.5	118,121		0.0000	1.0000	82.70
28.5	118,905	661	0.0056	0.9944	82.70
29.5	118,398		0.0000	1.0000	82.24
30.5	120,849	283	0.0023	0.9977	82.24
31.5	111,002		0.0000	1.0000	82.04
32.5	111,002		0.0000	1.0000	82.04
33.5	111,002		0.0000	1.0000	82.04
34.5	111,002		0.0000	1.0000	82.04
35.5	111,002		0.0000	1.0000	82.04
36.5	110,148		0.0000	1.0000	82.04
37.5	88,065	199	0.0023	0.9977	82.04
38.5	87,865		0.0000	1.0000	81.86

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2750 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 1958-2017		
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	87,496		0.0000	1.0000	81.86
40.5	87,496		0.0000	1.0000	81.86
41.5	87,496		0.0000	1.0000	81.86
42.5	87,496	123	0.0014	0.9986	81.86
43.5	83,951	155	0.0018	0.9982	81.74
44.5	56,894		0.0000	1.0000	81.59
45.5	43,554		0.0000	1.0000	81.59
46.5	3,220		0.0000	1.0000	81.59
47.5	3,220		0.0000	1.0000	81.59
48.5	8,955		0.0000	1.0000	81.59
49.5	8,955	1,510	0.1686	0.8314	81.59
50.5	7,445		0.0000	1.0000	67.84
51.5	7,445		0.0000	1.0000	67.84
52.5	7,445		0.0000	1.0000	67.84
53.5	7,445		0.0000	1.0000	67.84
54.5	7,445		0.0000	1.0000	67.84
55.5	7,445		0.0000	1.0000	67.84
56.5	7,445		0.0000	1.0000	67.84
57.5	6,963		0.0000	1.0000	67.84
58.5	6,963		0.0000	1.0000	67.84
59.5	6,963		0.0000	1.0000	67.84
60.5	6,963		0.0000	1.0000	67.84
61.5	6,963		0.0000	1.0000	67.84
62.5	6,963	3,387	0.4864	0.5136	67.84
63.5	3,576		0.0000	1.0000	34.84
64.5	3,395		0.0000	1.0000	34.84
65.5	3,395		0.0000	1.0000	34.84
66.5	3,395		0.0000	1.0000	34.84
67.5	3,395		0.0000	1.0000	34.84
68.5	3,395		0.0000	1.0000	34.84
69.5	3,395		0.0000	1.0000	34.84
70.5	3,395		0.0000	1.0000	34.84
71.5	3,395		0.0000	1.0000	34.84
72.5	3,395		0.0000	1.0000	34.84
73.5	3,395		0.0000	1.0000	34.84
74.5	3,395		0.0000	1.0000	34.84
75.5	3,395		0.0000	1.0000	34.84
76.5	3,395		0.0000	1.0000	34.84
77.5	3,395		0.0000	1.0000	34.84
78.5	3,395		0.0000	1.0000	34.84

DUKE ENERGY KENTUCKY  
 GAS PLANT

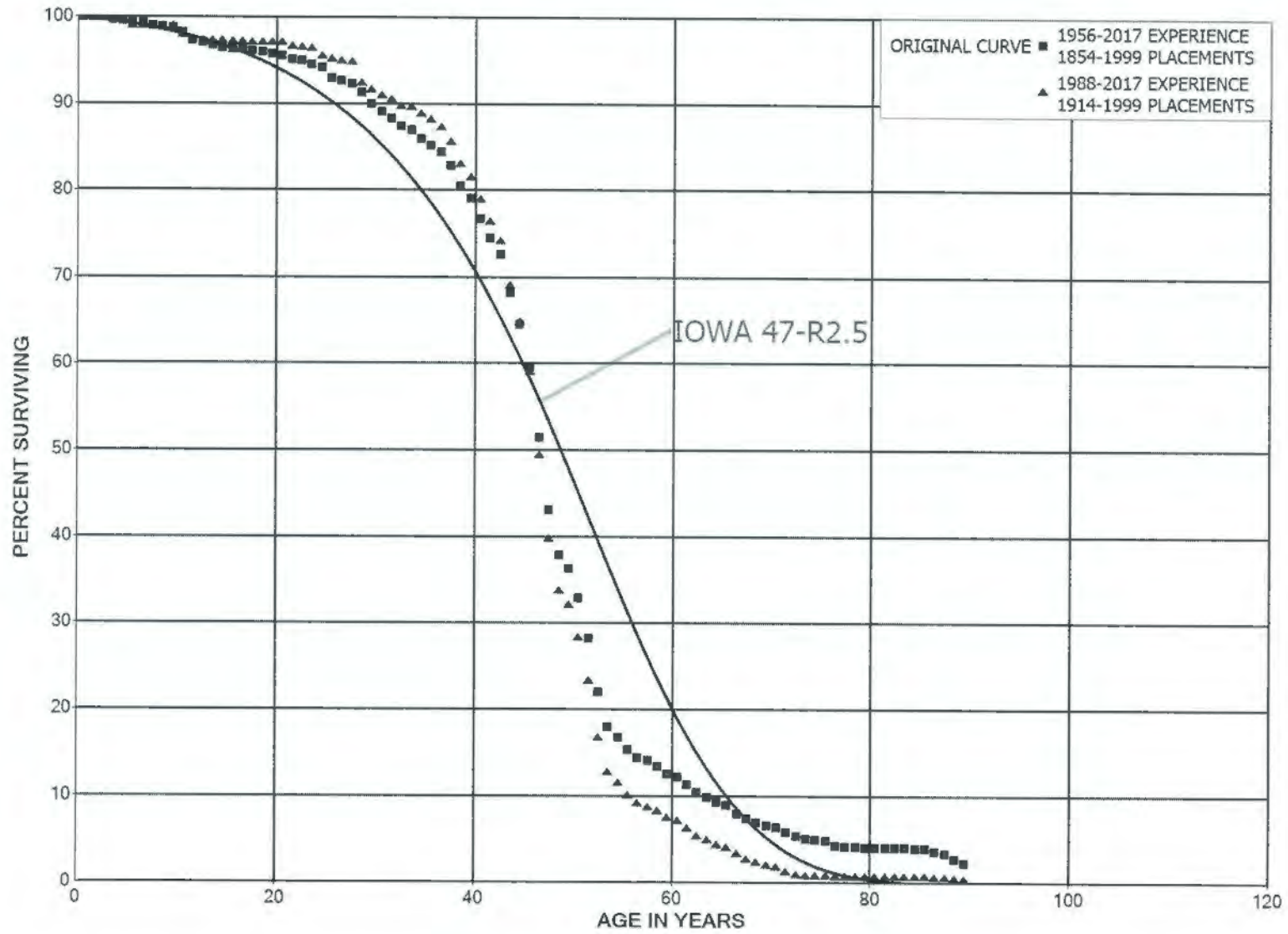
ACCOUNT 2750 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 1958-2017		
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	3,395		0.0000	1.0000	34.84
80.5	3,395		0.0000	1.0000	34.84
81.5	3,395		0.0000	1.0000	34.84
82.5	3,288		0.0000	1.0000	34.84
83.5	3,288		0.0000	1.0000	34.84
84.5	3,288		0.0000	1.0000	34.84
85.5	3,288		0.0000	1.0000	34.84
86.5	3,288		0.0000	1.0000	34.84
87.5	3,288		0.0000	1.0000	34.84
88.5	3,288		0.0000	1.0000	34.84
89.5	3,288		0.0000	1.0000	34.84
90.5	838		0.0000	1.0000	34.84
91.5	838		0.0000	1.0000	34.84
92.5	838		0.0000	1.0000	34.84
93.5	838		0.0000	1.0000	34.84
94.5	838		0.0000	1.0000	34.84
95.5	838		0.0000	1.0000	34.84
96.5	838		0.0000	1.0000	34.84
97.5	838		0.0000	1.0000	34.84
98.5	838		0.0000	1.0000	34.84
99.5	838		0.0000	1.0000	34.84
100.5	838		0.0000	1.0000	34.84
101.5	838		0.0000	1.0000	34.84
102.5	838		0.0000	1.0000	34.84
103.5	838		0.0000	1.0000	34.84
104.5	838		0.0000	1.0000	34.84
105.5	838		0.0000	1.0000	34.84
106.5	838		0.0000	1.0000	34.84
107.5	838		0.0000	1.0000	34.84
108.5					34.84



DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1854-1999

EXPERIENCE BAND 1956-2017

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	98.99
8.5	4,632,202	8,052	0.0017	0.9983	98.89
9.5	4,547,832	26,078	0.0057	0.9943	98.72
10.5	4,526,356	40,713	0.0090	0.9910	98.15
11.5	4,447,858	9,982	0.0022	0.9978	97.27
12.5	4,430,493	13,964	0.0032	0.9968	97.05
13.5	4,425,433	14,185	0.0032	0.9968	96.74
14.5	4,428,825	5,330	0.0012	0.9988	96.43
15.5	4,444,647	3,171	0.0007	0.9993	96.32
16.5	4,439,775	7,087	0.0016	0.9984	96.25
17.5	4,455,142	4,058	0.0009	0.9991	96.10
18.5	4,432,604	14,480	0.0033	0.9967	96.01
19.5	4,374,103	9,135	0.0021	0.9979	95.69
20.5	4,308,046	17,355	0.0040	0.9960	95.49
21.5	4,276,221	9,289	0.0022	0.9978	95.11
22.5	4,254,598	18,585	0.0044	0.9956	94.90
23.5	4,198,965	16,145	0.0038	0.9962	94.49
24.5	4,162,078	50,400	0.0121	0.9879	94.13
25.5	4,107,788	16,253	0.0040	0.9960	92.99
26.5	4,042,487	16,065	0.0040	0.9960	92.62
27.5	3,927,644	38,985	0.0099	0.9901	92.25
28.5	3,838,171	60,238	0.0157	0.9843	91.33
29.5	3,738,027	33,033	0.0088	0.9912	89.90
30.5	3,638,974	35,325	0.0097	0.9903	89.11
31.5	3,560,505	33,735	0.0095	0.9905	88.24
32.5	3,496,929	20,447	0.0058	0.9942	87.41
33.5	3,411,669	38,322	0.0112	0.9888	86.89
34.5	3,347,315	30,306	0.0091	0.9909	85.92
35.5	3,277,378	30,409	0.0093	0.9907	85.14
36.5	3,200,547	58,364	0.0182	0.9818	84.35
37.5	3,064,259	86,551	0.0282	0.9718	82.81
38.5	2,934,851	50,864	0.0173	0.9827	80.47

DUKE ENERGY KENTUCKY  
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ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1854-1999			EXPERIENCE BAND 1956-2017		
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	2,835,611	85,269	0.0301	0.9699	79.08
40.5	2,840,929	80,955	0.0285	0.9715	76.70
41.5	2,800,057	71,829	0.0257	0.9743	74.51
42.5	2,702,976	166,870	0.0617	0.9383	72.60
43.5	2,458,607	129,644	0.0527	0.9473	68.12
44.5	2,314,779	175,768	0.0759	0.9241	64.53
45.5	2,127,362	294,362	0.1384	0.8616	59.63
46.5	1,826,749	295,868	0.1620	0.8380	51.38
47.5	1,524,548	184,764	0.1212	0.8788	43.06
48.5	1,334,997	55,788	0.0418	0.9582	37.84
49.5	1,274,629	119,563	0.0938	0.9062	36.26
50.5	1,152,825	163,758	0.1420	0.8580	32.86
51.5	983,354	218,727	0.2224	0.7776	28.19
52.5	761,239	137,396	0.1805	0.8195	21.92
53.5	621,181	42,270	0.0680	0.9320	17.96
54.5	569,314	48,184	0.0846	0.9154	16.74
55.5	513,933	30,322	0.0590	0.9410	15.32
56.5	474,373	12,959	0.0273	0.9727	14.42
57.5	449,873	20,701	0.0460	0.9540	14.03
58.5	404,822	25,172	0.0622	0.9378	13.38
59.5	371,936	11,215	0.0302	0.9698	12.55
60.5	340,733	24,964	0.0733	0.9267	12.17
61.5	314,165	23,319	0.0742	0.9258	11.28
62.5	288,382	17,238	0.0598	0.9402	10.44
63.5	267,860	15,569	0.0581	0.9419	9.82
64.5	250,925	8,749	0.0349	0.9651	9.25
65.5	239,987	25,236	0.1052	0.8948	8.92
66.5	211,664	16,878	0.0797	0.9203	7.99
67.5	193,290	9,852	0.0510	0.9490	7.35
68.5	182,718	9,823	0.0538	0.9462	6.97
69.5	172,838	6,321	0.0366	0.9634	6.60
70.5	164,388	13,366	0.0813	0.9187	6.36
71.5	151,022	10,302	0.0682	0.9318	5.84
72.5	140,721	10,044	0.0714	0.9286	5.44
73.5	130,584	2,695	0.0206	0.9794	5.05
74.5	127,684	1,973	0.0154	0.9846	4.95
75.5	125,166	16,118	0.1288	0.8712	4.87
76.5	108,998	443	0.0041	0.9959	4.25
77.5	108,353	2,445	0.0226	0.9774	4.23
78.5	105,859	1,720	0.0162	0.9838	4.13

DUKE ENERGY KENTUCKY  
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ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1854-1999			EXPERIENCE BAND 1956-2017			
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	103,974	287	0.0028	0.9972	4.07	
80.5	103,360	8	0.0001	0.9999	4.05	
81.5	103,293	13	0.0001	0.9999	4.05	
82.5	103,053	1,058	0.0103	0.9897	4.05	
83.5	101,970	98	0.0010	0.9990	4.01	
84.5	101,872	1,548	0.0152	0.9848	4.01	
85.5	100,324	8,323	0.0830	0.9170	3.95	
86.5	91,922	5,664	0.0616	0.9384	3.62	
87.5	86,216	15,698	0.1821	0.8179	3.40	
88.5	70,518	12,580	0.1784	0.8216	2.78	
89.5	57,730		0.0000	1.0000	2.28	
90.5	57,664		0.0000	1.0000	2.28	
91.5	57,664		0.0000	1.0000	2.28	
92.5	57,664		0.0000	1.0000	2.28	
93.5	57,664	44,790	0.7768	0.2232	2.28	
94.5	13,512	5,909	0.4373	0.5627	0.51	
95.5	8,306		0.0000	1.0000	0.29	
96.5	9,258	823	0.0888	0.9112	0.29	
97.5	9,642		0.0000	1.0000	0.26	
98.5	10,848		0.0000	1.0000	0.26	
99.5	12,104		0.0000	1.0000	0.26	
100.5	13,410		0.0000	1.0000	0.26	
101.5	14,615	639	0.0437	0.9563	0.26	
102.5	7,834	2,319	0.2960	0.7040	0.25	
103.5	5,515	3,297	0.5978	0.4022	0.18	
104.5	2,218	1,206	0.5437	0.4563	0.07	
105.5	1,012	1,012	1.0000		0.03	
106.5						

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-1999

EXPERIENCE BAND 1988-2017

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	567,774		0.0000	1.0000	100.00
0.5	638,666		0.0000	1.0000	100.00
1.5	695,370		0.0000	1.0000	100.00
2.5	733,537	676	0.0009	0.9991	100.00
3.5	779,333	2,502	0.0032	0.9968	99.91
4.5	802,863	5,988	0.0075	0.9925	99.59
5.5	850,926		0.0000	1.0000	98.84
6.5	786,270		0.0000	1.0000	98.84
7.5	894,874		0.0000	1.0000	98.84
8.5	950,406		0.0000	1.0000	98.84
9.5	958,683	10,184	0.0106	0.9894	98.84
10.5	968,705	4,037	0.0042	0.9958	97.79
11.5	922,564	1,569	0.0017	0.9983	97.39
12.5	967,252		0.0000	1.0000	97.22
13.5	1,016,638		0.0000	1.0000	97.22
14.5	1,018,717	1,697	0.0017	0.9983	97.22
15.5	1,049,435		0.0000	1.0000	97.06
16.5	1,072,264	1,176	0.0011	0.9989	97.06
17.5	1,110,586		0.0000	1.0000	96.95
18.5	1,061,763		0.0000	1.0000	96.95
19.5	1,052,534		0.0000	1.0000	96.95
20.5	991,986	4,540	0.0046	0.9954	96.95
21.5	972,596	986	0.0010	0.9990	96.51
22.5	984,155	838	0.0009	0.9991	96.41
23.5	954,151	8,828	0.0093	0.9907	96.33
24.5	995,334	3,850	0.0039	0.9961	95.44
25.5	1,018,201	1,934	0.0019	0.9981	95.07
26.5	1,018,149	2,283	0.0022	0.9978	94.89
27.5	927,807	23,388	0.0252	0.9748	94.68
28.5	984,116	8,611	0.0087	0.9913	92.29
29.5	1,257,218	8,610	0.0068	0.9932	91.48
30.5	1,602,026	7,313	0.0046	0.9954	90.85
31.5	1,877,470	17,699	0.0094	0.9906	90.44
32.5	2,217,235	1,426	0.0006	0.9994	89.59
33.5	2,389,906	21,035	0.0088	0.9912	89.53
34.5	2,463,387	20,161	0.0082	0.9918	88.74
35.5	2,504,232	22,905	0.0091	0.9909	88.02
36.5	2,600,878	51,721	0.0199	0.9801	87.21
37.5	2,575,223	76,053	0.0295	0.9705	85.48
38.5	2,591,448	47,156	0.0182	0.9818	82.95

DUKE ENERGY KENTUCKY  
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ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-1999			EXPERIENCE BAND 1988-2017		
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	2,545,813	81,361	0.0320	0.9680	81.44
40.5	2,490,858	79,356	0.0319	0.9681	78.84
41.5	2,415,866	70,502	0.0292	0.9708	76.33
42.5	2,328,112	162,207	0.0697	0.9303	74.10
43.5	2,101,152	127,846	0.0608	0.9392	68.94
44.5	1,959,813	173,809	0.0887	0.9113	64.74
45.5	1,781,999	293,863	0.1649	0.8351	59.00
46.5	1,505,454	295,429	0.1962	0.8038	49.27
47.5	1,222,591	184,038	0.1505	0.8495	39.60
48.5	1,044,431	52,969	0.0507	0.9493	33.64
49.5	1,008,533	118,596	0.1176	0.8824	31.94
50.5	916,967	162,346	0.1770	0.8230	28.18
51.5	769,969	216,674	0.2814	0.7186	23.19
52.5	555,608	136,563	0.2458	0.7542	16.66
53.5	422,332	41,163	0.0975	0.9025	12.57
54.5	377,608	46,876	0.1241	0.8759	11.34
55.5	325,051	30,131	0.0927	0.9073	9.94
56.5	296,702	11,935	0.0402	0.9598	9.01
57.5	277,825	14,590	0.0525	0.9475	8.65
58.5	241,265	24,575	0.1019	0.8981	8.20
59.5	220,323	10,492	0.0476	0.9524	7.36
60.5	191,062	22,364	0.1170	0.8830	7.01
61.5	167,229	23,224	0.1389	0.8611	6.19
62.5	141,627	14,272	0.1008	0.8992	5.33
63.5	124,072	14,519	0.1170	0.8830	4.79
64.5	108,222	6,848	0.0633	0.9367	4.23
65.5	99,185	18,175	0.1832	0.8168	3.97
66.5	77,924	15,415	0.1978	0.8022	3.24
67.5	61,013	7,325	0.1201	0.8799	2.60
68.5	52,968	7,881	0.1488	0.8512	2.29
69.5	45,030	5,647	0.1254	0.8746	1.95
70.5	37,829	11,796	0.3118	0.6882	1.70
71.5	26,064	8,574	0.3290	0.6710	1.17
72.5	128,814	5,750	0.0446	0.9554	0.79
73.5	130,584	2,695	0.0206	0.9794	0.75
74.5	127,684	1,973	0.0154	0.9846	0.74
75.5	125,166	16,118	0.1288	0.8712	0.72
76.5	108,998	443	0.0041	0.9959	0.63
77.5	108,353	2,445	0.0226	0.9774	0.63
78.5	105,859	1,720	0.0162	0.9838	0.61

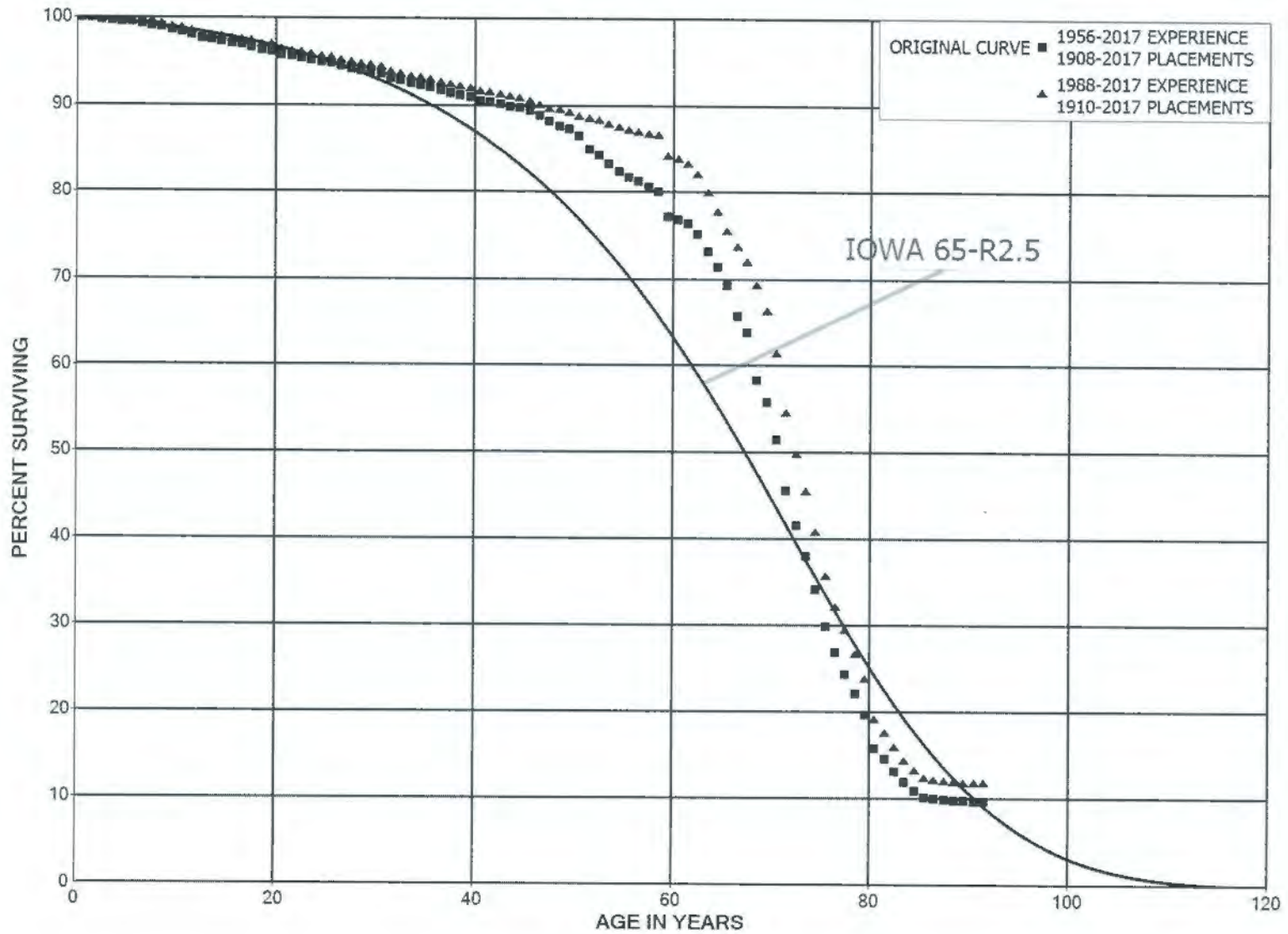
DUKE ENERGY KENTUCKY  
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ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-1999			EXPERIENCE BAND 1988-2017		
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	103,974	287	0.0028	0.9972	0.60
80.5	103,360	8	0.0001	0.9999	0.60
81.5	103,293	13	0.0001	0.9999	0.60
82.5	103,053	1,058	0.0103	0.9897	0.60
83.5	101,970	98	0.0010	0.9990	0.60
84.5	101,872	1,548	0.0152	0.9848	0.60
85.5	100,324	8,323	0.0830	0.9170	0.59
86.5	91,922	5,664	0.0616	0.9384	0.54
87.5	86,216	15,698	0.1821	0.8179	0.50
88.5	70,518	12,580	0.1784	0.8216	0.41
89.5	57,730		0.0000	1.0000	0.34
90.5	57,664		0.0000	1.0000	0.34
91.5	57,664		0.0000	1.0000	0.34
92.5	57,664		0.0000	1.0000	0.34
93.5	57,664	44,790	0.7768	0.2232	0.34
94.5	12,873	5,909	0.4590	0.5410	0.08
95.5	6,964		0.0000	1.0000	0.04
96.5	6,964	823	0.1181	0.8819	0.04
97.5	6,142		0.0000	1.0000	0.04
98.5	6,142		0.0000	1.0000	0.04
99.5	6,142		0.0000	1.0000	0.04
100.5	6,142		0.0000	1.0000	0.04
101.5	6,142		0.0000	1.0000	0.04
102.5					0.04

DUKE ENERGY KENTUCKY  
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ACCOUNTS 2762 AND 2765 MAINS AND FEEDER LINES - STEEL  
ORIGINAL AND SMOOTH SURVIVOR CURVES





DUKE ENERGY KENTUCKY  
GAS PLANT

## ACCOUNTS 2762 AND 2765 MAINS AND FEEDER LINES - STEEL

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1908-2017

## EXPERIENCE BAND 1956-2017

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	121,037,627		0.0000	1.0000	100.00
0.5	119,373,204	16,845	0.0001	0.9999	100.00
1.5	115,221,860	254,205	0.0022	0.9978	99.99
2.5	113,570,704	127,609	0.0011	0.9989	99.77
3.5	113,210,267	112,609	0.0010	0.9990	99.65
4.5	112,266,391	115,804	0.0010	0.9990	99.55
5.5	108,422,634	159,998	0.0015	0.9985	99.45
6.5	107,932,930	203,365	0.0019	0.9981	99.30
7.5	106,549,142	226,702	0.0021	0.9979	99.12
8.5	102,854,922	312,496	0.0030	0.9970	98.91
9.5	96,287,069	221,863	0.0023	0.9977	98.61
10.5	92,707,273	295,505	0.0032	0.9968	98.38
11.5	90,138,133	393,423	0.0044	0.9956	98.07
12.5	85,966,517	83,465	0.0010	0.9990	97.64
13.5	84,687,903	185,352	0.0022	0.9978	97.54
14.5	81,307,389	212,529	0.0026	0.9974	97.33
15.5	78,810,781	79,079	0.0010	0.9990	97.07
16.5	75,104,348	250,243	0.0033	0.9967	96.98
17.5	74,184,550	256,983	0.0035	0.9965	96.65
18.5	71,394,842	74,324	0.0010	0.9990	96.32
19.5	70,603,186	335,656	0.0048	0.9952	96.22
20.5	70,065,395	147,435	0.0021	0.9979	95.76
21.5	70,141,539	143,018	0.0020	0.9980	95.56
22.5	69,926,718	173,182	0.0025	0.9975	95.37
23.5	69,266,990	105,477	0.0015	0.9985	95.13
24.5	67,794,309	113,600	0.0017	0.9983	94.98
25.5	64,444,581	237,803	0.0037	0.9963	94.83
26.5	58,038,533	180,942	0.0031	0.9969	94.48
27.5	48,986,435	91,041	0.0019	0.9981	94.18
28.5	41,238,084	70,985	0.0017	0.9983	94.01
29.5	36,025,055	96,389	0.0027	0.9973	93.84
30.5	32,094,031	183,314	0.0057	0.9943	93.59
31.5	29,594,003	81,157	0.0027	0.9973	93.06
32.5	27,803,641	97,434	0.0035	0.9965	92.80
33.5	26,834,663	58,133	0.0022	0.9978	92.48
34.5	25,122,637	72,495	0.0029	0.9971	92.28
35.5	23,241,127	71,695	0.0031	0.9969	92.01
36.5	21,938,125	68,535	0.0031	0.9969	91.73
37.5	19,504,940	48,926	0.0025	0.9975	91.44
38.5	18,063,297	60,016	0.0033	0.9967	91.21

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNTS 2762 AND 2765 MAINS AND FEEDER LINES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2017			EXPERIENCE BAND 1956-2017		
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	17,075,782	66,529	0.0039	0.9961	90.91
40.5	16,462,383	34,090	0.0021	0.9979	90.55
41.5	16,231,816	39,335	0.0024	0.9976	90.37
42.5	15,193,405	44,268	0.0029	0.9971	90.15
43.5	13,726,623	27,757	0.0020	0.9980	89.88
44.5	13,434,874	45,537	0.0034	0.9966	89.70
45.5	12,161,725	80,138	0.0066	0.9934	89.40
46.5	10,898,167	77,076	0.0071	0.9929	88.81
47.5	9,843,440	59,213	0.0060	0.9940	88.18
48.5	8,957,637	42,724	0.0048	0.9952	87.65
49.5	7,569,933	65,292	0.0086	0.9914	87.23
50.5	7,059,589	128,321	0.0182	0.9818	86.48
51.5	6,500,483	44,928	0.0069	0.9931	84.91
52.5	4,489,252	53,155	0.0118	0.9882	84.32
53.5	4,143,660	48,810	0.0118	0.9882	83.32
54.5	3,671,379	25,516	0.0069	0.9931	82.34
55.5	3,476,435	20,529	0.0059	0.9941	81.77
56.5	3,168,641	24,383	0.0077	0.9923	81.29
57.5	2,782,712	21,884	0.0079	0.9921	80.66
58.5	2,485,646	86,885	0.0350	0.9650	80.03
59.5	2,091,802	9,445	0.0045	0.9955	77.23
60.5	1,929,613	12,560	0.0065	0.9935	76.88
61.5	1,868,915	29,162	0.0156	0.9844	76.38
62.5	610,167	16,116	0.0264	0.9736	75.19
63.5	570,895	14,414	0.0252	0.9748	73.20
64.5	342,040	9,843	0.0288	0.9712	71.35
65.5	329,025	17,019	0.0517	0.9483	69.30
66.5	311,192	8,950	0.0288	0.9712	65.72
67.5	240,872	20,818	0.0864	0.9136	63.83
68.5	217,336	9,725	0.0447	0.9553	58.31
69.5	206,755	15,882	0.0768	0.9232	55.70
70.5	191,810	21,898	0.1142	0.8858	51.42
71.5	167,691	14,740	0.0879	0.9121	45.55
72.5	152,935	13,397	0.0876	0.9124	41.55
73.5	139,340	14,166	0.1017	0.8983	37.91
74.5	125,064	15,664	0.1252	0.8748	34.05
75.5	106,867	10,656	0.0997	0.9003	29.79
76.5	95,709	8,877	0.0928	0.9072	26.82
77.5	86,831	8,105	0.0933	0.9067	24.33
78.5	78,727	8,684	0.1103	0.8897	22.06

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNTS 2762 AND 2765 MAINS AND FEEDER LINES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2017			EXPERIENCE BAND 1956-2017		
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	70,043	13,842	0.1976	0.8024	19.63
80.5	56,201	4,621	0.0822	0.9178	15.75
81.5	51,580	4,874	0.0945	0.9055	14.45
82.5	46,435	4,573	0.0985	0.9015	13.09
83.5	41,862	3,397	0.0811	0.9189	11.80
84.5	37,876	2,595	0.0685	0.9315	10.84
85.5	35,281	419	0.0119	0.9881	10.10
86.5	28,876	395	0.0137	0.9863	9.98
87.5	28,474	314	0.0110	0.9890	9.84
88.5	18,715	57	0.0031	0.9969	9.73
89.5	12,537	54	0.0043	0.9957	9.70
90.5	5,511	22	0.0041	0.9959	9.66
91.5	3,821	80	0.0208	0.9792	9.62
92.5	3,608	13	0.0035	0.9965	9.42
93.5	1,245	21	0.0166	0.9834	9.39
94.5	1,100	6	0.0059	0.9941	9.23
95.5	1,093	14	0.0124	0.9876	9.18
96.5	890	1	0.0012	0.9988	9.07
97.5	889	2	0.0021	0.9979	9.05
98.5	857		0.0000	1.0000	9.04
99.5	857		0.0000	1.0000	9.04
100.5	281		0.0000	1.0000	9.04
101.5	281		0.0000	1.0000	9.04
102.5	281		0.0000	1.0000	9.04
103.5	281		0.0000	1.0000	9.04
104.5	281		0.0000	1.0000	9.04
105.5	281		0.0000	1.0000	9.04
106.5	281		0.0000	1.0000	9.04
107.5	281		0.0000	1.0000	9.04

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNTS 2762 AND 2765 MAINS AND FEEDER LINES - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2017			EXPERIENCE BAND 1988-2017		
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	84,947,364		0.0000	1.0000	100.00
0.5	86,081,306	8,562	0.0001	0.9999	100.00
1.5	84,490,376	53,717	0.0006	0.9994	99.99
2.5	84,606,887	82,489	0.0010	0.9990	99.93
3.5	85,446,559	39,117	0.0005	0.9995	99.83
4.5	86,313,689	58,048	0.0007	0.9993	99.78
5.5	84,396,291	116,140	0.0014	0.9986	99.72
6.5	85,225,306	108,386	0.0013	0.9987	99.58
7.5	86,467,020	217,899	0.0025	0.9975	99.45
8.5	84,239,331	274,350	0.0033	0.9967	99.20
9.5	78,621,438	144,621	0.0018	0.9982	98.88
10.5	75,700,176	242,317	0.0032	0.9968	98.70
11.5	73,480,585	340,029	0.0046	0.9954	98.38
12.5	70,356,074	42,153	0.0006	0.9994	97.93
13.5	70,546,770	111,135	0.0016	0.9984	97.87
14.5	67,583,733	166,106	0.0025	0.9975	97.71
15.5	66,370,222	28,193	0.0004	0.9996	97.47
16.5	64,206,551	116,439	0.0018	0.9982	97.43
17.5	64,442,304	242,059	0.0038	0.9962	97.25
18.5	62,564,170	47,658	0.0008	0.9992	96.89
19.5	63,241,304	325,260	0.0051	0.9949	96.82
20.5	63,312,447	139,110	0.0022	0.9978	96.32
21.5	63,394,266	123,139	0.0019	0.9981	96.11
22.5	65,286,109	153,987	0.0024	0.9976	95.92
23.5	64,953,426	95,509	0.0015	0.9985	95.69
24.5	63,927,391	111,289	0.0017	0.9983	95.55
25.5	60,806,632	235,734	0.0039	0.9961	95.39
26.5	54,562,572	130,026	0.0024	0.9976	95.02
27.5	45,869,756	86,959	0.0019	0.9981	94.79
28.5	38,391,080	52,698	0.0014	0.9986	94.61
29.5	33,572,432	86,229	0.0026	0.9974	94.48
30.5	29,801,940	174,880	0.0059	0.9941	94.24
31.5	27,168,321	54,932	0.0020	0.9980	93.68
32.5	26,758,638	92,284	0.0034	0.9966	93.50
33.5	25,819,977	43,987	0.0017	0.9983	93.17
34.5	24,339,186	59,535	0.0024	0.9976	93.01
35.5	22,471,921	65,810	0.0029	0.9971	92.79
36.5	21,175,927	47,349	0.0022	0.9978	92.51
37.5	18,774,989	42,073	0.0022	0.9978	92.31
38.5	17,336,637	44,042	0.0025	0.9975	92.10

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNTS 2762 AND 2765 MAINS AND FEEDER LINES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2017			EXPERIENCE BAND 1988-2017		
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	16,419,150	63,247	0.0039	0.9961	91.87
40.5	15,792,523	27,896	0.0018	0.9982	91.51
41.5	15,513,066	36,391	0.0023	0.9977	91.35
42.5	14,478,659	38,900	0.0027	0.9973	91.14
43.5	13,017,972	24,947	0.0019	0.9981	90.89
44.5	12,730,049	41,596	0.0033	0.9967	90.72
45.5	11,467,160	55,929	0.0049	0.9951	90.42
46.5	10,149,992	51,567	0.0051	0.9949	89.98
47.5	9,113,606	18,423	0.0020	0.9980	89.52
48.5	8,268,831	24,501	0.0030	0.9970	89.34
49.5	6,899,408	35,726	0.0052	0.9948	89.08
50.5	6,418,648	14,106	0.0022	0.9978	88.62
51.5	5,974,084	15,924	0.0027	0.9973	88.42
52.5	3,992,187	20,375	0.0051	0.9949	88.19
53.5	3,679,403	13,095	0.0036	0.9964	87.74
54.5	3,242,989	14,885	0.0046	0.9954	87.42
55.5	3,058,676	6,174	0.0020	0.9980	87.02
56.5	2,792,537	8,075	0.0029	0.9971	86.85
57.5	2,434,421	3,081	0.0013	0.9987	86.60
58.5	2,241,287	62,781	0.0280	0.9720	86.49
59.5	1,959,279	8,572	0.0044	0.9956	84.06
60.5	1,822,640	11,164	0.0061	0.9939	83.70
61.5	1,768,023	25,692	0.0145	0.9855	83.18
62.5	524,439	13,575	0.0259	0.9741	81.97
63.5	501,260	13,726	0.0274	0.9726	79.85
64.5	283,050	8,161	0.0288	0.9712	77.67
65.5	274,448	6,615	0.0241	0.9759	75.43
66.5	268,862	6,338	0.0236	0.9764	73.61
67.5	203,497	7,730	0.0380	0.9620	71.87
68.5	196,179	8,279	0.0422	0.9578	69.14
69.5	187,044	13,896	0.0743	0.9257	66.23
70.5	178,668	20,182	0.1130	0.8870	61.30
71.5	158,491	13,756	0.0868	0.9132	54.38
72.5	151,258	13,340	0.0882	0.9118	49.66
73.5	138,015	14,166	0.1026	0.8974	45.28
74.5	123,739	15,664	0.1266	0.8734	40.63
75.5	105,542	10,656	0.1010	0.8990	35.49
76.5	94,384	7,833	0.0830	0.9170	31.91
77.5	86,831	8,105	0.0933	0.9067	29.26
78.5	78,727	8,684	0.1103	0.8897	26.53

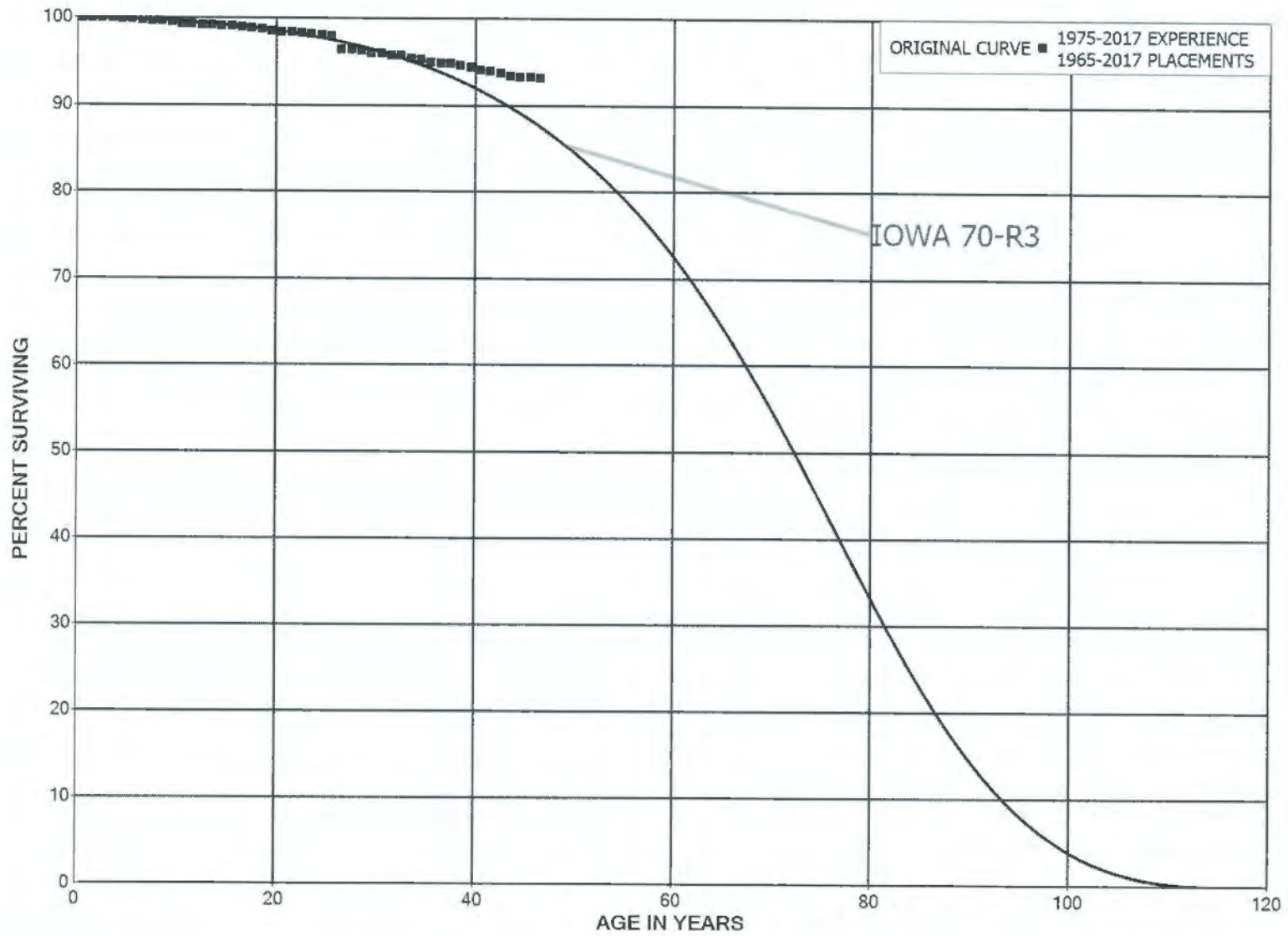
DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNTS 2762 AND 2765 MAINS AND FEEDER LINES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2017			EXPERIENCE BAND 1988-2017		
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	70,043	13,842	0.1976	0.8024	23.60
80.5	56,201	4,621	0.0822	0.9178	18.94
81.5	51,580	4,874	0.0945	0.9055	17.38
82.5	46,435	4,573	0.0985	0.9015	15.74
83.5	41,862	3,397	0.0811	0.9189	14.19
84.5	37,876	2,595	0.0685	0.9315	13.04
85.5	35,281	419	0.0119	0.9881	12.14
86.5	28,876	395	0.0137	0.9863	12.00
87.5	28,474	314	0.0110	0.9890	11.84
88.5	18,715	57	0.0031	0.9969	11.70
89.5	12,537	54	0.0043	0.9957	11.67
90.5	5,511	22	0.0041	0.9959	11.62
91.5	3,821	80	0.0208	0.9792	11.57
92.5	3,608	13	0.0035	0.9965	11.33
93.5	1,245	21	0.0166	0.9834	11.29
94.5	1,100	6	0.0059	0.9941	11.10
95.5	1,093	14	0.0124	0.9876	11.04
96.5	890	1	0.0012	0.9988	10.90
97.5	889	2	0.0021	0.9979	10.89
98.5	857		0.0000	1.0000	10.86
99.5	857		0.0000	1.0000	10.86
100.5	281		0.0000	1.0000	10.86
101.5	281		0.0000	1.0000	10.86
102.5	281		0.0000	1.0000	10.86
103.5	281		0.0000	1.0000	10.86
104.5	281		0.0000	1.0000	10.86
105.5	281		0.0000	1.0000	10.86
106.5	281		0.0000	1.0000	10.86
107.5	281		0.0000	1.0000	10.86

DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2763 MAINS - PLASTIC  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2763 MAINS - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2017

EXPERIENCE BAND 1975-2017

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	149,897,453		0.0000	1.0000	100.00
0.5	149,178,146	15,215	0.0001	0.9999	100.00
1.5	144,836,517	78,088	0.0005	0.9995	99.99
2.5	143,744,032	43,697	0.0003	0.9997	99.94
3.5	141,927,368	22,423	0.0002	0.9998	99.91
4.5	140,279,170	68,930	0.0005	0.9995	99.89
5.5	136,905,086	182,170	0.0013	0.9987	99.84
6.5	134,416,933	59,973	0.0004	0.9996	99.71
7.5	130,069,705	74,280	0.0006	0.9994	99.66
8.5	114,372,636	79,597	0.0007	0.9993	99.61
9.5	102,728,194	235,107	0.0023	0.9977	99.54
10.5	95,042,921	60,165	0.0006	0.9994	99.31
11.5	83,792,540	32,024	0.0004	0.9996	99.25
12.5	72,964,541	35,514	0.0005	0.9995	99.21
13.5	57,443,828	32,535	0.0006	0.9994	99.16
14.5	47,179,249	20,661	0.0004	0.9996	99.10
15.5	36,053,791	40,994	0.0011	0.9989	99.06
16.5	29,500,786	18,822	0.0006	0.9994	98.95
17.5	26,174,723	33,255	0.0013	0.9987	98.88
18.5	23,524,285	55,978	0.0024	0.9976	98.76
19.5	19,971,559	17,916	0.0009	0.9991	98.52
20.5	15,705,602	9,434	0.0006	0.9994	98.44
21.5	12,158,532	9,390	0.0008	0.9992	98.38
22.5	9,085,704	13,154	0.0014	0.9986	98.30
23.5	5,242,135	7,453	0.0014	0.9986	98.16
24.5	2,855,467	327	0.0001	0.9999	98.02
25.5	1,600,942	25,564	0.0160	0.9840	98.01
26.5	1,404,101	1,219	0.0009	0.9991	96.44
27.5	1,343,752	706	0.0005	0.9995	96.36
28.5	1,271,997	3,988	0.0031	0.9969	96.31
29.5	1,255,916	1,390	0.0011	0.9989	96.01
30.5	1,195,766	1,707	0.0014	0.9986	95.90
31.5	1,166,318	933	0.0008	0.9992	95.76
32.5	1,165,385	4,091	0.0035	0.9965	95.69
33.5	1,120,857	679	0.0006	0.9994	95.35
34.5	1,110,937	4,310	0.0039	0.9961	95.29
35.5	1,106,627	711	0.0006	0.9994	94.92
36.5	1,070,362	390	0.0004	0.9996	94.86
37.5	906,753	1,895	0.0021	0.9979	94.83
38.5	805,725	1,762	0.0022	0.9978	94.63



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2763 MAINS - PLASTIC

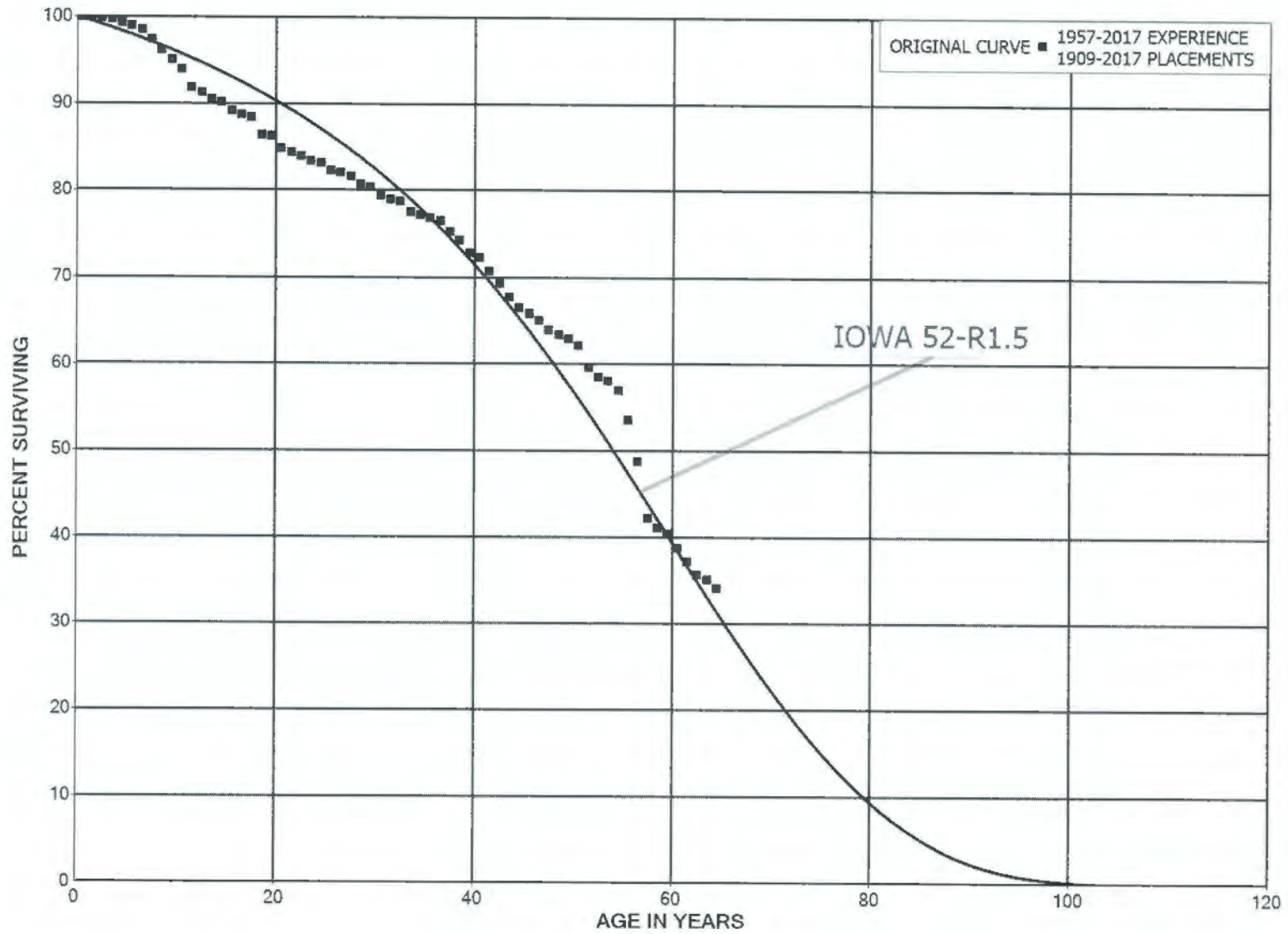
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2017

EXPERIENCE BAND 1975-2017

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	744,420	2,603	0.0035	0.9965	94.42
40.5	734,325	1,443	0.0020	0.9980	94.09
41.5	705,018	1,470	0.0021	0.9979	93.91
42.5	637,018	2,066	0.0032	0.9968	93.71
43.5	576,734	474	0.0008	0.9992	93.41
44.5	460,116	263	0.0006	0.9994	93.33
45.5	281,461	239	0.0008	0.9992	93.28
46.5	109,399	72	0.0007	0.9993	93.20
47.5	6,863	2	0.0003	0.9997	93.14
48.5	6,861	2	0.0003	0.9997	93.11
49.5	1,072		0.0000	1.0000	93.08
50.5	1,072	2	0.0019	0.9981	93.08
51.5	1,070	2	0.0019	0.9981	92.91
52.5					92.74

DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2780 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2780 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2017

EXPERIENCE BAND 1957-2017

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	7,042,662	1,199	0.0002	0.9998	100.00
0.5	6,766,560	3,456	0.0005	0.9995	99.98
1.5	6,434,906	3,237	0.0005	0.9995	99.93
2.5	5,183,236	9,763	0.0019	0.9981	99.88
3.5	5,162,380	22,494	0.0044	0.9956	99.69
4.5	5,096,263	16,714	0.0033	0.9967	99.26
5.5	5,006,740	21,966	0.0044	0.9956	98.93
6.5	4,645,980	53,027	0.0114	0.9886	98.50
7.5	4,597,002	54,085	0.0118	0.9882	97.38
8.5	4,116,490	49,764	0.0121	0.9879	96.23
9.5	3,777,097	43,189	0.0114	0.9886	95.07
10.5	3,342,046	77,879	0.0233	0.9767	93.98
11.5	2,964,865	14,826	0.0050	0.9950	91.79
12.5	2,859,521	24,663	0.0086	0.9914	91.33
13.5	2,757,249	9,969	0.0036	0.9964	90.54
14.5	2,615,192	28,917	0.0111	0.9889	90.22
15.5	2,551,066	13,556	0.0053	0.9947	89.22
16.5	2,452,074	9,228	0.0038	0.9962	88.74
17.5	1,752,455	40,048	0.0229	0.9771	88.41
18.5	1,667,298	1,245	0.0007	0.9993	86.39
19.5	1,592,101	27,538	0.0173	0.9827	86.32
20.5	1,543,731	8,185	0.0053	0.9947	84.83
21.5	1,538,300	8,012	0.0052	0.9948	84.38
22.5	1,509,447	9,057	0.0060	0.9940	83.94
23.5	1,475,178	3,716	0.0025	0.9975	83.44
24.5	1,422,150	16,478	0.0116	0.9884	83.23
25.5	1,386,432	4,143	0.0030	0.9970	82.26
26.5	1,287,814	5,705	0.0044	0.9956	82.02
27.5	1,274,943	14,151	0.0111	0.9889	81.65
28.5	1,136,215	4,960	0.0044	0.9956	80.75
29.5	1,047,307	12,494	0.0119	0.9881	80.40
30.5	1,017,789	6,057	0.0060	0.9940	79.44
31.5	851,664	2,660	0.0031	0.9969	78.96
32.5	818,279	12,928	0.0158	0.9842	78.72
33.5	706,098	2,765	0.0039	0.9961	77.47
34.5	691,893	2,740	0.0040	0.9960	77.17
35.5	659,222	2,695	0.0041	0.9959	76.86
36.5	641,805	10,629	0.0166	0.9834	76.55
37.5	572,641	7,319	0.0128	0.9872	75.28
38.5	470,142	9,647	0.0205	0.9795	74.32

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2780 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2017			EXPERIENCE BAND 1957-2017			
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	427,886	3,073	0.0072	0.9928	72.80	
40.5	418,654	8,763	0.0209	0.9791	72.27	
41.5	394,908	8,283	0.0210	0.9790	70.76	
42.5	368,322	8,140	0.0221	0.9779	69.28	
43.5	337,993	5,932	0.0175	0.9825	67.75	
44.5	310,153	3,586	0.0116	0.9884	66.56	
45.5	211,729	2,340	0.0111	0.9889	65.79	
46.5	86,143	1,502	0.0174	0.9826	65.06	
47.5	83,654	740	0.0088	0.9912	63.93	
48.5	77,490	564	0.0073	0.9927	63.36	
49.5	70,030	834	0.0119	0.9881	62.90	
50.5	69,196	2,872	0.0415	0.9585	62.15	
51.5	65,822	1,210	0.0184	0.9816	59.57	
52.5	59,720	449	0.0075	0.9925	58.47	
53.5	59,272	1,068	0.0180	0.9820	58.04	
54.5	56,141	3,391	0.0604	0.9396	56.99	
55.5	52,750	4,766	0.0903	0.9097	53.55	
56.5	35,818	4,842	0.1352	0.8648	48.71	
57.5	30,326	770	0.0254	0.9746	42.13	
58.5	16,185	272	0.0168	0.9832	41.06	
59.5	15,133	616	0.0407	0.9593	40.37	
60.5	14,517	597	0.0411	0.9589	38.72	
61.5	13,920	578	0.0415	0.9585	37.13	
62.5	11,156	164	0.0147	0.9853	35.59	
63.5	10,992	320	0.0292	0.9708	35.07	
64.5	5,750	165	0.0286	0.9714	34.04	
65.5	5,585	487	0.0871	0.9129	33.07	
66.5	5,098	153	0.0301	0.9699	30.19	
67.5	4,945	142	0.0287	0.9713	29.28	
68.5	1,001	1	0.0012	0.9988	28.44	
69.5	999	1	0.0011	0.9989	28.40	
70.5	971	131	0.1346	0.8654	28.37	
71.5	840		0.0000	1.0000	24.55	
72.5	840		0.0000	1.0000	24.55	
73.5	840	42	0.0502	0.9498	24.55	
74.5	798	41	0.0513	0.9487	23.32	
75.5	757	323	0.4269	0.5731	22.12	
76.5	434		0.0000	1.0000	12.68	
77.5	434	34	0.0794	0.9206	12.68	
78.5	399	31	0.0774	0.9226	11.67	

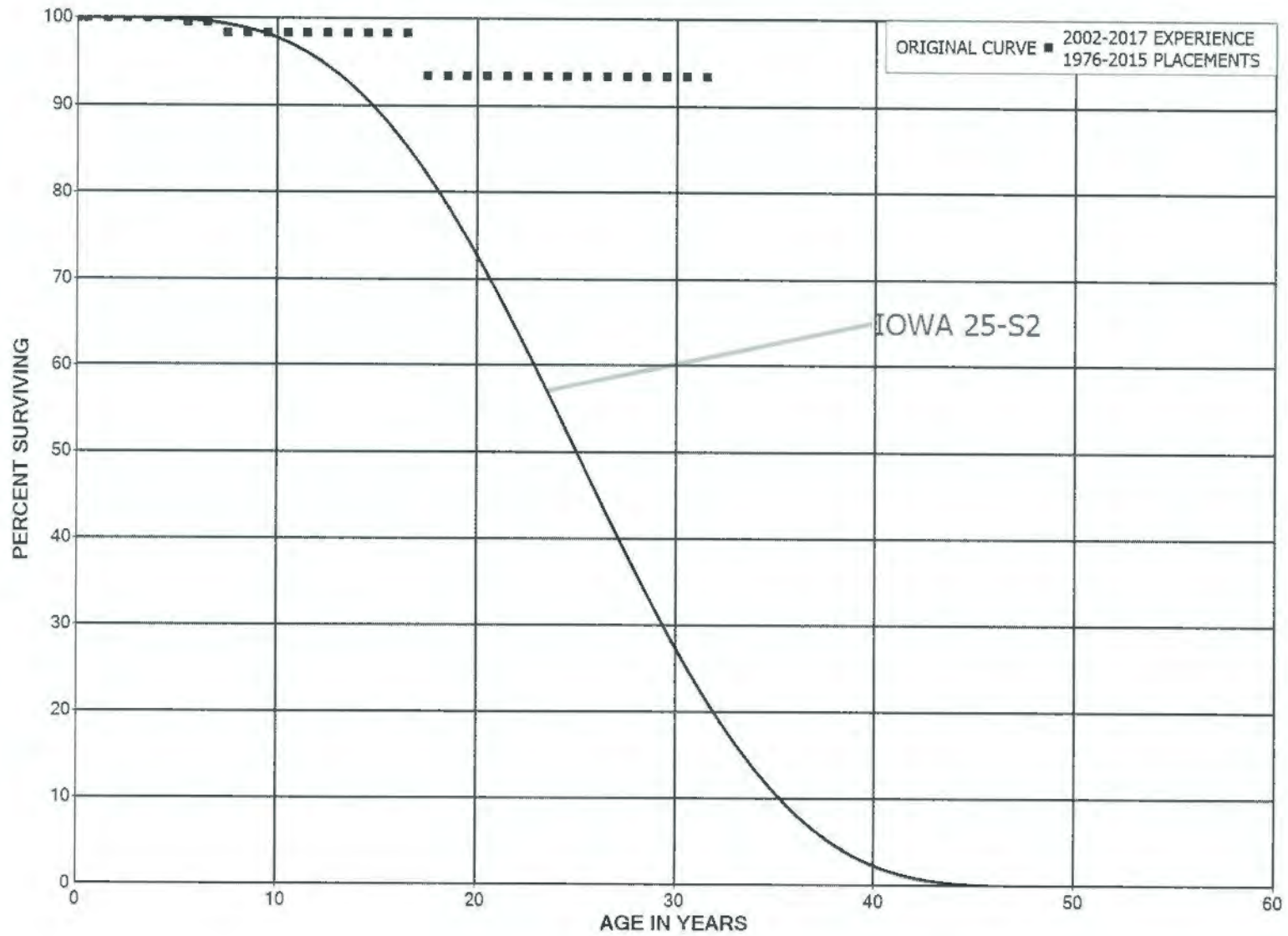
DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2780 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2017			EXPERIENCE BAND 1957-2017			
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	369	27	0.0742	0.9258	10.77	
80.5	341	30	0.0885	0.9115	9.97	
81.5	311	20	0.0641	0.9359	9.09	
82.5					8.50	

DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2781 MEASURING AND REGULATING STATION EQUIPMENT - ELECTRONIC  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2781 MEASURING AND REGULATING STATION EQUIPMENT - ELECTRONIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2015

EXPERIENCE BAND 2002-2017

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	531,352		0.0000	1.0000	100.00
0.5	531,352		0.0000	1.0000	100.00
1.5	531,352		0.0000	1.0000	100.00
2.5	425,310		0.0000	1.0000	100.00
3.5	653,259		0.0000	1.0000	100.00
4.5	685,289	3,399	0.0050	0.9950	100.00
5.5	405,597		0.0000	1.0000	99.50
6.5	405,658	5,107	0.0126	0.9874	99.50
7.5	434,189		0.0000	1.0000	98.25
8.5	419,400		0.0000	1.0000	98.25
9.5	391,052		0.0000	1.0000	98.25
10.5	317,130		0.0000	1.0000	98.25
11.5	217,919		0.0000	1.0000	98.25
12.5	165,499		0.0000	1.0000	98.25
13.5	181,187		0.0000	1.0000	98.25
14.5	192,700		0.0000	1.0000	98.25
15.5	338,485		0.0000	1.0000	98.25
16.5	338,485	16,626	0.0491	0.9509	98.25
17.5	321,859		0.0000	1.0000	93.43
18.5	321,859		0.0000	1.0000	93.43
19.5	308,730		0.0000	1.0000	93.43
20.5	280,099		0.0000	1.0000	93.43
21.5	252,015		0.0000	1.0000	93.43
22.5	248,215		0.0000	1.0000	93.43
23.5	194,165		0.0000	1.0000	93.43
24.5	194,165		0.0000	1.0000	93.43
25.5	203,487		0.0000	1.0000	93.43
26.5	203,487		0.0000	1.0000	93.43
27.5	203,487		0.0000	1.0000	93.43
28.5	203,487		0.0000	1.0000	93.43
29.5	175,804		0.0000	1.0000	93.43
30.5	144,751		0.0000	1.0000	93.43
31.5	9,322		0.0000	1.0000	93.43
32.5	9,322		0.0000	1.0000	93.43
33.5	9,322		0.0000	1.0000	93.43
34.5	9,322		0.0000	1.0000	93.43
35.5	9,322		0.0000	1.0000	93.43
36.5	9,322		0.0000	1.0000	93.43
37.5	9,322		0.0000	1.0000	93.43
38.5	9,322		0.0000	1.0000	93.43

DUKE ENERGY KENTUCKY  
 GAS PLANT

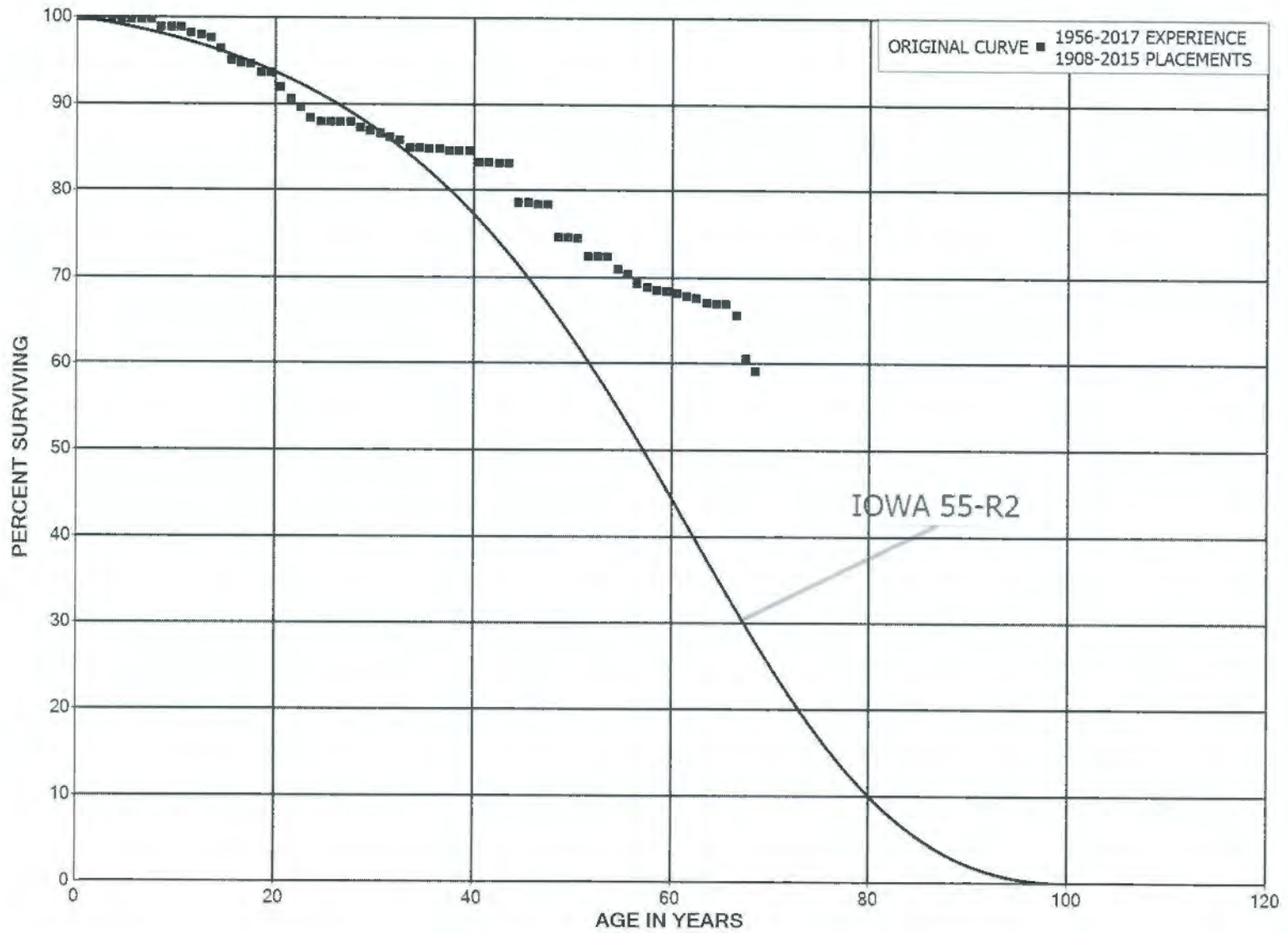
ACCOUNT 2781 MEASURING AND REGULATING STATION EQUIPMENT - ELECTRONIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1976-2015			EXPERIENCE BAND 2002-2017		
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	9,322		0.0000	1.0000	93.43
40.5	9,322		0.0000	1.0000	93.43
41.5					93.43



DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2782 MEASURING AND REGULATING STATION EQUIPMENT - DISTRICT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2782 MEASURING AND REGULATING STATION EQUIPMENT - DISTRICT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2015		EXPERIENCE BAND 1956-2017			
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	2,329,511		0.0000	1.0000	100.00
0.5	2,335,201	2,516	0.0011	0.9989	100.00
1.5	2,335,254		0.0000	1.0000	99.89
2.5	2,145,138		0.0000	1.0000	99.89
3.5	2,039,311	3,499	0.0017	0.9983	99.89
4.5	1,648,421	413	0.0003	0.9997	99.72
5.5	1,222,979		0.0000	1.0000	99.70
6.5	1,168,267		0.0000	1.0000	99.70
7.5	1,042,482	8,829	0.0085	0.9915	99.70
8.5	995,691		0.0000	1.0000	98.85
9.5	774,415		0.0000	1.0000	98.85
10.5	648,945	4,590	0.0071	0.9929	98.85
11.5	644,355	982	0.0015	0.9985	98.15
12.5	606,809	2,102	0.0035	0.9965	98.00
13.5	578,509	7,252	0.0125	0.9875	97.66
14.5	526,520	7,361	0.0140	0.9860	96.44
15.5	519,159	1,849	0.0036	0.9964	95.09
16.5	517,312	836	0.0016	0.9984	94.75
17.5	517,894	5,092	0.0098	0.9902	94.60
18.5	518,258	43	0.0001	0.9999	93.67
19.5	518,532	9,603	0.0185	0.9815	93.66
20.5	509,338	6,997	0.0137	0.9863	91.93
21.5	491,100	5,869	0.0120	0.9880	90.66
22.5	485,231	6,135	0.0126	0.9874	89.58
23.5	479,096	2,397	0.0050	0.9950	88.45
24.5	476,839	623	0.0013	0.9987	88.01
25.5	464,523		0.0000	1.0000	87.89
26.5	465,482		0.0000	1.0000	87.89
27.5	441,105	2,931	0.0066	0.9934	87.89
28.5	393,900	1,516	0.0038	0.9962	87.31
29.5	392,384	1,492	0.0038	0.9962	86.97
30.5	391,304	2,194	0.0056	0.9944	86.64
31.5	369,719	1,149	0.0031	0.9969	86.15
32.5	347,217	4,004	0.0115	0.9885	85.89
33.5	325,978		0.0000	1.0000	84.90
34.5	315,267	316	0.0010	0.9990	84.90
35.5	303,272	104	0.0003	0.9997	84.81
36.5	271,811	638	0.0023	0.9977	84.78
37.5	246,460	65	0.0003	0.9997	84.58
38.5	226,425		0.0000	1.0000	84.56

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2782 MEASURING AND REGULATING STATION EQUIPMENT - DISTRICT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2015

EXPERIENCE BAND 1956-2017

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	176,560	2,661	0.0151	0.9849	84.56
40.5	172,087	79	0.0005	0.9995	83.29
41.5	153,508	88	0.0006	0.9994	83.25
42.5	133,000	83	0.0006	0.9994	83.20
43.5	122,468	6,659	0.0544	0.9456	83.15
44.5	89,144		0.0000	1.0000	78.63
45.5	89,073	217	0.0024	0.9976	78.63
46.5	86,120	62	0.0007	0.9993	78.44
47.5	78,184	3,729	0.0477	0.9523	78.38
48.5	74,283		0.0000	1.0000	74.64
49.5	74,283	100	0.0013	0.9987	74.64
50.5	74,183	2,097	0.0283	0.9717	74.54
51.5	65,114		0.0000	1.0000	72.43
52.5	62,778		0.0000	1.0000	72.43
53.5	58,300	1,211	0.0208	0.9792	72.43
54.5	55,040	410	0.0074	0.9926	70.93
55.5	54,630	907	0.0166	0.9834	70.40
56.5	48,971	267	0.0055	0.9945	69.23
57.5	45,871	212	0.0046	0.9954	68.85
58.5	43,138	115	0.0027	0.9973	68.54
59.5	43,023	130	0.0030	0.9970	68.35
60.5	42,893	211	0.0049	0.9951	68.15
61.5	42,682	124	0.0029	0.9971	67.81
62.5	38,342	290	0.0076	0.9924	67.61
63.5	38,052	107	0.0028	0.9972	67.10
64.5	25,938		0.0000	1.0000	66.91
65.5	10,918	217	0.0199	0.9801	66.91
66.5	10,701	806	0.0753	0.9247	65.58
67.5	9,895	233	0.0235	0.9765	60.65
68.5	8,239		0.0000	1.0000	59.22
69.5	6,836	134	0.0196	0.9804	59.22
70.5	6,702	39	0.0058	0.9942	58.06
71.5	6,663		0.0000	1.0000	57.72
72.5	6,663		0.0000	1.0000	57.72
73.5	6,663		0.0000	1.0000	57.72
74.5	6,663		0.0000	1.0000	57.72
75.5	6,663		0.0000	1.0000	57.72
76.5	6,663	109	0.0164	0.9836	57.72
77.5	6,554	273	0.0417	0.9583	56.77
78.5	6,278		0.0000	1.0000	54.41

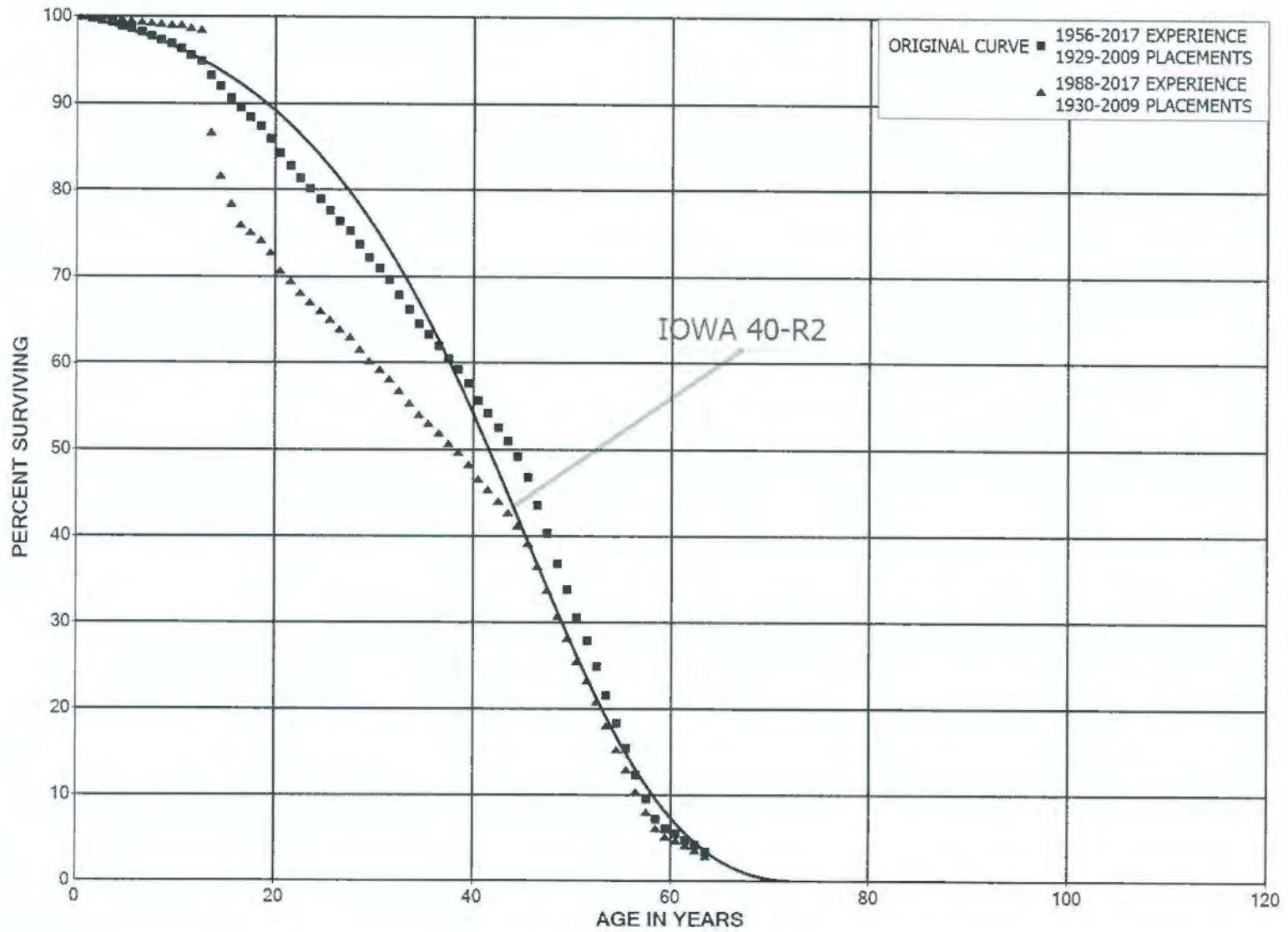
DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2782 MEASURING AND REGULATING STATION EQUIPMENT - DISTRICT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2015			EXPERIENCE BAND 1956-2017		
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	4,927		0.0000	1.0000	54.41
80.5	2,798		0.0000	1.0000	54.41
81.5	2,798		0.0000	1.0000	54.41
82.5	2,798		0.0000	1.0000	54.41
83.5	2,798		0.0000	1.0000	54.41
84.5	2,798		0.0000	1.0000	54.41
85.5	2,798		0.0000	1.0000	54.41
86.5	2,798		0.0000	1.0000	54.41
87.5	2,115		0.0000	1.0000	54.41
88.5	2,115		0.0000	1.0000	54.41
89.5	2,115		0.0000	1.0000	54.41
90.5	2,115		0.0000	1.0000	54.41
91.5	2,115		0.0000	1.0000	54.41
92.5	2,115		0.0000	1.0000	54.41
93.5	2,115		0.0000	1.0000	54.41
94.5	2,115		0.0000	1.0000	54.41
95.5	2,115		0.0000	1.0000	54.41
96.5	2,115		0.0000	1.0000	54.41
97.5	2,115		0.0000	1.0000	54.41
98.5	2,115		0.0000	1.0000	54.41
99.5	2,115		0.0000	1.0000	54.41
100.5	2,115		0.0000	1.0000	54.41
101.5	2,115		0.0000	1.0000	54.41
102.5	2,115		0.0000	1.0000	54.41
103.5	2,115		0.0000	1.0000	54.41
104.5	2,115		0.0000	1.0000	54.41
105.5	2,115		0.0000	1.0000	54.41
106.5	2,115		0.0000	1.0000	54.41
107.5	1,324		0.0000	1.0000	54.41
108.5					54.41

DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2009

EXPERIENCE BAND 1956-2017

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	8,111,943	3,851	0.0005	0.9995	100.00
0.5	7,317,460	15,671	0.0021	0.9979	99.95
1.5	6,671,211	11,945	0.0018	0.9982	99.74
2.5	6,702,462	17,997	0.0027	0.9973	99.56
3.5	6,709,051	29,967	0.0045	0.9955	99.29
4.5	6,307,312	17,694	0.0028	0.9972	98.85
5.5	6,343,367	26,301	0.0041	0.9959	98.57
6.5	6,366,333	24,899	0.0039	0.9961	98.16
7.5	6,387,043	29,314	0.0046	0.9954	97.78
8.5	6,381,718	30,214	0.0047	0.9953	97.33
9.5	6,116,618	35,285	0.0058	0.9942	96.87
10.5	6,009,266	47,397	0.0079	0.9921	96.31
11.5	5,960,638	47,122	0.0079	0.9921	95.55
12.5	3,249,648	55,055	0.0169	0.9831	94.80
13.5	3,195,059	43,290	0.0135	0.9865	93.19
14.5	3,159,556	43,357	0.0137	0.9863	91.93
15.5	3,128,015	38,234	0.0122	0.9878	90.67
16.5	3,095,754	39,580	0.0128	0.9872	89.56
17.5	3,067,358	34,156	0.0111	0.9889	88.41
18.5	3,050,855	50,373	0.0165	0.9835	87.43
19.5	3,005,961	60,569	0.0201	0.9799	85.98
20.5	2,944,973	48,702	0.0165	0.9835	84.25
21.5	2,904,892	52,158	0.0180	0.9820	82.86
22.5	2,852,509	40,804	0.0143	0.9857	81.37
23.5	2,810,988	43,186	0.0154	0.9846	80.21
24.5	2,767,264	47,193	0.0171	0.9829	78.97
25.5	2,720,420	42,676	0.0157	0.9843	77.63
26.5	2,677,538	39,634	0.0148	0.9852	76.41
27.5	2,636,569	56,065	0.0213	0.9787	75.28
28.5	2,576,935	51,396	0.0199	0.9801	73.68
29.5	2,523,640	44,160	0.0175	0.9825	72.21
30.5	2,478,417	47,814	0.0193	0.9807	70.95
31.5	2,429,030	59,010	0.0243	0.9757	69.58
32.5	2,369,235	60,248	0.0254	0.9746	67.89
33.5	2,307,436	57,070	0.0247	0.9753	66.16
34.5	2,248,152	43,565	0.0194	0.9806	64.52
35.5	2,202,584	46,597	0.0212	0.9788	63.27
36.5	2,151,896	48,742	0.0227	0.9773	61.93
37.5	2,097,638	44,425	0.0212	0.9788	60.53
38.5	2,053,032	58,521	0.0285	0.9715	59.25

DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2009			EXPERIENCE BAND 1956-2017		
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	1,989,474	66,631	0.0335	0.9665	57.56
40.5	1,919,859	51,930	0.0270	0.9730	55.63
41.5	1,867,684	54,395	0.0291	0.9709	54.13
42.5	1,810,940	54,010	0.0298	0.9702	52.55
43.5	1,754,735	63,462	0.0362	0.9638	50.98
44.5	1,686,080	84,177	0.0499	0.9501	49.14
45.5	1,585,700	108,398	0.0684	0.9316	46.69
46.5	1,415,322	104,436	0.0738	0.9262	43.50
47.5	1,247,625	109,164	0.0875	0.9125	40.29
48.5	1,070,779	89,143	0.0833	0.9167	36.76
49.5	938,745	88,991	0.0948	0.9052	33.70
50.5	797,860	70,781	0.0887	0.9113	30.51
51.5	696,502	73,120	0.1050	0.8950	27.80
52.5	591,279	80,773	0.1366	0.8634	24.88
53.5	476,165	71,653	0.1505	0.8495	21.48
54.5	385,247	61,260	0.1590	0.8410	18.25
55.5	305,661	60,297	0.1973	0.8027	15.35
56.5	225,237	51,311	0.2278	0.7722	12.32
57.5	162,346	39,488	0.2432	0.7568	9.51
58.5	111,131	18,104	0.1629	0.8371	7.20
59.5	88,404	7,572	0.0857	0.9143	6.03
60.5	79,593	11,466	0.1441	0.8559	5.51
61.5	67,501	8,327	0.1234	0.8766	4.72
62.5	58,781	11,142	0.1896	0.8104	4.13
63.5	47,056	8,240	0.1751	0.8249	3.35
64.5	38,401	4,621	0.1203	0.8797	2.76
65.5	33,647	3,451	0.1026	0.8974	2.43
66.5	29,927	5,994	0.2003	0.7997	2.18
67.5	23,648	4,495	0.1901	0.8099	1.75
68.5	19,064	7,314	0.3837	0.6163	1.41
69.5	11,750	2,879	0.2450	0.7550	0.87
70.5	8,871	979	0.1104	0.8896	0.66
71.5	7,892	1,118	0.1416	0.8584	0.59
72.5	6,774	761	0.1124	0.8876	0.50
73.5	6,013	490	0.0814	0.9186	0.45
74.5	5,523	306	0.0553	0.9447	0.41
75.5	5,218	421	0.0807	0.9193	0.39
76.5	4,797	1,280	0.2669	0.7331	0.36
77.5	3,517	595	0.1692	0.8308	0.26
78.5	2,921	1,169	0.4002	0.5998	0.22

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2009			EXPERIENCE BAND 1956-2017		
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	1,752	1,648	0.9406	0.0594	0.13
80.5	104	50	0.4770	0.5230	0.01
81.5	54	54	1.0000		0.00
82.5					



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2009

EXPERIENCE BAND 1988-2017

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	4,978,598	531	0.0001	0.9999	100.00
0.5	4,165,322	2,757	0.0007	0.9993	99.99
1.5	3,480,248		0.0000	1.0000	99.92
2.5	3,482,846	4,186	0.0012	0.9988	99.92
3.5	3,482,878	12,073	0.0035	0.9965	99.80
4.5	3,074,704	4,248	0.0014	0.9986	99.46
5.5	3,086,743	4,227	0.0014	0.9986	99.32
6.5	3,092,011	3,516	0.0011	0.9989	99.18
7.5	3,098,607	2,562	0.0008	0.9992	99.07
8.5	3,101,780	3,305	0.0011	0.9989	98.99
9.5	2,870,442	2,082	0.0007	0.9993	98.88
10.5	2,798,934	9,272	0.0033	0.9967	98.81
11.5	2,791,234	7,026	0.0025	0.9975	98.48
12.5	124,818	14,853	0.1190	0.8810	98.24
13.5	130,938	7,649	0.0584	0.9416	86.55
14.5	149,609	5,793	0.0387	0.9613	81.49
15.5	202,802	6,340	0.0313	0.9687	78.33
16.5	372,337	4,793	0.0129	0.9871	75.89
17.5	580,848	6,196	0.0107	0.9893	74.91
18.5	801,253	16,210	0.0202	0.9798	74.11
19.5	940,598	27,175	0.0289	0.9711	72.61
20.5	1,100,559	19,493	0.0177	0.9823	70.51
21.5	1,234,725	23,335	0.0189	0.9811	69.26
22.5	1,385,554	23,413	0.0169	0.9831	67.96
23.5	1,531,119	22,740	0.0149	0.9851	66.81
24.5	1,681,722	25,743	0.0153	0.9847	65.81
25.5	1,794,336	28,497	0.0159	0.9841	64.81
26.5	1,929,948	29,500	0.0153	0.9847	63.78
27.5	2,015,720	43,813	0.0217	0.9783	62.80
28.5	2,094,512	45,580	0.0218	0.9782	61.44
29.5	2,113,739	36,876	0.0174	0.9826	60.10
30.5	2,112,219	39,415	0.0187	0.9813	59.05
31.5	2,113,797	49,567	0.0234	0.9766	57.95
32.5	2,081,653	52,038	0.0250	0.9750	56.59
33.5	2,066,906	49,717	0.0241	0.9759	55.18
34.5	2,045,780	38,037	0.0186	0.9814	53.85
35.5	2,018,325	43,114	0.0214	0.9786	52.85
36.5	1,985,979	44,682	0.0225	0.9775	51.72
37.5	1,964,762	41,848	0.0213	0.9787	50.56
38.5	1,946,832	57,333	0.0294	0.9706	49.48

DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2009			EXPERIENCE BAND 1988-2017		
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	1,911,544	64,914	0.0340	0.9660	48.02
40.5	1,861,406	50,496	0.0271	0.9729	46.39
41.5	1,816,035	53,159	0.0293	0.9707	45.13
42.5	1,761,699	52,161	0.0296	0.9704	43.81
43.5	1,707,900	60,989	0.0357	0.9643	42.51
44.5	1,641,780	82,256	0.0501	0.9499	41.00
45.5	1,543,467	107,135	0.0694	0.9306	38.94
46.5	1,379,285	103,750	0.0752	0.9248	36.24
47.5	1,221,185	108,765	0.0891	0.9109	33.51
48.5	1,048,574	88,785	0.0847	0.9153	30.53
49.5	923,924	88,430	0.0957	0.9043	27.94
50.5	794,078	70,710	0.0890	0.9110	25.27
51.5	696,038	73,120	0.1051	0.8949	23.02
52.5	590,923	80,711	0.1366	0.8634	20.60
53.5	475,871	71,653	0.1506	0.8494	17.79
54.5	384,953	61,260	0.1591	0.8409	15.11
55.5	305,367	60,297	0.1975	0.8025	12.70
56.5	224,943	51,291	0.2280	0.7720	10.20
57.5	162,346	39,488	0.2432	0.7568	7.87
58.5	111,131	18,104	0.1629	0.8371	5.96
59.5	88,404	7,572	0.0857	0.9143	4.99
60.5	79,593	11,466	0.1441	0.8559	4.56
61.5	67,501	8,327	0.1234	0.8766	3.90
62.5	58,781	11,142	0.1896	0.8104	3.42
63.5	47,056	8,240	0.1751	0.8249	2.77
64.5	38,401	4,621	0.1203	0.8797	2.29
65.5	33,647	3,451	0.1026	0.8974	2.01
66.5	29,927	5,994	0.2003	0.7997	1.81
67.5	23,648	4,495	0.1901	0.8099	1.44
68.5	19,064	7,314	0.3837	0.6163	1.17
69.5	11,750	2,879	0.2450	0.7550	0.72
70.5	8,871	979	0.1104	0.8896	0.54
71.5	7,892	1,118	0.1416	0.8584	0.48
72.5	6,774	761	0.1124	0.8876	0.42
73.5	6,013	490	0.0814	0.9186	0.37
74.5	5,523	306	0.0553	0.9447	0.34
75.5	5,218	421	0.0807	0.9193	0.32
76.5	4,797	1,280	0.2669	0.7331	0.29
77.5	3,517	595	0.1692	0.8308	0.22
78.5	2,921	1,169	0.4002	0.5998	0.18

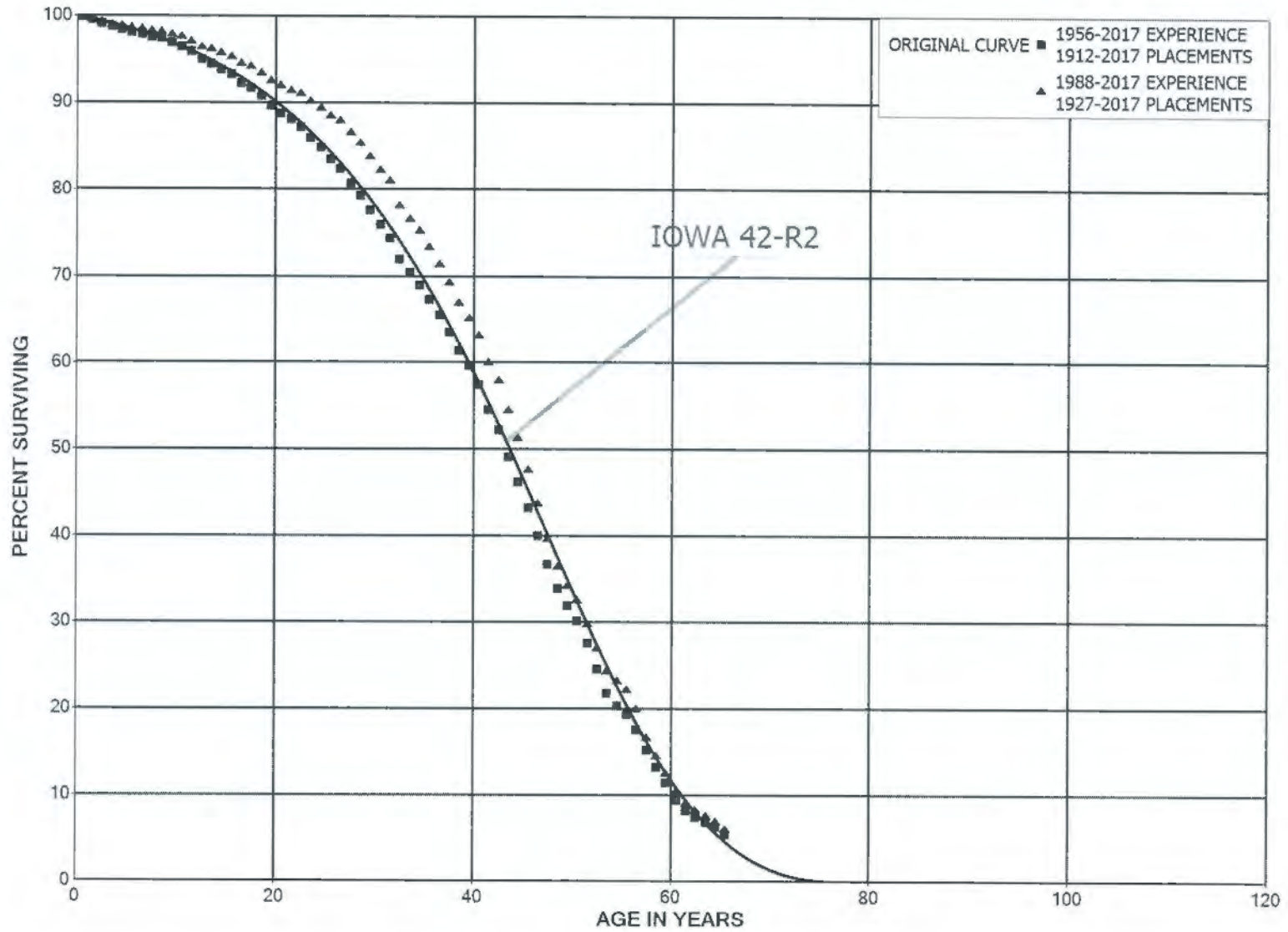
DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2009			EXPERIENCE BAND 1988-2017		
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	1,752	1,648	0.9406	0.0594	0.11
80.5	104	50	0.4770	0.5230	0.01
81.5	54	54	1.0000		0.00
82.5					

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ACCOUNT 2802 SERVICES - STEEL  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
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ACCOUNT 2802 SERVICES - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2017			EXPERIENCE BAND 1956-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,942,654	16,198	0.0016	0.9984	100.00
0.5	9,891,110	37,659	0.0038	0.9962	99.84
1.5	9,713,689	41,180	0.0042	0.9958	99.46
2.5	9,485,183	33,230	0.0035	0.9965	99.04
3.5	9,350,261	31,154	0.0033	0.9967	98.69
4.5	9,305,751	26,335	0.0028	0.9972	98.36
5.5	9,236,923	22,260	0.0024	0.9976	98.08
6.5	9,054,255	29,921	0.0033	0.9967	97.84
7.5	9,000,786	16,121	0.0018	0.9982	97.52
8.5	4,328,402	22,768	0.0053	0.9947	97.35
9.5	4,282,498	21,008	0.0049	0.9951	96.83
10.5	4,255,484	25,220	0.0059	0.9941	96.36
11.5	3,581,125	30,377	0.0085	0.9915	95.79
12.5	3,557,114	21,803	0.0061	0.9939	94.98
13.5	3,545,680	25,707	0.0073	0.9927	94.39
14.5	3,532,119	22,158	0.0063	0.9937	93.71
15.5	3,520,905	34,203	0.0097	0.9903	93.12
16.5	3,511,457	24,110	0.0069	0.9931	92.22
17.5	3,360,793	32,700	0.0097	0.9903	91.58
18.5	3,258,978	37,884	0.0116	0.9884	90.69
19.5	3,159,276	31,627	0.0100	0.9900	89.64
20.5	3,036,090	24,087	0.0079	0.9921	88.74
21.5	2,942,802	29,428	0.0100	0.9900	88.04
22.5	2,806,339	39,249	0.0140	0.9860	87.16
23.5	2,624,902	33,695	0.0128	0.9872	85.94
24.5	2,326,440	37,015	0.0159	0.9841	84.83
25.5	2,216,092	29,200	0.0132	0.9868	83.48
26.5	1,994,148	39,105	0.0196	0.9804	82.38
27.5	1,744,661	31,732	0.0182	0.9818	80.77
28.5	1,508,312	31,493	0.0209	0.9791	79.30
29.5	1,384,885	30,781	0.0222	0.9778	77.64
30.5	1,268,696	26,154	0.0206	0.9794	75.92
31.5	1,167,266	38,214	0.0327	0.9673	74.35
32.5	1,069,337	22,413	0.0210	0.9790	71.92
33.5	992,486	19,945	0.0201	0.9799	70.41
34.5	936,031	22,722	0.0243	0.9757	69.00
35.5	890,023	24,533	0.0276	0.9724	67.32
36.5	822,253	23,952	0.0291	0.9709	65.47
37.5	746,274	24,970	0.0335	0.9665	63.56
38.5	678,348	20,025	0.0295	0.9705	61.43

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2802 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017			EXPERIENCE BAND 1956-2017		
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	654,149	24,245	0.0371	0.9629	59.62
40.5	625,452	31,087	0.0497	0.9503	57.41
41.5	589,888	25,281	0.0429	0.9571	54.56
42.5	562,187	33,459	0.0595	0.9405	52.22
43.5	531,799	31,692	0.0596	0.9404	49.11
44.5	496,275	32,505	0.0655	0.9345	46.18
45.5	449,017	33,319	0.0742	0.9258	43.16
46.5	402,337	33,649	0.0836	0.9164	39.96
47.5	356,330	27,029	0.0759	0.9241	36.61
48.5	313,582	18,400	0.0587	0.9413	33.84
49.5	288,020	15,827	0.0550	0.9450	31.85
50.5	261,725	22,100	0.0844	0.9156	30.10
51.5	231,204	25,197	0.1090	0.8910	27.56
52.5	181,714	20,887	0.1149	0.8851	24.56
53.5	156,259	10,562	0.0676	0.9324	21.73
54.5	145,697	7,338	0.0504	0.9496	20.26
55.5	137,003	12,197	0.0890	0.9110	19.24
56.5	123,421	16,672	0.1351	0.8649	17.53
57.5	104,415	13,620	0.1304	0.8696	15.16
58.5	88,214	12,122	0.1374	0.8626	13.18
59.5	70,717	12,159	0.1719	0.8281	11.37
60.5	58,324	7,508	0.1287	0.8713	9.42
61.5	50,800	4,703	0.0926	0.9074	8.21
62.5	45,935	3,495	0.0761	0.9239	7.45
63.5	42,432	3,785	0.0892	0.9108	6.88
64.5	38,530	5,126	0.1330	0.8670	6.27
65.5	33,250	2,610	0.0785	0.9215	5.43
66.5	30,640	2,424	0.0791	0.9209	5.01
67.5	28,216	3,510	0.1244	0.8756	4.61
68.5	24,690	1,816	0.0735	0.9265	4.04
69.5	23,667	1,027	0.0434	0.9566	3.74
70.5	22,640	1,176	0.0520	0.9480	3.58
71.5	21,463	3,075	0.1433	0.8567	3.39
72.5	18,388	2,581	0.1403	0.8597	2.91
73.5	15,808	5,473	0.3462	0.6538	2.50
74.5	10,334	389	0.0376	0.9624	1.63
75.5	9,936	298	0.0300	0.9700	1.57
76.5	9,638	417	0.0433	0.9567	1.52
77.5	9,221	180	0.0195	0.9805	1.46
78.5	8,975	3,860	0.4301	0.5699	1.43

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2802 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017			EXPERIENCE BAND 1956-2017		
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	5,115	1,573	0.3074	0.6926	0.81
80.5	3,491	275	0.0789	0.9211	0.56
81.5	3,216	522	0.1624	0.8376	0.52
82.5	2,694	408	0.1514	0.8486	0.44
83.5	2,286	115	0.0503	0.9497	0.37
84.5	2,171	169	0.0779	0.9221	0.35
85.5	2,002	70	0.0350	0.9650	0.32
86.5	1,932	203	0.1049	0.8951	0.31
87.5					0.28

DUKE ENERGY KENTUCKY  
GAS PLANT

## ACCOUNT 2802 SERVICES - STEEL

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2017			EXPERIENCE BAND 1988-2017		
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	8,450,907	13,114	0.0016	0.9984	100.00
0.5	8,456,998	27,376	0.0032	0.9968	99.84
1.5	8,368,932	30,074	0.0036	0.9964	99.52
2.5	8,208,049	23,483	0.0029	0.9971	99.16
3.5	8,126,073	16,502	0.0020	0.9980	98.88
4.5	8,116,956	11,185	0.0014	0.9986	98.68
5.5	8,102,559	10,770	0.0013	0.9987	98.54
6.5	7,983,900	20,922	0.0026	0.9974	98.41
7.5	8,017,965	7,907	0.0010	0.9990	98.15
8.5	3,404,526	11,879	0.0035	0.9965	98.06
9.5	3,375,397	8,906	0.0026	0.9974	97.72
10.5	3,364,128	15,562	0.0046	0.9954	97.46
11.5	2,699,856	18,676	0.0069	0.9931	97.01
12.5	2,685,999	8,570	0.0032	0.9968	96.34
13.5	2,684,347	11,685	0.0044	0.9956	96.03
14.5	2,679,176	12,994	0.0049	0.9951	95.61
15.5	2,690,804	21,067	0.0078	0.9922	95.15
16.5	2,689,292	8,296	0.0031	0.9969	94.40
17.5	2,565,629	21,073	0.0082	0.9918	94.11
18.5	2,508,490	23,988	0.0096	0.9904	93.34
19.5	2,412,831	15,031	0.0062	0.9938	92.45
20.5	2,306,748	13,374	0.0058	0.9942	91.87
21.5	2,214,033	10,822	0.0049	0.9951	91.34
22.5	2,145,989	20,177	0.0094	0.9906	90.89
23.5	1,994,387	15,559	0.0078	0.9922	90.04
24.5	1,717,353	18,469	0.0108	0.9892	89.33
25.5	1,578,525	10,346	0.0066	0.9934	88.37
26.5	1,331,231	19,166	0.0144	0.9856	87.79
27.5	1,141,604	15,724	0.0138	0.9862	86.53
28.5	964,082	17,645	0.0183	0.9817	85.34
29.5	910,151	16,891	0.0186	0.9814	83.78
30.5	854,815	13,451	0.0157	0.9843	82.22
31.5	809,037	28,700	0.0355	0.9645	80.93
32.5	750,349	14,577	0.0194	0.9806	78.06
33.5	692,838	12,427	0.0179	0.9821	76.54
34.5	656,114	16,209	0.0247	0.9753	75.17
35.5	635,371	17,538	0.0276	0.9724	73.31
36.5	587,381	17,599	0.0300	0.9700	71.29
37.5	518,246	17,414	0.0336	0.9664	69.15
38.5	457,516	12,049	0.0263	0.9737	66.83



DUKE ENERGY KENTUCKY  
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ACCOUNT 2802 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2017

EXPERIENCE BAND 1988-2017

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	440,609	13,830	0.0314	0.9686	65.07
40.5	422,458	20,920	0.0495	0.9505	63.02
41.5	399,289	13,835	0.0346	0.9654	59.90
42.5	386,260	23,096	0.0598	0.9402	57.83
43.5	362,093	21,287	0.0588	0.9412	54.37
44.5	338,703	24,118	0.0712	0.9288	51.17
45.5	302,167	24,699	0.0817	0.9183	47.53
46.5	268,629	25,672	0.0956	0.9044	43.65
47.5	235,291	18,870	0.0802	0.9198	39.47
48.5	208,391	12,750	0.0612	0.9388	36.31
49.5	191,965	9,565	0.0498	0.9502	34.09
50.5	174,108	15,168	0.0871	0.9129	32.39
51.5	156,922	14,228	0.0907	0.9093	29.57
52.5	121,465	12,172	0.1002	0.8998	26.89
53.5	105,852	4,836	0.0457	0.9543	24.19
54.5	101,863	4,710	0.0462	0.9538	23.09
55.5	96,312	9,440	0.0980	0.9020	22.02
56.5	87,368	14,562	0.1667	0.8333	19.86
57.5	104,388	13,620	0.1305	0.8695	16.55
58.5	88,186	12,122	0.1375	0.8625	14.39
59.5	70,689	12,159	0.1720	0.8280	12.41
60.5	58,324	7,508	0.1287	0.8713	10.28
61.5	50,800	4,703	0.0926	0.9074	8.95
62.5	45,935	3,495	0.0761	0.9239	8.13
63.5	42,432	3,785	0.0892	0.9108	7.51
64.5	38,530	5,126	0.1330	0.8670	6.84
65.5	33,250	2,610	0.0785	0.9215	5.93
66.5	30,640	2,424	0.0791	0.9209	5.46
67.5	28,216	3,510	0.1244	0.8756	5.03
68.5	24,690	1,816	0.0735	0.9265	4.40
69.5	23,667	1,027	0.0434	0.9566	4.08
70.5	22,640	1,176	0.0520	0.9480	3.90
71.5	21,463	3,075	0.1433	0.8567	3.70
72.5	18,388	2,581	0.1403	0.8597	3.17
73.5	15,808	5,473	0.3462	0.6538	2.73
74.5	10,334	389	0.0376	0.9624	1.78
75.5	9,936	298	0.0300	0.9700	1.71
76.5	9,638	417	0.0433	0.9567	1.66
77.5	9,221	180	0.0195	0.9805	1.59
78.5	8,975	3,860	0.4301	0.5699	1.56

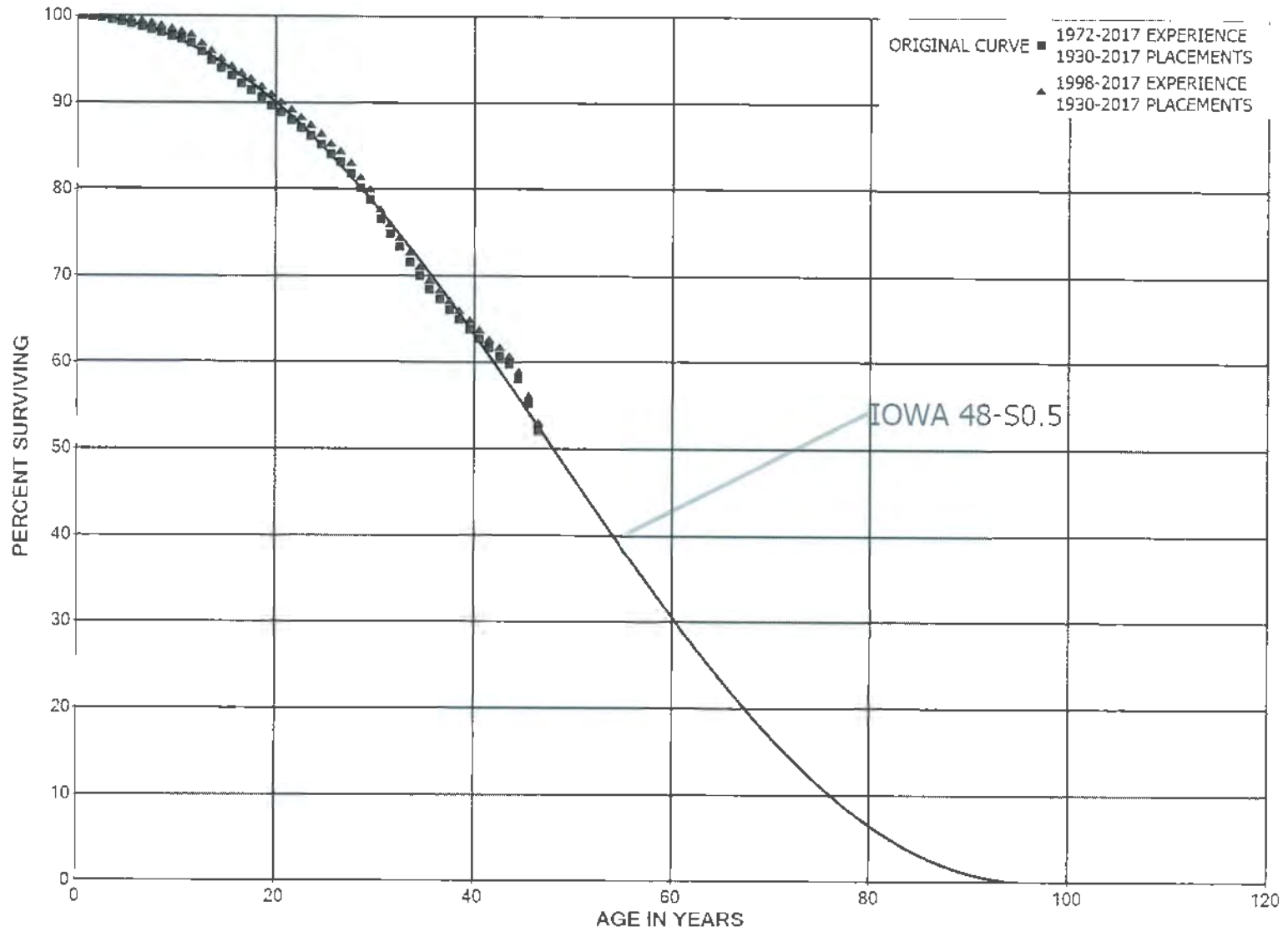
DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2802 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2017			EXPERIENCE BAND 1988-2017			
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	5,115	1,573	0.3074	0.6926	0.89	
80.5	3,491	275	0.0789	0.9211	0.62	
81.5	3,216	522	0.1624	0.8376	0.57	
82.5	2,694	408	0.1514	0.8486	0.48	
83.5	2,286	115	0.0503	0.9497	0.40	
84.5	2,171	169	0.0779	0.9221	0.38	
85.5	2,002	70	0.0350	0.9650	0.35	
86.5	1,932	203	0.1049	0.8951	0.34	
87.5					0.31	

DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2803 SERVICES - PLASTIC  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2803 SERVICES - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2017			EXPERIENCE BAND 1972-2017		
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	152,693,381	96,175	0.0006	0.9994	100.00
0.5	136,844,044	163,472	0.0012	0.9988	99.94
1.5	128,172,642	187,935	0.0015	0.9985	99.82
2.5	123,700,890	231,049	0.0019	0.9981	99.67
3.5	120,498,060	250,751	0.0021	0.9979	99.49
4.5	117,851,834	304,227	0.0026	0.9974	99.28
5.5	114,797,586	338,880	0.0030	0.9970	99.02
6.5	111,977,134	381,832	0.0034	0.9966	98.73
7.5	107,629,385	392,008	0.0036	0.9964	98.39
8.5	86,968,220	349,133	0.0040	0.9960	98.03
9.5	82,915,009	338,172	0.0041	0.9959	97.64
10.5	77,340,884	345,436	0.0045	0.9955	97.24
11.5	38,769,699	410,630	0.0106	0.9894	96.81
12.5	35,677,616	341,027	0.0096	0.9904	95.78
13.5	35,148,138	334,103	0.0095	0.9905	94.87
14.5	32,842,834	324,224	0.0099	0.9901	93.97
15.5	29,535,931	267,100	0.0090	0.9910	93.04
16.5	28,689,134	237,820	0.0083	0.9917	92.20
17.5	27,936,549	257,949	0.0092	0.9908	91.43
18.5	26,803,755	273,662	0.0102	0.9898	90.59
19.5	24,065,247	232,398	0.0097	0.9903	89.66
20.5	21,886,562	223,514	0.0102	0.9898	88.80
21.5	20,163,529	196,113	0.0097	0.9903	87.89
22.5	18,504,399	192,108	0.0104	0.9896	87.04
23.5	16,280,228	183,444	0.0113	0.9887	86.13
24.5	14,188,012	191,779	0.0135	0.9865	85.16
25.5	12,339,903	127,680	0.0103	0.9897	84.01
26.5	10,298,575	156,314	0.0152	0.9848	83.14
27.5	8,109,160	167,711	0.0207	0.9793	81.88
28.5	6,601,138	121,085	0.0183	0.9817	80.19
29.5	5,525,385	154,873	0.0280	0.9720	78.72
30.5	4,609,057	101,097	0.0219	0.9781	76.51
31.5	3,997,695	82,204	0.0206	0.9794	74.83
32.5	3,515,680	85,230	0.0242	0.9758	73.29
33.5	3,171,940	70,415	0.0222	0.9778	71.52
34.5	2,835,852	61,327	0.0216	0.9784	69.93
35.5	2,392,579	41,037	0.0172	0.9828	68.42
36.5	1,954,006	33,292	0.0170	0.9830	67.24
37.5	1,420,158	24,431	0.0172	0.9828	66.10
38.5	1,061,680	18,635	0.0176	0.9824	64.96

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2803 SERVICES - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2017			EXPERIENCE BAND 1972-2017		
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	954,376	16,503	0.0173	0.9827	63.82
40.5	824,167	13,106	0.0159	0.9841	62.72
41.5	753,655	11,832	0.0157	0.9843	61.72
42.5	622,286	9,765	0.0157	0.9843	60.75
43.5	493,201	14,131	0.0287	0.9713	59.80
44.5	321,103	16,254	0.0506	0.9494	58.08
45.5	130,312	7,167	0.0550	0.9450	55.14
46.5	53,345	1,954	0.0366	0.9634	52.11
47.5	33,337	1,360	0.0408	0.9592	50.20
48.5	20,626	1,163	0.0564	0.9436	48.15
49.5	7,377	101	0.0137	0.9863	45.44
50.5	6,465	111	0.0171	0.9829	44.81
51.5	5,581	327	0.0586	0.9414	44.05
52.5					41.47
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  
 GAS PLANT

ACCOUNT 2803 SERVICES - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2017

EXPERIENCE BAND 1998-2017

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	125,147,456	40,220	0.0003	0.9997	100.00
0.5	111,292,031	46,990	0.0004	0.9996	99.97
1.5	104,352,777	56,703	0.0005	0.9995	99.93
2.5	101,746,753	79,648	0.0008	0.9992	99.87
3.5	100,880,307	136,047	0.0013	0.9987	99.79
4.5	100,462,834	199,757	0.0020	0.9980	99.66
5.5	99,313,322	190,030	0.0019	0.9981	99.46
6.5	98,773,758	244,895	0.0025	0.9975	99.27
7.5	96,877,349	293,028	0.0030	0.9970	99.02
8.5	77,903,767	257,618	0.0033	0.9967	98.72
9.5	75,105,003	248,572	0.0033	0.9967	98.40
10.5	70,609,086	278,697	0.0039	0.9961	98.07
11.5	32,758,486	311,100	0.0095	0.9905	97.69
12.5	30,301,743	281,949	0.0093	0.9907	96.76
13.5	30,263,844	275,131	0.0091	0.9909	95.86
14.5	28,412,422	272,197	0.0096	0.9904	94.99
15.5	25,705,885	216,241	0.0084	0.9916	94.08
16.5	25,460,355	196,623	0.0077	0.9923	93.28
17.5	25,422,569	221,166	0.0087	0.9913	92.56
18.5	24,834,968	252,306	0.0102	0.9898	91.76
19.5	22,338,636	208,932	0.0094	0.9906	90.83
20.5	20,451,584	204,957	0.0100	0.9900	89.98
21.5	18,939,980	180,862	0.0095	0.9905	89.08
22.5	17,543,714	182,710	0.0104	0.9896	88.22
23.5	15,566,175	176,186	0.0113	0.9887	87.31
24.5	13,730,174	185,296	0.0135	0.9865	86.32
25.5	12,155,969	126,406	0.0104	0.9896	85.15
26.5	10,222,820	155,574	0.0152	0.9848	84.27
27.5	8,061,903	167,289	0.0208	0.9792	82.98
28.5	6,570,927	119,786	0.0182	0.9818	81.26
29.5	5,512,538	154,506	0.0280	0.9720	79.78
30.5	4,600,311	100,986	0.0220	0.9780	77.55
31.5	3,990,675	82,204	0.0206	0.9794	75.84
32.5	3,514,930	85,230	0.0242	0.9758	74.28
33.5	3,171,684	70,415	0.0222	0.9778	72.48
34.5	2,835,596	61,327	0.0216	0.9784	70.87
35.5	2,392,378	41,037	0.0172	0.9828	69.34
36.5	1,953,805	33,292	0.0170	0.9830	68.15
37.5	1,419,957	24,431	0.0172	0.9828	66.99
38.5	1,061,633	18,635	0.0176	0.9824	65.83

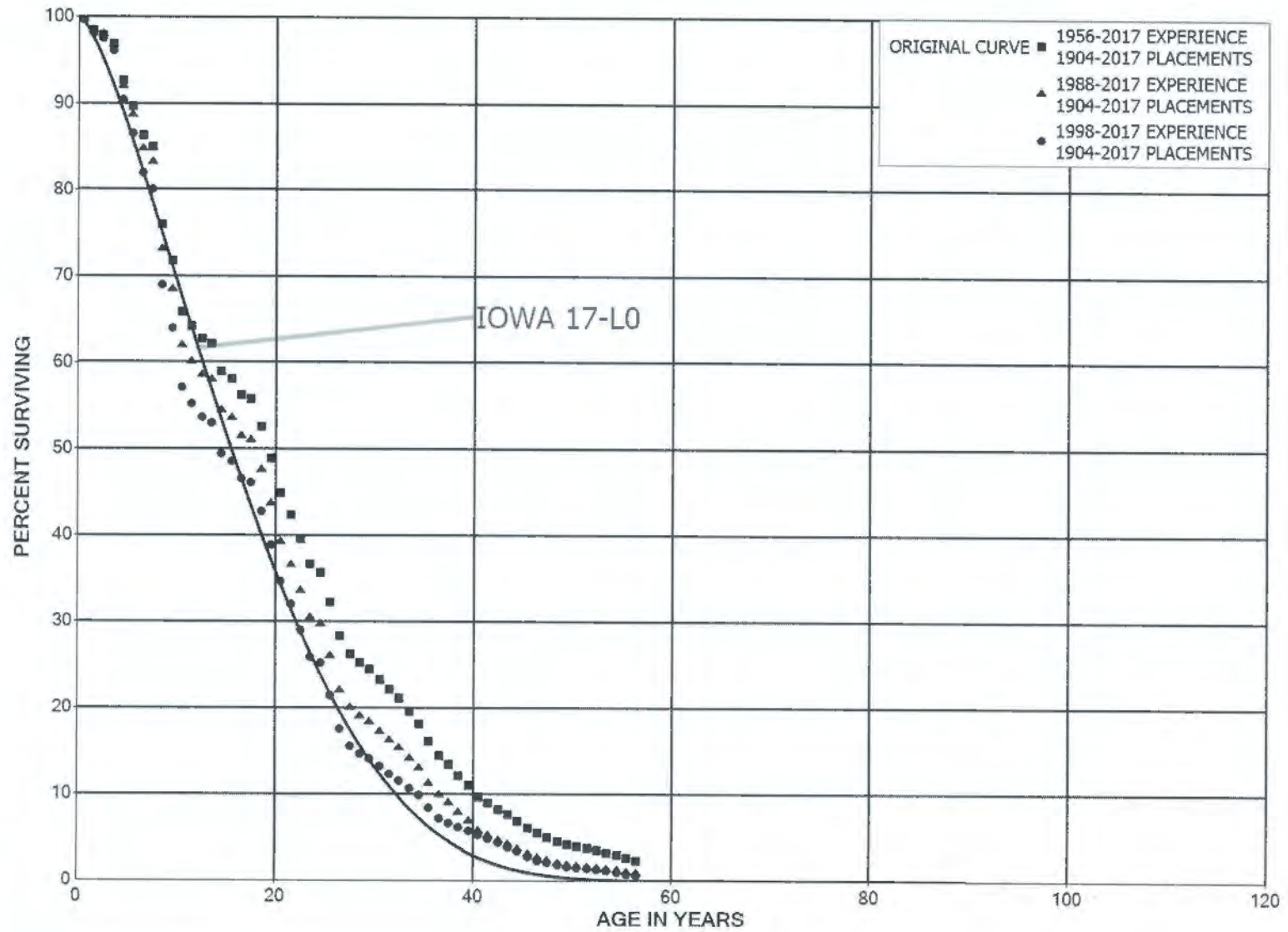
DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2803 SERVICES - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2017			EXPERIENCE BAND 1998-2017		
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	954,329	16,503	0.0173	0.9827	64.68
40.5	824,120	13,106	0.0159	0.9841	63.56
41.5	753,608	11,832	0.0157	0.9843	62.55
42.5	622,239	9,765	0.0157	0.9843	61.57
43.5	493,154	14,084	0.0286	0.9714	60.60
44.5	321,103	16,254	0.0506	0.9494	58.87
45.5	130,312	7,167	0.0550	0.9450	55.89
46.5	53,345	1,954	0.0366	0.9634	52.82
47.5	33,337	1,360	0.0408	0.9592	50.88
48.5	20,626	1,163	0.0564	0.9436	48.81
49.5	7,377	101	0.0137	0.9863	46.05
50.5	6,465	111	0.0171	0.9829	45.42
51.5	5,581	327	0.0586	0.9414	44.65
52.5					42.03
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  
GAS PLANT  
ACCOUNT 2810 METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2017

EXPERIENCE BAND 1956-2017

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	24,207,349	64,190	0.0027	0.9973	100.00
0.5	20,913,543	284,467	0.0136	0.9864	99.73
1.5	17,266,887	87,706	0.0051	0.9949	98.38
2.5	15,786,766	174,357	0.0110	0.9890	97.88
3.5	14,866,393	648,844	0.0436	0.9564	96.80
4.5	13,571,439	428,232	0.0316	0.9684	92.57
5.5	11,642,197	433,153	0.0372	0.9628	89.65
6.5	11,272,642	185,520	0.0165	0.9835	86.32
7.5	11,629,423	1,220,335	0.1049	0.8951	84.90
8.5	10,420,439	579,121	0.0556	0.9444	75.99
9.5	9,570,024	785,073	0.0820	0.9180	71.76
10.5	8,588,779	221,503	0.0258	0.9742	65.88
11.5	8,231,181	185,245	0.0225	0.9775	64.18
12.5	7,988,969	75,815	0.0095	0.9905	62.73
13.5	7,833,971	404,622	0.0516	0.9484	62.14
14.5	7,413,215	108,981	0.0147	0.9853	58.93
15.5	7,219,081	235,051	0.0326	0.9674	58.06
16.5	6,828,465	57,517	0.0084	0.9916	56.17
17.5	6,513,051	369,530	0.0567	0.9433	55.70
18.5	5,707,407	399,283	0.0700	0.9300	52.54
19.5	5,118,041	422,476	0.0825	0.9175	48.86
20.5	4,470,122	249,145	0.0557	0.9443	44.83
21.5	4,141,215	276,033	0.0667	0.9333	42.33
22.5	3,836,468	283,597	0.0739	0.9261	39.51
23.5	3,489,668	91,330	0.0262	0.9738	36.59
24.5	3,330,350	327,619	0.0984	0.9016	35.63
25.5	2,927,860	349,931	0.1195	0.8805	32.13
26.5	2,537,600	185,114	0.0729	0.9271	28.29
27.5	2,291,818	94,101	0.0411	0.9589	26.22
28.5	2,064,596	62,290	0.0302	0.9698	25.15
29.5	1,970,417	96,498	0.0490	0.9510	24.39
30.5	1,842,854	92,578	0.0502	0.9498	23.19
31.5	1,705,974	78,827	0.0462	0.9538	22.03
32.5	1,594,906	110,544	0.0693	0.9307	21.01
33.5	1,455,423	111,433	0.0766	0.9234	19.55
34.5	1,307,578	140,638	0.1076	0.8924	18.06
35.5	1,163,737	121,482	0.1044	0.8956	16.11
36.5	1,021,289	76,021	0.0744	0.9256	14.43
37.5	918,117	91,141	0.0993	0.9007	13.36
38.5	818,653	77,481	0.0946	0.9054	12.03

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2017

EXPERIENCE BAND 1956-2017

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	759,834	87,457	0.1151	0.8849	10.89
40.5	667,905	50,456	0.0755	0.9245	9.64
41.5	616,818	50,267	0.0815	0.9185	8.91
42.5	574,242	41,274	0.0719	0.9281	8.19
43.5	540,838	52,627	0.0973	0.9027	7.60
44.5	492,233	55,894	0.1136	0.8864	6.86
45.5	450,425	45,585	0.1012	0.8988	6.08
46.5	403,442	37,953	0.0941	0.9059	5.46
47.5	363,143	30,776	0.0847	0.9153	4.95
48.5	321,167	25,021	0.0779	0.9221	4.53
49.5	293,416	19,313	0.0658	0.9342	4.18
50.5	274,696	15,454	0.0563	0.9437	3.90
51.5	274,045	16,157	0.0590	0.9410	3.68
52.5	229,524	18,700	0.0815	0.9185	3.47
53.5	210,731	15,987	0.0759	0.9241	3.18
54.5	194,590	24,475	0.1258	0.8742	2.94
55.5	168,912	22,102	0.1308	0.8692	2.57
56.5	145,974	20,108	0.1377	0.8623	2.24
57.5	125,585	7,550	0.0601	0.9399	1.93
58.5	117,322	6,713	0.0572	0.9428	1.81
59.5	110,481	7,053	0.0638	0.9362	1.71
60.5	103,427	7,323	0.0708	0.9292	1.60
61.5	96,105	9,680	0.1007	0.8993	1.49
62.5	86,444	3,669	0.0424	0.9576	1.34
63.5	82,775	6,364	0.0769	0.9231	1.28
64.5	76,411	3,274	0.0428	0.9572	1.18
65.5	73,137	3,119	0.0426	0.9574	1.13
66.5	70,018	3,804	0.0543	0.9457	1.08
67.5	66,197	4,542	0.0686	0.9314	1.02
68.5	61,669	12,661	0.2053	0.7947	0.95
69.5	49,016	4,074	0.0831	0.9169	0.76
70.5	44,925	8,583	0.1911	0.8089	0.69
71.5	36,341	4,370	0.1203	0.8797	0.56
72.5	31,971	3,623	0.1133	0.8867	0.49
73.5	28,347	5,820	0.2053	0.7947	0.44
74.5	22,527	1,961	0.0871	0.9129	0.35
75.5	20,566	4,762	0.2315	0.7685	0.32
76.5	15,804	3,373	0.2134	0.7866	0.24
77.5	12,432	1,005	0.0808	0.9192	0.19
78.5	11,427	1,163	0.1018	0.8982	0.18

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2017

EXPERIENCE BAND 1956-2017

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	10,264	803	0.0782	0.9218	0.16
80.5	9,461	1,186	0.1253	0.8747	0.15
81.5	8,275	786	0.0950	0.9050	0.13
82.5	7,489	719	0.0961	0.9039	0.12
83.5	6,770	198	0.0292	0.9708	0.10
84.5	6,572	1,035	0.1574	0.8426	0.10
85.5	5,538	79	0.0143	0.9857	0.09
86.5	5,458	1,095	0.2007	0.7993	0.08
87.5	4,363	85	0.0195	0.9805	0.07
88.5	4,278	118	0.0276	0.9724	0.07
89.5	4,160	24	0.0057	0.9943	0.06
90.5	4,136	180	0.0436	0.9564	0.06
91.5	3,956		0.0000	1.0000	0.06
92.5	3,956	11	0.0029	0.9971	0.06
93.5	3,945	52	0.0131	0.9869	0.06
94.5	3,893	1,217	0.3127	0.6873	0.06
95.5	2,676	75	0.0279	0.9721	0.04
96.5	2,601	42	0.0161	0.9839	0.04
97.5	2,559	38	0.0150	0.9850	0.04
98.5	2,521		0.0000	1.0000	0.04
99.5	2,521	265	0.1053	0.8947	0.04
100.5	2,255	354	0.1568	0.8432	0.03
101.5	1,902	176	0.0923	0.9077	0.03
102.5	1,726	191	0.1108	0.8892	0.03
103.5	1,535	62	0.0407	0.9593	0.02
104.5	1,472	65	0.0442	0.9558	0.02
105.5	1,407	254	0.1805	0.8195	0.02
106.5	1,153	510	0.4425	0.5575	0.02
107.5	643	36	0.0563	0.9437	0.01
108.5	607	192	0.3164	0.6836	0.01
109.5	415	244	0.5894	0.4106	0.01
110.5	170	32	0.1893	0.8107	0.00
111.5	138	138	1.0000		0.00
112.5					

DUKE ENERGY KENTUCKY  
GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2017

EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,205,796	64,131	0.0029	0.9971	100.00
0.5	18,934,320	251,115	0.0133	0.9867	99.71
1.5	15,347,232	77,011	0.0050	0.9950	98.39
2.5	13,895,461	166,417	0.0120	0.9880	97.90
3.5	12,981,744	644,526	0.0496	0.9504	96.72
4.5	11,729,157	424,921	0.0362	0.9638	91.92
5.5	9,816,126	425,939	0.0434	0.9566	88.59
6.5	9,557,164	180,917	0.0189	0.9811	84.75
7.5	10,087,724	1,216,117	0.1206	0.8794	83.14
8.5	8,951,473	573,289	0.0640	0.9360	73.12
9.5	8,118,479	774,007	0.0953	0.9047	68.44
10.5	7,169,685	208,489	0.0291	0.9709	61.91
11.5	6,839,064	177,176	0.0259	0.9741	60.11
12.5	6,602,543	68,918	0.0104	0.9896	58.55
13.5	6,471,914	397,241	0.0614	0.9386	57.94
14.5	6,082,126	100,995	0.0166	0.9834	54.39
15.5	5,923,676	228,888	0.0386	0.9614	53.48
16.5	5,614,180	49,314	0.0088	0.9912	51.42
17.5	5,354,999	359,059	0.0671	0.9329	50.96
18.5	4,610,504	386,565	0.0838	0.9162	47.55
19.5	4,073,223	411,873	0.1011	0.8989	43.56
20.5	3,469,346	237,223	0.0684	0.9316	39.16
21.5	3,133,690	257,895	0.0823	0.9177	36.48
22.5	2,904,451	266,014	0.0916	0.9084	33.48
23.5	2,632,217	73,332	0.0279	0.9721	30.41
24.5	2,515,435	308,065	0.1225	0.8775	29.56
25.5	2,162,473	331,377	0.1532	0.8468	25.94
26.5	1,802,420	168,152	0.0933	0.9067	21.97
27.5	1,585,425	77,825	0.0491	0.9509	19.92
28.5	1,384,104	45,330	0.0328	0.9672	18.94
29.5	1,333,061	79,750	0.0598	0.9402	18.32
30.5	1,256,736	75,842	0.0603	0.9397	17.22
31.5	1,167,837	64,962	0.0556	0.9444	16.18
32.5	1,104,404	85,807	0.0777	0.9223	15.28
33.5	1,025,165	85,760	0.0837	0.9163	14.10
34.5	940,244	125,654	0.1336	0.8664	12.92
35.5	860,718	101,923	0.1184	0.8816	11.19
36.5	746,095	67,340	0.0903	0.9097	9.87
37.5	671,207	85,226	0.1270	0.8730	8.98
38.5	593,515	73,985	0.1247	0.8753	7.84

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2017			EXPERIENCE BAND 1988-2017		
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	520,048	82,217	0.1581	0.8419	6.86
40.5	461,657	46,253	0.1002	0.8998	5.77
41.5	421,528	45,613	0.1082	0.8918	5.20
42.5	379,466	36,505	0.0962	0.9038	4.63
43.5	345,303	46,418	0.1344	0.8656	4.19
44.5	300,267	48,386	0.1611	0.8389	3.63
45.5	259,851	37,964	0.1461	0.8539	3.04
46.5	225,298	30,530	0.1355	0.8645	2.60
47.5	194,638	25,187	0.1294	0.8706	2.24
48.5	161,670	18,913	0.1170	0.8830	1.95
49.5	134,285	11,177	0.0832	0.9168	1.73
50.5	132,010	6,700	0.0508	0.9492	1.58
51.5	126,665	6,173	0.0487	0.9513	1.50
52.5	97,296	9,593	0.0986	0.9014	1.43
53.5	89,398	7,106	0.0795	0.9205	1.29
54.5	82,772	14,934	0.1804	0.8196	1.19
55.5	66,848	6,985	0.1045	0.8955	0.97
56.5	60,570	13,223	0.2183	0.7817	0.87
57.5	48,393	2,340	0.0484	0.9516	0.68
58.5	62,406	1,038	0.0166	0.9834	0.65
59.5	69,087	3,365	0.0487	0.9513	0.64
60.5	65,771	4,500	0.0684	0.9316	0.61
61.5	61,570	6,286	0.1021	0.8979	0.56
62.5	55,383	34	0.0006	0.9994	0.51
63.5	55,977	3,746	0.0669	0.9331	0.51
64.5	52,230	955	0.0183	0.9817	0.47
65.5	51,284	409	0.0080	0.9920	0.46
66.5	50,885	1,021	0.0201	0.9799	0.46
67.5	50,059	3,221	0.0643	0.9357	0.45
68.5	46,875	10,974	0.2341	0.7659	0.42
69.5	35,910	2,340	0.0652	0.9348	0.32
70.5	33,615	7,444	0.2214	0.7786	0.30
71.5	27,531	3,519	0.1278	0.8722	0.24
72.5	24,012	2,453	0.1021	0.8979	0.21
73.5	21,565	4,834	0.2241	0.7759	0.18
74.5	16,796	1,557	0.0927	0.9073	0.14
75.5	15,239	4,106	0.2694	0.7306	0.13
76.5	11,466	2,535	0.2211	0.7789	0.09
77.5	9,369	920	0.0982	0.9018	0.07
78.5	8,695	760	0.0875	0.9125	0.07

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2017			EXPERIENCE BAND 1988-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	8,045	481	0.0598	0.9402	0.06	
80.5	7,602	1,118	0.1470	0.8530	0.06	
81.5	6,797	786	0.1156	0.8844	0.05	
82.5	6,429	705	0.1096	0.8904	0.04	
83.5	6,770	198	0.0292	0.9708	0.04	
84.5	6,572	1,035	0.1574	0.8426	0.04	
85.5	5,538	79	0.0143	0.9857	0.03	
86.5	5,458	1,095	0.2007	0.7993	0.03	
87.5	4,363	85	0.0195	0.9805	0.02	
88.5	4,278	118	0.0276	0.9724	0.02	
89.5	4,160	24	0.0057	0.9943	0.02	
90.5	4,136	180	0.0436	0.9564	0.02	
91.5	3,956		0.0000	1.0000	0.02	
92.5	3,956	11	0.0029	0.9971	0.02	
93.5	3,945	52	0.0131	0.9869	0.02	
94.5	3,893	1,217	0.3127	0.6873	0.02	
95.5	2,676	75	0.0279	0.9721	0.02	
96.5	2,601	42	0.0161	0.9839	0.01	
97.5	2,559	38	0.0150	0.9850	0.01	
98.5	2,521		0.0000	1.0000	0.01	
99.5	2,521	265	0.1053	0.8947	0.01	
100.5	2,255	354	0.1568	0.8432	0.01	
101.5	1,902	176	0.0923	0.9077	0.01	
102.5	1,726	191	0.1108	0.8892	0.01	
103.5	1,535	62	0.0407	0.9593	0.01	
104.5	1,472	65	0.0442	0.9558	0.01	
105.5	1,407	254	0.1805	0.8195	0.01	
106.5	1,153	510	0.4425	0.5575	0.01	
107.5	643	36	0.0563	0.9437	0.00	
108.5	607	192	0.3164	0.6836	0.00	
109.5	415	244	0.5894	0.4106	0.00	
110.5	170	32	0.1893	0.8107	0.00	
111.5	138	138	1.0000		0.00	
112.5						

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2017

EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,768,155	63,591	0.0036	0.9964	100.00
0.5	15,953,426	246,581	0.0155	0.9845	99.64
1.5	12,809,943	75,787	0.0059	0.9941	98.10
2.5	11,507,411	165,987	0.0144	0.9856	97.52
3.5	10,856,573	643,951	0.0593	0.9407	96.11
4.5	9,833,707	423,449	0.0431	0.9569	90.41
5.5	7,983,010	425,632	0.0533	0.9467	86.52
6.5	7,966,447	180,709	0.0227	0.9773	81.91
7.5	8,773,529	1,215,740	0.1386	0.8614	80.05
8.5	7,901,102	570,378	0.0722	0.9278	68.96
9.5	7,179,168	771,777	0.1075	0.8925	63.98
10.5	6,295,101	207,757	0.0330	0.9670	57.10
11.5	6,031,114	175,530	0.0291	0.9709	55.22
12.5	5,871,150	66,110	0.0113	0.9887	53.61
13.5	5,776,330	396,443	0.0686	0.9314	53.01
14.5	5,445,678	98,830	0.0181	0.9819	49.37
15.5	5,317,865	220,336	0.0414	0.9586	48.47
16.5	5,093,715	46,276	0.0091	0.9909	46.46
17.5	4,957,745	355,267	0.0717	0.9283	46.04
18.5	4,245,787	384,605	0.0906	0.9094	42.74
19.5	3,688,774	408,583	0.1108	0.8892	38.87
20.5	3,071,652	233,013	0.0759	0.9241	34.57
21.5	2,729,699	255,001	0.0934	0.9066	31.94
22.5	2,447,390	261,539	0.1069	0.8931	28.96
23.5	2,150,524	59,064	0.0275	0.9725	25.86
24.5	2,055,893	302,832	0.1473	0.8527	25.15
25.5	1,707,172	317,497	0.1860	0.8140	21.45
26.5	1,396,151	155,408	0.1113	0.8887	17.46
27.5	1,200,845	67,634	0.0563	0.9437	15.52
28.5	1,046,504	39,195	0.0375	0.9625	14.64
29.5	1,009,067	67,152	0.0665	0.9335	14.09
30.5	929,610	62,294	0.0670	0.9330	13.16
31.5	836,527	49,238	0.0589	0.9411	12.27
32.5	798,881	61,391	0.0768	0.9232	11.55
33.5	728,943	58,694	0.0805	0.9195	10.66
34.5	654,284	96,678	0.1478	0.8522	9.81
35.5	576,491	81,487	0.1413	0.8587	8.36
36.5	489,047	35,569	0.0727	0.9273	7.18
37.5	444,772	30,796	0.0692	0.9308	6.65
38.5	414,056	28,370	0.0685	0.9315	6.19

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2017			EXPERIENCE BAND 1998-2017		
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	395,697	34,240	0.0865	0.9135	5.77
40.5	366,376	28,425	0.0776	0.9224	5.27
41.5	347,857	36,040	0.1036	0.8964	4.86
42.5	315,409	33,936	0.1076	0.8924	4.36
43.5	284,978	37,396	0.1312	0.8688	3.89
44.5	246,515	43,910	0.1781	0.8219	3.38
45.5	206,407	32,444	0.1572	0.8428	2.78
46.5	165,929	20,628	0.1243	0.8757	2.34
47.5	142,474	15,133	0.1062	0.8938	2.05
48.5	116,041	14,302	0.1232	0.8768	1.83
49.5	88,793	7,720	0.0869	0.9131	1.61
50.5	80,272	4,141	0.0516	0.9484	1.47
51.5	75,805	5,543	0.0731	0.9269	1.39
52.5	41,898	3,439	0.0821	0.9179	1.29
53.5	38,366	5,704	0.1487	0.8513	1.18
54.5	32,688	8,917	0.2728	0.7272	1.01
55.5	23,848	3,983	0.1670	0.8330	0.73
56.5	27,336	12,753	0.4665	0.5335	0.61
57.5	18,594	2,111	0.1136	0.8864	0.33
58.5	21,012	710	0.0338	0.9662	0.29
59.5	24,247	2,705	0.1115	0.8885	0.28
60.5	31,169	4,401	0.1412	0.8588	0.25
61.5	27,838	6,250	0.2245	0.7755	0.21
62.5	26,146	9	0.0003	0.9997	0.16
63.5	27,596	967	0.0350	0.9650	0.16
64.5	27,186	859	0.0316	0.9684	0.16
65.5	26,504		0.0000	1.0000	0.15
66.5	27,629	998	0.0361	0.9639	0.15
67.5	27,546	170	0.0062	0.9938	0.15
68.5	38,040	9,894	0.2601	0.7399	0.15
69.5	34,700	2,340	0.0674	0.9326	0.11
70.5	32,361	7,444	0.2300	0.7700	0.10
71.5	25,208	3,519	0.1396	0.8604	0.08
72.5	21,752	2,447	0.1125	0.8875	0.07
73.5	19,933	4,834	0.2425	0.7575	0.06
74.5	15,099	1,557	0.1031	0.8969	0.05
75.5	13,551	4,106	0.3030	0.6970	0.04
76.5	9,445	2,535	0.2684	0.7316	0.03
77.5	7,105	920	0.1295	0.8705	0.02
78.5	6,209	760	0.1225	0.8775	0.02



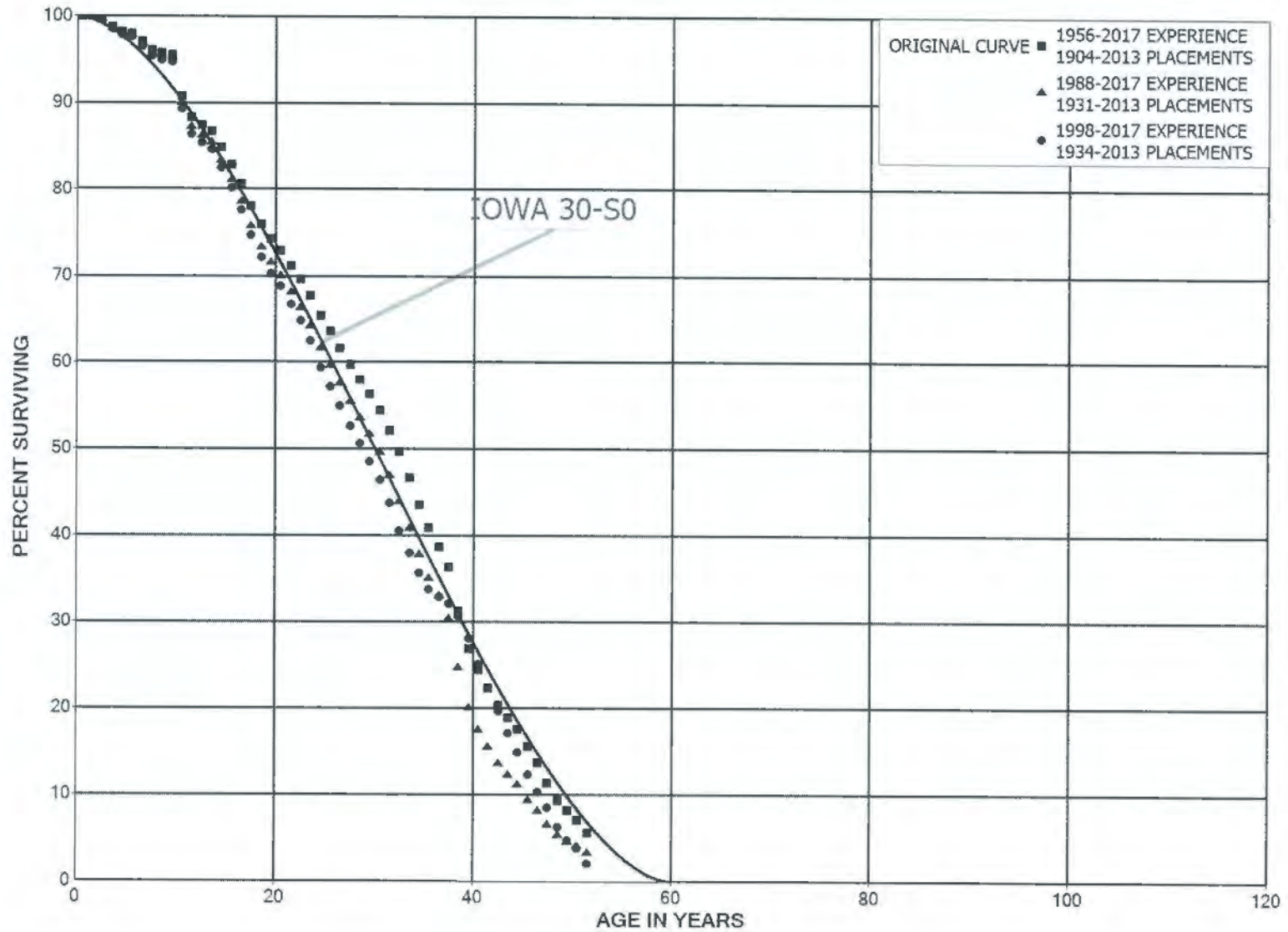
DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2810 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2017			EXPERIENCE BAND 1998-2017			
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	5,448	481	0.0883	0.9117	0.02	
80.5	5,012	1,100	0.2195	0.7805	0.01	
81.5	5,266	786	0.1493	0.8507	0.01	
82.5	4,480	705	0.1573	0.8427	0.01	
83.5	3,781	147	0.0388	0.9612	0.01	
84.5	3,698	1,011	0.2733	0.7267	0.01	
85.5	2,688	72	0.0269	0.9731	0.01	
86.5	2,949	768	0.2606	0.7394	0.01	
87.5	2,566	76	0.0297	0.9703	0.00	
88.5	2,713	39	0.0142	0.9858	0.00	
89.5	2,785	24	0.0085	0.9915	0.00	
90.5	2,761	180	0.0653	0.9347	0.00	
91.5	2,581		0.0000	1.0000	0.00	
92.5	2,990	11	0.0038	0.9962	0.00	
93.5	3,945	52	0.0131	0.9869	0.00	
94.5	3,893	1,217	0.3127	0.6873	0.00	
95.5	2,676	75	0.0279	0.9721	0.00	
96.5	2,601	42	0.0161	0.9839	0.00	
97.5	2,559	38	0.0150	0.9850	0.00	
98.5	2,521		0.0000	1.0000	0.00	
99.5	2,521	265	0.1053	0.8947	0.00	
100.5	2,255	354	0.1568	0.8432	0.00	
101.5	1,902	176	0.0923	0.9077	0.00	
102.5	1,726	191	0.1108	0.8892	0.00	
103.5	1,535	62	0.0407	0.9593	0.00	
104.5	1,472	65	0.0442	0.9558	0.00	
105.5	1,407	254	0.1805	0.8195	0.00	
106.5	1,153	510	0.4425	0.5575	0.00	
107.5	643	36	0.0563	0.9437	0.00	
108.5	607	192	0.3164	0.6836	0.00	
109.5	415	244	0.5894	0.4106	0.00	
110.5	170	32	0.1893	0.8107	0.00	
111.5	138	138	1.0000		0.00	
112.5						

DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2820 METER INSTALLATIONS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2820 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2013

EXPERIENCE BAND 1956-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,387,647		0.0000	1.0000	100.00
0.5	12,649,237	2,061	0.0002	0.9998	100.00
1.5	13,724,821	50,433	0.0037	0.9963	99.98
2.5	13,677,028	120,585	0.0088	0.9912	99.62
3.5	13,525,088	73,738	0.0055	0.9945	98.74
4.5	13,057,398	32,287	0.0025	0.9975	98.20
5.5	10,548,318	98,337	0.0093	0.9907	97.96
6.5	10,464,021	107,937	0.0103	0.9897	97.04
7.5	9,492,753	32,651	0.0034	0.9966	96.04
8.5	9,028,289	21,239	0.0024	0.9976	95.71
9.5	8,992,689	446,897	0.0497	0.9503	95.49
10.5	8,310,462	229,687	0.0276	0.9724	90.74
11.5	7,202,878	69,742	0.0097	0.9903	88.23
12.5	6,506,729	51,454	0.0079	0.9921	87.38
13.5	6,307,083	135,452	0.0215	0.9785	86.69
14.5	5,961,227	142,127	0.0238	0.9762	84.83
15.5	5,703,851	152,287	0.0267	0.9733	82.80
16.5	5,422,122	169,449	0.0313	0.9687	80.59
17.5	4,696,524	130,657	0.0278	0.9722	78.07
18.5	4,243,542	91,686	0.0216	0.9784	75.90
19.5	3,771,716	66,892	0.0177	0.9823	74.26
20.5	2,991,188	70,765	0.0237	0.9763	72.95
21.5	2,443,347	56,267	0.0230	0.9770	71.22
22.5	2,136,085	56,943	0.0267	0.9733	69.58
23.5	1,880,138	64,061	0.0341	0.9659	67.73
24.5	1,642,054	44,703	0.0272	0.9728	65.42
25.5	1,551,811	48,161	0.0310	0.9690	63.64
26.5	1,411,445	45,563	0.0323	0.9677	61.66
27.5	1,253,898	36,260	0.0289	0.9711	59.67
28.5	1,178,020	33,757	0.0287	0.9713	57.95
29.5	1,088,368	36,142	0.0332	0.9668	56.29
30.5	1,012,624	42,946	0.0424	0.9576	54.42
31.5	948,754	45,160	0.0476	0.9524	52.11
32.5	880,608	52,642	0.0598	0.9402	49.63
33.5	812,002	55,572	0.0684	0.9316	46.66
34.5	745,357	44,904	0.0602	0.9398	43.47
35.5	687,921	36,883	0.0536	0.9464	40.85
36.5	634,611	38,446	0.0606	0.9394	38.66
37.5	576,433	82,146	0.1425	0.8575	36.32
38.5	485,841	67,694	0.1393	0.8607	31.14

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2820 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2013

EXPERIENCE BAND 1956-2017

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	421,678	38,427	0.0911	0.9089	26.80
40.5	382,613	33,070	0.0864	0.9136	24.36
41.5	349,571	31,194	0.0892	0.9108	22.25
42.5	319,068	23,361	0.0732	0.9268	20.27
43.5	295,038	19,951	0.0676	0.9324	18.78
44.5	269,690	30,955	0.1148	0.8852	17.51
45.5	236,997	28,288	0.1194	0.8806	15.50
46.5	206,736	35,266	0.1706	0.8294	13.65
47.5	168,664	30,110	0.1785	0.8215	11.32
48.5	135,504	16,557	0.1222	0.8778	9.30
49.5	119,535	16,501	0.1380	0.8620	8.17
50.5	102,116	19,872	0.1946	0.8054	7.04
51.5	84,892	10,175	0.1199	0.8801	5.67
52.5	74,267	8,352	0.1125	0.8875	4.99
53.5	65,678	5,022	0.0765	0.9235	4.43
54.5	60,380	9,930	0.1645	0.8355	4.09
55.5	50,395	2,899	0.0575	0.9425	3.42
56.5	47,480	10,483	0.2208	0.7792	3.22
57.5	36,945	3,032	0.0821	0.9179	2.51
58.5	33,913	17,031	0.5022	0.4978	2.30
59.5	16,882	944	0.0559	0.9441	1.15
60.5	15,939	656	0.0412	0.9588	1.08
61.5	15,282	2,184	0.1429	0.8571	1.04
62.5	13,099	2,120	0.1618	0.8382	0.89
63.5	10,979	918	0.0836	0.9164	0.75
64.5	10,061	640	0.0637	0.9363	0.68
65.5	9,421	995	0.1056	0.8944	0.64
66.5	8,426	1,876	0.2227	0.7773	0.57
67.5	6,550	1,201	0.1834	0.8166	0.44
68.5	5,349	637	0.1191	0.8809	0.36
69.5	4,711	2,101	0.4460	0.5540	0.32
70.5	2,610	753	0.2884	0.7116	0.18
71.5	1,857	56	0.0303	0.9697	0.13
72.5	1,801	700	0.3888	0.6112	0.12
73.5	1,101	1,051	0.9546	0.0454	0.07
74.5	50	50	1.0000		0.00
75.5					

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2820 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2013			EXPERIENCE BAND 1988-2017		
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	11,414,517		0.0000	1.0000	100.00
0.5	11,712,538	1,824	0.0002	0.9998	100.00
1.5	12,786,249	50,049	0.0039	0.9961	99.98
2.5	12,735,601	120,442	0.0095	0.9905	99.59
3.5	12,582,790	73,290	0.0058	0.9942	98.65
4.5	12,098,910	31,739	0.0026	0.9974	98.08
5.5	9,585,012	97,844	0.0102	0.9898	97.82
6.5	9,512,653	107,550	0.0113	0.9887	96.82
7.5	8,578,508	32,290	0.0038	0.9962	95.73
8.5	8,125,575	20,525	0.0025	0.9975	95.37
9.5	8,086,207	444,485	0.0550	0.9450	95.12
10.5	7,403,869	227,733	0.0308	0.9692	89.90
11.5	6,294,678	68,210	0.0108	0.9892	87.13
12.5	5,599,508	50,439	0.0090	0.9910	86.19
13.5	5,404,851	132,770	0.0246	0.9754	85.41
14.5	5,082,188	139,142	0.0274	0.9726	83.31
15.5	4,851,356	148,846	0.0307	0.9693	81.03
16.5	4,586,592	165,186	0.0360	0.9640	78.55
17.5	3,875,235	125,596	0.0324	0.9676	75.72
18.5	3,449,023	84,945	0.0246	0.9754	73.26
19.5	3,004,143	61,047	0.0203	0.9797	71.46
20.5	2,249,329	63,868	0.0284	0.9716	70.01
21.5	1,730,702	44,656	0.0258	0.9742	68.02
22.5	1,451,121	45,471	0.0313	0.9687	66.26
23.5	1,239,704	50,608	0.0408	0.9592	64.19
24.5	1,039,031	32,735	0.0315	0.9685	61.57
25.5	978,791	34,651	0.0354	0.9646	59.63
26.5	861,057	32,474	0.0377	0.9623	57.52
27.5	737,604	24,478	0.0332	0.9668	55.35
28.5	689,576	25,033	0.0363	0.9637	53.51
29.5	635,330	26,023	0.0410	0.9590	51.57
30.5	602,861	31,760	0.0527	0.9473	49.46
31.5	581,763	37,039	0.0637	0.9363	46.85
32.5	553,746	39,122	0.0706	0.9294	43.87
33.5	526,942	39,691	0.0753	0.9247	40.77
34.5	511,328	37,868	0.0741	0.9259	37.70
35.5	490,522	27,585	0.0562	0.9438	34.91
36.5	459,073	36,453	0.0794	0.9206	32.94
37.5	425,363	79,807	0.1876	0.8124	30.33
38.5	350,086	67,007	0.1914	0.8086	24.64

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2820 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2013			EXPERIENCE BAND 1988-2017		
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	298,305	37,550	0.1259	0.8741	19.92
40.5	270,305	31,897	0.1180	0.8820	17.41
41.5	245,626	29,915	0.1218	0.8782	15.36
42.5	219,472	21,736	0.0990	0.9010	13.49
43.5	199,151	18,691	0.0939	0.9061	12.15
44.5	177,285	28,008	0.1580	0.8420	11.01
45.5	150,542	19,903	0.1322	0.8678	9.27
46.5	138,588	27,070	0.1953	0.8047	8.05
47.5	112,830	20,939	0.1856	0.8144	6.47
48.5	97,517	13,331	0.1367	0.8633	5.27
49.5	90,663	10,242	0.1130	0.8870	4.55
50.5	80,176	15,072	0.1880	0.8120	4.04
51.5	64,046	4,723	0.0737	0.9263	3.28
52.5	58,872	5,225	0.0888	0.9112	3.04
53.5	53,797	1,683	0.0313	0.9687	2.77
54.5	51,933	7,158	0.1378	0.8622	2.68
55.5	44,890	2,180	0.0486	0.9514	2.31
56.5	42,789	8,250	0.1928	0.8072	2.20
57.5	34,487	1,570	0.0455	0.9545	1.78
58.5	32,917	16,035	0.4871	0.5129	1.69
59.5	16,882	944	0.0559	0.9441	0.87
60.5	15,939	656	0.0412	0.9588	0.82
61.5	15,282	2,184	0.1429	0.8571	0.79
62.5	13,099	2,120	0.1618	0.8382	0.67
63.5	10,979	918	0.0836	0.9164	0.57
64.5	10,061	640	0.0637	0.9363	0.52
65.5	9,421	995	0.1056	0.8944	0.48
66.5	8,426	1,876	0.2227	0.7773	0.43
67.5	6,550	1,201	0.1834	0.8166	0.34
68.5	5,349	637	0.1191	0.8809	0.28
69.5	4,711	2,101	0.4460	0.5540	0.24
70.5	2,610	753	0.2884	0.7116	0.13
71.5	1,857	56	0.0303	0.9697	0.10
72.5	1,801	700	0.3888	0.6112	0.09
73.5	1,101	1,051	0.9546	0.0454	0.06
74.5	50	50	1.0000		0.00
75.5					

DUKE ENERGY KENTUCKY  
GAS PLANT

## ACCOUNT 2820 METER INSTALLATIONS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2013			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,275,775		0.0000	1.0000	100.00
0.5	9,493,177	355	0.0000	1.0000	100.00
1.5	11,178,222	49,864	0.0045	0.9955	100.00
2.5	11,433,974	120,135	0.0105	0.9895	99.55
3.5	11,531,027	73,064	0.0063	0.9937	98.50
4.5	11,279,258	31,173	0.0028	0.9972	97.88
5.5	8,805,770	97,713	0.0111	0.9889	97.61
6.5	8,847,498	107,473	0.0121	0.9879	96.53
7.5	8,045,813	32,119	0.0040	0.9960	95.35
8.5	7,637,917	19,411	0.0025	0.9975	94.97
9.5	7,692,970	442,924	0.0576	0.9424	94.73
10.5	7,094,234	227,503	0.0321	0.9679	89.28
11.5	6,027,293	67,973	0.0113	0.9887	86.41
12.5	5,374,393	50,306	0.0094	0.9906	85.44
13.5	5,205,107	132,653	0.0255	0.9745	84.64
14.5	4,873,327	138,387	0.0284	0.9716	82.48
15.5	4,645,694	148,379	0.0319	0.9681	80.14
16.5	4,395,242	164,275	0.0374	0.9626	77.58
17.5	3,716,173	124,775	0.0336	0.9664	74.68
18.5	3,281,154	84,299	0.0257	0.9743	72.17
19.5	2,820,801	59,967	0.0213	0.9787	70.32
20.5	2,048,350	62,773	0.0306	0.9694	68.83
21.5	1,508,461	43,588	0.0289	0.9711	66.72
22.5	1,217,469	43,605	0.0358	0.9642	64.79
23.5	986,151	48,321	0.0490	0.9510	62.47
24.5	795,463	30,091	0.0378	0.9622	59.41
25.5	747,434	29,334	0.0392	0.9608	57.16
26.5	642,396	26,991	0.0420	0.9580	54.92
27.5	520,435	19,223	0.0369	0.9631	52.61
28.5	490,557	20,734	0.0423	0.9577	50.67
29.5	432,061	19,089	0.0442	0.9558	48.52
30.5	388,831	22,334	0.0574	0.9426	46.38
31.5	363,565	26,345	0.0725	0.9275	43.72
32.5	325,060	20,920	0.0644	0.9356	40.55
33.5	308,045	18,990	0.0616	0.9384	37.94
34.5	298,621	15,998	0.0536	0.9464	35.60
35.5	279,665	7,310	0.0261	0.9739	33.69
36.5	261,822	6,202	0.0237	0.9763	32.81
37.5	246,964	10,902	0.0441	0.9559	32.04
38.5	233,536	19,476	0.0834	0.9166	30.62

DUKE ENERGY KENTUCKY  
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## ACCOUNT 2820 METER INSTALLATIONS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2013			EXPERIENCE BAND 1998-2017		
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	216,127	23,243	0.1075	0.8925	28.07
40.5	195,330	21,481	0.1100	0.8900	25.05
41.5	178,154	21,781	0.1223	0.8777	22.29
42.5	156,363	20,034	0.1281	0.8719	19.57
43.5	136,131	17,636	0.1295	0.8705	17.06
44.5	112,953	19,751	0.1749	0.8251	14.85
45.5	87,763	13,887	0.1582	0.8418	12.25
46.5	70,159	12,068	0.1720	0.8280	10.32
47.5	57,077	14,882	0.2607	0.7393	8.54
48.5	41,771	10,512	0.2517	0.7483	6.31
49.5	36,806	7,341	0.1994	0.8006	4.72
50.5	28,618	12,834	0.4485	0.5515	3.78
51.5	14,952	3,934	0.2631	0.7369	2.09
52.5	11,994	1,002	0.0835	0.9165	1.54
53.5	12,678	1,112	0.0877	0.9123	1.41
54.5	12,114	45	0.0037	0.9963	1.29
55.5	12,896	321	0.0249	0.9751	1.28
56.5	22,271	7,748	0.3479	0.6521	1.25
57.5	19,058	1,556	0.0816	0.9184	0.81
58.5	26,449	12,607	0.4766	0.5234	0.75
59.5	15,569	944	0.0606	0.9394	0.39
60.5	15,708	656	0.0418	0.9582	0.37
61.5	15,052	2,184	0.1451	0.8549	0.35
62.5	12,868	2,120	0.1647	0.8353	0.30
63.5	10,979	918	0.0836	0.9164	0.25
64.5	10,061	640	0.0637	0.9363	0.23
65.5	9,421	995	0.1056	0.8944	0.22
66.5	8,426	1,876	0.2227	0.7773	0.19
67.5	6,550	1,201	0.1834	0.8166	0.15
68.5	5,349	637	0.1191	0.8809	0.12
69.5	4,711	2,101	0.4460	0.5540	0.11
70.5	2,610	753	0.2884	0.7116	0.06
71.5	1,857	56	0.0303	0.9697	0.04
72.5	1,801	700	0.3888	0.6112	0.04
73.5	1,101	1,051	0.9546	0.0454	0.03
74.5	50	50	1.0000		0.00
75.5					





DUKE ENERGY KENTUCKY  
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ACCOUNT 2830 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2014			EXPERIENCE BAND 1956-2017		
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	7,418,131	1,298	0.0002	0.9998	100.00
0.5	7,461,914	10,328	0.0014	0.9986	99.98
1.5	7,347,595	6,447	0.0009	0.9991	99.84
2.5	7,345,675	34,939	0.0048	0.9952	99.76
3.5	7,210,615	23,922	0.0033	0.9967	99.28
4.5	6,946,067	78,798	0.0113	0.9887	98.95
5.5	6,701,077	31,808	0.0047	0.9953	97.83
6.5	6,677,957	70,159	0.0105	0.9895	97.37
7.5	5,806,911	30,629	0.0053	0.9947	96.34
8.5	5,133,395	27,196	0.0053	0.9947	95.83
9.5	4,668,157	15,800	0.0034	0.9966	95.33
10.5	4,120,853	20,740	0.0050	0.9950	95.00
11.5	3,715,471	31,643	0.0085	0.9915	94.53
12.5	3,155,751	79,375	0.0252	0.9748	93.72
13.5	1,957,233	64,998	0.0332	0.9668	91.36
14.5	1,891,878	16,848	0.0089	0.9911	88.33
15.5	1,766,930	8,613	0.0049	0.9951	87.54
16.5	1,757,867	13,091	0.0074	0.9926	87.12
17.5	1,745,703	12,108	0.0069	0.9931	86.47
18.5	1,532,498	6,989	0.0046	0.9954	85.87
19.5	1,353,671	5,556	0.0041	0.9959	85.48
20.5	1,264,167	7,471	0.0059	0.9941	85.13
21.5	1,207,234	9,018	0.0075	0.9925	84.62
22.5	1,102,748	7,444	0.0068	0.9932	83.99
23.5	992,217	10,887	0.0110	0.9890	83.42
24.5	931,247	7,961	0.0085	0.9915	82.51
25.5	886,358	14,767	0.0167	0.9833	81.80
26.5	808,338	13,021	0.0161	0.9839	80.44
27.5	714,928	4,080	0.0057	0.9943	79.14
28.5	599,549	6,132	0.0102	0.9898	78.69
29.5	541,247	4,812	0.0089	0.9911	77.89
30.5	494,537	3,924	0.0079	0.9921	77.20
31.5	448,801	4,108	0.0092	0.9908	76.58
32.5	433,349	4,709	0.0109	0.9891	75.88
33.5	419,975	4,197	0.0100	0.9900	75.06
34.5	400,513	3,848	0.0096	0.9904	74.31
35.5	391,136	5,459	0.0140	0.9860	73.59
36.5	369,695	1,777	0.0048	0.9952	72.57
37.5	301,219	2,669	0.0089	0.9911	72.22
38.5	276,613	1,857	0.0067	0.9933	71.58

DUKE ENERGY KENTUCKY  
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ACCOUNT 2830 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2014			EXPERIENCE BAND 1956-2017		
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	270,996	2,542	0.0094	0.9906	71.10
40.5	267,854	2,617	0.0098	0.9902	70.43
41.5	264,291	2,976	0.0113	0.9887	69.74
42.5	260,187	2,512	0.0097	0.9903	68.96
43.5	249,141	2,257	0.0091	0.9909	68.29
44.5	240,319	2,510	0.0104	0.9896	67.67
45.5	225,787	3,035	0.0134	0.9866	66.96
46.5	203,308	2,859	0.0141	0.9859	66.06
47.5	182,864	2,364	0.0129	0.9871	65.14
48.5	164,015	1,930	0.0118	0.9882	64.29
49.5	154,941	3,230	0.0208	0.9792	63.54
50.5	143,295	2,761	0.0193	0.9807	62.21
51.5	129,332	4,052	0.0313	0.9687	61.01
52.5	119,688	1,715	0.0143	0.9857	59.10
53.5	108,904	1,463	0.0134	0.9866	58.26
54.5	98,601	2,130	0.0216	0.9784	57.47
55.5	88,055	2,521	0.0286	0.9714	56.23
56.5	80,691	1,494	0.0185	0.9815	54.62
57.5	74,846	1,320	0.0176	0.9824	53.61
58.5	67,868	1,726	0.0254	0.9746	52.67
59.5	59,288	1,702	0.0287	0.9713	51.33
60.5	55,234	2,663	0.0482	0.9518	49.85
61.5	47,848	2,806	0.0586	0.9414	47.45
62.5	40,384	2,597	0.0643	0.9357	44.67
63.5	34,996	4,967	0.1419	0.8581	41.79
64.5	26,948	3,630	0.1347	0.8653	35.86
65.5	20,212	971	0.0480	0.9520	31.03
66.5	15,495	751	0.0485	0.9515	29.54
67.5	12,834	129	0.0101	0.9899	28.11
68.5	9,760	116	0.0118	0.9882	27.82
69.5	7,788	103	0.0132	0.9868	27.49
70.5	7,261	187	0.0258	0.9742	27.13
71.5	6,711	114	0.0170	0.9830	26.43
72.5	6,593	123	0.0187	0.9813	25.98
73.5	6,470	96	0.0148	0.9852	25.50
74.5	6,374	173	0.0271	0.9729	25.12
75.5	5,980	66	0.0110	0.9890	24.44
76.5	5,584	33	0.0059	0.9941	24.17
77.5	5,455	15	0.0027	0.9973	24.03
78.5	5,220	23	0.0045	0.9955	23.96

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2830 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2014			EXPERIENCE BAND 1956-2017			
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	4,860	51	0.0104	0.9896	23.85	
80.5	4,612	457	0.0990	0.9010	23.60	
81.5	4,047	450	0.1111	0.8889	21.27	
82.5	3,591	411	0.1146	0.8854	18.90	
83.5	3,179	385	0.1211	0.8789	16.74	
84.5	2,794	493	0.1764	0.8236	14.71	
85.5	2,293	520	0.2267	0.7733	12.12	
86.5	1,774	55	0.0312	0.9688	9.37	
87.5	1,641		0.0000	1.0000	9.08	
88.5	3	3	1.0000		9.08	
89.5						

DUKE ENERGY KENTUCKY  
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ACCOUNT 2830 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2014			EXPERIENCE BAND 1988-2017		
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	6,850,060	1,188	0.0002	0.9998	100.00
0.5	6,933,045	4,990	0.0007	0.9993	99.98
1.5	6,872,643	4,835	0.0007	0.9993	99.91
2.5	6,879,391	33,720	0.0049	0.9951	99.84
3.5	6,748,830	23,046	0.0034	0.9966	99.35
4.5	6,490,682	76,469	0.0118	0.9882	99.01
5.5	6,246,085	29,019	0.0046	0.9954	97.85
6.5	6,237,647	69,423	0.0111	0.9889	97.39
7.5	5,446,447	27,170	0.0050	0.9950	96.31
8.5	4,802,492	24,443	0.0051	0.9949	95.83
9.5	4,344,241	15,267	0.0035	0.9965	95.34
10.5	3,798,195	19,948	0.0053	0.9947	95.00
11.5	3,395,080	30,537	0.0090	0.9910	94.50
12.5	2,838,663	78,563	0.0277	0.9723	93.65
13.5	1,649,884	63,225	0.0383	0.9617	91.06
14.5	1,594,677	15,946	0.0100	0.9900	87.57
15.5	1,485,508	7,572	0.0051	0.9949	86.70
16.5	1,501,432	12,264	0.0082	0.9918	86.26
17.5	1,513,431	11,460	0.0076	0.9924	85.55
18.5	1,322,352	6,222	0.0047	0.9953	84.90
19.5	1,155,147	4,553	0.0039	0.9961	84.50
20.5	1,072,447	5,874	0.0055	0.9945	84.17
21.5	1,025,489	7,095	0.0069	0.9931	83.71
22.5	931,885	6,709	0.0072	0.9928	83.13
23.5	858,511	9,823	0.0114	0.9886	82.53
24.5	810,935	7,193	0.0089	0.9911	81.59
25.5	778,498	14,374	0.0185	0.9815	80.86
26.5	703,015	11,812	0.0168	0.9832	79.37
27.5	617,741	3,242	0.0052	0.9948	78.04
28.5	510,985	4,998	0.0098	0.9902	77.63
29.5	463,535	4,330	0.0093	0.9907	76.87
30.5	420,786	3,601	0.0086	0.9914	76.15
31.5	382,773	3,868	0.0101	0.9899	75.50
32.5	374,194	4,366	0.0117	0.9883	74.74
33.5	366,058	3,894	0.0106	0.9894	73.86
34.5	352,870	3,646	0.0103	0.9897	73.08
35.5	349,399	5,141	0.0147	0.9853	72.32
36.5	340,048	1,560	0.0046	0.9954	71.26
37.5	279,479	2,300	0.0082	0.9918	70.93
38.5	260,904	1,690	0.0065	0.9935	70.35

DUKE ENERGY KENTUCKY  
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ACCOUNT 2830 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2014			EXPERIENCE BAND 1988-2017		
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	259,388	2,480	0.0096	0.9904	69.89
40.5	257,583	2,543	0.0099	0.9901	69.22
41.5	254,966	2,769	0.0109	0.9891	68.54
42.5	251,058	2,341	0.0093	0.9907	67.80
43.5	240,162	2,226	0.0093	0.9907	67.16
44.5	231,453	2,407	0.0104	0.9896	66.54
45.5	217,473	2,776	0.0128	0.9872	65.85
46.5	195,790	2,806	0.0143	0.9857	65.01
47.5	175,654	2,318	0.0132	0.9868	64.08
48.5	157,208	1,881	0.0120	0.9880	63.23
49.5	148,407	3,139	0.0212	0.9788	62.48
50.5	137,109	2,640	0.0193	0.9807	61.15
51.5	123,058	3,964	0.0322	0.9678	59.98
52.5	113,538	1,608	0.0142	0.9858	58.04
53.5	102,860	1,387	0.0135	0.9865	57.22
54.5	92,633	2,040	0.0220	0.9780	56.45
55.5	82,191	2,469	0.0300	0.9700	55.21
56.5	75,114	1,422	0.0189	0.9811	53.55
57.5	69,595	1,259	0.0181	0.9819	52.54
58.5	67,154	1,726	0.0257	0.9743	51.58
59.5	58,573	1,668	0.0285	0.9715	50.26
60.5	54,557	2,584	0.0474	0.9526	48.83
61.5	47,271	2,718	0.0575	0.9425	46.52
62.5	39,894	2,549	0.0639	0.9361	43.84
63.5	34,554	4,796	0.1388	0.8612	41.04
64.5	26,677	3,568	0.1337	0.8663	35.34
65.5	20,003	971	0.0485	0.9515	30.62
66.5	15,286	682	0.0446	0.9554	29.13
67.5	12,695	129	0.0102	0.9898	27.83
68.5	9,621	116	0.0120	0.9880	27.55
69.5	7,649	70	0.0092	0.9908	27.21
70.5	7,155	80	0.0112	0.9888	26.96
71.5	6,711	114	0.0170	0.9830	26.66
72.5	6,593	123	0.0187	0.9813	26.21
73.5	6,470	96	0.0148	0.9852	25.72
74.5	6,374	173	0.0271	0.9729	25.34
75.5	5,980	66	0.0110	0.9890	24.65
76.5	5,584	33	0.0059	0.9941	24.38
77.5	5,455	15	0.0027	0.9973	24.23
78.5	5,220	23	0.0045	0.9955	24.17

DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2830 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2014			EXPERIENCE BAND 1988-2017			
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	4,860	51	0.0104	0.9896	24.06	
80.5	4,612	457	0.0990	0.9010	23.81	
81.5	4,047	450	0.1111	0.8889	21.45	
82.5	3,591	411	0.1146	0.8854	19.07	
83.5	3,179	385	0.1211	0.8789	16.88	
84.5	2,794	493	0.1764	0.8236	14.84	
85.5	2,293	520	0.2267	0.7733	12.22	
86.5	1,774	55	0.0312	0.9688	9.45	
87.5	1,641		0.0000	1.0000	9.16	
88.5	3	3	1.0000		9.16	
89.5						

DUKE ENERGY KENTUCKY  
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ACCOUNT 2830 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2014			EXPERIENCE BAND 2015-2017		
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					
0.5	107,311		0.0000	1.0000	100.00
1.5	388,557		0.0000	1.0000	100.00
2.5	584,008	28,737	0.0492	0.9508	100.00
3.5	447,960	17,845	0.0398	0.9602	95.08
4.5	815,562	1,442	0.0018	0.9982	91.29
5.5	1,282,821	20,759	0.0162	0.9838	91.13
6.5	1,959,667	59,841	0.0305	0.9695	89.66
7.5	1,886,013	15,856	0.0084	0.9916	86.92
8.5	1,622,005	13,050	0.0080	0.9920	86.19
9.5	1,469,167	9,069	0.0062	0.9938	85.49
10.5	2,075,900	14,465	0.0070	0.9930	84.97
11.5	1,675,719	26,769	0.0160	0.9840	84.37
12.5	1,364,591	72,296	0.0530	0.9470	83.03
13.5	171,279	56,451	0.3296	0.6704	78.63
14.5	114,828	7,244	0.0631	0.9369	52.71
15.5	206,622	1,661	0.0080	0.9920	49.39
16.5	382,470	6,081	0.0159	0.9841	48.99
17.5	470,125	5,500	0.0117	0.9883	48.21
18.5	322,558	1,990	0.0062	0.9938	47.65
19.5	245,320	870	0.0035	0.9965	47.35
20.5	260,711	1,168	0.0045	0.9955	47.19
21.5	252,437	1,849	0.0073	0.9927	46.97
22.5	193,597	596	0.0031	0.9969	46.63
23.5	158,179	964	0.0061	0.9939	46.49
24.5	188,340	355	0.0019	0.9981	46.20
25.5	266,222	2,144	0.0081	0.9919	46.12
26.5	247,544	3,345	0.0135	0.9865	45.74
27.5	206,785	753	0.0036	0.9964	45.13
28.5	138,404	1,288	0.0093	0.9907	44.96
29.5	97,167	1,380	0.0142	0.9858	44.54
30.5	62,890	303	0.0048	0.9952	43.91
31.5	36,536	739	0.0202	0.9798	43.70
32.5	29,977	461	0.0154	0.9846	42.82
33.5	38,877	877	0.0226	0.9774	42.16
34.5	93,491	1,850	0.0198	0.9802	41.21
35.5	109,164	4,149	0.0380	0.9620	40.39
36.5	92,826	300	0.0032	0.9968	38.86
37.5	26,528		0.0000	1.0000	38.73
38.5	5,441	68	0.0125	0.9875	38.73



DUKE ENERGY KENTUCKY  
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ACCOUNT 2830 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2014			EXPERIENCE BAND 2015-2017			
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	2,871	68	0.0238	0.9762	38.24	
40.5	10,941	17	0.0016	0.9984	37.33	
41.5	17,064	519	0.0304	0.9696	37.27	
42.5	27,724	315	0.0114	0.9886	36.14	
43.5	38,806	393	0.0101	0.9899	35.73	
44.5	50,484	789	0.0156	0.9844	35.37	
45.5	55,264	1,015	0.0184	0.9816	34.82	
46.5	43,165	1,042	0.0241	0.9759	34.18	
47.5	33,487	711	0.0212	0.9788	33.35	
48.5	29,634	455	0.0154	0.9846	32.64	
49.5	28,734	1,700	0.0592	0.9408	32.14	
50.5	30,405	1,402	0.0461	0.9539	30.24	
51.5	26,616	2,834	0.1065	0.8935	28.85	
52.5	26,872	386	0.0143	0.9857	25.77	
53.5	22,923	314	0.0137	0.9863	25.40	
54.5	18,943	769	0.0406	0.9594	25.06	
55.5	15,842	768	0.0485	0.9515	24.04	
56.5	17,559	462	0.0263	0.9737	22.87	
57.5	15,160	233	0.0154	0.9846	22.27	
58.5	14,166	109	0.0077	0.9923	21.93	
59.5	12,136	128	0.0105	0.9895	21.76	
60.5	13,152	732	0.0557	0.9443	21.53	
61.5	11,888	1,153	0.0970	0.9030	20.33	
62.5	10,278	1,197	0.1165	0.8835	18.36	
63.5	14,651	4,011	0.2738	0.7262	16.22	
64.5	12,964	3,142	0.2423	0.7577	11.78	
65.5	10,235	722	0.0706	0.9294	8.93	
66.5	7,624	589	0.0772	0.9228	8.30	
67.5	5,344	64	0.0119	0.9881	7.66	
68.5	2,698	55	0.0203	0.9797	7.56	
69.5	791		0.0000	1.0000	7.41	
70.5	367		0.0000	1.0000	7.41	
71.5	15		0.0000	1.0000	7.41	
72.5	232	11	0.0468	0.9532	7.41	
73.5	551		0.0000	1.0000	7.06	
74.5	647		0.0000	1.0000	7.06	
75.5	647		0.0000	1.0000	7.06	
76.5	653		0.0000	1.0000	7.06	
77.5	754		0.0000	1.0000	7.06	
78.5	642		0.0000	1.0000	7.06	

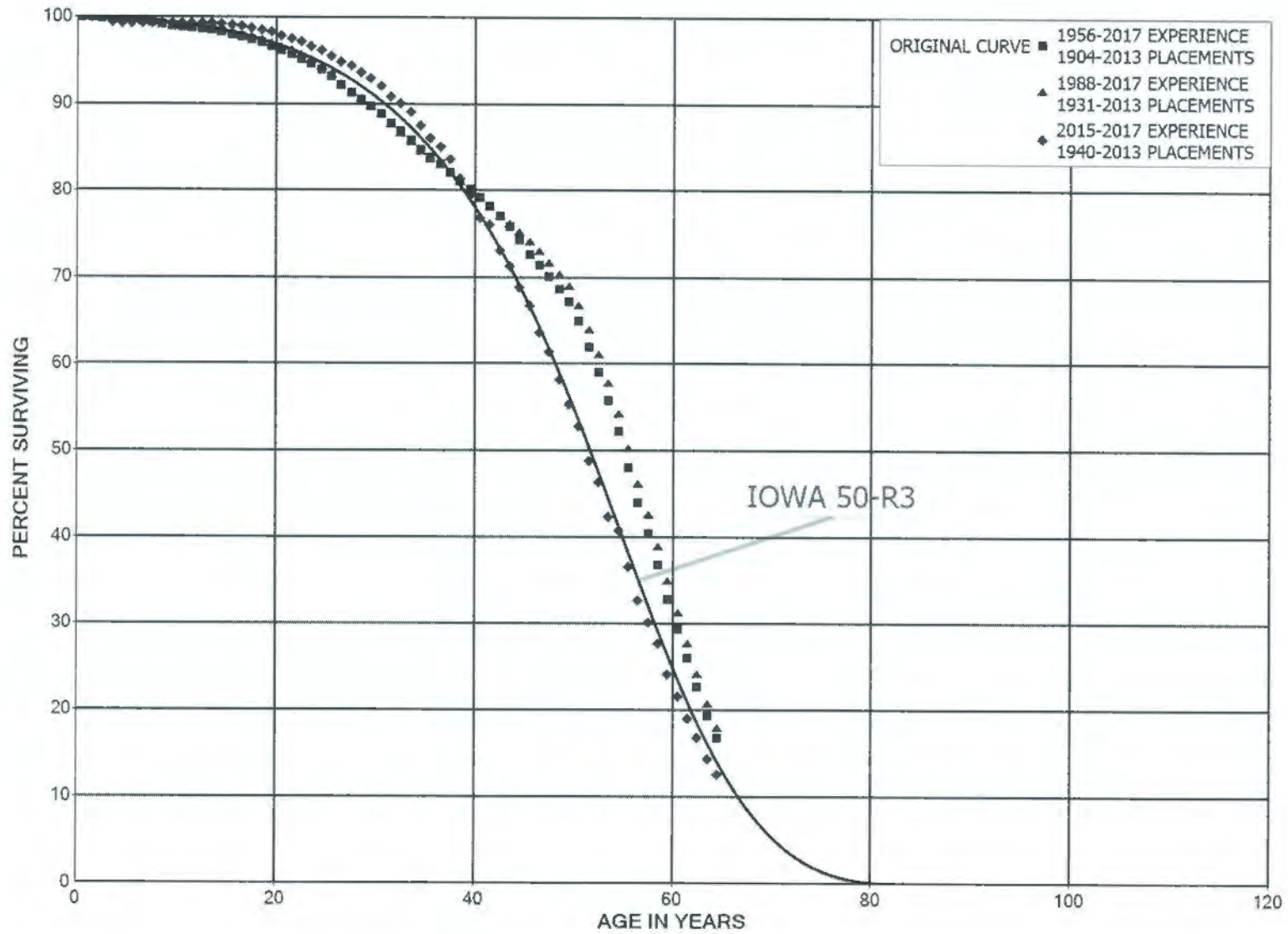
DUKE ENERGY KENTUCKY  
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ACCOUNT 2830 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2014			EXPERIENCE BAND 2015-2017		
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	328		0.0000	1.0000	7.06
80.5	131	16	0.1217	0.8783	7.06
81.5	6		0.0000	1.0000	6.20
82.5	8		0.0000	1.0000	6.20
83.5	166		0.0000	1.0000	6.20
84.5	251	158	0.6302	0.3698	6.20
85.5	2,290	520	0.2270	0.7730	2.29
86.5	1,770	55	0.0313	0.9687	1.77
87.5	1,641		0.0000	1.0000	1.72
88.5	3	3	1.0000		1.72
89.5					

DUKE ENERGY KENTUCKY  
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ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
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ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2013

EXPERIENCE BAND 1956-2017

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	5,909,566	8	0.0000	1.0000	100.00
0.5	5,917,379	4,736	0.0008	0.9992	100.00
1.5	6,018,679	6,389	0.0011	0.9989	99.92
2.5	6,018,794	5,847	0.0010	0.9990	99.81
3.5	6,019,323	4,340	0.0007	0.9993	99.72
4.5	5,977,101	2,972	0.0005	0.9995	99.64
5.5	5,979,784	7,938	0.0013	0.9987	99.60
6.5	5,976,637	6,593	0.0011	0.9989	99.46
7.5	5,247,073	8,596	0.0016	0.9984	99.35
8.5	4,828,182	12,965	0.0027	0.9973	99.19
9.5	5,044,602	5,618	0.0011	0.9989	98.92
10.5	4,323,201	3,377	0.0008	0.9992	98.81
11.5	4,034,470	3,322	0.0008	0.9992	98.74
12.5	3,263,809	3,653	0.0011	0.9989	98.66
13.5	1,811,818	4,213	0.0023	0.9977	98.55
14.5	1,808,027	6,321	0.0035	0.9965	98.32
15.5	1,575,088	4,208	0.0027	0.9973	97.97
16.5	1,490,574	4,871	0.0033	0.9967	97.71
17.5	1,354,643	4,693	0.0035	0.9965	97.39
18.5	1,132,620	4,912	0.0043	0.9957	97.05
19.5	1,012,464	4,578	0.0045	0.9955	96.63
20.5	918,173	4,057	0.0044	0.9956	96.20
21.5	845,460	5,038	0.0060	0.9940	95.77
22.5	723,577	4,141	0.0057	0.9943	95.20
23.5	599,660	4,532	0.0076	0.9924	94.66
24.5	544,392	4,507	0.0083	0.9917	93.94
25.5	453,939	4,816	0.0106	0.9894	93.16
26.5	417,143	3,868	0.0093	0.9907	92.17
27.5	372,179	3,277	0.0088	0.9912	91.32
28.5	277,024	2,586	0.0093	0.9907	90.52
29.5	244,882	2,358	0.0096	0.9904	89.67
30.5	211,476	2,569	0.0122	0.9878	88.81
31.5	194,793	2,063	0.0106	0.9894	87.73
32.5	190,684	2,213	0.0116	0.9884	86.80
33.5	183,678	2,269	0.0124	0.9876	85.79
34.5	178,833	1,999	0.0112	0.9888	84.73
35.5	175,828	1,537	0.0087	0.9913	83.78
36.5	169,589	1,973	0.0116	0.9884	83.05
37.5	154,617	2,009	0.0130	0.9870	82.09
38.5	146,959	1,603	0.0109	0.9891	81.02

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ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2013

EXPERIENCE BAND 1956-2017

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	145,963	1,805	0.0124	0.9876	80.14
40.5	144,134	1,773	0.0123	0.9877	79.14
41.5	142,327	2,048	0.0144	0.9856	78.17
42.5	139,760	2,158	0.0154	0.9846	77.05
43.5	137,620	2,893	0.0210	0.9790	75.86
44.5	131,858	2,853	0.0216	0.9784	74.26
45.5	126,246	2,273	0.0180	0.9820	72.65
46.5	120,113	2,238	0.0186	0.9814	71.35
47.5	116,071	2,375	0.0205	0.9795	70.02
48.5	110,662	2,324	0.0210	0.9790	68.58
49.5	107,005	3,508	0.0328	0.9672	67.14
50.5	101,335	4,696	0.0463	0.9537	64.94
51.5	94,777	4,365	0.0461	0.9539	61.93
52.5	89,525	5,101	0.0570	0.9430	59.08
53.5	82,181	5,234	0.0637	0.9363	55.71
54.5	75,595	6,025	0.0797	0.9203	52.17
55.5	64,884	5,501	0.0848	0.9152	48.01
56.5	58,566	4,664	0.0796	0.9204	43.94
57.5	52,212	4,752	0.0910	0.9090	40.44
58.5	40,805	4,423	0.1084	0.8916	36.76
59.5	30,684	3,236	0.1055	0.8945	32.77
60.5	25,998	2,988	0.1149	0.8851	29.32
61.5	21,155	2,753	0.1302	0.8698	25.95
62.5	16,594	2,403	0.1448	0.8552	22.57
63.5	12,529	1,707	0.1362	0.8638	19.30
64.5	9,696	1,412	0.1457	0.8543	16.67
65.5	6,903	938	0.1359	0.8641	14.24
66.5	5,243	792	0.1510	0.8490	12.31
67.5	3,930	584	0.1486	0.8514	10.45
68.5	2,926	383	0.1308	0.8692	8.90
69.5	2,296	399	0.1736	0.8264	7.73
70.5	1,657	468	0.2824	0.7176	6.39
71.5	1,091	432	0.3957	0.6043	4.59
72.5	659	323	0.4898	0.5102	2.77
73.5	336	207	0.6168	0.3832	1.41
74.5	129	108	0.8381	0.1619	0.54
75.5	21	21	1.0000		0.09
76.5					

DUKE ENERGY KENTUCKY  
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## ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2013			EXPERIENCE BAND 1988-2017			
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	5,681,498	8	0.0000	1.0000	100.00	
0.5	5,719,632	4,201	0.0007	0.9993	100.00	
1.5	5,830,594	5,011	0.0009	0.9991	99.93	
2.5	5,829,301	4,950	0.0008	0.9992	99.84	
3.5	5,831,114	3,300	0.0006	0.9994	99.76	
4.5	5,787,019	2,778	0.0005	0.9995	99.70	
5.5	5,786,005	7,762	0.0013	0.9987	99.65	
6.5	5,784,210	6,497	0.0011	0.9989	99.52	
7.5	5,066,860	8,433	0.0017	0.9983	99.41	
8.5	4,652,071	12,852	0.0028	0.9972	99.24	
9.5	4,867,048	5,148	0.0011	0.9989	98.97	
10.5	4,146,112	3,243	0.0008	0.9992	98.86	
11.5	3,857,465	2,861	0.0007	0.9993	98.78	
12.5	3,088,839	2,854	0.0009	0.9991	98.71	
13.5	1,637,193	3,206	0.0020	0.9980	98.62	
14.5	1,638,408	4,814	0.0029	0.9971	98.43	
15.5	1,411,991	3,651	0.0026	0.9974	98.14	
16.5	1,333,813	3,980	0.0030	0.9970	97.88	
17.5	1,201,335	4,083	0.0034	0.9966	97.59	
18.5	984,569	3,762	0.0038	0.9962	97.26	
19.5	867,853	3,933	0.0045	0.9955	96.89	
20.5	778,270	3,388	0.0044	0.9956	96.45	
21.5	710,450	4,045	0.0057	0.9943	96.03	
22.5	591,482	3,637	0.0061	0.9939	95.48	
23.5	476,511	3,634	0.0076	0.9924	94.90	
24.5	425,585	3,773	0.0089	0.9911	94.17	
25.5	346,187	4,187	0.0121	0.9879	93.34	
26.5	311,123	3,011	0.0097	0.9903	92.21	
27.5	270,470	2,559	0.0095	0.9905	91.32	
28.5	193,636	1,861	0.0096	0.9904	90.45	
29.5	178,201	1,722	0.0097	0.9903	89.58	
30.5	150,302	1,967	0.0131	0.9869	88.72	
31.5	140,589	1,660	0.0118	0.9882	87.56	
32.5	143,344	1,696	0.0118	0.9882	86.52	
33.5	144,171	1,775	0.0123	0.9877	85.50	
34.5	144,583	1,637	0.0113	0.9887	84.45	
35.5	147,821	1,231	0.0083	0.9917	83.49	
36.5	146,580	1,705	0.0116	0.9884	82.79	
37.5	135,654	1,472	0.0108	0.9892	81.83	
38.5	131,912	1,403	0.0106	0.9894	80.94	

DUKE ENERGY KENTUCKY  
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ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2013			EXPERIENCE BAND 1988-2017		
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	133,359	1,697	0.0127	0.9873	80.08
40.5	134,219	1,643	0.0122	0.9878	79.06
41.5	134,011	1,919	0.0143	0.9857	78.09
42.5	131,372	1,547	0.0118	0.9882	76.98
43.5	129,623	1,695	0.0131	0.9869	76.07
44.5	124,857	1,862	0.0149	0.9851	75.08
45.5	120,357	1,855	0.0154	0.9846	73.96
46.5	114,768	2,014	0.0176	0.9824	72.82
47.5	111,176	2,110	0.0190	0.9810	71.54
48.5	106,395	2,085	0.0196	0.9804	70.18
49.5	103,296	3,346	0.0324	0.9676	68.80
50.5	98,097	4,094	0.0417	0.9583	66.58
51.5	92,102	4,035	0.0438	0.9562	63.80
52.5	87,273	4,840	0.0555	0.9445	61.00
53.5	80,305	4,897	0.0610	0.9390	57.62
54.5	74,055	5,533	0.0747	0.9253	54.11
55.5	63,864	5,219	0.0817	0.9183	50.06
56.5	57,873	4,543	0.0785	0.9215	45.97
57.5	51,641	4,418	0.0855	0.9145	42.36
58.5	40,568	4,186	0.1032	0.8968	38.74
59.5	30,684	3,236	0.1055	0.8945	34.74
60.5	25,998	2,988	0.1149	0.8851	31.08
61.5	21,155	2,753	0.1302	0.8698	27.51
62.5	16,594	2,403	0.1448	0.8552	23.93
63.5	12,529	1,707	0.1362	0.8638	20.46
64.5	9,696	1,412	0.1457	0.8543	17.67
65.5	6,903	938	0.1359	0.8641	15.10
66.5	5,243	792	0.1510	0.8490	13.05
67.5	3,930	584	0.1486	0.8514	11.08
68.5	2,926	383	0.1308	0.8692	9.43
69.5	2,296	399	0.1736	0.8264	8.20
70.5	1,657	468	0.2824	0.7176	6.77
71.5	1,091	432	0.3957	0.6043	4.86
72.5	659	323	0.4898	0.5102	2.94
73.5	336	207	0.6168	0.3832	1.50
74.5	129	108	0.8381	0.1619	0.57
75.5	21	21	1.0000		0.09
76.5					

DUKE ENERGY KENTUCKY  
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ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2013			EXPERIENCE BAND 2015-2017		
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					
0.5					
1.5	44,572	21	0.0005	0.9995	100.00
2.5	44,551	261	0.0059	0.9941	99.95
3.5	44,290	29	0.0007	0.9993	99.37
4.5	740,125	3	0.0000	1.0000	99.30
5.5	1,140,955		0.0000	1.0000	99.30
6.5	1,140,955	3	0.0000	1.0000	99.30
7.5	1,116,669	0	0.0000	1.0000	99.30
8.5	1,001,310		0.0000	1.0000	99.30
9.5	1,541,000		0.0000	1.0000	99.30
10.5	2,274,252		0.0000	1.0000	99.30
11.5	1,988,779		0.0000	1.0000	99.30
12.5	1,676,348	127	0.0001	0.9999	99.30
13.5	308,456	224	0.0007	0.9993	99.29
14.5	440,947	577	0.0013	0.9987	99.22
15.5	431,943	627	0.0015	0.9985	99.09
16.5	467,180	951	0.0020	0.9980	98.95
17.5	425,127	820	0.0019	0.9981	98.75
18.5	276,057	877	0.0032	0.9968	98.56
19.5	277,704	1,102	0.0040	0.9960	98.24
20.5	308,120	1,118	0.0036	0.9964	97.85
21.5	289,827	1,080	0.0037	0.9963	97.50
22.5	259,988	1,478	0.0057	0.9943	97.13
23.5	172,314	661	0.0038	0.9962	96.58
24.5	163,437	1,109	0.0068	0.9932	96.21
25.5	169,912	1,218	0.0072	0.9928	95.56
26.5	165,996	747	0.0045	0.9955	94.87
27.5	155,691	1,407	0.0090	0.9910	94.45
28.5	76,777	552	0.0072	0.9928	93.59
29.5	48,872	454	0.0093	0.9907	92.92
30.5	21,872	287	0.0131	0.9869	92.06
31.5	9,871	81	0.0082	0.9918	90.85
32.5	8,675	105	0.0121	0.9879	90.10
33.5	8,689	150	0.0172	0.9828	89.01
34.5	19,535	323	0.0165	0.9835	87.48
35.5	24,203	256	0.0106	0.9894	86.03
36.5	19,327	334	0.0173	0.9827	85.12
37.5	6,037	163	0.0269	0.9731	83.65
38.5	168	4	0.0231	0.9769	81.39



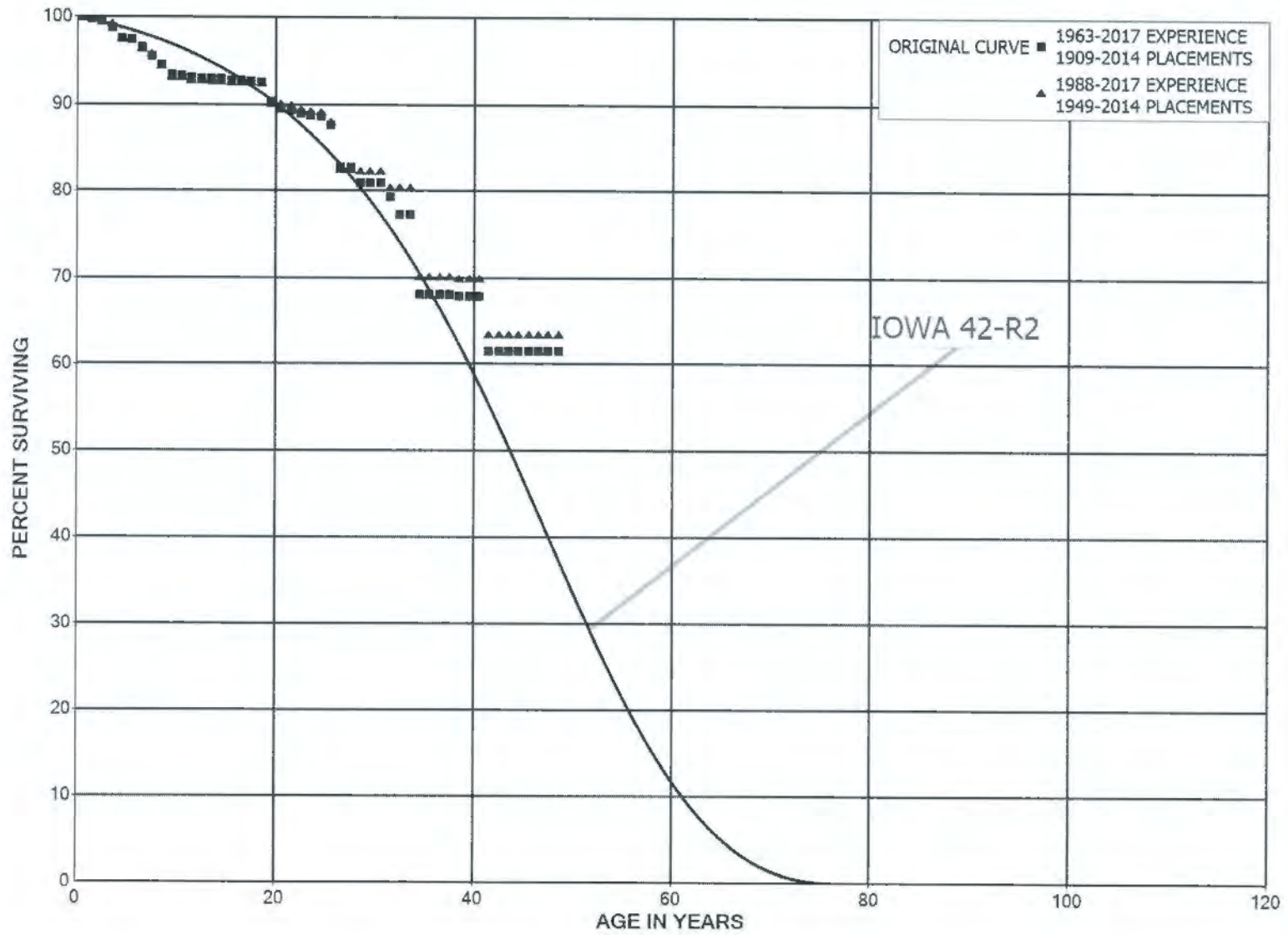
DUKE ENERGY KENTUCKY  
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ACCOUNT 2840 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2013			EXPERIENCE BAND 2015-2017			
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	862	29	0.0333	0.9667	79.51	
40.5	1,012	10	0.0099	0.9901	76.87	
41.5	4,337	173	0.0398	0.9602	76.11	
42.5	6,998	174	0.0249	0.9751	73.08	
43.5	11,170	385	0.0344	0.9656	71.26	
44.5	9,812	293	0.0299	0.9701	68.80	
45.5	9,862	460	0.0467	0.9533	66.75	
46.5	7,256	251	0.0345	0.9655	63.63	
47.5	7,731	411	0.0532	0.9468	61.43	
48.5	6,953	346	0.0498	0.9502	58.17	
49.5	6,007	281	0.0467	0.9533	55.27	
50.5	6,250	468	0.0748	0.9252	52.69	
51.5	5,145	256	0.0497	0.9503	48.74	
52.5	9,917	875	0.0882	0.9118	46.32	
53.5	7,851	281	0.0357	0.9643	42.24	
54.5	8,429	872	0.1034	0.8966	40.73	
55.5	11,747	1,267	0.1079	0.8921	36.52	
56.5	17,413	1,324	0.0760	0.9240	32.58	
57.5	16,414	1,362	0.0830	0.9170	30.10	
58.5	11,032	1,393	0.1263	0.8737	27.60	
59.5	6,572	707	0.1076	0.8924	24.12	
60.5	6,900	807	0.1170	0.8830	21.52	
61.5	5,974	713	0.1193	0.8807	19.01	
62.5	5,662	830	0.1465	0.8535	16.74	
63.5	4,372	544	0.1244	0.8756	14.28	
64.5	3,615	595	0.1647	0.8353	12.51	
65.5	2,418	418	0.1729	0.8271	10.45	
66.5	1,775	316	0.1779	0.8221	8.64	
67.5	1,471	327	0.2222	0.7778	7.10	
68.5	971	196	0.2019	0.7981	5.53	
69.5	527	126	0.2395	0.7605	4.41	
70.5	161	63	0.3895	0.6105	3.35	
71.5	1	1	0.5276	0.4724	2.05	
72.5	41	28	0.6878	0.3122	0.97	
73.5	29	17	0.5805	0.4195	0.30	
74.5	13	13	1.0000		0.13	
75.5						

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ACCOUNT 2850 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
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ACCOUNT 2850 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2014		EXPERIENCE BAND 1963-2017			
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	500,913		0.0000	1.0000	100.00
0.5	502,480	1,247	0.0025	0.9975	100.00
1.5	503,128	1,102	0.0022	0.9978	99.75
2.5	504,898	3,911	0.0077	0.9923	99.53
3.5	497,229	6,364	0.0128	0.9872	98.76
4.5	496,036	562	0.0011	0.9989	97.50
5.5	495,794	4,490	0.0091	0.9909	97.39
6.5	491,545	4,833	0.0098	0.9902	96.51
7.5	490,587	5,500	0.0112	0.9888	95.56
8.5	492,630	5,664	0.0115	0.9885	94.49
9.5	488,569	320	0.0007	0.9993	93.40
10.5	488,717	1,717	0.0035	0.9965	93.34
11.5	477,054	25	0.0001	0.9999	93.01
12.5	475,066	195	0.0004	0.9996	93.01
13.5	469,521	200	0.0004	0.9996	92.97
14.5	465,950	1,026	0.0022	0.9978	92.93
15.5	464,805	86	0.0002	0.9998	92.72
16.5	453,826	661	0.0015	0.9985	92.71
17.5	438,693	512	0.0012	0.9988	92.57
18.5	399,822	9,183	0.0230	0.9770	92.46
19.5	371,200	3,332	0.0090	0.9910	90.34
20.5	360,046	1,045	0.0029	0.9971	89.53
21.5	362,416	1,307	0.0036	0.9964	89.27
22.5	343,796	870	0.0025	0.9975	88.95
23.5	326,094	381	0.0012	0.9988	88.72
24.5	304,114	3,500	0.0115	0.9885	88.62
25.5	284,257	15,635	0.0550	0.9450	87.60
26.5	243,361		0.0000	1.0000	82.78
27.5	174,429	3,924	0.0225	0.9775	82.78
28.5	164,385		0.0000	1.0000	80.92
29.5	152,595		0.0000	1.0000	80.92
30.5	147,060	2,886	0.0196	0.9804	80.92
31.5	134,361	3,422	0.0255	0.9745	79.33
32.5	122,370		0.0000	1.0000	77.31
33.5	109,641	13,088	0.1194	0.8806	77.31
34.5	76,199		0.0000	1.0000	68.08
35.5	76,199		0.0000	1.0000	68.08
36.5	76,199		0.0000	1.0000	68.08
37.5	62,294	195	0.0031	0.9969	68.08
38.5	60,764		0.0000	1.0000	67.87

DUKE ENERGY KENTUCKY  
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ACCOUNT 2850 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2014			EXPERIENCE BAND 1963-2017		
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	60,764		0.0000	1.0000	67.87
40.5	60,764	5,666	0.0933	0.9067	67.87
41.5	55,097		0.0000	1.0000	61.54
42.5	55,097		0.0000	1.0000	61.54
43.5	55,097		0.0000	1.0000	61.54
44.5	54,940		0.0000	1.0000	61.54
45.5	52,797		0.0000	1.0000	61.54
46.5	47,902		0.0000	1.0000	61.54
47.5	46,526		0.0000	1.0000	61.54
48.5	9,307		0.0000	1.0000	61.54
49.5	8,754		0.0000	1.0000	61.54
50.5	7,410		0.0000	1.0000	61.54
51.5	6,874		0.0000	1.0000	61.54
52.5	4,847		0.0000	1.0000	61.54
53.5	5,088		0.0000	1.0000	61.54
54.5	4,345		0.0000	1.0000	61.54
55.5	3,340		0.0000	1.0000	61.54
56.5	3,340		0.0000	1.0000	61.54
57.5	3,340		0.0000	1.0000	61.54
58.5	2,311		0.0000	1.0000	61.54
59.5	2,311	242	0.1045	0.8955	61.54
60.5	2,069		0.0000	1.0000	55.11
61.5	2,069		0.0000	1.0000	55.11
62.5	1,760		0.0000	1.0000	55.11
63.5	1,654		0.0000	1.0000	55.11
64.5	251		0.0000	1.0000	55.11
65.5					55.11

DUKE ENERGY KENTUCKY  
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ACCOUNT 2850 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2014

EXPERIENCE BAND 1988-2017

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	342,515		0.0000	1.0000	100.00
0.5	348,074	1,247	0.0036	0.9964	100.00
1.5	362,918	1,102	0.0030	0.9970	99.64
2.5	374,618	1,039	0.0028	0.9972	99.34
3.5	381,201	6,364	0.0167	0.9833	99.06
4.5	397,248	562	0.0014	0.9986	97.41
5.5	397,309	4,490	0.0113	0.9887	97.27
6.5	382,847	2,015	0.0053	0.9947	96.17
7.5	396,002	5,500	0.0139	0.9861	95.67
8.5	391,862	5,664	0.0145	0.9855	94.34
9.5	386,393	320	0.0008	0.9992	92.97
10.5	386,273	1,265	0.0033	0.9967	92.90
11.5	375,193	25	0.0001	0.9999	92.59
12.5	373,095	195	0.0005	0.9995	92.59
13.5	361,885	200	0.0006	0.9994	92.54
14.5	358,471	217	0.0006	0.9994	92.49
15.5	360,823	86	0.0002	0.9998	92.43
16.5	359,724		0.0000	1.0000	92.41
17.5	347,475		0.0000	1.0000	92.41
18.5	351,874	9,183	0.0261	0.9739	92.41
19.5	324,014		0.0000	1.0000	90.00
20.5	319,676	1,045	0.0033	0.9967	90.00
21.5	309,365	1,307	0.0042	0.9958	89.70
22.5	310,150	870	0.0028	0.9972	89.32
23.5	295,334	381	0.0013	0.9987	89.07
24.5	274,098	3,500	0.0128	0.9872	88.96
25.5	255,246	15,635	0.0613	0.9387	87.82
26.5	214,350		0.0000	1.0000	82.44
27.5	145,418	383	0.0026	0.9974	82.44
28.5	139,945		0.0000	1.0000	82.23
29.5	128,155		0.0000	1.0000	82.23
30.5	122,619	2,886	0.0235	0.9765	82.23
31.5	119,188		0.0000	1.0000	80.29
32.5	110,929		0.0000	1.0000	80.29
33.5	102,126	13,088	0.1282	0.8718	80.29
34.5	70,087		0.0000	1.0000	70.00
35.5	70,337		0.0000	1.0000	70.00
36.5	70,337		0.0000	1.0000	70.00
37.5	56,628	195	0.0034	0.9966	70.00
38.5	60,764		0.0000	1.0000	69.76

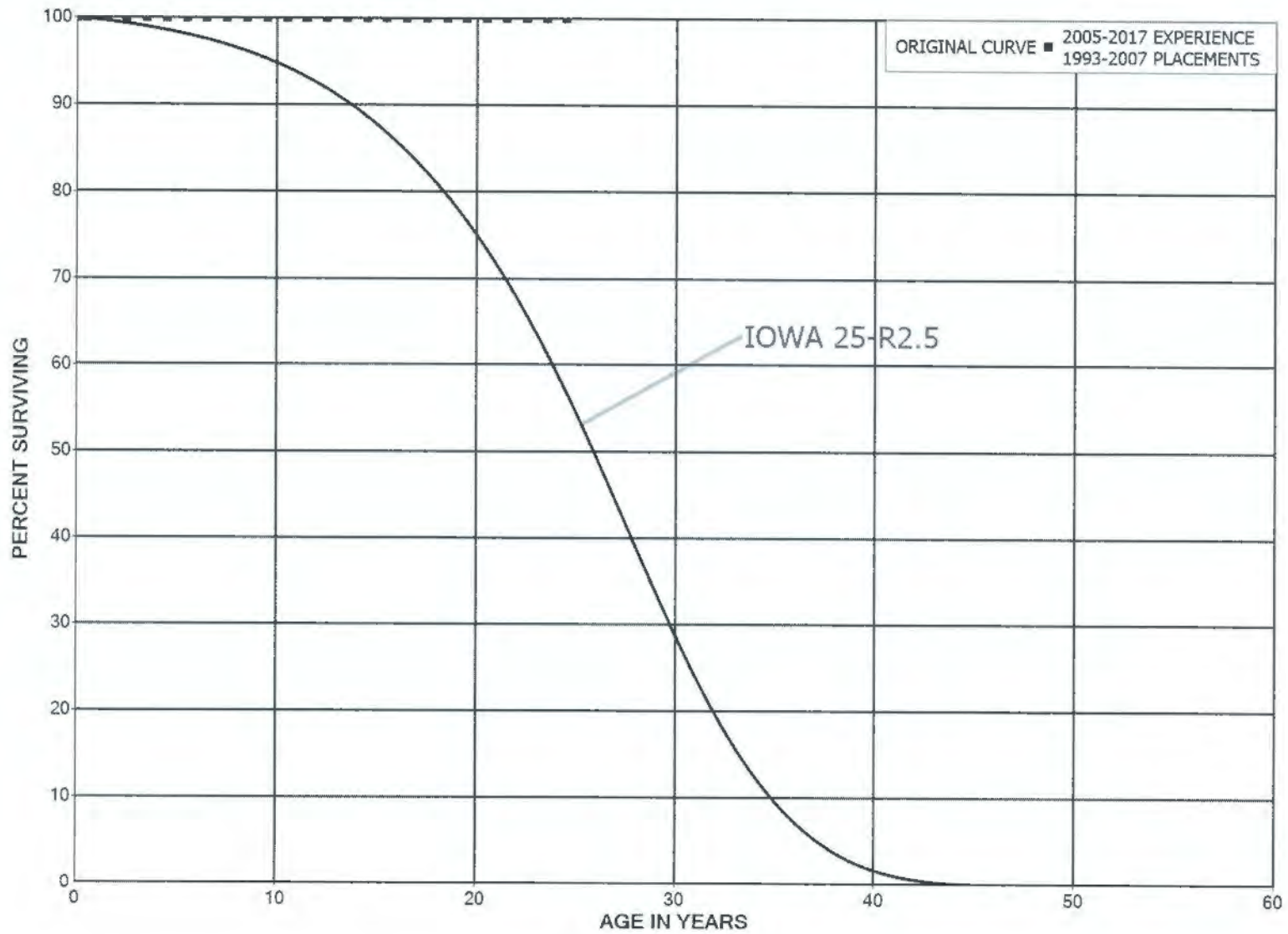
DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2850 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2014			EXPERIENCE BAND 1988-2017		
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	60,764		0.0000	1.0000	69.76
40.5	60,764	5,666	0.0933	0.9067	69.76
41.5	55,097		0.0000	1.0000	63.25
42.5	55,097		0.0000	1.0000	63.25
43.5	55,097		0.0000	1.0000	63.25
44.5	54,940		0.0000	1.0000	63.25
45.5	52,797		0.0000	1.0000	63.25
46.5	47,902		0.0000	1.0000	63.25
47.5	46,526		0.0000	1.0000	63.25
48.5	9,307		0.0000	1.0000	63.25
49.5	8,754		0.0000	1.0000	63.25
50.5	7,410		0.0000	1.0000	63.25
51.5	6,874		0.0000	1.0000	63.25
52.5	4,847		0.0000	1.0000	63.25
53.5	4,847		0.0000	1.0000	63.25
54.5	4,103		0.0000	1.0000	63.25
55.5	3,098		0.0000	1.0000	63.25
56.5	3,098		0.0000	1.0000	63.25
57.5	3,098		0.0000	1.0000	63.25
58.5	2,069		0.0000	1.0000	63.25
59.5	2,069		0.0000	1.0000	63.25
60.5	2,069		0.0000	1.0000	63.25
61.5	2,069		0.0000	1.0000	63.25
62.5	1,760		0.0000	1.0000	63.25
63.5	1,654		0.0000	1.0000	63.25
64.5	251		0.0000	1.0000	63.25
65.5					63.25

DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2851 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - ELECTRONIC  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
 GAS PLANT

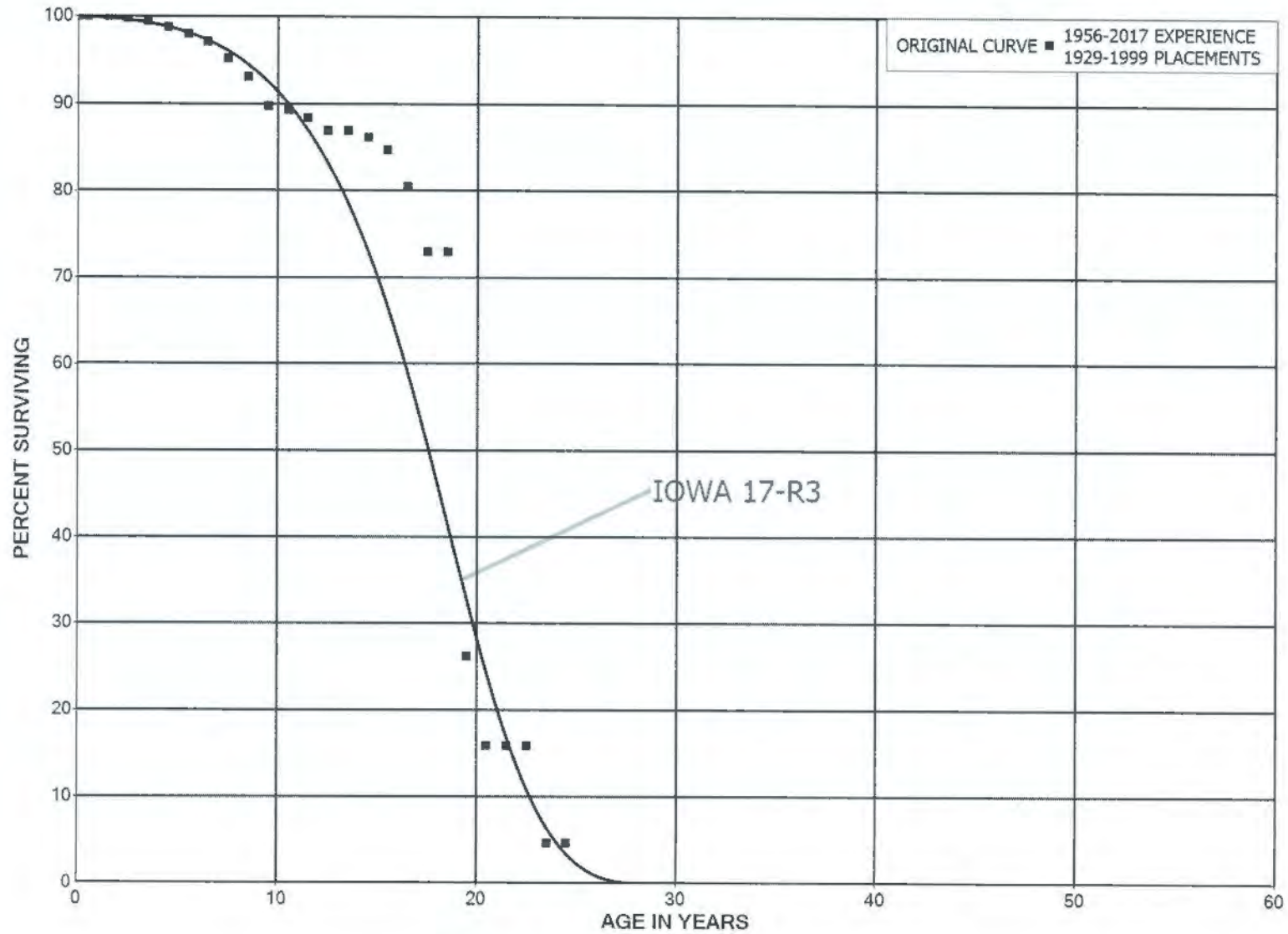
ACCOUNT 2851 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT -  
 ELECTRONIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2007			EXPERIENCE BAND 2005-2017		
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	23,064		0.0000	1.0000	100.00
2.5	23,064		0.0000	1.0000	100.00
3.5	23,064		0.0000	1.0000	100.00
4.5	23,064		0.0000	1.0000	100.00
5.5	23,064		0.0000	1.0000	100.00
6.5	23,064		0.0000	1.0000	100.00
7.5	23,064		0.0000	1.0000	100.00
8.5	23,064		0.0000	1.0000	100.00
9.5	35,684		0.0000	1.0000	100.00
10.5	12,620		0.0000	1.0000	100.00
11.5	41,727		0.0000	1.0000	100.00
12.5	41,727		0.0000	1.0000	100.00
13.5	41,727		0.0000	1.0000	100.00
14.5	41,727		0.0000	1.0000	100.00
15.5	41,727		0.0000	1.0000	100.00
16.5	41,727		0.0000	1.0000	100.00
17.5	41,727		0.0000	1.0000	100.00
18.5	41,727		0.0000	1.0000	100.00
19.5	41,727		0.0000	1.0000	100.00
20.5	41,727		0.0000	1.0000	100.00
21.5	41,727		0.0000	1.0000	100.00
22.5	29,107		0.0000	1.0000	100.00
23.5	29,107		0.0000	1.0000	100.00
24.5					100.00



DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2870 OTHER EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



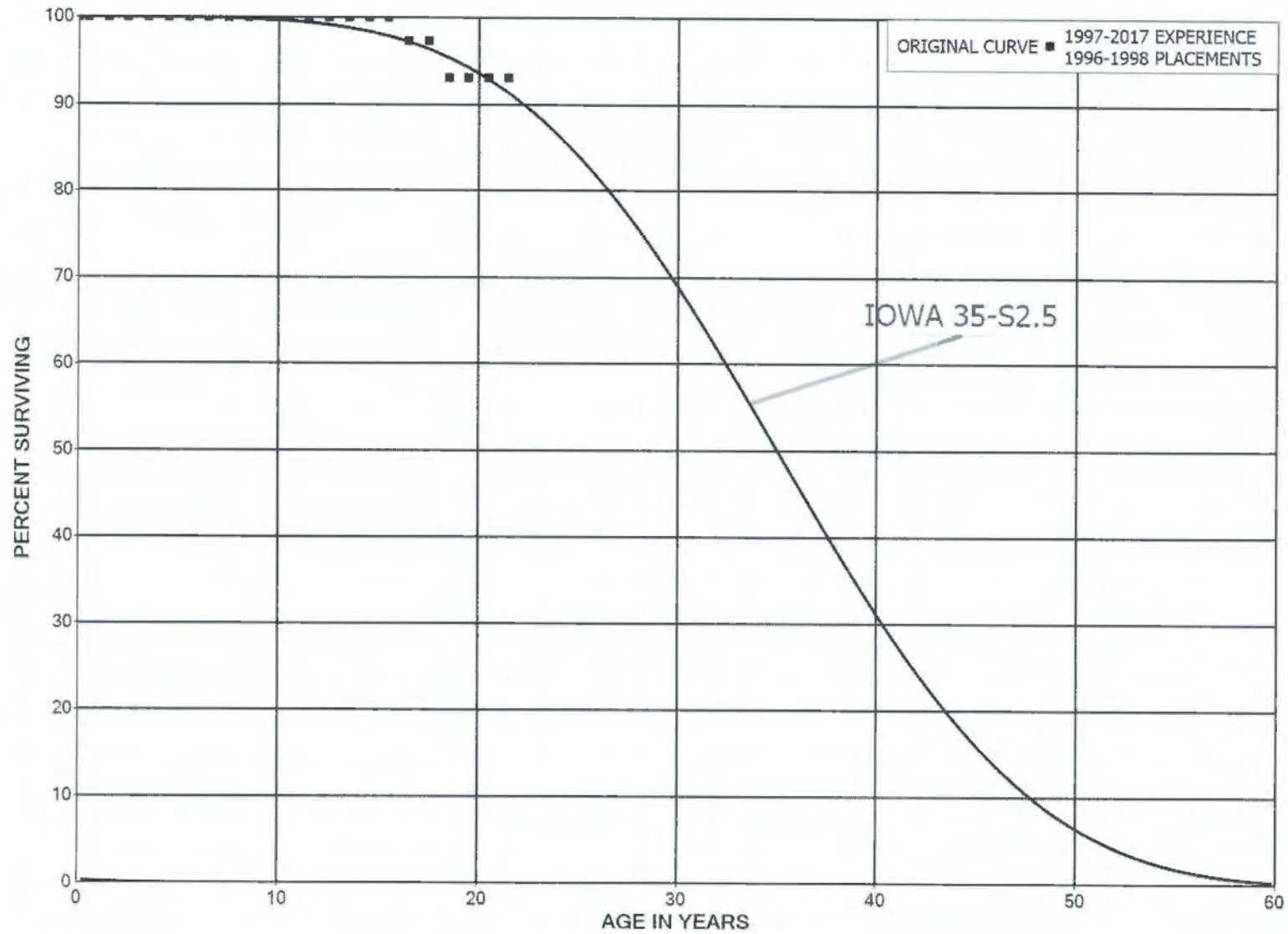
DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2870 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-1999			EXPERIENCE BAND 1956-2017		
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	98.70
5.5	125,506	1,233	0.0098	0.9902	98.00
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	120,453	637	0.0053	0.9947	89.77
10.5	120,217	1,286	0.0107	0.9893	89.30
11.5	118,930	1,854	0.0156	0.9844	88.34
12.5	117,144	77	0.0007	0.9993	86.97
13.5	117,130	966	0.0082	0.9918	86.91
14.5	29,698	515	0.0173	0.9827	86.19
15.5	29,183	1,426	0.0489	0.9511	84.70
16.5	27,757	2,620	0.0944	0.9056	80.56
17.5	25,137		0.0000	1.0000	72.96
18.5	3,690	2,369	0.6419	0.3581	72.96
19.5	1,321	520	0.3935	0.6065	26.13
20.5	801		0.0000	1.0000	15.84
21.5	801		0.0000	1.0000	15.84
22.5	801	570	0.7110	0.2890	15.84
23.5	232		0.0000	1.0000	4.58
24.5	232		0.0000	1.0000	4.58
25.5	232		0.0000	1.0000	4.58
26.5	252		0.0000	1.0000	4.58
27.5	252	20	0.0795	0.9205	4.58
28.5	232	16	0.0686	0.9314	4.21
29.5	216	45	0.2106	0.7894	3.93
30.5	170	170	1.0000		3.10
31.5					

DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2871 STREET LIGHTING EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



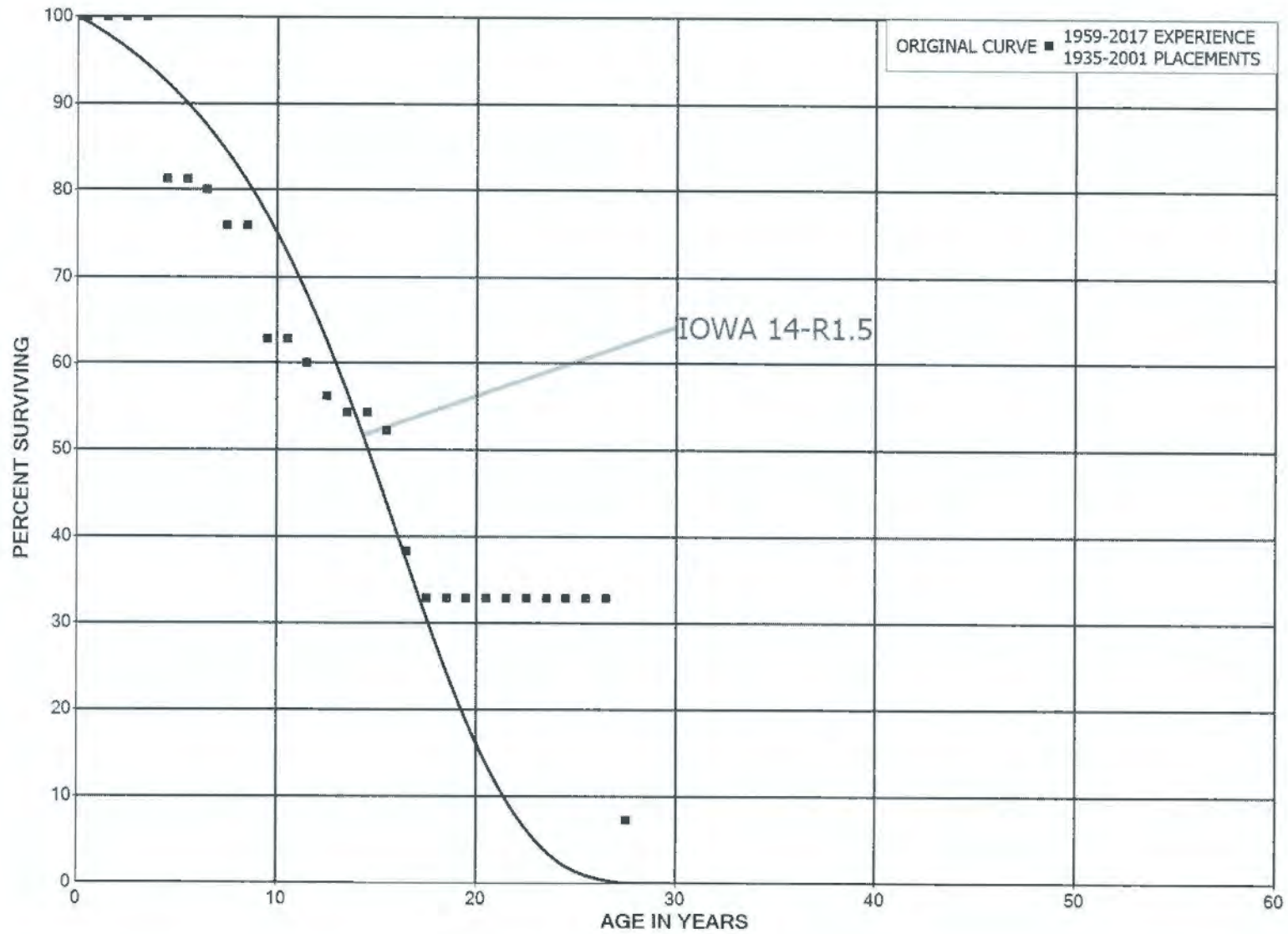
DUKE ENERGY KENTUCKY  
 GAS PLANT

ACCOUNT 2871 STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-1998			EXPERIENCE BAND 1997-2017		
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	30,411		0.0000	1.0000	100.00
11.5	30,411		0.0000	1.0000	100.00
12.5	30,411		0.0000	1.0000	100.00
13.5	30,411		0.0000	1.0000	100.00
14.5	30,411		0.0000	1.0000	100.00
15.5	30,411	813	0.0267	0.9733	100.00
16.5	29,598		0.0000	1.0000	97.33
17.5	29,598	1,308	0.0442	0.9558	97.33
18.5	28,290		0.0000	1.0000	93.03
19.5	23,935		0.0000	1.0000	93.03
20.5	8,309		0.0000	1.0000	93.03
21.5					93.03

DUKE ENERGY KENTUCKY  
GAS PLANT  
ACCOUNT 2921 TRANSPORTATION EQUIPMENT - TRAILERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY  
GAS PLANT

## ACCOUNT 2921 TRANSPORTATION EQUIPMENT - TRAILERS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2001			EXPERIENCE BAND 1959-2017		
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	137,911		0.0000	1.0000	75.99
8.5	137,911	23,806	0.1726	0.8274	75.99
9.5	114,105		0.0000	1.0000	62.87
10.5	117,285	5,269	0.0449	0.9551	62.87
11.5	115,758	7,541	0.0651	0.9349	60.05
12.5	109,158	3,529	0.0323	0.9677	56.14
13.5	106,783		0.0000	1.0000	54.32
14.5	106,783	4,227	0.0396	0.9604	54.32
15.5	102,556	27,304	0.2662	0.7338	52.17
16.5	56,715	8,079	0.1424	0.8576	38.28
17.5	45,251		0.0000	1.0000	32.83
18.5	19,104		0.0000	1.0000	32.83
19.5	10,213		0.0000	1.0000	32.83
20.5	3,948		0.0000	1.0000	32.83
21.5	3,948		0.0000	1.0000	32.83
22.5	1,328		0.0000	1.0000	32.83
23.5	1,705		0.0000	1.0000	32.83
24.5	1,705		0.0000	1.0000	32.83
25.5	1,705		0.0000	1.0000	32.83
26.5	1,705	1,328	0.7785	0.2215	32.83
27.5	378		0.0000	1.0000	7.27
28.5	378		0.0000	1.0000	7.27
29.5	378		0.0000	1.0000	7.27
30.5	378	378	1.0000		7.27
31.5					

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-003**

**REQUEST:**

Provide a schedule of the earnings on common stock and the dividends paid by DEK to Duke Energy, its parent company, by month from December 2015 through March 2020.

**RESPONSE:**

The question incorrectly states that Duke Energy is the parent company of Duke Energy Kentucky. Duke Energy Ohio is the parent company of Duke Energy Kentucky. See AG-DR-01-003 Attachment.

**PERSON RESPONSIBLE:**

Michael Covington  
Robert H. "Beau" Pratt

AG-DR-01-003  
ATTACHMENT  
IS BEING FILED  
ELECTRONICALLY  
AND PROVIDED ON  
CD



**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-004**

**REQUEST:**

Confirm that dividends are paid in arrears from earnings in the prior quarter. For example, dividends paid in April are paid from earnings in January through March. If this is not correct, then provide a correct statement.

**RESPONSE:**

Duke Energy Kentucky is required to pay dividends solely out of retained earnings and to maintain a minimum of 35 percent equity in its capital structure. Dividends would be paid in arrears from earnings in previous accounting periods.

**PERSON RESPONSIBLE:**            Robert H. "Beau" Pratt

**Duke Energy Kentucky  
Case No. 2018-00261  
Attorney General's First Set Data Requests  
Date Received: October 10, 2018**

**AG-DR-01-005**

**REQUEST:**

Refer to the summation of revenues and expenses provided on cell rows 182 through 208 on the Base Period tab in the Company's Excel workbook provided in response to Staff 1-71. Refer also to the Forecasted Period tab in the same workbook. Provide the same summations on the Forecasted Period tab as provided on the Base Period tab in electronic format with all formulas intact.

**RESPONSE:**

See AG-DR-01-05 Attachment which includes the requested summations on the Forecasted Period tab.

**PERSON RESPONSIBLE:** Sarah E. Lawler

AG-DR-01-005  
ATTACHMENT  
IS BEING FILED  
ELECTRONICALLY  
AND PROVIDED ON  
CD

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-006**

**REQUEST:**

Refer to lines 25 and 26 Future Debentures on the Sch-J3 – Forecast tab in the Excel workbook provided in response to Staff 1-71. Provide a revised schedule that includes the actual debt issuances in September 2018 in lieu of the projected.

**RESPONSE:**

See AG-DR-01-006 Attachment.

The previously forecasted issuance for September is being issued in three tranches which were priced on September 20<sup>th</sup>, 2018. The first two tranches settled on October 3<sup>rd</sup>, 2018 for a total of \$65 million. The third tranche will settle on December 12, 2018 for \$35 million.

**PERSON RESPONSIBLE:**            Robert H. "Beau" Pratt

AG-DR-01-006  
ATTACHMENT  
IS BEING FILED  
ELECTRONICALLY  
AND PROVIDED ON  
CD

DUKE ENERGY KENTUCKY, INC.  
 KyPSC CASE NO. 2018-00261  
 AG-DR-01-004 ATTACHMENT 1 OF 1  
 EMBEDDED COST OF LONG-TERM DEBT  
 THIRTEEN MONTH AVERAGE BALANCE ENDING MARCH 31, 2020  
 (CORPORATE)

DATA: BASE PERIOD "X" FORECASTED PERIOD  
 DATE OF CAPITAL STRUCTURE: END OF FORECASTED PERIOD  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
 WORK PAPER REFERENCE NO(S):

SCHEDULE J-3  
 PAGE 2 OF 2  
 WITNESS RESPONSIBLE:  
 R. H. PRATT

LINE NO.	DEBT ISSUE TYPE, COUPON RATE	DATE ISSUED (DAY/MO/YR) (A)	MATURITY DATE (DAY/MO/YR) (B)	PRINCIPAL AMOUNT (C)	FACE AMOUNT OUTSTANDING (D)	UNAMORT. (DISCOUNT) OR PREMIUM (E)	UNAMORT. DEBT EXPENSE (F)	UNAMORT. LOSS ON REACQUIRED DEBT (G)	CARRYING VALUE (H=D+E-F-G)	ANNUAL INTEREST COST(*) (I)	
1	<u>Non-Current Capital Leases</u>										
2	Capital Lease - Erlanger Facility	8.634%	30-Dec-06	30-Sep-20	2,100,000	33,445	-	-	33,445	2,888	
3											
4	<u>Unamortized Loss on Reacquired Debt</u>										
5	10.25% due 6/1/2020							9,819	(9,819)	9,064	
6	10.25% due 11/15/2020							30,688	(30,688)	23,064	
7	7.65% due 7/15/2025							370,128	(370,128)	63,938	
8	5.5% due 1/1/2024							164,278	(164,278)	38,654	
9	6.5% due 1/15/2022							15,270	(15,270)	4,563	
10	Variable rate PCB, due 8/1/2027							125,448	(125,448)	15,569	
11											
12	<u>Other Long Term Debt</u>										
13	LT Commercial Paper	2.883%	Series	16-Mar-22	25,000,000	25,000,000	-	-	25,000,000	720,867	
14	Debentures	3.860%	Series	26-Jul-06	01-Aug-27	26,720,000	26,720,000	-	156,033	26,563,967	1,051,311
15	Debentures	Variable	Series	03-Dec-08	01-Aug-27	50,000,000	50,000,000	-	184,656	49,815,344	1,338,463
16	Debentures	6.200%	Series	10-Mar-06	10-Mar-36	65,000,000	65,000,000	(201,029)	358,188	64,440,183	4,064,049
17	Debentures	4.650%	Series	22-Sep-09	01-Oct-19	100,000,000	53,846,154	(5,023)	5,673	53,835,458	2,514,542
18	Debentures	3.420%	Series	05-Jan-16	15-Jan-26	45,000,000	45,000,000	-	149,745	44,850,255	1,562,811
19	Debentures	4.450%	Series	05-Jan-16	15-Jan-46	50,000,000	50,000,000	-	233,075	49,766,925	2,233,866
20	Debentures	3.350%	Series	07-Sep-17	15-Sep-29	30,000,000	30,000,000	-	103,077	29,896,923	1,015,354
21	Debentures	4.110%	Series	07-Sep-17	15-Sep-47	30,000,000	30,000,000	-	115,906	29,884,094	1,237,146
22	Debentures	4.260%	Series	07-Sep-17	07-Sep-57	30,000,000	30,000,000	-	118,047	29,881,953	1,281,110
23	Future Debentures	4.010%	Series	03-Oct-18	15-Oct-23	25,000,000	25,000,000	-	106,533	24,893,467	1,025,000
24	Future Debentures	4.180%	Series	03-Oct-18	15-Oct-28	40,000,000	40,000,000	-	162,000	39,838,000	1,690,000
25	Future Debentures	4.620%	Series	12-Dec-18	15-Dec-48	35,000,000	35,000,000	-	153,125	34,846,875	1,622,250
26	Future Debentures	4.600%	Series	15-Sep-19		130,000,000	70,000,000	-	551,014	69,448,986	3,232,900
27											
28	MCF Fees			16-Mar-23	-	-	-	300,412	(300,412)	86,866	
29	LOC Fees			14-Feb-23	-	-	-	38,325	(38,325)	11,498	
30	Other fees (\$26.720M - remarketing, insurance, Bilateral LC)				-	-	-			257,500	
31											
32	<u>Current Maturities</u>										
33	Debentures	4.650%	Series	22-Sep-09	01-Oct-19		(53,846,154)	5,023	(5,673)	(53,835,458)	(2,514,542)
34											
35	Totals				683,820,000	521,753,445	(201,629)	2,730,136	715,631	518,106,049	22,588,731
36											
37											
38	Embedded Cost of Long-Term Debt (I / H)									4.360%	

(\*) Annualized interest cost plus (or minus) amortization of discount or premium plus amortization of issue costs minus (or plus) amortization of gain (or loss) on reacquired debt.

**Duke Energy Kentucky  
Case No. 2018-00261  
Attorney General's First Set Data Requests  
Date Received: October 10, 2018**

**AG-DR-01-007**

**REQUEST:**

Reference the testimony of William Don Wathen Jr., page 6. Did DEK earn in excess of its approved 10.375% return on equity in any year since its 2009 rate case?

**RESPONSE:**

Objection. This question is vague, overbroad, unduly burdensome and seeks information that is irrelevant and not likely to lead to the discovery of any admissible evidence. Without waiving said objection, and to the extent discoverable, Duke Energy Kentucky assumes the question is limited to ROE for its gas operations. See response to Staff-DR-2-41.

**PERSON RESPONSIBLE:**

Legal as to objection.  
William Don Wathen Jr.

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-008**

**REQUEST:**

Provide copies of the Annual Reports of the American Gas Association (“AGA”) and of every other organization which require the Company to pay dues [hereinafter collectively referred to as the “Dues Requiring Organizations”] for calendar year 2017. If not available, provide the most recent annual report that is available.

**RESPONSE:**

Objection. This request is overbroad, unduly burdensome, irrelevant and not likely to lead to the discovery of any relevant or admissible evidence. Moreover, this request is further objectionable insofar as it seeks information that is outside of the possession and control of Duke Energy Kentucky and to the extent the requested information is publicly available and accessible to the Kentucky Attorney General, they can access it themselves. Without waiving said objection, and to the extent discoverable, the Company is not proposing to include dues in the revenue requirement of this instant case and made an adjustment in Schedule D2.22 to remove dues from the calculation of the revenue requirement.

**PERSON RESPONSIBLE:** As to Objection, Legal  
Sarah E. Lawler



**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-009**

**REQUEST:**

For each Dues Requiring Organization, provide the amount of dues the Company is asking to be recovered from customers, and the amount recovered from shareholders.

**RESPONSE:**

Objection. Irrelevant. Not likely to lead to the discovery of any admissible or relevant evidence. The Company is not asking for any dues to be recovered in rates. Any amounts budgeted for dues were removed from the test period in proforma adjustment Schedule D2.22. Therefore, **no** amounts for dues are being proposed to be recovered from rate payers in this case.

**PERSON RESPONSIBLE:**

As to Objection, Legal  
Sarah E. Lawler

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-010**

**REQUEST:**

Provide a copy of the formula(s) used to compute, and the actual calculation of the dues the Company paid to each Dues Requiring Organization since the end of calendar year 2017.

- a. Provide the same information for the forecasted test period.

**RESPONSE:**

Objection. This request is overbroad, unduly burdensome, irrelevant and not likely to lead to the discovery of any relevant or admissible evidence. Moreover, this request is further objectionable insofar as it seeks information that is outside of the possession and control of Duke Energy Kentucky and to the extent the requested information is publicly available and accessible to the Kentucky Attorney General, they can access it themselves. Without waiving said objection, and to the extent discoverable, the Company is not proposing to include dues in the revenue requirement of this instant case and made an adjustment in Schedule D2.22 to remove dues from the calculation of the revenue requirement. See AG-DR-01-011 Attachment for the formula AGA used to calculate Duke Energy's AGA invoice. No amounts are included in the forecasted test period.

**PERSON RESPONSIBLE:**           Legal (As to Objection)  
                                                  Michael Covington

**Duke Energy Kentucky  
Case No. 2018-00261  
Attorney General's First Set Data Requests  
Date Received: October 10, 2018**

**AG-DR-01-011**

**REQUEST:**

Provide a complete copy of invoices received from each Dues Requiring Organization for calendar year 2017 and to date in 2018.

**RESPONSE:**

See AG-DR-01-011 Attachment.

**PERSON RESPONSIBLE:** Michael Covington



## Duke Energy Corporation

### 2017 DUES

Year ending December 31, 2017

Full Member Company  Limited Member Company

A.G.A. Dues Rules are attached. Dues are based upon the following operating income information (\$000):

2013	<u>211,138</u>	2014	<u>289,882</u>	2015	<u>277,649</u>	Average	<u>259,556</u>
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**YOUR 2016 DUES WERE** ..... \$ 245,830

**YOUR 2017 DUES ARE** ..... \$ 245,830 \*

\* Please see attached 2017 dues calculation.

### 2017 Payment Schedule

\_\_\_\_\_ Full amount enclosed                      \_\_\_\_\_ Semi-annually (Jan.1, July 1)  
 \_\_\_\_\_ Quarterly (Jan.1, Apr.1, July 1, Oct.1)                      \_\_\_\_\_ Other (Please state)

Please return this completed form to the A.G.A. Treasurer at the above address. Payments may also be directed to the address noted above.

Invoice to: ..... Approved: .....  
 ..... Title .....  
 ..... Date: .....  
 .....

Phone: ( )..... - ..... Fax ( )..... - .....

#### IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2017 dues -- the portion that is allocable to lobbying is 6.4%.

Included with membership is a one-year subscription to *American Gas*, the subscription rate for which is \$59.00 per year for U.S. and Canadian subscribers and \$110.00 per year for international subscribers and is not deductible from member dues.

American Gas Association

**Duke Energy - 2017 AGA Dues Calculation**

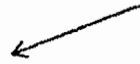
OPERATING INCOME	2013 (\$000S)	2014 (\$000S)	2015 (\$000S)	3 YEAR AVG.
Duke Energy Corp.	\$ 66,944	\$ 113,017	\$ 92,820	\$ 90,880
Piedmont Natural Gas	144,194	176,865	185,029	168,698
<b>Total</b>	<b>\$ 211,138</b>	<b>\$ 289,882</b>	<b>\$ 277,649</b>	<b>\$ 259,556</b>

**DUES CALCULATION**

FORMULA INCOME BLOCK	% RATE	INCOME	DUES
FIRST \$10,000,000	1.0468	10,000,000	104,680
NEXT \$7,500,000	0.6710	7,500,000	50,325
NEXT \$20,000,000	0.4481	20,000,000	89,620
NEXT \$40,000,000	0.3200	40,000,000	128,000
NEXT \$80,000,000	0.2550	80,000,000	204,000
OVER \$157,500,000	0.1500	102,056,333	<u>153,085</u>
		\$ 259,556,333	<b>\$729,710</b>
		259,556,333	

**Merger Impact Summary:**

	<u>Duke</u>	<u>Piedmont</u>	<u>Total</u>
<b>2016 Dues</b>	<b>\$245,830</b>	<b>\$527,880</b>	<b>\$773,710</b>



Your 2016 Dues Were..... **\$773,710**

Your 2017 Dues will be..... **\$773,710**

Per provision #2 of the 2017 dues rules: For companies that merge or are acquired whose dues would have decreased, the dues of the resulting company will equal the combined dues of the merging companies immediately prior to the merger for four years with no dues increases for increased operating income.

## AMERICAN GAS ASSOCIATION 2017 DUES RULES

### FULL MEMBERS

1. AGA Dues for U.S. Gas Utility members are based on the average of 2013, 2014 and 2015 gas operating income\* and the following income blocks and rates:

Block 1	First	\$ 10,000,000	1.0468%
Block 2	Next	\$ 7,500,000	.6710%
Block 3	Next	\$ 20,000,000	.4481%
Block 4	Next	\$ 40,000,000	.3200%
Block 5	Next	\$ 80,000,000	.2550%
Block 6	Over	\$ 157,500,000	.1500%

For companies in blocks 4, 5 and 6, the maximum increase will be capped at 6% in 2017 and at 5% in 2018 and 2019. Companies in blocks 1, 2, and 3 will continue to have their dues capped at the current maximum increase of the GDP deflator plus 2% (3.43% in 2017). No company's dues will decrease in, 2017, 2018 and 2019. Beginning in 2020, the maximum increase/decrease for all companies reverts to the GDP deflator plus 2% unless there is a budget deficit redistribution approved by the Board as described in #3 below:

2. For companies that merge or are acquired whose dues would have decreased, the dues of the resulting company will equal the combined dues of the merging companies immediately prior to the merger for 4 years with no dues increases for increased operating income. After 4 years, the company's dues will be assessed via the formula structure, and any reduction in dues will be phased-in over a 4-year period or until the phased-in amount equals the formula dues, whichever comes first.
3. If necessary, and no earlier than 2020, the Board may approve the redistribution of any remaining AGA budget deficit to the members based on each company's share of total dues revenue.
4. For distribution companies with less than 75,000 meters, the maximum distribution company dues are equal to \$0.90/meter\*\* When dues are capped at \$0.90/meter, the maximum annual increase/decrease provision does not apply.
5. No company, whose full company or subsidiary meets the eligibility standards of full membership, will be allowed to join as a Limited Member. All regulated U.S. gas distribution subsidiaries of a parent organization must be included in the dues calculations.
6. Minimum Gas Company 2017 dues are \$2,060

\*Gas operating income is defined as Line 11, Schedule II of the Uniform Statistical Report.

\*\*Meters are defined as Line 17 (total), Schedule XX of the Uniform Statistical Report.

Please contact Kevin Hardardt, Chief Financial and Administrative Officer at (202) 824-7250 regarding any questions about the invoice or rules.

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-012**

**REQUEST:**

Provide any documents in the Company's possession that depict how each Dues Requiring Organization spends the dues it collects, including the percentage that goes to the following categories: legislative advocacy; legislative policy research; regulatory advocacy; regulatory policy research; advertising; marketing; utility operations and engineering; finance; legal; planning and customer service; and public relations and/or public affairs.

**RESPONSE:**

Objection. This request is overbroad, unduly burdensome, irrelevant and not likely to lead to the discovery of any relevant or admissible evidence. Moreover, this request is further objectionable insofar as it seeks information that is outside of the possession and control of Duke Energy Kentucky and to the extent the requested information is publicly available and accessible to the Kentucky Attorney General, they can access it themselves. Duke Energy Kentucky does not control how such organizations use their funds. Without waiving said objection, and to the extent discoverable, the Company is not proposing to include dues in the revenue requirement of this instant case and made an adjustment in Schedule D2.22 to remove dues from the calculation of the revenue requirement. To my knowledge, no such documents are in the Company's possession.

**PERSON RESPONSIBLE:**           Legal as to objection  
                                          Gary J. Hebbeler

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-013**

**REQUEST:**

Provide a detailed description of the services each Dues Requiring Organization provided to the Company since the end of 2017, and a description of the services that will be provided during the forecasted test year. Of these services or benefits, identify what benefits accrue to ratepayers, and how.

**RESPONSE:**

Objection. This request is overbroad, unduly burdensome, irrelevant and not likely to lead to the discovery of any relevant or admissible evidence. Moreover, this request is further objectionable insofar as it seeks information that is outside of the possession and control of Duke Energy Kentucky and to the extent the requested information is publicly available and accessible to the Kentucky Attorney General, they can access it themselves. Without waiving said objection, and to the extent discoverable, the Company is not proposing to include dues in the revenue requirement of this instant case and made an adjustment in Schedule D2.22 to remove dues from the calculation of the revenue requirement. The Company has not paid AGA to provide any specific services.

**PERSON RESPONSIBLE:**           Legal- as to objection  
                                                  Gary J. Hebbeler



**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-014**

**REQUEST:**

Provide copies of all work product which each Dues Requiring Organization provided to the Company during the years in question, including (but not limited to): presentations; webinar recordings; briefing books; meeting minutes; policy memos; white papers; etc. If DEK asserts a privilege as to any such document, provide a privilege log that states the privilege, the grounds for asserting the privilege, and a description of the item.

**RESPONSE:**

Objection. This request is overbroad, unduly burdensome, irrelevant and not likely to lead to the discovery of any relevant or admissible evidence. Moreover, this request is further objectionable insofar as it seeks information that is outside of the possession and control of Duke Energy Kentucky and to the extent the requested information is publicly available and accessible to the Kentucky Attorney General, they can access it themselves. Without waiving said objection, and to the extent discoverable, the Company is not proposing to include dues in the revenue requirement of this instant case and made an adjustment in Schedule D2.22 to remove dues from the calculation of the revenue requirement. There are no dues included in the forecasted test period.

**PERSON RESPONSIBLE:**           Legal as to objection.  
                                          Sarah Lawler

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-015**

**REQUEST:**

Has DEK included in operating expenses any amount for media communications attributed to: (i) the AGA, or (ii) any similar division of any other Dues Requiring Organization?

- a. If so, state the amount, indicate in which account this has been recorded, and provide a citation to any and all Commission Orders or other authority upon which DEK relies for the inclusion of such expense in the test period.
- b. If not, provide an estimate of how much of the Company's dues are being spent on media or public relations work.

**RESPONSE:**

Objection. This request is overbroad, unduly burdensome, irrelevant and not likely to lead to the discovery of any relevant or admissible evidence. Moreover, this request is further objectionable insofar as it seeks information that is outside of the possession and control of Duke Energy Kentucky and to the extent the requested information is publicly available and accessible to the Kentucky Attorney General, they can access it themselves. Duke Energy Kentucky does not control how such organizations spend funds. Without waiving said objection, and to the extent discoverable, No. The Company is not proposing to include dues in the revenue requirement of this instant case and made an

adjustment in Schedule D2.22 to remove dues from the calculation of the revenue requirement.

a. N/A

b. See response above. There are no amounts included in the forecasted test period.

**PERSON RESPONSIBLE:** Legal-As to objection  
Sarah Lawler

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-016**

**REQUEST:**

State whether DEK is aware whether any portion of the dues it pays to any Dues Requiring Organization are utilized to pay for any efforts to influence federal or Kentucky state legislation.

**RESPONSE:**

Objection. This request is overbroad, unduly burdensome, irrelevant and not likely to lead to the discovery of any relevant or admissible evidence. Moreover, this request is further objectionable insofar as it seeks information that is outside of the possession and control of Duke Energy Kentucky and to the extent the requested information is publicly available and accessible to the Kentucky Attorney General, they can access it themselves. The Company does not control how these organizations spend funds. Without waiving said objection, and to the extent discoverable, the Company is not proposing to include dues in the revenue requirement of this instant case and made an adjustment in Schedule D2.22 to remove dues from the calculation of the revenue requirement. The Company is not aware.

**PERSON RESPONSIBLE:**           Legal

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-017**

**REQUEST:**

Do the Company's dues paid to any Dues Requiring Organization contribute to the salary, benefits and expenses of any Dues Requiring Organization officer or employee working in the areas of Public Policy and/or External Affairs? If so, provide a breakdown of how much of DEK' dues contributed to these salaries, benefits and expenses.

**RESPONSE:**

Objection. This request is overbroad, unduly burdensome, irrelevant and not likely to lead to the discovery of any relevant or admissible evidence. Moreover, this request is further objectionable insofar as it seeks information that is outside of the possession and control of Duke Energy Kentucky and to the extent the requested information is publicly available and accessible to the Kentucky Attorney General, they can access it themselves. Without waiving said objection, and to the extent discoverable, the Company is not proposing to include dues in the revenue requirement of this instant case and made an adjustment in Schedule D2.22 to remove dues from the calculation of the revenue requirement. The Company does not control how the organizations spend their funds and thus is not aware.

**PERSON RESPONSIBLE:**           Legal

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-018**

**REQUEST:**

List all travel and entertainment expenses included in the test period by Company employees in relation to Dues Requiring Organization activities. Show accounts, amounts, descriptions, person, job title and reason for the expense. Provide a copy of applicable employee time and expense reports and invoices documenting such expenses.

**RESPONSE:**

Objection. This request is overbroad, unduly burdensome, irrelevant and not likely to lead to the discovery of any relevant or admissible evidence. Moreover, this request is further objectionable insofar as it seeks information that does not exist and is not maintained by Duke Energy Kentucky. The Company has used a forecasted test period in this proceeding and therefore expense reports, time reports, and invoices for a future period do not exist. Without waiving said objection, and to the extent discoverable, the Company's forecast is not prepared at that level of detail and therefore that data for the test period is not available.

**PERSON RESPONSIBLE:**           Legal as to objection.  
                                                  Robert H. "Beau" Pratt

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-019**

**REQUEST:**

Is DEK relying upon any NARUC reports or other studies for the exclusion from or inclusion in rates of a portion of its dues payable to AGA, or to any other Dues Requiring Organization? If so, provide a copy of such report and indicate how the report's recommendations have been included in DEK's filing.

**RESPONSE:**

Objection. Assumes facts not evidence. Without waiving said objection and to the extent discoverable, no. The Company is not proposing to include dues in the revenue requirement of this instant case and made an adjustment in Schedule D2.22 to remove dues from the calculation of the revenue requirement.

**PERSON RESPONSIBLE:**           Legal- as to objection  
Sarah E. Lawler

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-020**

**REQUEST:**

Do any of the Company's personnel actively participate on Committees and/or do any other work for any Dues Requiring Organization or any other industry organization to which the Company belongs, including but not limited to AGA?

- a. If so, state specifically which employees participate, how they are compensated for their time (amount and source of compensation), and the purpose and accomplishments of any such association-related work.
- b. List any and all reimbursements received from industry associations, for work performed for such organizations by Company employees.

**RESPONSE:**

Yes. The Natural Gas Business Unit has several employees that participate in a multitude of organizations including, but not limited to the AGA and the KGA (Kentucky Gas Association). The Dues Requiring Organizations do not compensate Duke Energy Kentucky employees to participate in these organizations. The purpose of the organizations is to share industry knowledge.

**PERSON RESPONSIBLE:** Gary J. Hebbeler



**REQUEST:**

State whether any portion of the Company's dues paid to the AGA or to any other Dues Paying Organization are used by that organization for any of the following:

- a. public affairs and/or lobbying;
- b. media communications and national advertising;
- c. institutional advertising to enhance the image of the gas industry;
- d. general promotional advertising to promote the use of natural gas over other resources;
- e. gas-fired equipment promotions, including residential equipment such as furnaces, ranges, water heaters, and commercial and industrial gas equipment;
- f. promotions of power generation gas equipment.

**RESPONSE:**

Objection. This request is overbroad, unduly burdensome, irrelevant and not likely to lead to the discovery of any relevant or admissible evidence. Moreover, this request is further objectionable insofar as it seeks information that is outside of the possession and control of Duke Energy Kentucky and to the extent the requested information is publicly available and accessible to the Kentucky Attorney General, they can access it themselves. Duke Energy Kentucky does not control how organizations spend their funds. Without waiving said objection, and to the extent discoverable, the Company is not aware. The

Company is not proposing to include dues in the revenue requirement of this instant case and made an adjustment in Schedule D2.22 to remove dues from the calculation of the revenue requirement.

**PERSON RESPONSIBLE:** Legal- As to objection.  
Sarah Lawler

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-022**

**REQUEST:**

Reference the Spiller testimony p. 15, lines 19-21. Provide examples of how “Duke Energy Kentucky now benefits from a larger pool of natural gas expertise, which enhances our ability to provide safe, reliable, adequate, reasonable, and affordable natural gas service.”

**RESPONSE:**

The Natural Gas Business Unit has adopted a functional model that balances central direction and local implementation. With this objective we have consolidated functions and ensure adequate staffing where capabilities are needed. This also emphasizes process efficiencies, talent development, and stream line accountability. An example of Duke Energy Kentucky benefiting from the larger pool of natural gas expertise, which enhances our ability to provide safe, reliable, adequate, and affordable natural gas service is incorporating processes and best practices for maintaining transmission facilities and plant operations. Piedmont Natural Gas encompasses approximately 3000 miles of transmission mains. We are incorporating the best practices in to Duke Energy Kentucky's operations to enhance the safety of our transmission facilities. In addition, the Pipeline Operations team was formed to include: LNG, Compression, Propane Plants, and Gas Control. This team benefits from similar expertise and can develop the talent pool across all territories. They develop and implement best practices, share lessons

learned, along with extent of conditions. By implementing this approach across the Natural Gas Business Unit, the Natural Gas Business Unit can be proactive in applying continuous improvement practices to achieving operational excellence.

**PERSON RESPONSIBLE:** Gary J. Hebbeler

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-023**

**REQUEST:**

Regarding Duke Energy's acquisition of Piedmont Gas:

- a. Were any costs associated with the Piedmont acquisition pushed down to DEK? Provide a complete explanation.
- b. Will Duke Energy and/or any of its affiliates perform any audits over the next several years to determine whether any Piedmont acquisition costs were pushed down to DEK? If not, why not? If so, will the results of the audits be filed in the publicly-accessible post-case files once this docket is closed?
- c. Were any economies of scale and/or synergies passed on to DEK? If not, why not? Were any economies of scale/scope and/or synergies identified for DEK which did not materialize? If so, provide a complete discussion.
- d. Discuss whether DEK ratepayers have benefited from the Piedmont acquisition, and if so, exactly how. Have any Piedmont personnel been transferred into DEK gas operations?
- e. Have there been any synergies in gas storage / procurement that have been shared with DEK? If so, explain in detail. If not, why not?
- f. As a result of the Piedmont acquisition, was DEK exposed to any increased costs for shared corporate services that it otherwise would not have had to face but for the acquisition?

- g. Did the Piedmont acquisition result in any changes in accounting principles for DEK? If so, please summarize the change(s), and identify the impact on DEK ratepayers, whether direct or indirect, if any.
- h. Did DEK experience any substantive changes in any existing contracts with vendors (e.g., engineering, information technology, maintenance, etc.)? If so, please summarize the changes.
- i. As a result of the Piedmont acquisition, was DEK required to guarantee the debt of any other subsidiary, affiliate, or holding company in the Duke Energy family of companies? If “yes,” please provide complete details.
- j. As a result of the Piedmont acquisition, was DEK required to grant liens or other encumbrances against its own assets in favor of any lender(s) providing financing or any portion of financing necessary for the merger to occur? If “yes,” please provide complete details.
- k. Did the Piedmont acquisition result in any write-ups, write-offs, or a restatement of financial results of DEK, its parent entity, or that of its affiliates? If so, discuss in complete detail.

**RESPONSE:**

- a. No.
- b. No.
- c. Since Duke Energy Kentucky and Piedmont Natural Gas are not a contiguous service territory they have mainly benefitted from the sharing of best practices. Operations activities, safety practices and procurement are areas that have adopted some of the practices of the affiliated company.

- d. Duke Energy Kentucky ratepayers have benefitted from the merger with Piedmont Natural Gas as a result of the suppression of some costs and the adoption of some best practices. Piedmont and Duke Energy Kentucky do not share resources or employees since they are geographically separate.
- e. Yes. The combination of the Midwest gas business and Piedmont Natural Gas business created a higher volume customer, which will allow the company to negotiate better natural gas prices.
- f. No. Although Service Company costs increased as a result of including Piedmont Natural Gas DEBS employees, these costs were subsequently allocated across a larger organization, resulting in no material changes.
- g. No.
- h. No.
- i. No, Duke Energy Kentucky was not required to guarantee the debt of any Duke Energy affiliate
- j. No, Duke Energy Kentucky was not required to grant liens or other encumbrances against any of its assets.
- k. No.

**PERSON RESPONSIBLE:** Michael Covington (a-h; k)  
Robert H. Pratt (i-j)

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-024**

**REQUEST:**

Reference the Spiller testimony p. 16, regarding the completed Big Bone pipeline project. Has the company obtained any new reliability metrics since the completion of the project? If so, provide copies of any and all such data.

**RESPONSE:**

Objection. This request is vague, ambiguous and calls for speculation insofar as it relates to what is intended by the term "new reliability metrics." Without waiving said objection, and to the extent discoverable, and assuming the AG is referring to how the Company measures its reliability, the Company continues to use the same metrics and has not obtained any new reliability metrics since the completion of the project.

**PERSON RESPONSIBLE:**           Legal -as to objection.  
Gary J. Hebbeler



**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-025**

**REQUEST:**

Confirm that Duke Energy Ohio (“DEO”) and Duke Piedmont routinely enter into long-term natural gas supply commodity and capacity agreements, and engage in joint gas supply planning, procurement, and other operations. State whether DEK also participates.

**RESPONSE:**

DEO and Piedmont Natural Gas routinely enter into long-term natural gas supply commodity and capacity agreements, and engage in joint gas supply planning, procurement and other operations. Except for long-term natural gas supply commodity, DEK also participates in these natural gas procurement activities. DEO only enters into long-term natural gas supply commodity contracts in relation to the physical hedging program, which DEK discontinued per the Commission’s order in 2015 (Case No. 2015-00025).

**PERSON RESPONSIBLE:** Gary J. Hebbeler

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-026**

**REQUEST:**

State whether DEO and DEK own and operate any joint gas transmission and/or storage facilities. If not, state whether any studies have been performed regarding this subject, and provide copies of same.

**RESPONSE:**

Duke Energy Ohio and Duke Energy Kentucky do not jointly own gas transmission and/or storage facilities. However, Duke Energy Kentucky has one jointly-owned facility, F/L UL47 extending from AM04 at the I-275 bridge east to the town of Silver Grove, is jointly owned by Lafarge (Continental) and ULH&P (DEK). This arrangement was approved by the Commission in Case No. 2000-00039.

**PERSON RESPONSIBLE:** Gary J. Hebbeler

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-027**

**REQUEST:**

Provide copies of any and all studies DEK, and/or any of its affiliates may have conducted regarding potential synergies and cost savings that could be achieved from joint operation of gas facilities.

**RESPONSE:**

Objection. The question is vague and ambiguous and thus calls for speculation as it is subject to multiple interpretations as to the term "facilities." Without waiving said objection and to the extent discoverable, the Duke Energy Kentucky and Duke Energy Ohio natural gas system/facilities are interconnected and have always been jointly operated. Duke Energy Ohio is the parent of Duke Energy Kentucky. Duke Energy Kentucky's natural gas facilities are not interconnected with affiliates in Tennessee or the Carolinas.

**PERSON RESPONSIBLE:**           Legal- as to objection.  
Gary J. Hebbeler

**REQUEST:**

**Rate Base vs Capitalization Methodology**

Refer to the Direct Testimony of Ms. Lawler at p. 5 wherein she describes the switch to using rate base in the determination of the revenue requirement instead of capitalization as was used in the prior rate case.

- a. Other than the reconciliation of the two methodologies provided in Attachment WDW-2 and in 807 KAR 5:001, Section 16(6)(f), provide copies of all analyses, notes, letters, memoranda, or other comparing or discussing the two methodologies and documenting the reasons for the methodology change.
- b. Confirm that DEK used capitalization in its most recent adjustment of electric base rates, Case No. 2017-00321.

**RESPONSE:**

- a. The change in methodology was based on internal discussion. The Company believes that using rate base is a more simple, transparent and accurate approach.
- b. As a participant in the referenced case, the Attorney General should be aware that the Commission approved the Company's proposal to use capitalization in that case. Similarly, the Attorney General should be aware that the Commission has approved rate base as a basis for establishing base rates for other jurisdictional utilities in Kentucky.

**PERSON RESPONSIBLE:** Sarah E. Lawler

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-029**

**REQUEST:**

**Rate Base**

Refer to SCH B-2.3 tab in the Company's Excel workbook provided in response to Staff 1-71. Provide the beginning plant balance, additions, retirements, and ending plant balance for each plant account for each month from December 2017 through March 2020, including the transition months between the Base Period and Forecasted Period.

**RESPONSE:**

See AG-DR-01-029 Attachment.

**PERSON RESPONSIBLE:**

Cynthia S. Lee  
Robert H. "Beau" Pratt

AG-DR-01-029  
ATTACHMENT  
IS BEING FILED  
ELECTRONICALLY  
AND PROVIDED ON  
CD







Nov 15      Jan 16      Apr 16      Sep 16      Nov 16      Jan 17

Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance
117,711			117,711			117,711			117,711			117,711			117,711
24,459			24,459			24,459			24,459			24,459			24,459
1,722,764			1,722,764			1,722,764			1,722,764			1,722,764			1,722,764
5,955,196			5,955,196			5,955,196			5,955,196			5,955,196			5,955,196
7,820,132	0	0	7,820,132	0	0	7,820,132	0	0	7,820,132	0	0	7,820,132	0	0	7,820,132

Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance
43,258			43,258			43,258			43,258			43,258			43,258
1,095,119			1,095,119			1,095,119			1,095,119			1,095,119			1,095,119
962,749			962,749			962,749			962,749			962,749			962,749
105,603,526			105,603,526			105,603,526			105,603,526			105,603,526			105,603,526
107,661,652			107,661,652			107,661,652			107,661,652			107,661,652			107,661,652
1,280,157			1,280,157			1,280,157			1,280,157			1,280,157			1,280,157
2,419,176			2,419,176			2,419,176			2,419,176			2,419,176			2,419,176
15,229,015			15,229,015			15,229,015			15,229,015			15,229,015			15,229,015
8,916,695			8,916,695			8,916,695			8,916,695			8,916,695			8,916,695
44,794			44,794			44,794			44,794			44,794			44,794
2,003,546			2,003,546			2,003,546			2,003,546			2,003,546			2,003,546
30,237,678			30,237,678			30,237,678			30,237,678			30,237,678			30,237,678
545,080,030	8,184	237,865	545,949,249	8,184	237,865	545,949,249	8,184	237,865	545,949,249	8,184	237,865	545,949,249	8,184	237,865	545,949,249

Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance
6,757,245			6,757,245			6,757,245			6,757,245			6,757,245			6,757,245
2,670,959			2,670,959			2,670,959			2,670,959			2,670,959			2,670,959
285,716			285,716			285,716			285,716			285,716			285,716
63,446			63,446			63,446			63,446			63,446			63,446
1,179,869			1,179,869			1,179,869			1,179,869			1,179,869			1,179,869
10,786,842			10,786,842			10,786,842			10,786,842			10,786,842			10,786,842
556,426			556,426			556,426			556,426			556,426			556,426
24,592,744	40,000	22,553	24,654,197	34,000	22,625	24,674,438	34,000	22,625	24,674,438	34,000	22,625	24,674,438	34,000	22,625	24,674,438
57,429,506	44,184	259,941	57,724,691	5,443,849	260,072	58,230,520	42,184	260,444	58,230,520	42,184	260,444	58,230,520	42,184	260,444	58,230,520

Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance
22,392,972			22,392,972			22,392,972			22,392,972			22,392,972			22,392,972
14,766,616			14,766,616			14,766,616			14,766,616			14,766,616			14,766,616
807,217			807,217			807,217			807,217			807,217			807,217
1,144,400			1,144,400			1,144,400			1,144,400			1,144,400			1,144,400
10,786,842			10,786,842			10,786,842			10,786,842			10,786,842			10,786,842
556,426			556,426			556,426			556,426			556,426			556,426
24,592,744	40,000	22,553	24,654,197	34,000	22,625	24,674,438	34,000	22,625	24,674,438	34,000	22,625	24,674,438	34,000	22,625	24,674,438
57,429,506	44,184	259,941	57,724,691	5,443,849	260,072	58,230,520	42,184	260,444	58,230,520	42,184	260,444	58,230,520	42,184	260,444	58,230,520

Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance	Additions	Retirements	Ending Balance
47,189,386	0	31,810	47,157,576	0	31,805	47,097,882	0	31,860	47,097,882	0	31,860	47,097,882	0	31,860	47,097,882
13,156,875	0	8,799	13,165,674	0	8,716	13,174,391	0	8,723	13,183,114	0	8,723	13,191,834	0	8,744	13,200,578
500,596,282	48,184	266,270	500,380,196	5,443,849	266,760	500,276,107	42,184	269,207	500,268,531	42,184	269,628	500,156,549	7,628,819	270,916	602,732,296

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Adjustments	Retirement	Ending Balance	Adjustments	Retirements	Ending Balance
\$	\$	\$	\$	\$	\$
	111,111	112,714			
	24,429	24,429			
	1,722,764	1,722,764			
	5,355,188	5,355,188			
0	0	7,600,135	0	0	7,600,135

Adjustments	Retirements	Ending Balance	Adjustments	Retirements	Ending Balance
\$	\$	\$	\$	\$	\$
	1,000,000	1,000,000			
	577,532	577,532			
	900,744	900,744			
	5,178	5,178			
	18,025	18,025			
	0	0			
	1,292,157	1,292,157			
	2,414,176	2,414,176			
	8,000,000	8,000,000			
	20,010	20,010			
	140,330	140,330			
	10,420,840	10,420,840			
	11,847	11,847			
	5,450,000	5,450,000			
	64,474	64,474			
	20,290	20,290			
	3,483,548	3,483,548			
7,402	6,192,345	2,510,913	0	0	2,510,913
7,402	240,244	566,389,728	2,510,913	240,244	566,389,728

Adjustments	Retirements	Ending Balance	Adjustments	Retirements	Ending Balance
\$	\$	\$	\$	\$	\$
	8,757,218	8,757,218			
	2,100,000	2,100,000			
	10,176	10,176			
	82,844	82,844			
	1,860,772	1,860,772			
	18,052,842	18,052,842			
	83,514	83,514			
107	840,153	67,100	67,100	107,754	107,754
107	27,840	24,560,201	67,900	22,877	24,627,419
7,500	20,000	598,733,221	2,577,918	26,000	601,310,139

Adjustments	Retirements	Ending Balance	Adjustments	Retirements	Ending Balance
\$	\$	\$	\$	\$	\$
	27,000,000	27,000,000			
	16,000	16,000			
	15,000	15,000			
	807,214	807,214			
	12,000	12,000			
	8,100	8,100			
	41,244	41,244			
	314,111	314,111			
0	29,077	46,271,155	0	0	46,271,155
0	0,772	13,224,201	0	8,772	13,232,973
7,500	2,415,618	618,637,202	2,877,836	722,500	621,515,038

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-030**

**REQUEST:**

**Rate Base**

Refer to line 88 Retirement Work in Progress on SCH B-3.2 - Proposed Rate tab in the Company's Excel workbook provided in response to Staff 1-71. Describe the Company's retirement work in progress accounting, including illustrative accounting entries and the approximate timing of those entries if they are not all simultaneous.

**RESPONSE:**

Retirement Work in Process (RWIP) represents costs incurred to remove retired assets or salvage received related to retired assets. These amounts accumulate in RWIP until the associated RWIP project is complete and unitized. The amounts related to RWIP are recorded within the fixed asset system and tracked within a separate general ledger account that maps to FERC Account 108. Once the project is complete and unitized, the charges will move out of the RWIP account and will offset the accrued cost of removal reserve or accumulated depreciation.

**PERSON RESPONSIBLE:** Cynthia S. Lee

**Duke Energy Kentucky  
Case No. 2018-00261  
Attorney General's First Set Data Requests  
Date Received: October 10, 2018**

**AG-DR-01-031**

**REQUEST:**

**Rate Base**

Confirm that all accounting entries for deferred tax expense reflect an offsetting and equal entry to accumulated deferred income taxes.

**RESPONSE:**

Most accounting entries for deferred tax expense reflect an offsetting and equal entry to accumulated deferred income taxes, with the exception being certain entries that offset with regulatory assets/liabilities. For example, pre1986 EDIT and ITC.

**PERSON RESPONSIBLE:** John Panizza

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-032**

**REQUEST:**

**Rate Base**

Confirm that the tax depreciation deduction pursuant to MACRS is calculated using a mid-year convention unless special timing rules apply that trigger quarterly or monthly calculations. If this is not correct then provide a correct statement.

**RESPONSE:**

Yes, the tax depreciation deduction pursuant to MACRS is calculated using a mid-year convention unless special timing rules apply that trigger quarterly or monthly calculations.

**PERSON RESPONSIBLE:**            John Panizza

**Duke Energy Kentucky  
Case No. 2018-00261  
Attorney General's First Set Data Requests  
Date Received: October 10, 2018**

**AG-DR-01-033**

**REQUEST:**

**Rate Base**

Confirm that all accounting entries for depreciation expense reflect an offsetting and equal entry to accumulated depreciation.

**RESPONSE:**

Yes, all accounting entries for recording depreciation expense reflect an offsetting and equal entry to accumulated depreciation.

**PERSON RESPONSIBLE:** Cynthia S. Lee

**Duke Energy Kentucky  
Case No. 2018-00261  
Attorney General's First Set Data Requests  
Date Received: October 10, 2018**

**AG-DR-01-034**

**REQUEST:**

**Rate Base**

Confirm that depreciation expense is first calculated on plant additions in the month following the addition. If this is not correct, then provide a correct statement.

**RESPONSE:**

Yes, depreciation expense is first calculated on plant additions in the month following the addition.

**PERSON RESPONSIBLE:** Cynthia S. Lee

**Duke Energy Kentucky  
Case No. 2018-00261  
Attorney General's First Set Data Requests  
Date Received: October 10, 2018**

**AG-DR-01-035**

**REQUEST:**

**Rate Base**

Provide the accounts payable for each month from December 2016 through March 2020 in total and separated into construction/plant and expense.

**RESPONSE:**

See AG-DR-01-035 Attachment.

**PERSON RESPONSIBLE:**

Michael Covington  
Robert H. "Beau" Pratt



AG-DR-01-035  
ATTACHMENT  
IS BEING FILED  
ELECTRONICALLY  
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**REQUEST:**

**Rate Base**

Reference FR(7)(h) Attachment, page 11 of 13. Confirm that Cash Working Capital (“CWC”) was calculated using a 1/8 O&M expense methodology.

- a. Explain, in complete detail, why a company with the sophistication and resources of DEK would rely on an outdated formula to produce a generic cash working capital amount when it could perform a lead/lag study that properly accounts for the actual cash working capital levels and timing DEK has historically experienced?

**RESPONSE:**

- a. Objection. This question is argumentative and seeks to harass Duke Energy Kentucky. Without waiving said objection, the Commission has consistently accepted the 1/8<sup>th</sup> O&M method. Furthermore, the use of this simplified means of calculating working capital was unopposed by any intervenor, including the Attorney General, in the Company’s most recent electric case, Case No. 2017-00321.

**PERSON RESPONSIBLE:**

Legal- as to objection.  
William Don Wathen Jr.

**REQUEST:**

**Rate Base**

Provide a copy of each of Duke Energy's most recent CWC studies from each of its jurisdictions that use the lead/lag study approach.

**RESPONSE:**

Objection. This request is overbroad, unduly burdensome, irrelevant and not likely to lead to the discovery of any relevant or admissible evidence. Moreover, this request is further objectionable insofar as it seeks information that is outside of the possession and control of Duke Energy Kentucky. Moreover, to the extent the requested information is publicly available in regulatory proceedings in other state jurisdictions and accessible to the Kentucky Attorney General, they can access it themselves. Whether or not any of Duke Energy Corporation's other regulated companies have submitted cash working capital studies in their own rate proceedings filed in other jurisdictions in accordance with rules and regulations in those other jurisdictions, is not relevant to this Kentucky proceeding. Duke Energy Kentucky is not required to prepare such a study under Kentucky's regulations.

**PERSON RESPONSIBLE:**           Legal

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-038**

**REQUEST:**

**Rate Base**

Provide a CWC study for the Company using the lead/lag study approach or explain why the Company cannot do so for this proceeding. Provide all workpapers and calculations, including electronic spreadsheets in live format with all formulas intact.

**RESPONSE:**

Objection. This request is overbroad and unduly burdensome and seeks the creation of new analysis that has not been performed by the Company. Without waiving said objection, and to the extent discoverable, the Company has not performed a lead/lag study. Insofar as the Commission has consistently approved the 1/8<sup>th</sup> O&M methodology, it would be an imprudent waste of time and expense to develop a meaningful lead-lag study in this proceeding.

**PERSON RESPONSIBLE:**

Legal- as to objection  
William Don Wathen Jr.

**Duke Energy Kentucky  
Case No. 2018-00261  
Attorney General's First Set Data Requests  
Date Received: October 10, 2018**

**AG-DR-01-039**

**REQUEST:**

**Rate Base**

Provide the month end balances for the following working capital subaccounts for each month during 2016, 2017, and 2018 to date:

151126  
151700  
154100 Gas  
154102  
154410  
164100  
163110 Gas  
165075 Gas

**RESPONSE:**

See AG-DR-01-039 Attachment 1 for total company detail.

See AG-DR-01-039 Attachment 2 for gas balances requested.

**PERSON RESPONSIBLE:** Michael Covington

AG-DR-01-039  
ATTACHMENT 1  
IS BEING FILED  
ELECTRONICALLY  
AND PROVIDED ON  
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AG-DR-01-039  
ATTACHMENT 2  
IS BEING FILED  
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CD

**REQUEST:**

**Rate Base**

Reference FR 16(7)(b) Attachment, Page 1 of 1.

- a. Provide a breakout of "NORMAL RECURRING CONSTRUCTION" for years 2017, 2018, 2019 and 2020.
- b. Explain whether DEK requested and received a CPCN for the project on Line No. 3, "G7UL02PH1/UL02 Bypass Loop Phase 1. If not, why not?
- c. Confirm that DEK recovers its ASRP capital expenditures through a separate rider.
  - i. Does DEK's ASRP reflect the reduction in O&M expense realized from the capital expenditures and improvements as an offset to the charge?
  - ii. If not, why not?
  - iii. Confirm that a benefit from the ASRP is a reduction in recurring O&M expense.

**RESPONSE:**

- a. See AG-DR-01-040 Attachment.
- b. The Company is evaluating whether the project qualifies as an ordinary extension of its existing system or if a CPCN is required. The anticipated pre-construction expenditures will occur in latter 2019 with actual construction occurring in 2020.
- c. Duke Energy Kentucky recovers the revenue requirement associated with its ASRP capital expenditures through a separate rider that the Company is proposing to



discontinue as part of this rate case. Any O&M expense reductions as a result of the ASRP program have been factored into O&M expenses included in the test year of this rate case. See STAFF-DR-02-025c.

**PERSON RESPONSIBLE:** Robert H. "Beau" Pratt – a.  
Sarah E. Lawler – b. and c.

AG-DR-01-040  
ATTACHMENT  
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**DUKE ENERGY KENTUCKY, INC.**  
**CASE NO. 2018-00261**  
**Capital Expenditure Budget**  
**Normal Recurring Construction**  
**(in thousands)**

Line No.	Project Class	CWIP Balance @ 12/31/17	Projected Expenditures		
			2018	2019	2020
1	Gas Distribution	17,210	22,241	12,694	12,773
2	Gas Meters	158	2,384	0	0
3	Gas Special Projects	111	1,385	914	187
4	Intangible Plant - Software	3,317	680	1,337	1,185
5	Gas Building & Grounds	1	270	0	260
6	Engineering & Supervision	223	0	0	0
7	Office Equipment	144	0	0	0
8	Automotive Equipment	189	0	0	0
9	Gas General	2	0	0	0
		<u>21,354</u>	<u>26,961</u>	<u>14,945</u>	<u>14,405</u>

**REQUEST:**

**Revenues**

Refer to cell row 75 account 489000 Transp Gas of Others on the Base Period tab and cell row 76 account 489000 Transp Gas of Others on the Forecasted Period tab in the Company's Excel workbook provided in response to Staff 1-71.

- a. Provide a 3-year monthly history of the actual revenues in this account from December 2014 through November 2017.
- b. Provide a schedule showing the derivation of these transportation revenues in the base year and forecast year and the months in between the base year and forecast year, including the volumes transported and the transportation tariff rates.
- c. Provide the Company's forecast of transportation volumes for the budget months in the base year and the forecast year, and the months in between the base year and forecast year, including all models, inputs, data, assumptions, and reports and/or analyses of the results.
- d. Provide a detailed explanation for the reduction in these revenues in the test year compared to the base year.

**RESPONSE:**

- a. See AG-DR-01-041 Attachment 1.

- b. See AG-DR-01-041 Attachment 2.
- c. Refer to AG-DR-01-041 Attachment 2 for monthly volumes data. The volume forecast comes from estimating a model that predicts total sales to customers in that category. Variation in the monthly amount of those sales are explained by variations in the weather and in economic variables.
- d. The reduction in these revenues in the test year compared to the base year is mostly explained by higher sales volumes in the base year, which were impacted by a colder than normal winter in the actual months. The actual months in the base period also produced higher realizations than the historical averages used in the forecasted period, which also contributed to the reduction in the test year.

**PERSON RESPONSIBLE:**

Michael Covington – a.  
Robert H. “Beau” Pratt – b., c., and d.

AG-DR-01-041  
ATTACHMENT 1  
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	Dec - December 2014	Jan - January 2015	Feb - February 2015	Mar - March 2015	Apr - April 2015	May 2015
0489000 - 0489000 - Transp Gas of Others	119,235.37	127,988.91	123,295.18	123,949.69	99,113.08	107,042.77

	Jun - June 2015	Jul - July 2015	Aug - August 2015	Sep - September 2015	Oct - October 2015	Nov - November 2015
0489000 - 0489000 - Transp Gas of Others	109,352.14	108,717.00	119,806.20	105,074.46	118,238.41	121,579.74



	Dec - December 2015	Jan - January 2016	Feb - February 2016	Mar - March 2016	Apr - April 2016	May 2016
0489000 - 0489000 - Transp Gas of Others	115,570.47	148,574.16	118,213.31	112,542.72	113,625.27	128,644.01

	Jun - June 2016	Jul - July 2016	Aug - August 2016	Sep - September 2016	Oct - October 2016	Nov - November 2016
0489000 - 0489000 - Transp Gas of Others	117,325.62	111,404.75	125,969.38	118,578.68	131,097.69	145,182.95

	Dec - December 2016	Jan - January 2017	Feb - February 2017	Mar - March 2017	Apr - April 2017	May 2017
0489000 - 0489000 - Transp Gas of Others	127,865.55	133,415.62	121,296.99	129,675.63	120,895.10	131,456.83

	Jun - June 2017	Jul - July 2017	Aug - August 2017	Sep - September 2017	Oct - October 2017	Nov - November 2017
0489000 - 0489000 - Transp Gas of Others	132,968.36	125,729.39	132,523.68	112,035.24	142,058.24	148,348.14

AG-DR-01-041  
ATTACHMENT 2  
IS BEING FILED  
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**DUKE ENERGY KENTUCKY, INC.**

**CASE NO. 2018-00261**

**Acct 0489000**

**Volumes and Revenues**

	<u>Volumes (mcf)</u>	<u>Rate/mcf</u>	<u>Revenue</u>
Dec-17	135,421	1.0333	139,934
Jan-18	151,803	0.9735	147,775
Feb-18	125,074	0.9883	123,614
Mar-18	139,167	0.9974	138,802
Apr-18	134,804	0.9953	134,169
May-18	119,528	0.9720	116,181
Jun-18	114,949	0.9493	109,121
Jul-18	114,194	0.9493	108,404
Aug-18	121,749	0.9493	115,576
Sep-18	116,332	0.9493	110,434
Oct-18	133,957	0.9493	127,165
Nov-18	136,421	0.9493	129,504
Dec-18	121,160	0.9493	115,017
Jan-19	138,180	0.9493	131,174
Feb-19	122,162	0.9493	115,968
Mar-19	127,472	0.9493	121,009
Apr-19	113,971	0.9493	108,193
May-19	119,006	0.9493	112,973
Jun-19	114,945	0.9493	109,117
Jul-19	114,207	0.9493	108,417
Aug-19	121,766	0.9493	115,593
Sep-19	116,356	0.9493	110,457
Oct-19	134,043	0.9493	127,247
Nov-19	136,314	0.9493	129,403
Dec-19	121,483	0.9493	115,324
Jan-20	138,235	0.9493	131,227
Feb-20	122,158	0.9493	115,964
Mar-20	127,508	0.9493	121,043

Rate/mcf for December 2017 through May 2018 represents actual average realizations in those months. Forecasted volumes are priced at historical average realizations by customer class.

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-042**

**REQUEST:**

**Revenues**

Refer to cell row 62 account 480000 Residential Sales – Gas through cell row 69 account 482090 Gas OPA Unbilled on the Base Period tab and cell row 63 account 480000 Residential Sales – Gas through cell row 70 account 482090 Gas OPA Unbilled on the Forecasted Period tab in the Company's Excel workbook provided in response to Staff 1-71.

- a. Provide a schedule that disaggregates the revenues in each of these accounts for each month from December 2017 through March 2020 into separate tariffs, including, but not limited to, base, GCA, ASRP, etc.
- b. Provide the sales volumes for each month from December 2017 through March 2020, including the net change in unbilled revenues each month.

**RESPONSE:**

- a. The requested information for the Base Period, December 2017 through November 2018 is available in STAFF-DR-01-071 Attachment, tab "BP Rev by Product". For the period December 2018 through March 2019 see AG-DR-01-042(a) Attachment. The requested information for the Forecasted Period, April 2019 through March 2020 is available in STAFF-DR-01-071

Attachment, tab "FP Rev by Product". The Product Description column in these files provides the revenue tariff information requested.

b. See AG-DR-01-042(b) Attachment.

**PERSON RESPONSIBLE:**

Sarah E. Lawler – a.  
Robert H. "Beau" Pratt – b.



**AG-DR-01-042  
ATTACHMENT (a)  
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DUKE ENERGY KENTUCKY, INC.  
 CASE NO. 2018-00261  
 REVENUES BY PRODUCT  
 DECEMBER 2018 - MARCH 2019

Account	Description	Product	Product Desc.	Dec-18	Jan-19	Feb-19	Mar-19
480000	Residential Sales-Gas	BOTHRV	Other Base Gas	3,090,648	5,012,658	4,520,575	3,321,119
480000	Residential Sales-Gas	RCCHRG	Fixed Customer Charge	1,474,927	1,480,163	1,481,724	1,482,105
480000	Residential Sales-Gas	RGDSM	Demand Side Mgmt Gas	105,375	0	0	0
480000	Residential Sales-Gas	RGGCA	Gas Cost Adjustment Clause	3,880,734	5,160,302	4,586,957	3,187,548
480000	Residential Sales-Gas	ROEASR	Accelerated Service Replacemen	147,610	0	0	0
480990	Gas Residential Sales-Unbilled	UNBILL	Unbill Total (inc base& rider)	627,281	(1,054,551)	(394,749)	(858,552)
481000	Industrial Sales-Gas	BOTHRV	Other Base Gas	63,220	95,858	74,254	50,770
481000	Industrial Sales-Gas	RCCHRG	Fixed Customer Charge	9,978	10,014	10,024	10,027
481000	Industrial Sales-Gas	RGGCA	Gas Cost Adjustment Clause	143,888	178,872	136,570	88,326
481000	Industrial Sales-Gas	ROEASR	Accelerated Service Replacemen	443	0	0	0
481090	Gas Industrial Sales Unbilled	UNBILL	Unbill Total (inc base& rider)	(40,782)	(14,732)	(21,449)	2,374
481200	Gas Commercial Sales	BOTHRV	Other Base Gas	960,201	1,382,276	1,169,954	885,065
481200	Gas Commercial Sales	RCCHRG	Fixed Customer Charge	294,155	301,940	300,017	300,094
481200	Gas Commercial Sales	RGDSM	Demand Side Mgmt Gas	0	0	0	0
481200	Gas Commercial Sales	RGGCA	Gas Cost Adjustment Clause	1,823,910	2,278,367	1,900,736	1,342,361
481200	Gas Commercial Sales	ROEASR	Accelerated Service Replacemen	14,347	0	0	0
481290	Gas Commercial Sales Unbilled	UNBILL	Unbill Total (inc base& rider)	67,047	(500,884)	(108,670)	(235,104)
482000	Other Sales to Public Auth-Gas	BOTHRV	Other Base Gas	108,291	159,715	145,226	95,320
482000	Other Sales to Public Auth-Gas	RCCHRG	Fixed Customer Charge	17,799	17,862	17,881	17,886
482000	Other Sales to Public Auth-Gas	RGDSM	Demand Side Mgmt Gas	0	0	0	0
482000	Other Sales to Public Auth-Gas	RGGCA	Gas Cost Adjustment Clause	246,470	298,029	267,105	165,829
482000	Other Sales to Public Auth-Gas	ROEASR	Accelerated Service Replacemen	790	0	0	0
482090	Gas OPA Unbilled	UNBILL	Unbill Total (inc base& rider)	(69,865)	(26,442)	(18,147)	(10,136)
482200	Gas Public St Hwy LtnG	BOTHRV	Other Base Gas	12	11	11	11
482200	Gas Public St Hwy LtnG	RCCHRG	Fixed Customer Charge	0	446	448	447
482200	Gas Public St Hwy LtnG	RGGCA	Gas Cost Adjustment Clause	27	20	19	19
482200	Gas Public St Hwy LtnG	ROEASR	Accelerated Service Replacemen	0	0	0	0
484000	Interdepartmental Sales		NO VALUE	0	5,075	5,702	4,235
487001	Discounts Earn/Lost-Gas		NO VALUE	0	0	0	0
488000	Misc Service Revenue-Gas		NO VALUE	4,333	4,333	4,333	4,333
488100	IC Misc Svc Reg Gas Reg		NO VALUE	42,841	42,841	42,841	42,841
489000	Transp Gas of Others	BOTHRV	Other Base Gas	115,017	131,174	115,968	121,009
489000	Transp Gas of Others	RCCHRG	Fixed Customer Charge	0	0	0	0
489010	IC Gas Transp Rev Reg		NO VALUE	0	0	0	0
489020	Comm Gas Transp Only	BFTARV	Firm Transportation agree Gas	148,826	168,161	142,331	133,705
489020	Comm Gas Transp Only	RCCHRG	Fixed Customer Charge	31,080	31,191	31,224	31,232
489020	Comm Gas Transp Only	RGGCA	Gas Cost Adjustment Clause	0	0	0	0
489020	Comm Gas Transp Only	ROEASR	Accelerated Service Replacemen	152	0	0	0
489025	Comm Gas Transp Unbilled	UNBILL	Unbill Total (inc base& rider)	29,599	(10,416)	(4,470)	(11,188)
489030	Indust Gas Transp Only	BFTARV	Firm Transportation agree Gas	357,945	369,450	329,811	263,855
489030	Indust Gas Transp Only	RCCHRG	Fixed Customer Charge	17,208	17,267	17,285	17,289
489030	Indust Gas Transp Only	ROEASR	Accelerated Service Replacemen	84	0	0	0
489035	Indust Gas Transp Unbilled	UNBILL	Unbill Total (inc base& rider)	(25,827)	(5,621)	(32,538)	7,704
489040	OPA Gas Transp Only	BFTARV	Firm Transportation agree Gas	66,344	63,588	55,201	46,362
489040	OPA Gas Transp Only	RCCHRG	Fixed Customer Charge	4,983	5,001	5,006	5,008
489040	OPA Gas Transp Only	ROEASR	Accelerated Service Replacemen	24	0	0	0
489045	OPA Gas Transp Unbilled	UNBILL	Unbill Total (inc base& rider)	1,851	1,826	(2,067)	(106)
489200	Transportation Fees		NO VALUE	0	0	0	0
493010	Rent from Gas Properties - I/C		NO VALUE	1,208	1,208	1,208	1,208
495031	Gas Losses Damaged Lines		NO VALUE	0	0	0	0
495031	Gas Losses Damaged Lines	PDREV	PD Revenue	0	0	0	0
496020	Provision for rate refund - Ta		NO VALUE	(356,146)	0	0	0

**AG-DR-01-042  
ATTACHMENT (b)  
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**DUKE ENERGY KENTUCKY, INC.**

**CASE NO. 2018-00261**

**Sales Volumes**

	Residential			Industrial			Commercial			Other Public Authorities		
	Billed	Unbilled Change	Calendar	Billed	Unbilled Change	Calendar	Billed	Unbilled Change	Calendar	Billed	Unbilled Change	Calendar
Dec-17	867,409	337,054	1,204,463	200,531	(5,170)	195,361	497,147	135,816	632,963	76,311	19,096	95,407
Jan-18	1,507,073	(136,184)	1,370,889	249,809	(25,594)	224,215	821,007	(91,143)	729,864	119,577	(29,001)	90,576
Feb-18	1,152,366	(168,907)	983,459	198,460	(36,095)	162,365	610,734	(58,438)	552,296	85,824	(15,978)	69,846
Mar-18	795,434	29,106	824,540	198,967	14,289	213,256	482,095	(3,211)	478,884	71,771	20,167	91,938
Apr-18	761,482	(149,304)	612,178	165,665	(30,880)	134,785	445,195	(89,718)	355,477	61,953	(25,849)	36,104
May-18	288,661	(209,247)	79,414	115,217	(8,836)	106,381	187,388	(54,491)	132,897	20,249	(9,445)	10,804
Jun-18	144,063	(35,938)	108,125	116,411	(3,050)	113,361	126,389	(21,162)	105,227	12,489	(5,157)	7,332
Jul-18	78,181	(6,482)	71,699	116,164	(2,506)	113,658	93,055	11,351	104,407	5,786	646	6,433
Aug-18	54,641	2,879	57,520	109,315	6,355	115,670	116,650	(14,480)	102,170	4,203	1,865	6,068
Sep-18	53,941	6,405	60,347	113,338	1,647	114,984	78,233	17,318	95,551	5,841	2,004	7,845
Oct-18	115,279	70,771	186,050	122,764	22,556	145,320	150,017	25,303	175,320	18,545	7,649	26,194
Nov-18	324,102	203,299	527,401	124,135	53,660	177,795	243,255	123,016	366,271	35,326	29,799	65,125
Dec-18	830,529	205,070	1,035,599	236,876	(17,091)	219,785	476,026	94,675	570,701	90,945	2,537	93,482
Jan-19	1,347,018	(31,286)	1,315,732	259,398	(3,947)	255,451	691,550	(42,836)	648,714	114,406	3,285	117,690
Feb-19	1,214,784	(46,688)	1,168,095	226,053	(22,301)	203,752	585,326	(18,381)	566,945	102,520	(3,839)	98,681
Mar-19	892,462	(96,241)	796,221	176,641	5,158	181,799	452,818	(37,891)	414,927	72,546	(170)	72,376
Apr-19	442,540	(139,812)	302,728	164,477	(31,912)	132,565	273,616	(82,959)	190,657	48,315	(31,314)	17,001
May-19	229,112	(84,972)	144,140	127,811	(5,991)	121,820	128,013	(18,382)	109,630	4,546	(1,785)	2,761
Jun-19	139,356	(27,828)	111,528	119,332	(3,670)	115,662	126,679	(19,443)	107,236	12,420	(5,101)	7,319
Jul-19	81,144	(6,234)	74,910	117,926	(2,026)	115,899	95,081	11,305	106,386	5,484	947	6,432
Aug-19	54,502	6,168	60,670	110,567	7,248	117,815	115,785	(11,658)	104,127	4,031	2,051	6,081
Sep-19	56,728	6,825	63,553	115,235	1,901	117,136	80,261	17,255	97,516	5,713	2,149	7,863
Oct-19	110,187	79,870	190,057	124,210	23,280	147,491	149,202	28,060	177,262	18,040	8,178	26,218
Nov-19	339,206	194,185	533,391	134,977	45,020	179,997	248,045	120,149	368,194	36,333	28,821	65,154
Dec-19	891,893	152,708	1,044,601	232,850	(10,835)	222,015	486,115	86,436	572,551	91,091	2,437	93,528
Jan-20	1,291,996	34,042	1,326,038	258,574	(668)	257,906	680,361	(29,884)	650,477	113,087	4,664	117,751
Feb-20	1,231,050	(36,641)	1,194,409	227,542	(20,355)	207,187	596,315	(16,090)	580,225	104,195	(3,477)	100,718
Mar-20	924,347	(120,960)	803,387	184,466	(9)	184,457	457,546	(41,141)	416,406	73,460	(980)	72,479

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-043**

**REQUEST:**

**Revenues**

Refer to cell row 76 account 489010 IC Gas Transp Rev Req on the Base Period tab and cell row 77 account 489010 IC Gas Transp Rev Req on the Forecasted Period tab in the Company's Excel workbook provided in response to Staff 1-71.

- a. Describe the revenues that are recorded in this account.
- b. Explain why there are actual revenues from December 2017 through May 2018 included in the Base Period, but no budget revenues thereafter in the remaining months of the Base Period and no budget revenues in the Forecasted Period.

**RESPONSE:**

- a. Duke Energy Kentucky assesses a "no-notice interstate transportation rate" to Duke Energy Ohio for gas that is transported to Ohio from the southern region. This essentially represents a demand charge to ensure space on the pipeline for the transport. This rate is approved by FERC and is in place for 5 years. It was most recently updated in August 2018.
- b. There are no values in the forecasted months of the base period or the forecasted period because the company does not forecast revenues to that level of detail.

**PERSON RESPONSIBLE:** Michael Covington  
Beau Pratt

**Duke Energy Kentucky  
Case No. 2018-00261  
Attorney General's First Set Data Requests  
Date Received: October 10, 2018**

**AG-DR-01-044**

**REQUEST:**

**Revenues**

Refer to cell rows 182 through 208 on the Base Period tab that summarize the base period revenues and expenses in the Company's Excel workbook provided in response to Staff 1-71. Provide a similar summary for the Forecasted Period tab for each month April 2019 through March 2020 and for the transition period December 2018 through March 2019.

**RESPONSE:**

See response to AG-DR-01-005 for the requested forecasted period information. See AG-DR-01-044 Attachment for the December 2018 through March 2019 information.

**PERSON RESPONSIBLE:** Sarah E. Lawler

**AG-DR-01-044  
ATTACHMENT  
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DUKE ENERGY KENTUCKY, INC.  
 MONTHLY REVENUES AND EXPENSES BY ACCOUNT

	Dec-18	Jan-19	Feb-19	Mar-19
Revenues	13,406,026	15,605,002	14,780,321	10,511,996
<u>Operating Expenses</u>				
Gas Purchased Expense	5,734,648	6,618,400	6,571,024	4,106,801
<u>Operation</u>				
Production	89,634	380,325	212,358	75,845
Customer Accounts	261,137	367,851	265,606	291,996
Customer Service & Information	41,312	37,817	34,958	35,509
Sales Expense	15,153	14,969	14,844	15,284
Transmission	0	0	0	0
Distribution	871,204	875,110	601,092	714,172
A&G	620,110	627,385	574,616	508,288
Other	0	0	0	0
<u>Maintenance</u>				
Production	11,114	9,185	10,002	9,421
Transmission	0	0	0	0
Distribution	253,342	265,258	241,188	246,148
A&G	360	8	8	8
Operation & Maintenance Expense	2,163,366	2,577,908	1,954,672	1,896,671
Depreciation Expense	1,271,973	1,288,319	1,288,774	1,288,733
Amortization of Deferred Expenses				
Taxes Other Than Income Taxes	305,335	346,340	341,098	348,214
Income Taxes	918,227	1,012,317	980,044	538,295
Operating Income	3,012,477	3,761,718	3,644,709	2,333,282



**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-045**

**REQUEST:**

**ASRP Roll-In to Base Rates**

Refer to the Direct Testimony of Mr. Hebbeler at 17-18 regarding the roll-in of ASRP costs into base rates. Provide a schedule showing all costs and revenues rolled into the calculation of the revenue requirement in the instant case. If identified in the filing, cite location(s). If not rolled-in in the instant case, so state.

**RESPONSE:**

ASRP capital costs have been reflected in distribution plant in service in the B Schedules included in the instant case. Accumulated deferred income taxes, depreciation and property taxes associated with ASRP plant in service have also been included in the instant case but not calculated separately specific to ASRP assets. Revenue does not get rolled into the revenue requirement. Revenue requirement is a measure of how much revenue is needed to recover the costs, including a reasonable return, of providing the gas distribution service.

**PERSON RESPONSIBLE:** Sarah E. Lawler

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-046**

**REQUEST:**

**ASRP Roll-In to Base Rates**

Refer to the Direct Testimony of Mr. Hebbeler at 17-18 regarding the roll-in of ASRP costs into base rates. Provide a copy of the most recent ASRP filing used to set rates and reconcile that filing with the costs included in the calculation of the revenue requirement in the instant case.

**RESPONSE:**

The most recent ASRP filing in effect to set rates effective January 1, 2018, was filed in Case No. 2017-00249 and is publicly available on the Commission's website. The Company also has a pending Rider ASRP filing for rates effective January 1, 2019, as filed in Case No. 2018-00198. As noted in response to AG-DR-01-045, Duke Energy Kentucky's investment in the ASRP is a component of the rate base used to establish the overall revenue requirement in the instant case but the Company did not separately calculate the revenue requirement just for the 13-month average rate base for ASRP for the forecasted period.

**PERSON RESPONSIBLE:** Sarah E. Lawler

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-047**

**REQUEST:**

**ASRP Roll-In to Base Rates**

Refer to the Direct Testimony of Mr. Hebbeler at 17-18 regarding the roll-in of ASRP costs into base rates. Provide a copy of the most recent forecast of ASRP expenditures through the end of the program and compare the costs forecast with the original forecast costs at the start of the program.

**RESPONSE:**

As provided in Case No. 2015-00210, the original projected cost of the ASRP program was \$50 million. As noted in response to discovery question STAFF-DR-01-001 in Case No. 2018-00198, the Company's most recent projection is \$42.3 million.

**PERSON RESPONSIBLE:** Sarah E. Lawler

**REQUEST:**

**Integrity Management Plan**

In Case No. 2016-00159, the Company sought authorization to defer the costs associated with gas main pressure testing in order to maintain Duke Kentucky's natural gas pipeline systems' historic MAOP in accordance with federal regulations.

- a. Confirm that in its Application in that proceeding, the Company requested \$1,920,600.
- b. Confirm that the Company sought an increase in this amount to \$2,185,381 in its response to Staff 1-3(a) in that proceeding.
- c. Confirm that the Company actually deferred \$2,887,117, the amount that it has included in its request in this proceeding (see SCH\_D2.17 in Excel workbook provided in response to Staff 1-71 in this proceeding).
- d. Indicate whether the Company sought an increase in its requested deferral from \$2,185,381 to the \$2,887,117. If so, identify the Case No. If not, indicate why it did not.
- e. Provide a schedule comparing the original request of \$1,920,600, the revised amount of \$2,185,381, and the actual amount of \$2,887,117 by cost component, including, but not limited to, contract labor, internal labor, and materials and supplies. Provide a detailed explanation for the increases in

each component from the original request to the revised amount and from the revised amount to the actual amount.

- f. Indicate if the internal labor was incremental to the internal labor expense included in the Company's base revenue requirement in Case No. 2009-00202. Provide all support for your response.

**RESPONSE:**

- a. Confirmed.
- b. Confirmed.
- c. The amount on Schedule D2.17 is \$2,887,115.
- d. The Company did not seek approval to increase its requested deferral from \$2,185,381 to the \$2,887,117. The amounts provided in Case No. 2016-00159 were estimates. The Commission Order in the Case No. 2016-00159 said, "The amount, if any, of the regulatory asset, which includes company labor, authorized herein that is to be amortized and recovered in rates shall be determined in Duke Kentucky's next gas rate case."

	Case No. 2016-00159		Case No.
	Application	Staff-DR-01-003(a)	2018-00261
Contract labor	\$ 1,503,000	\$ 1,698,390	\$ 2,620,224
Material	\$ 50,000	\$ 55,500	\$ 10,265
Company labor	\$ 47,500	\$ 69,778	\$ 253,949
Contingency	\$ 320,100	\$ 361,713	\$ 2,677
Total	\$ 1,920,600	\$ 2,185,381	\$ 2,887,115

Original Request to Revised Amount: The initial estimate provided inadvertently excluded Company loadings and indirect cost allocations.

Revised Amount to Actual: The estimated \$2 million project cost was based upon the best available information at the time of the filing. The initial cost estimates were developed using bid pricing received for the project as well as historical Duke Energy Kentucky project costs. As additional information is learned, such as new and additional work streams or processes are required, the actual costs change. The cost increases were two-fold. First, as explained in the Company's letter dated September 30, 2016 and filed in the post case correspondence, the Company determined it was necessary to conduct the pressure testing in two phases to allow an opportunity to make any necessary improvements if testing indicated additional action was required and to allow sufficient time to have the pipe in service during winter heating season. Second, the actual costs were higher than initially anticipated due primarily to the greater than anticipated usage of compressed natural gas (CNG) to maintain service to a large commercial customer that was connected directly to the AM07 line. To accomplish this testing, additional measures were necessary for the Company to perform the test and continue service to this customer that were not anticipated at the time of the original project estimates. The additional measures included physical security and privacy barriers around all CNG equipment installed on the customer's property, around the clock security guard patrols while CNG was in use, and extensive property restoration. There was also a significant amount of grading and access road improvement required to place equipment at a testing location that was not

originally anticipated and also grading and restoration required for water storage tanks due to unexpected rain flooding problems at the staging area.

- f. The internal labor costs are incremental to labor expense included in base rates in Case No. 2009-00202. As stated in the Company's application in Case No. 2016-00159, "The cost of performing this work was neither anticipated nor known and is not currently reflected in Duke Energy Kentucky's base rates."

**PERSON RESPONSIBLE:**

Sarah E. Lawler  
Gary J. Hebbeler

**REQUEST:**

**Integrity Management Plan**

Refer to Schedule D-2.17 and the Direct Testimony of Ms. Lawler at 9 regarding the Company's proposal to recover costs associated with the Integrity Management program previously authorized by the Commission in Case No. 2016-00159 over 5 years.

- a. Provide a detailed listing of all costs that were deferred by month by FERC account summing to \$2,887,115.
- b. Provide a justification for using a 5-year amortization period compared to a longer period of time, considering the types of costs that were incurred and deferred.
- c. Provide the remaining depreciable life of the three-mile segment of the transmission pipeline, AM07, at issue in Case No. 2016-00159.

**RESPONSE:**

- a. See response to STAFF-DR-02-028.
- b. See response to STAFF-DR-02-028.
- c. The Company has not calculated a depreciable life specifically for the three-mile segment of this pipeline. However, the asset group that it is included within has an average service life of 65 years. The asset was placed in service around 1956 and therefore would have an estimated remaining depreciable life



of approximately 2 years in the test period. The remaining depreciable life of the segment of this pipeline however is irrelevant to the amortization of the Integrity Management O&M the Company is proposing to recover in this proforma adjustment. The costs are O&M expenses and they did not extend the useful life of the asset so it would be inappropriate to tie the costs to the life of the asset. However, if the Commission would prefer the Company amortize the regulatory asset over two years, the Company would not object.

**PERSON RESPONSIBLE:** Sarah E. Lawler

**REQUEST:**

**Integrity Management Plan**

Refer to Schedule D-2.20, supporting WPs, and the Direct Testimony of Ms. Lawler at 10-11 regarding the \$1,065,488 in costs associated with the Integrity Management program added that had not been included in the forecast test year.

- a. Provide the costs associated with the Integrity Management program that had been included in the forecast test year budget. Break out the costs by the various types of costs for ratemaking purposes, including rate base, O&M expenses, and other.
- b. For each of the expenses listed, provide an explanation as to why these amounts should be added to the forecast test year.

**RESPONSE:**

- a. There are no other costs included in the forecasted test year budget for the programs being proposed in Schedule D2.20.
- b. The test year was based upon current programs and existing budgets as explained in the direct testimony of Gary Hebbeler. The programs included in the pro-forma adjustment were identified as necessary in addition to the existing programs and are completely incremental. These programs were identified after the test year budget had been established.

**PERSON RESPONSIBLE:** Sarah E. Lawler  
Gary J. Hebbeler

**REQUEST:**

**Integrity Management Plan**

Refer to the Direct Testimony of Mr. Hebbeler at 27 regarding the additional DIMP and TIMP compliance work that will involve significant new O&M costs. For such programs, provide the estimate of costs required for the referenced new O&M activity and describe the adjustments made to the estimate of O&M costs performed for purposes of this case by FERC account.

**RESPONSE:**

See response to STAFF-DR-02-030 for a description of integrity management program projects. See WPD-2.20a for O&M costs by FERC account.

**PERSON RESPONSIBLE:** Gary J. Hebbeler

AG-DR-01-052

**REQUEST:**

**Other O&M Expenses**

Provide a schedule showing per books actual O&M expenses by month and by FERC O&M/A&G expense account/subaccount from January 2016 through the most recent month for which actual expense is available and projected for each month thereafter through the end of the test year. Further, show the amounts separated into costs incurred directly by DEK, charges from DEO, charges from DEBS, charges from any other affiliate, less any charges from DEK to any other affiliate.

**RESPONSE:**

See Attachment AG-DR-01-052.

See Response to AG-DR-01-053a.

See Response to AG-DR-01-053b.

**PERSON RESPONSIBLE:** Jeff Setser

AG-DR-01-052  
ATTACHMENT  
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**REQUEST:**

**Other O&M Expenses**

Refer to the response to the immediately preceding question.

- a. Provide a schedule for each month that further details the charges from DEBS by FERC expense account/subaccount into directly assigned and allocated. For those charges that are allocated, provide the total DEBS expense, the allocation factor utilized, and the amount charged to DEK.
- b. Provide a schedule for each month that further details the charges from DEO by FERC expense account/subaccount into directly assigned and allocated. For those charges that are allocated, provide the total DEO expense, the allocation factor utilized, and the amount charged to DEK.

**RESPONSE:**

- a. See AG-DR-01-053(a) Attachment.
- b. See AG-DR-01-053(b) Attachment.

**PERSON RESPONSIBLE:** Jeffrey R. Setser – a.  
Michael Covington – b.

AG-DR-01-053  
ATTACHMENT (a)  
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AG-DR-01-053  
ATTACHMENT (b)  
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**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-054**

**REQUEST:**

**Other O&M Expenses**

Refer to Schedule G-1. The schedule depicts that total payroll related costs included in the base year is \$11.505 million and the total payroll related costs included in the test year is \$12.949 million. Explain all reasons why the test year payroll costs are expected to increase over the base year by almost 13%. If the increase relates to new program costs being included in base rates, please describe and explain.

**RESPONSE:**

The forecast period is consistent with historical payroll costs in 2016 and 2017. The base period totals are lower due to labor charges to O&M accounts in the actual months of the base period being lower than history and projections.

**PERSON RESPONSIBLE:**            Robert H. "Beau" Pratt

**Duke Energy Kentucky  
Case No. 2018-00261  
Attorney General's First Set Data Requests  
Date Received: October 10, 2018**

**AG-DR-01-055**

**REQUEST:**

**Other O&M Expenses**

Provide a schedule of payroll costs included in 2017, the base year, and the test year, broken down between expense, capitalized and other deferred.

**RESPONSE:**

Please see AG-DR-01-055 Attachment

**PERSON RESPONSIBLE:** Renee H. Metzler

AG-DR-01-055  
ATTACHMENT  
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Duke Energy Kentucky - Gas  
 AG-DR-55

Test Period: 4/1/2019 - 3/31/2020

Base Period: 6 months actual, 6 months budget ending Nov 2018

Calendar Year: 2017

**Request:**

55. Provide a schedule of payroll costs included in 2017, the base year, and the test year, broken down between expense, capitalized and other deferred

**Response:**

See the below table for payroll labor cost for Duke Energy Kentucky (Gas). Amounts extracted from the company's general ledger system (budget) for the test period.

**DE Kentucky - Gas Operations**

Payroll Labor Costs	Expense	Capital	Other deferred	Total
Test Period	8,436,572	6,830,180	445,320	\$ 15,712,072
Base Period	7,354,341	7,654,758	1,305,089	\$ 16,314,188
Calendar year 2017	8,032,753	4,347,890	1,872,453	\$ 14,253,097

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-056**

**REQUEST:**

**Other O&M Expenses**

Refer to Schedule C-2 at line 19, Distribution Expense. The schedule depicts that the total of these costs included in the base year is \$9.972 million and the total included in the forecast test year is \$11.942 million before quantified proforma adjustments. Explain all reasons why the test year distribution costs are expected to increase over the base year by almost 20%. If the increase relates to new program costs being included in base rates, please describe and explain.

**RESPONSE:**

See response to STAFF-DR-02-009, part (e).

**PERSON RESPONSIBLE:**            Robert H. "Beau" Pratt

**REQUEST:**

**Other O&M Expenses**

Reference the testimony of Gary J. Hebbeler, pages 25-26, wherein he discusses reduced O&M expense due to the completion of its advanced metering infrastructure by the end of 2018. Mr. Hebbeler states meters will lead to costs savings, and thus a “reduction in O&M expense . . . that all customers will eventually experience through Duke Energy Kentucky’s rates.”

- a. Confirm that this matter is styled as a rate case.
- b. Confirm that DEK’s natural gas advanced metering infrastructure will be completed prior to the test-year in this matter.
- c. Confirm that the capital employed in completing the natural gas advanced metering infrastructure has been proposed as an addition to rate base in this matter.
  - i. Provide the location in this Application evidencing the inclusion in rate base of the natural gas advanced metering infrastructure.
  - ii. Confirm that all one-time O&M expense employed in installing the natural gas advanced metering infrastructure has been removed from the test-year for ratemaking purposes.

- d. Explain why DEK, and not its customers, should see the savings resulting from any O&M expense reduction due to advanced metering infrastructure between the proposed effective date in this case and DEK's next natural gas base rate case.
- e. Explain in detail what Mr. Hebbeler meant when he says that cost savings will translate into O&M expense reductions that customers will "eventually" experience through rates. Any response should detail Mr. Hebbeler's use of the term "eventually" and the meaning of the term as used in this context.

**RESPONSE:**

- a. Objection. Argumentative. This question is further objectionable insofar as it is intended to harass. Without waiving said objection, see the Company's application in this proceeding.
- b. Duke Energy Kentucky can confirm that the vast majority of its natural gas advanced metering infrastructure project will be completed prior to the test-year in this matter. See response to STAFF-DR-02-072a.
- c. Duke Energy Kentucky can confirm that the capital employed in completing the natural gas advanced metering infrastructure has been proposed as an addition to rate base in this matter.
  - i. The natural gas advanced metering infrastructure capital costs are found in Utility FERC Account 29700.
  - ii. Duke Energy Kentucky inadvertently included \$4,130 in one-time O&M expense for the natural gas advanced metering infrastructure

deployment project in the test-year, to account for minimal work to close out the project.

- d. Objection. Misstates facts. Without waiving said objection, as shown in the Company's response to Staff-DR-02-016, the forecasted test year revenue requirement reflects all of the O&M benefit for natural gas operations from the AMI deployment in the form of nearly \$800,000 per year in savings from meter expenses due to savings from the AMI deployment. Assuming the Commission approves the Company's test year revenue requirement, all of the savings from meter expenses will benefit customers.
- e. Customers will not see the savings from this until rates are put into effect, expected to be April 1, 2019.

**PERSON RESPONSIBLE:**

Legal – as to objections  
Gary J. Hebbeler – b.  
Cindy Lee – c. (i)  
Robert H. “Beau” Pratt – c. (ii)  
William Don Wathen Jr. – d. and e.



**REQUEST:**

**Other O&M Expenses**

Reference the testimony of Gary J. Hebbeler, page 27, wherein he discusses that in completing the O&M budget the "Gas Operations also analyzes whether there are any new O&M activities or requirements that will occur in future years that are not reflected in previous years' costs." Explain whether Gas Operations analyzes whether there are any O&M activities in previous years that will not occur in future years and thus, will not be reflected in budgets.

- a. If these previously incurred, but not ongoing, costs were identified and removed for budget purposes, identify all such costs accordingly.
- b. If no previously incurred, but not ongoing, O&M costs were removed for budget purposes, state same.
- c. Have any capital projects reduced O&M expense related to the underlying system with in the past year? If so, have these system O&M expenses been removed for budgeting purposes?

**RESPONSE:**

- a. There was \$30,000 identified in Leak Repair that was previously incurred, but not ongoing, that was removed in the budget for future years.
- b. N/A

- c. Capital projects have reduced O&M expense related to the underlying system within the past year. See “a.” for the O&M expenses removed.

**PERSON RESPONSIBLE:** Gary J. Hebbeler

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-059**

**REQUEST:**

**Other O&M Expenses**

Reference Schedule F-1. Provide a schedule or workpaper breaking out the forecasted expenses provided in line 1-11 & 19. Any response should clearly explain the basis for each forecasted expense under the category "Various Budgeted Items."

**RESPONSE:**

The forecast is not prepared at any further level of detail. As noted in the Direct Testimony of Sarah E. Lawler, "all amounts (on Schedule F-1) are either charged below the line or have been removed from operating expenses on Schedule D-2.22 and, thus, not included in the forecasted test period revenue requirement."

**PERSON RESPONSIBLE:** Sarah E. Lawler

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-060**

**REQUEST:**

**Other O&M Expenses**

Reference the testimony of Robert H. "Beau" Pratt, pages 20-21. Explain how "projected annual labor costs rate increases" are known and measurable, particularly those that are "non-union"?

**RESPONSE:**

Projected expenses (labor-related or otherwise) supplied in the base period and test period are reasonable forecasts of what known and measurable expenses will be based on historical results and trends.

**PERSON RESPONSIBLE:**            Robert H. "Beau" Pratt

**AG-DR-01-061**

**REQUEST:**

**Other O&M Expenses**

Reference the testimony of Robert H. "Beau" Pratt, page 25, wherein he states, "The forecasted data reflects all expected productivity and efficiency gains. Provide the "productivity and efficiency gains" that the forecasted data reflects and explain, in complete detail, how Mr. Pratt is able to confidently represent to the Commission that the entirety of those gains are reflected in the data.

- a. Is Mr. Pratt's comment an indication that no additional productivity and efficiency gains could possibly be gained or identified in the forecasted test period?

**RESPONSE:**

Objection. This request misstates facts and is Argumentative and intended to harass. Without waiving said objection, please reference the company's response to STAFF-DR-02-010 in relation to O&M expense levels provided as part of this proceeding. Mr. Pratt's testimony, as referenced in the question, merely indicates that all "expected" productivity and efficiency gains are reflected in the forecasted data provided as part of this proceeding. This does not represent an assertion that "no additional productivity and efficiency gains could possibly be gained or identified in the forecasted test period," as the question asks.

**PERSON RESPONSIBLE:**           Legal- As to objection.  
                                                  Robert H. "Beau" Pratt

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-062**

**REQUEST:**

**Other O&M Expenses**

Reference FR(7)(h) Attachment, page 1 of 13. Explain, in complete detail, why Operation and Maintenance expense, located on Line 9, decreases more than \$13,000,000 between 2018 and 2019, and increases again more than \$9,000,000 between 2019 and 2020.

**RESPONSE:**

The changes in Operation and Maintenance expense from year to year are primarily driven by the electric operations. The decrease from 2018 to 2019 and the increase from 2019 to 2020 are primarily due to the timing of planned electric generation outages.

**PERSON RESPONSIBLE:**            Robert H. "Beau" Pratt

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-063**

**REQUEST:**

**Other O&M Expenses**

Reference the testimony of William Don Wathen Jr., page 7. In addition to meter reading expenses (Account 902), what other expense reductions are there in the test year resulting from the installation of meters resulting from Case No. 2016-00152?

**RESPONSE:**

In addition to the reduced meter reading expense, the installation of new meters also will allow Duke Energy Kentucky to avoid certain costs associated with the maintenance and operating of TWACS, that was able to be decommissioned as a result of the AMI deployment approval. Those costs will be avoided, so there were no costs for that work included in the test year.

**PERSON RESPONSIBLE:** William Don Wathen Jr.

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-064**

**REQUEST:**

**Incentive Compensation**

Identify and provide a copy of each incentive compensation plan that will be in effect at Duke Energy Business Services, LLC ("DEBS"), DEO, and/or the Company during the test year in addition to those attached as exhibits to the Direct Testimony of Ms. Metzler. If no other incentive compensation plans exist for Duke Energy Kentucky or any of its affiliates for which charges could be assigned or allocated to Duke Energy Kentucky other than the ones provided, so state.

**RESPONSE:**

No other incentive compensation plans exist for Duke Energy Kentucky or any of its affiliates.

**PERSON RESPONSIBLE:**            Renee H. Metzler



**Duke Energy Kentucky  
Case No. 2018-00261  
Attorney General's First Set Data Requests  
Date Received: October 10, 2018**

**AG-DR-01-065**

**REQUEST:**

**Incentive Compensation**

Provide the amount of incentive compensation expense pursuant to the Duke Energy Short Term Incentive (“STI”) Plan included in the test year revenue requirement for each target metric used for this plan during the test year. Separately provide the expense projected to be incurred directly by the Company and the costs incurred through charges from DEBS, DEO, and/or any other affiliates. In addition, provide these amounts by FERC O&M and/or A&G expense account/subaccount.

**RESPONSE:**

See workpaper WPD-2.26a. and AG-DR-01-065 Attachment.

**PERSON RESPONSIBLE:** Sarah E. Lawler

AG-DR-01-065  
ATTACHMENT  
IS BEING FILED  
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**Duke Energy Kentucky (GAS)**  
**Test Period: 4/1/2019 - 3/31/2020**  
**Incentive Compensation**

**Total budgeted incentive Apr - Dec 2019**

Measure	Weight	Affiliates								Total to DE Kentucky
		DE Kentucky	DE Carolinas	Service Company	DE Ohio	DE Indiana	DE Progress	DE Florida	Piedmont	
EPS	30%	\$ 185,591	\$ 75	\$ 35,723	\$ -	\$ -	\$ (2)	\$ -	\$ 33,743	\$ 255,129
Operational Excellence	15%	92,796	38	17,861	-	-	(1)	-	16,871	127,565
Customer Satisfaction (CSAT)	5%	30,932	13	5,954	-	-	(0)	-	5,624	42,522
Team	50%	309,318	125	59,538	-	-	(3)	-	56,238	425,216
<b>Total</b>	<b>100%</b>	<b>\$ 618,637</b>	<b>\$ 250</b>	<b>\$ 119,076</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7)</b>	<b>\$ -</b>	<b>\$ 112,475</b>	<b>\$ 850,432</b>

**Total budgeted incentive Jan - Mar 2020**

Measure	Weight	Affiliates								Total to DE Kentucky
		DE Kentucky	DE Carolinas	Service Company	DE Ohio	DE Indiana	DE Progress	DE Florida	Piedmont	
EPS	30%	\$ 61,864	\$ 25	\$ 11,908	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ 73,796
Operational Excellence	15%	30,932	13	5,954	-	-	(0)	-	-	36,898
Customer Satisfaction (CSAT)	5%	10,311	4	1,985	-	-	(0)	-	-	12,299
Team	50%	103,106	42	19,846	-	-	(1)	-	-	122,993
<b>Total</b>	<b>100%</b>	<b>\$ 206,212</b>	<b>\$ 83</b>	<b>\$ 39,692</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2)</b>	<b>\$ -</b>	<b>\$ 37,492</b>	<b>\$ 283,477</b>

Duke Energy Kentucky (GAS)  
 Test Period: 4/1/2019 - 3/31/2020

**Incentive Compensation - By FERC Account**

Sum of accounts 500-935

18400 - Incentives Allocated	1,094,602		
100_DUKE_POWER_CONSO - Duke Energy Carolinas	334		
186.1	200		
588	2		
803	9		
910	104	134	
920	19		
110_SERVICE_COMPANY - Duke Energy Business Services	158,415		
107	12,138		
588	1,843		
807	19,738		
874	30,859		
878	14,314		
879	4,826		
880	13,200		
903	7,629		
910	4,488		
912	1,385		
920	48,056	148,277	
536_DEK - Duke Energy Kentucky	785,895		
107	577,830		
717	2,638		
735	2,398		
742	6,053		
863	23,514		
871	3,357		
874	44,836		
878	42,136		
879	39,646		
887	16,960		
889	1,199		
892	3,254		
893	5,035		
894	959		
903	1,439		
908	1,918		
930.2	7,116	208,055	
801_DE_PROGRESS - Duke Energy Progress	(9)		
920	(9)	(9)	
PNY - Piedmont Natural Gas	149,967		
426.5	1,039		
742	361		
807	7,589		
863	6,999		
874	17,017		
878	8,654		
879	22,397		
880	78,735		
930.2	7,276	148,928	
18401 - Incentives Allocated-Union	39,307		
110_SERVICE_COMPANY - Duke Energy Business Services	353		
163	229		
920	124	124	
536_DEK - Duke Energy Kentucky	38,954		
717	918		
735	834		
863	9,152		
871	1,168		
874	10,449		
878	987		
879	5,176		
887	5,765		
889	417		
892	834		
893	1,752		
894	334		
903	501		
908	667		
Grand Total	1,133,908	38,954	
		542,473	
		162,742 30% EPS	

**Total by FERC account**

107	\$	589,967.88		
163		228.84		
186.1		159.56		
426.5		1,039.08		
588		1,845.00	542,473.32	162,742.00
717		3,555.48		
735		3,232.20		
742		6,414.00		
807		27,327.72		
863		39,264.72		
871		4,525.08		
874		108,158.96		
878		68,500.88		
879		71,744.28		
880		91,934.76		
887		22,333.44		
889		1,616.16		
892		10,068.76		
893		5,787.56		
894		1,292.88		
903		9,576.72		
908		2,565.76		
910		4,591.80		
912		1,384.02		
920		48,230.16		
930.2		14,392.08		
	\$	1,133,908.68		

**REQUEST:**

**Incentive Compensation**

Provide the amount of incentive compensation expense pursuant to the Duke Energy Long Term Incentive ("LTI") Plan, including all stock based incentives if different from the LTI plan, included in the test year revenue requirement for each target metric used for this plan during the test year. Separately provide the costs projected to be incurred directly by the Company and the costs incurred through charges from DEBS, DEO, and/or any other affiliates. In addition, provide these amounts by FERC O&M and/or A&G expense account.

**RESPONSE:**

See workpaper WPD-2.26b and AG-DR-01-066 Attachment.

**PERSON RESPONSIBLE:** Sarah E. Lawler

AG-DR-01-066  
ATTACHMENT  
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Duke Energy Kentucky  
 Test Period: 4/1/2019 - 3/31/2020

Incentive Compensation - By FERC Account

Time Hierarchy Y-Q-M  
 Business Unit Hierarchy

Row Labels		Sum of accounts 500-935
<b>1E200 - Restricted Stock Units</b>		<b>335,793</b>
110_SERVICE_COMPANY - Duke Energy Business Services		335,793
107		6,950
188.1		32,363
426.4		12,009
880		742
903		8,386
912		2,705
920		221,668
921		42,571
930.2		8,400
<b>1E202 - Performance Award</b>		<b>146,143</b>
110_SERVICE_COMPANY - Duke Energy Business Services		146,143
107		442
426.4		8,169
903		3,351
920		98,558
921		35,623
Grand Total		481,936
		137,531
		137,531



**REQUEST:**

**Incentive Compensation**

Refer to Schedule D-2.26. Provide the Duke Energy LTI Plan target metrics for DEBS, DEO, and the Company applicable to the test year. Describe how each metric is calculated and the source of the data used for the calculations. Provide the Company's and DEBS's projected actual performance against each of these metrics in the test year.

**RESPONSE:**

The Executive LTI Plan is generally reserved for members of the Enterprise Leadership Team (ELT) and Senior Management Committee (SMC) to drive an ownership mindset and ensure accountability for making short and long-term strategic decisions. The design of the Executive LTI plan is reevaluated each year by the Compensation Committee of our Board of Directors, and therefore we cannot accurately predict the design or the target metrics for the grant that is expected to be awarded in the test year. We can, however, provide context related to the most recent grant that was awarded in February 2018.

Participants who received the 2018 grant were awarded 70 percent of their target LTI opportunity as performance shares that vest at the end of a 3-year period (i.e., 2018-2020) based on achievement of certain pre-defined goals. The other 30 percent of a participant's LTI opportunity was awarded as restricted stock units (RSUs) that vest in equal annual

installments over a 3-year period. Participants must generally continue their employment with Duke Energy for a three-year period to earn a payout and the number of performance shares that participants ultimately earn is contingent on Duke Energy's long-term performance.

The extent to which the 2018 performance shares vest depends on achievement relative to the following three performance measures during the 2018-2020 performance period, as follows:

<b><u>Goal</u></b>	<b><i>(25% Weighting)</i> <u>Duke TSR vs. Phil. Util. Index*</u></b>	<b><i>(50% Weighting)</i> <u>Cumulative Adjusted EPS</u></b>	<b><i>(25% Weighting)</i> <u>Total Incident Case Rate</u></b>	<b><u>Target Vested</u></b>
	Below 25 <sup>th</sup>	Below \$14.40	Above 0.71	0%
<b>Minimum</b>	25 <sup>th</sup>	\$14.40	0.71	50%
<b>Target</b>	55 <sup>th</sup>	\$15.00	0.54	100%
<b>Maximum</b>	90 <sup>th</sup> or higher	\$15.60	0.41 or lower	200%

Vesting percentage will be interpolated for achievement between performance levels.

\*If Duke TSR is at least 15% during the performance period, the payout cannot be less than 30%. If Duke TSR is negative during the performance period, the payout cannot exceed the target level (100%).

These metrics correlate to long term value, and are set at levels that the Compensation Committee believes strike the right balance between being challenging and being reasonable in light of past performance and market conditions. To ensure employees remain motivated, target is set at a level that is achievable and meaningful. The minimum is set at a level of performance that must be achieved before an incentive can be earned, as performance below this level will result in no payout. The maximum performance level is set at a level that requires superior performance relative as compared to the target

level. In general, over a period of years, we want the probability of achieving minimum to be 80%, target to be 50%, and maximum to be 20%.

These LTI metrics are calculated as follows:

- Earnings Per Share (EPS) is calculated by dividing our adjusted diluted net income by the number of our outstanding shares of common stock. Cumulative adjusted EPS is calculated by adding the actual EPS results for each year during the performance period (i.e., 2018-2020). The cumulative EPS target is based on the projected growth of the businesses consistent with our 5-year business plan.
- Total Shareholder Return (TSR) measures the change in fair market value of an initial investment in common stock, over a specified period, with dividends reinvested, and is typically expressed as an annual percentage. The vesting opportunity for this portion of the award is based on Duke Energy's TSR relative to that of the companies in the Philadelphia Utility Index, measured over the three-year performance period.
- Total Incident Case Rate (TICR) measures the number of occupational injuries and illnesses per 100 employees, including staff augmentation contractors. The absolute minimum, target and maximum goals are based on the 75th, 90th, and 100th percentile of the performance of the companies in the EEI Group I large company index for the most recently available three years prior to the start of the performance period. For example, the target levels for the 2018-2020 cycle are based on actual peer performance for the 2014-2016 period.

**PERSON RESPONSIBLE:** Renee H. Metzler

**REQUEST:**

**Incentive Compensation**

Reference the testimony of Sarah E. Lawler, page 12, Schedule D-2.26, WPD 2.26a and WPD 2.26B. Ms. Lawler states that the Company's adjustment to incentive compensation "utilizes a methodology similar to the one adopted by the Commission in Case No. 2017-00321." See also the testimony of Renee H. Metzler, page 28.

- a. Are the proposed incentive compensation adjustments the same or "similar" to that adopted by the Commission in Case No. 2017-00321? If merely similar, provide the differences between what the Commission recently adopted and the Company's proposal here.
- b. Confirm that the Company removed for ratemaking all compensation in the form of restricted stock units.

**RESPONSE:**

- a. As it relates to incentive compensation tied to financial performance, the treatment is the same.
- b. Because compensation paid in the form of RSUs is not tied to achieving financial performance, the Company did not remove this item. RSUs are comparable to base salary except that an employee receiving RSUs must maintain employment for at least three years to receive the full amount of this

form of compensation. The magnitude of the RSUs paid to an employee, and included in the test year, is independent of the Company's achievement of financial goals.

**PERSON RESPONSIBLE:** Sarah E. Lawler

**Duke Energy Kentucky**  
**Case No. 2018-00261**  
**Attorney General's First Set Data Requests**  
**Date Received: October 10, 2018**

**AG-DR-01-069**

**REQUEST:**

**Incentive Compensation**

Reference the testimony of Renee H. Metzler, page 11. Explain the meaning of the second objective of incentive pay, that the purpose is “to ensure [the employees] business unit’s and Duke Energy’s overall success.”

**RESPONSE:**

Incentive pay is linked to the accomplishment of specific goals established in advance for the individual employee, his or her business unit, one or more of the Companies, and/or Duke Energy. Linking the achievement of these goals to the employee’s incentive compensation drives their business unit’s and Company’s overall success.

**PERSON RESPONSIBLE:** Renee H. Metzler

**REQUEST:**

**Incentive Compensation**

Reference the testimony of Renee H. Metzler, page 11, wherein she states “The goal of having a LTI component as part of certain employees’ total compensation package is to attract and retain high-caliber leaders and align their interest with the long-term strategy of Duke Energy, including Duke Energy Kentucky, through equity-based compensation.”

- a. Explain how the long-term strategy of Duke Energy is subject to the jurisdiction of, or of interest to, the Kentucky Public Service Commission.

**RESPONSE:**

- a. The goal of the LTI component of Duke Energy’s compensation package is to attract and retain high-caliber leaders. The recruitment and retention of such employees is critical to Duke Energy’s and Duke Energy Kentucky’s ability to provide safe, reliable and high-quality service. Refer to Response AG-DR-01-0067 for specific information about LTI Plan metrics. The metrics used in our performance shares correlate to long term value.

**PERSON RESPONSIBLE:** Renee H. Metzler

**REQUEST:**

**Incentive Compensation**

Reference the testimony of Renee H. Metzler, page 14, and the table between lines 9-10.

Explain this table, including what the 3% figure represents.

**RESPONSE:**

This table reflects median annual salary budget increases as a percentage of total pay reported in the WorldatWork Salary Budget Survey as compared to Duke Energy's overall salary increase budget as a percentage of total pay for the corresponding years. Within the table, the "Industry" column amounts reflect actual median annual wage salary budget increase data reported by U.S. Survey participants. The "Duke Energy" columns reflect Duke Energy's overall annual wage salary increase budget for each year in the table. As noted, this data is for U.S participant companies only and represents the median annual salary budget increase as a percentage of total pay.

**PERSON RESPONSIBLE:** Renee H. Metzler



**REQUEST:**

**Incentive Compensation**

Reference the testimony of Renee H. Metzler, page 17, table 1. Explain if the leadership weight and non-leadership weight of EPS (50% and 30%, respectively) as compared to both categories' safety weight (+/- 5%) is indicative of Duke Energy's and DEK's operational focus.

**RESPONSE:**

Duke Energy's operational focus is measured in multiple areas on its scorecard. Specifically, the operational excellence category, which is weighted at 20% for leaders and 15% all others, includes measures of operations expense, reliability and safety. This is in addition to the safety adder/ penalty (+/- 5%) referenced in this question. Also, EPS provides insight on the operational focus of the company since operations expense is a component of this measure.

**PERSON RESPONSIBLE:** Renee H. Metzler

**REQUEST:**

**Incentive Compensation**

Reference the testimony of Renee H. Metzler, page 18. Explain the sentence stating, “[a] growing EPS benefits customers by reducing costs of capital as the Company continues to invest in the necessary maintenance of the distribution system and transforms the customers experience by providing customers with more billing options, additional energy usage information and new tools to help manage and reduce energy costs.”

**RESPONSE:**

As stated in the testimony, growing EPS helps to attract more cost competitive capital, helping to keep our cost of capital and customer rates low. Additionally, our ability to generate earnings is an important indication of the stability and financial health of the company, which will impact our cost of capital.

**PERSON RESPONSIBLE:** Renee H. Metzler

**REQUEST:**

**Incentive Compensation**

Reference the testimony of Renee H. Metzler, page 19. Would DEK agree that minimum standards of safety and reliability are requirements under KRS Chapter 278 and 49 CFR 192?

**RESPONSE:**

Objection. Calls for a legal opinion and conclusion. The statutes under KRS Chapter 278 and 49 CFR 192 speak for themselves.

**PERSON RESPONSIBLE:**           Legal

**REQUEST:**

**Incentive Compensation**

Reference the testimony of Renee H. Metzler, page 29, wherein she states that in Case No. 2017-00321 “[t]he Commission disallowed recovery of incentive pay expense related to corporate performance objectives based upon achieving corporate earnings per share.”

- a. Confirm that in Case No. 2017-00321 the Commission denied for recovery incentive compensation expense, including the issuance of RSUs.
- b. Further confirm that in a May 23, 2018 order in Case No. 2017-00321, the Commission explicitly found “RSUs to be ultimately tied to the financial performance of Duke Kentucky, which primarily benefits shareholders and not ratepayers of Duke Kentucky.”

**RESPONSE:**

- a. The Order in Case No. 2017-00321 speaks for itself.
- b. The Order in Case No. 2017-00321 speaks for itself.

**PERSON RESPONSIBLE:** Renee H. Metzler

**REQUEST:**

**Regulatory Assets and Regulatory Liabilities and Related Amortization**

Provide a schedule of the amortization expense and remaining balance associated with each regulatory asset and each regulatory liability for each month for the years 2014 through 2017, for each actual month during 2018, and for each month projected for the remainder of 2018 and continuing through the end of the test year. In addition, provide the amortization period and the Case No. in which the Commission approved the recovery and the amortization period, if any. If there was no regulatory asset and/or no regulatory liability amortization in the years prior to the test year and the amortization expense in the test year relates only to the deferrals summarized by Mr. Wathen on pages 12-13 of his Direct Testimony, so state.

**RESPONSE:**

Besides the items discussed by Mr. Wathen, the only other regulatory asset or regulatory liability for which the Company is seeking approval to amortize is the Amortization of ASRP 2018 FIT Change shown on Schedule D-2.21.

**PERSON RESPONSIBLE:** William Don Wathen Jr.

**REQUEST:**

**Regulatory Assets and Regulatory Liabilities and Related Amortization**

Reference the testimony of William Don Wathen Jr., page 13. Is the Company proposing a 5-year amortization period of rate case expense in this matter?

**RESPONSE:**

Yes, see testimony of Sarah E. Lawler, page 9.

**PERSON RESPONSIBLE:** William Don Wathen Jr.

**REQUEST:**

**Depreciation and Decommissioning**

Refer to cell row 12 account 403002 Depreciation Expense on the Base Period tab in the Company's Excel workbook provided in response to Staff 1-71.

- a. Confirm that the actual depreciation expense on this line is \$1,004,652 in May 2018.
- b. Confirm that the budget depreciation expense on this line jumps to \$1,102,838 in June 2018, or a 9.8% increase.
- c. Provide a detailed explanation for this apparent disconnect in the transition from actual to budget within the base period.

**RESPONSE:**

- a. Confirmed
- b. Confirmed
- c. The increase in depreciation expense from May 2018 actual to June 2018 budget is primarily due to differences in actual plant additions and budgeted plant additions for January 2018 through May 2018. Shifts in the timing of capital expenditures and the timing of when projects are placed into service can cause actual depreciation expense to be higher or lower than budget in a given month.

**PERSON RESPONSIBLE:** Robert H. "Beau" Pratt

**REQUEST:**

**Depreciation and Decommissioning**

Refer to the Direct Testimony of Mr. Spanos at page 11 related to the decommissioning study of the production site performed by Arcadis, U.S., Inc. Provide a copy of that study and describe when it was performed and for what purpose.

**RESPONSE:**

Please see STAFF-DR-02-070 Attachment, which sets forth the Arcadis, U.S., Inc. study. The study was conducted in March 2018 for preparation of the closure of the Erlanger Gas Plant and Constance Cavern.

**PERSON RESPONSIBLE:** John J. Spanos



**REQUEST:**

**Depreciation and Decommissioning**

Refer to the Direct Testimony of Mr. Spanos at page 11 related to the escalation of decommissioning costs and to page VIII-2 and VIII-3 of the Gannett Fleming depreciation study, Attachment JJS-1. Provide the decommissioning amount determined before escalation. In addition, provide the rate of escalation assumed in these calculations and explain why that rate is appropriate.

**RESPONSE:**

See AG-DR-01-080 Attachment, which sets forth the total cost of the Decommissioning Study before escalation. The costs were not escalated by 2.5% to the date of retirement. Although escalation to the date of retirement is most common, it was determined not to escalate due to the short remaining life.

**PERSON RESPONSIBLE:** John J. Spanos

DUKE ENERGY KENTUCKY  
GAS PLANT

TERMINAL NET SALVAGE

<u>LOCATION</u> (1)	<u>DECOMMISSIONING COST</u> (2)	<u>TERMINAL RETIREMENTS</u> (3)	<u>TERMINAL NET SALVAGE %</u> (4)=(2)/(3)
ERLANGER	684,000	(6,704,783)	(10)

**REQUEST:**

**Depreciation and Decommissioning**

Refer to the Gannett Fleming depreciation study, Attachment JJS-1, attached to the Direct Testimony of Mr. Spanos at page III-5 listing the probable retirement date of 2024 for the Erlanger/Constance Cavern. Provide a copy of all studies and all other source documents relied on for the proposed probable retirement date reflected in the Gannett Fleming depreciation study.

**RESPONSE:**

The Erlanger/Constance Cavern assets were placed in service during 1961. The proposed retirement date of 2024 reflects a 63-year life span and the Company's plan to cease operations of the facility for its current operations.

**PERSON RESPONSIBLE:** John J. Spanos

**Duke Energy Kentucky  
Case No. 2018-00261  
Attorney General's First Set Data Requests  
Date Received: October 10, 2018**

**AG-DR-01-082**

**REQUEST:**

**Depreciation and Decommissioning**

Provide the Asset Retirement Obligations recorded for the Erlanger/Constance Cavern by FERC account/subaccount (assets and liabilities) as of September 30, 2018 for each specific legal obligation.

**RESPONSE:**

There are no Asset Retirement Obligations recorded for the Erlanger/Constance Cavern as of September 30, 2018.

**PERSON RESPONSIBLE:** Cynthia S. Lee

**REQUEST:**

**Depreciation and Decommissioning**

Provide a copy of the depreciation study(ies) underlying the current depreciation rates and cite all cases in which those rates were authorized. If not indicated in the depreciation study(ies), provide the terminal net salvage component of the depreciation rates and the underlying workpapers support, including any conceptual or other studies used to develop the terminal net salvage estimate and/or percentage. If not indicated in the depreciation study(ies), provide the probable retirement date and service life used for each unit in the study(ies).

**RESPONSE:**

See AG-DR-01-083 Attachments 1 and 2, which set forth the last depreciation study conducted as of December 31, 2008. At the time of the last study, there was no terminal net salvage calculated since a decommissioning study had not been performed. The net salvage percent for all production plant was determined based on an interim net salvage basis which was common for these types of facilities ten years ago.

**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

ii

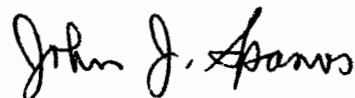
Attention Mr. Carl J. Council, Jr.  
Director, Asset Accounting

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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I-1

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.

II-1

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.

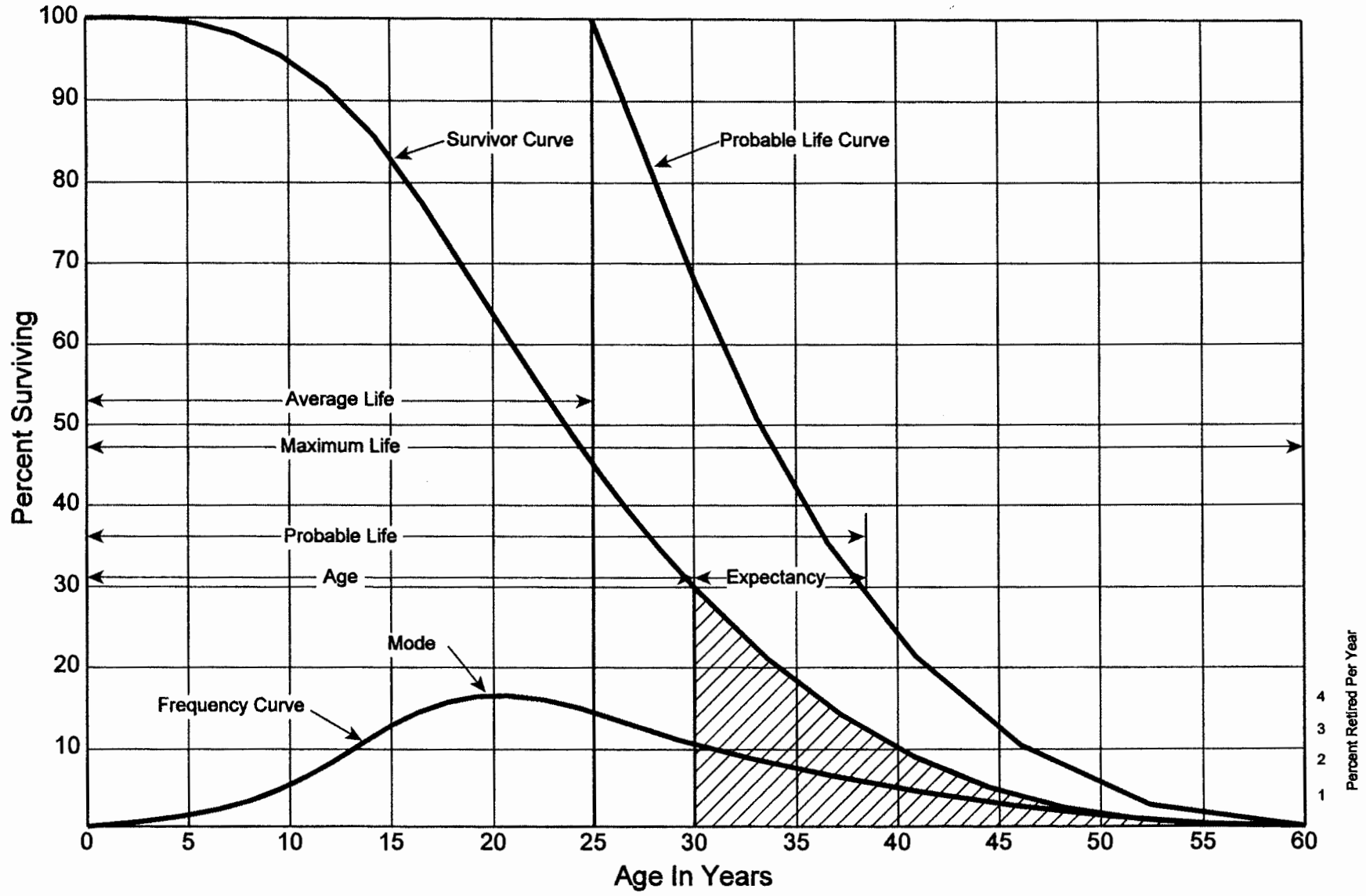


Figure 1. A Typical Survivor Curve and Derived Curves

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.<sup>1</sup> These type curves have also been presented in subsequent Experiment Station

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

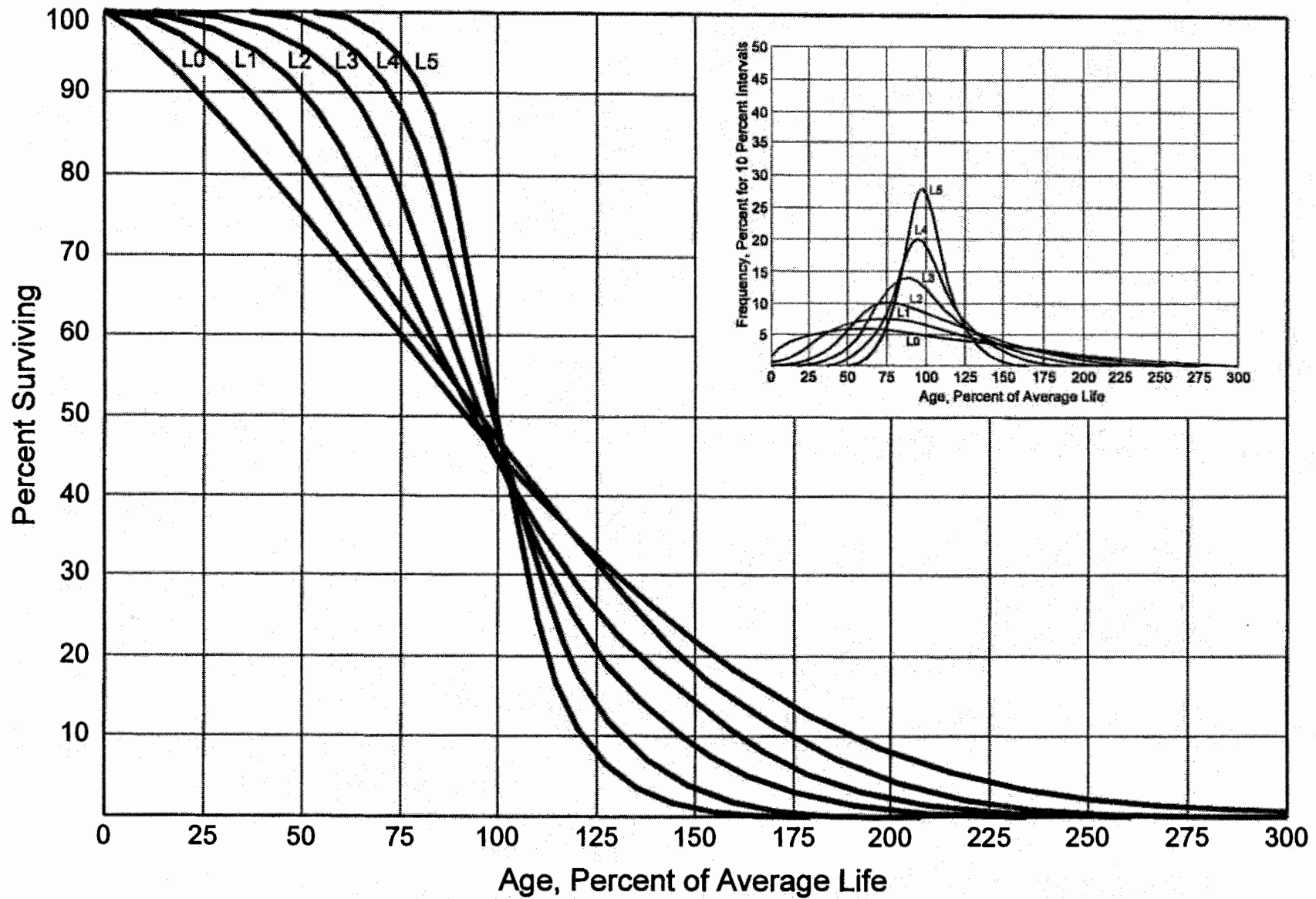


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

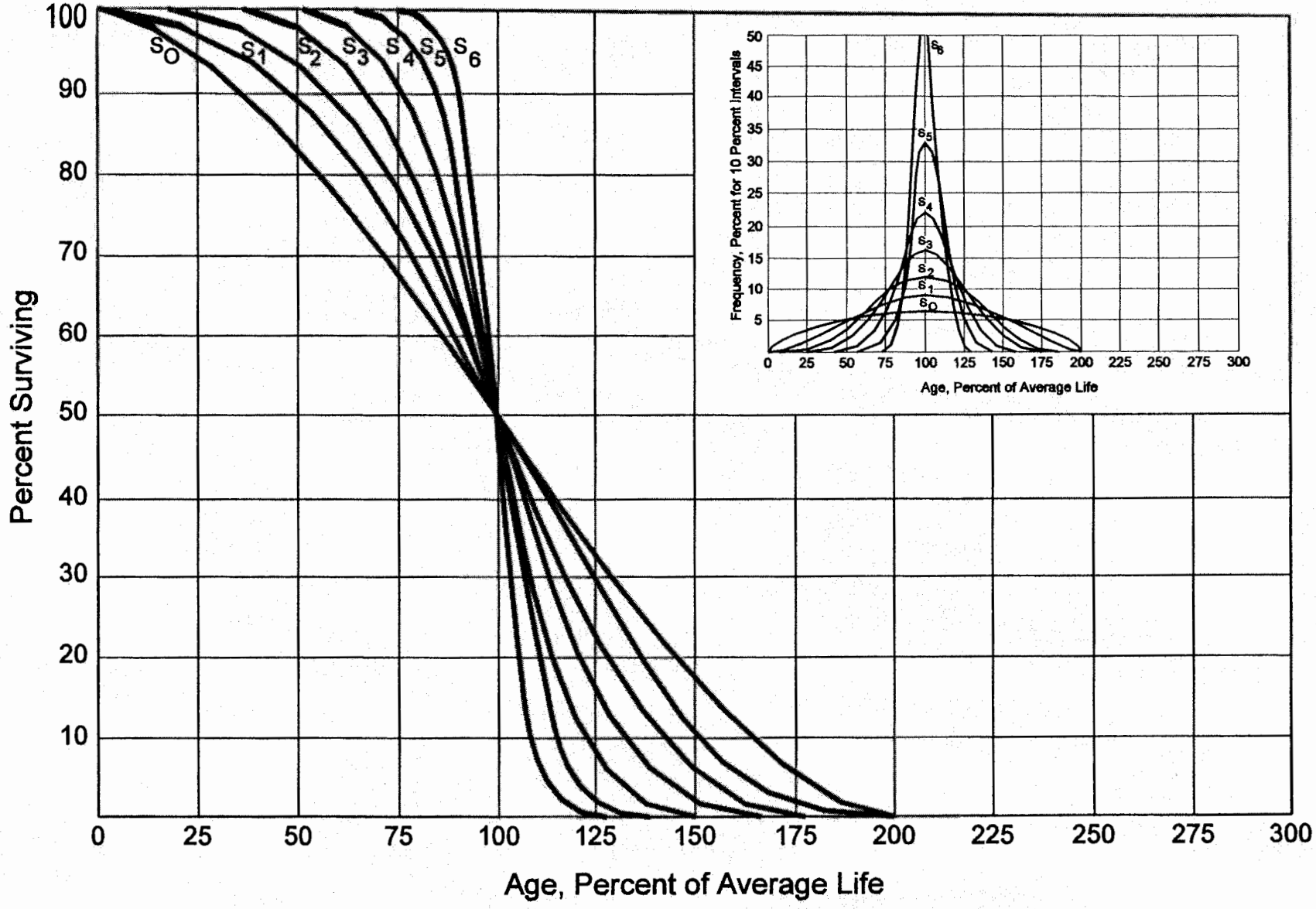


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

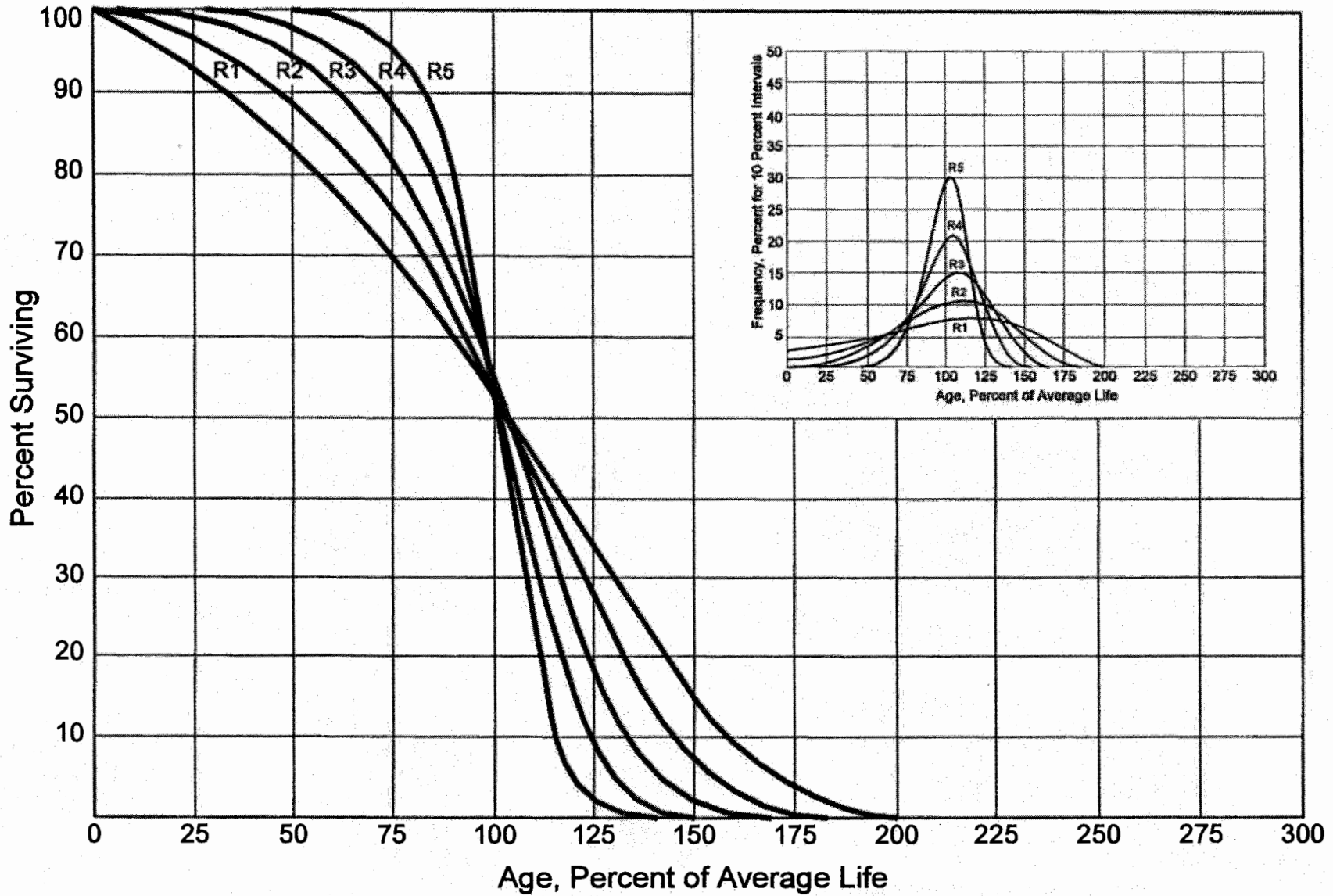


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

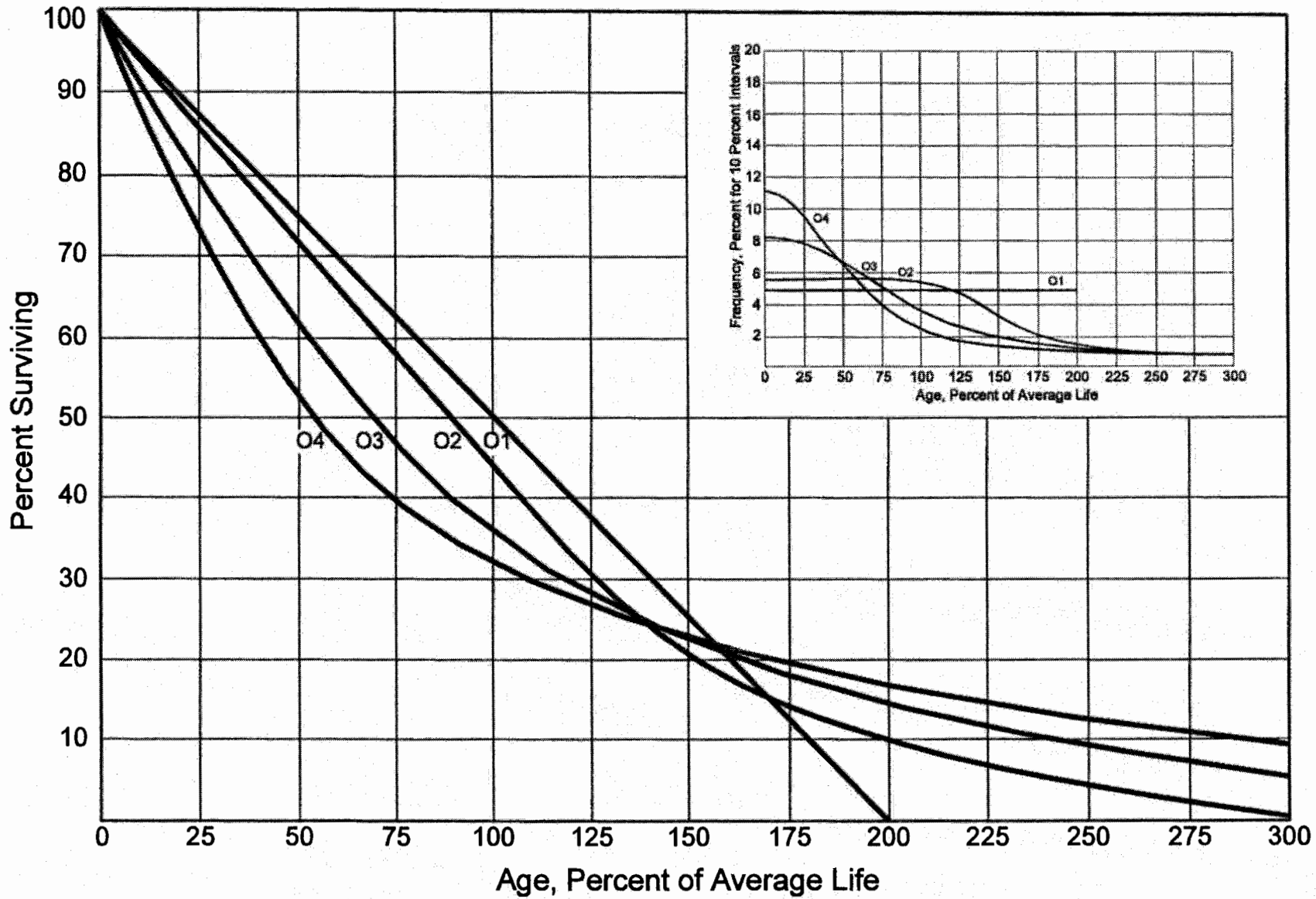


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."<sup>2</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis<sup>3</sup> 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,"<sup>4</sup> "Engineering Valuation and Depreciation,"<sup>5</sup> and "Depreciation Systems."<sup>6</sup>

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

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

<sup>3</sup>Couch, 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.

<sup>4</sup>Winfrey, Robley, Supra Note 1.

<sup>5</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

<sup>6</sup>Wolf, 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

Experience Band 1999-2008

Placement Band 1994-2008

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	<u>53</u>	<u>68</u>	<u>86</u>	<u>106</u>	<u>128</u>	<u>157</u>	<u>196</u>	<u>231</u>	<u>273</u>	<u>308</u>	<u>1,606</u>	

11-12

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

Experience Band 1999-2008

Placement Band 1994 -2008

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval	
	During 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	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	13½-14½
1995	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1996	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1997	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	-	10½-11½
1998	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	9½-10½
1999	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2000	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2001	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2002	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	5½-6½
2003	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	4½-5½
2004	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	-	10	3½-4½
2005	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2006	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	-	1½-2½
2007	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2008	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses denote Credit amount.

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 staircase 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

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 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2000		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2001			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2002				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2003					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2004						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2005							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2006								960 <sup>a</sup>	949	926	5,719	1½-2½
2007									1,080 <sup>a</sup>	1,069	6,579	½-1½
2008										1,220 <sup>a</sup>	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>	

<sup>a</sup> 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.

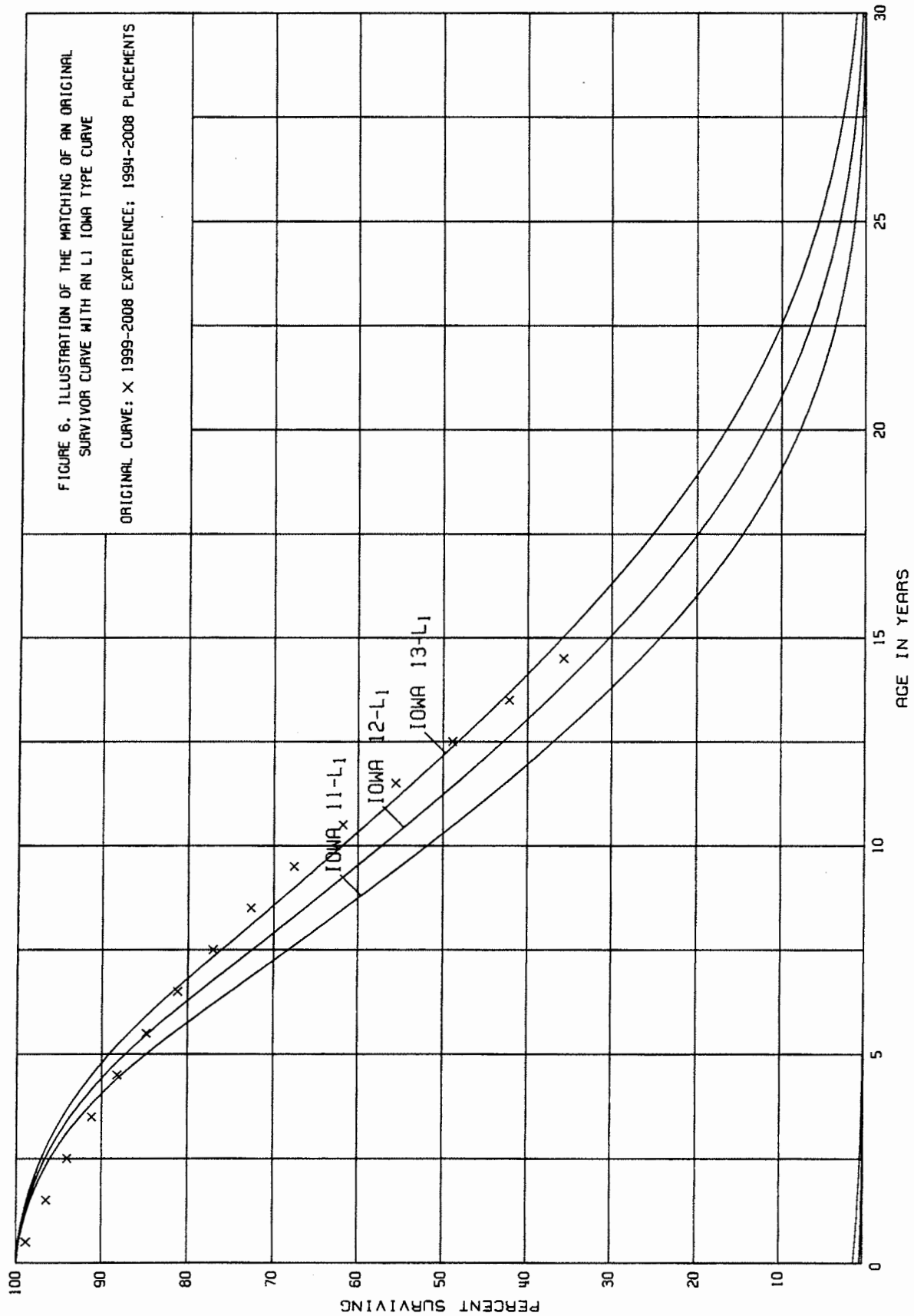


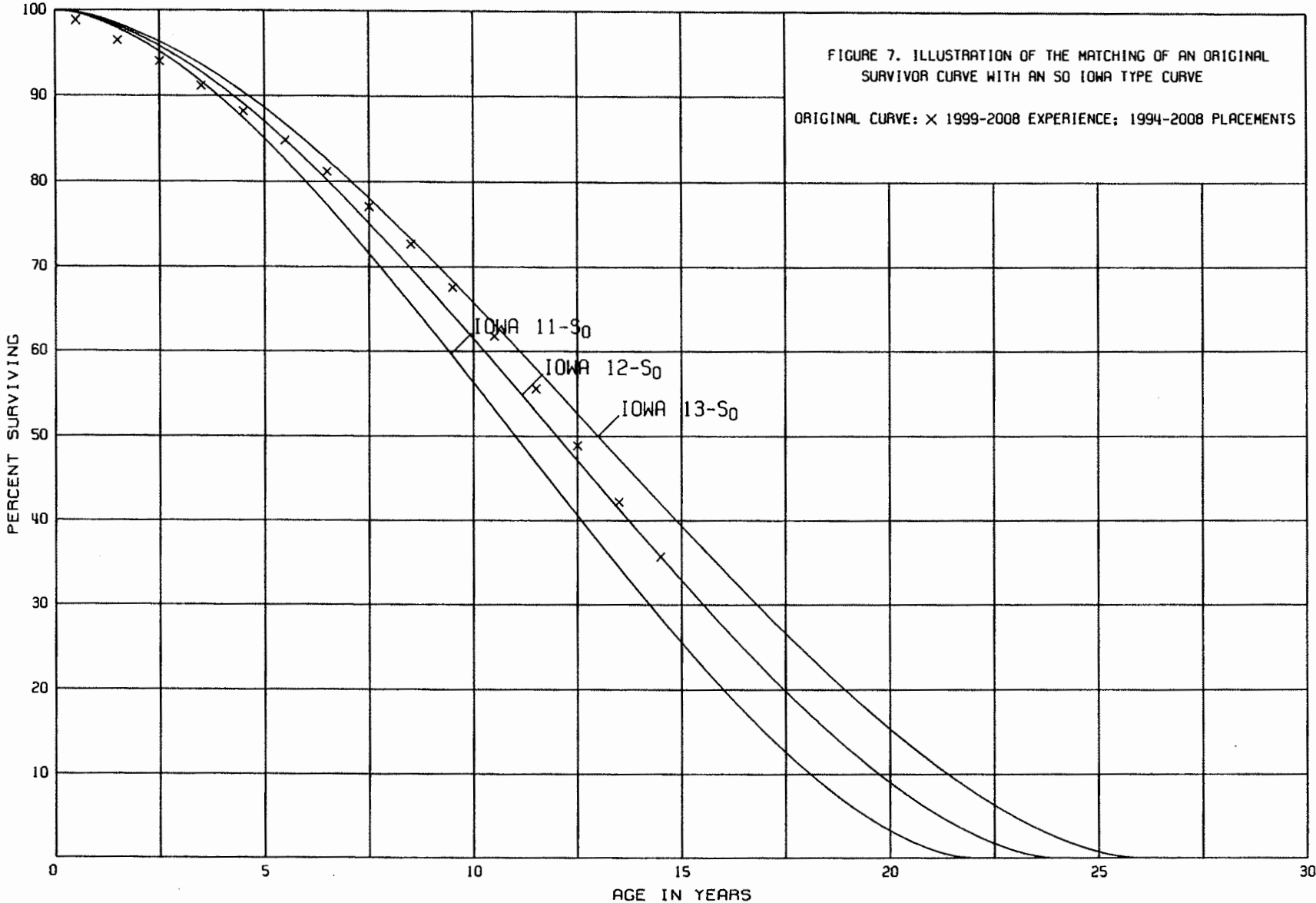
The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 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.

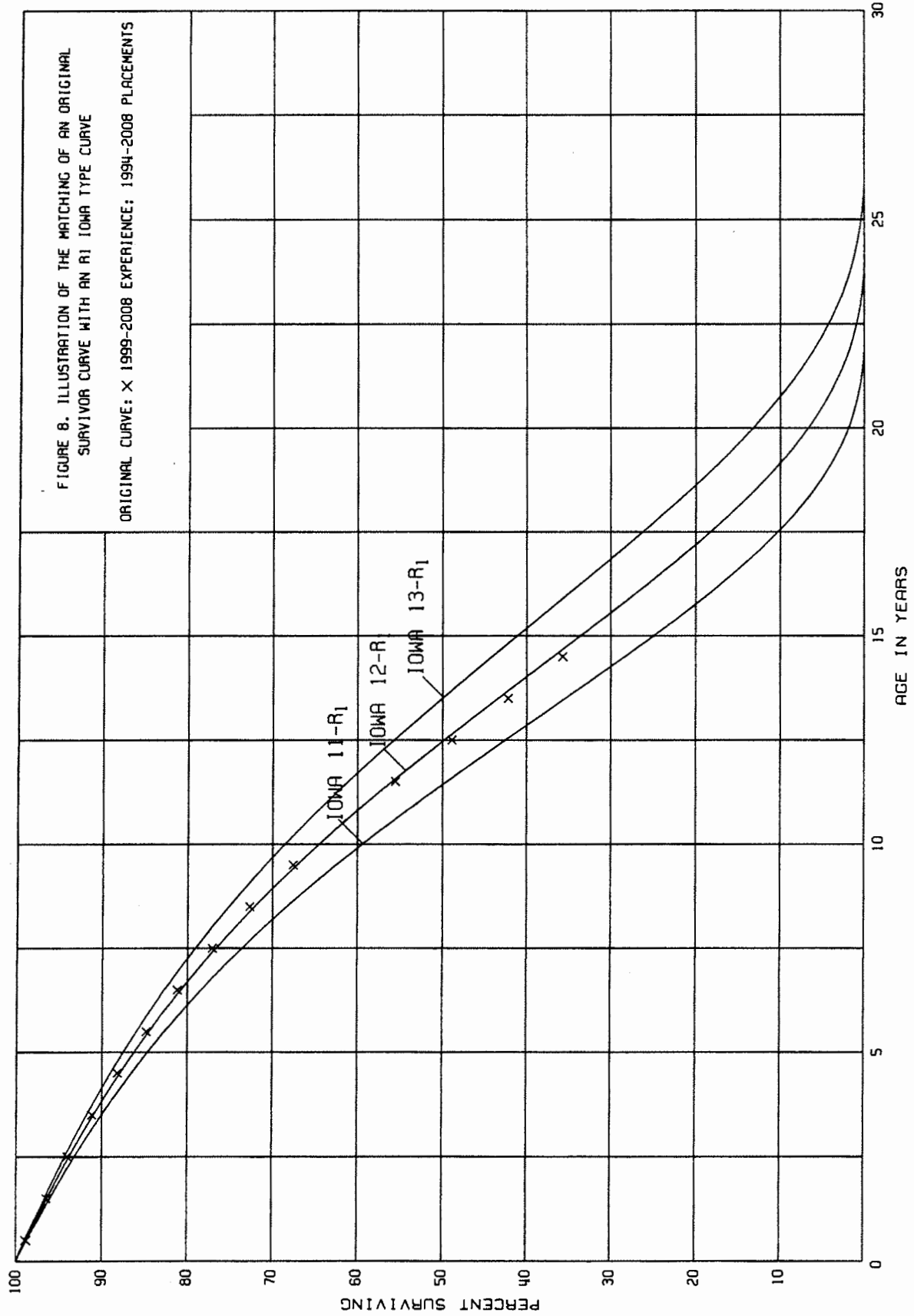
#### Service Life Considerations

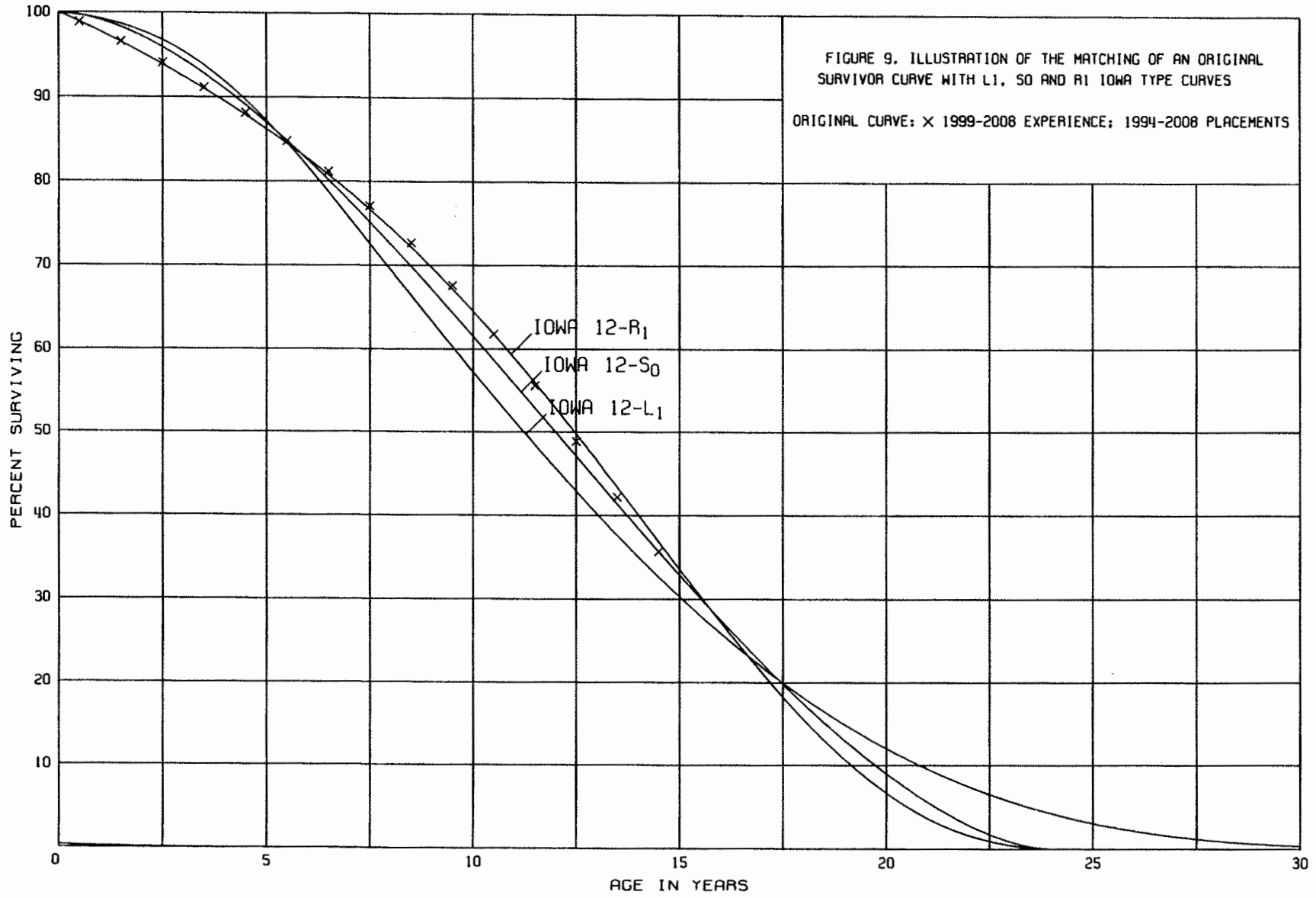
The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company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









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 BEG	AGE INTERVAL END	RETIREMENTS DURING LIFE	RETIREMENTS DURING INTERVAL	GROUP ANNUAL ACCRUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
(1)	(2)	(3)	(4)	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
0.000	1.000	0.500	0.99044	0.9904400000	2008	12.28300690827	99.528294	0.1234	0.0617
1.000	2.000	1.500	1.32442	0.88294666667	2007	10.85109357493	98.347352	0.1103	0.1655
2.000	3.000	2.500	1.73983	0.69593200000	2006	10.06165424160	96.815228	0.1039	0.2598
3.000	4.000	3.500	2.24950	0.64271428571	2005	9.39233109874	94.820562	0.0991	0.3469
4.000	5.000	4.500	2.86739	0.63719777778	2004	8.75237506700	92.262114	0.0949	0.4271
5.000	6.000	5.500	3.60728	0.65586909091	2003	8.10584163265	89.024781	0.0911	0.5011
6.000	7.000	6.500	4.48152	0.68946461538	2002	7.43317477951	84.980382	0.0875	0.5688
7.000	8.000	7.500	5.48964	0.73195200000	2001	6.72246647182	79.994801	0.0840	0.6300
8.000	9.000	8.500	6.60831	0.77744823529	2000	5.96776635417	73.945828	0.0807	0.6860
9.000	10.000	9.500	7.77040	0.81793684211	1999	5.17007381547	66.756473	0.0774	0.7353
10.000	11.000	10.500	8.84617	0.84249238095	1998	4.33985920394	58.448187	0.0743	0.7802
11.000	12.000	11.500	9.63963	0.83822869565	1997	3.49949866564	49.205284	0.0711	0.8177
12.000	13.000	12.500	9.91692	0.79335360000	1996	2.68370751782	39.427010	0.0681	0.8513
13.000	14.000	13.500	9.49412	0.70326814815	1995	1.93539664374	29.721491	0.0651	0.8789
14.000	15.000	14.500	8.34393	0.57544344828	1994	1.29604084553	20.802464	0.0623	0.9034
15.000	16.000	15.500	6.66484	0.42998967742	1993	0.79332428268	13.298077	0.0597	0.9254
16.000	17.000	16.500	4.80891	0.29144909091	1992	0.43260489851	7.561204	0.0572	0.9438
17.000	18.000	17.500	3.07845	0.17591142857	1991	0.19892463877	3.617525	0.0550	0.9625
18.000	19.000	18.500	1.59367	0.08614432432	1990	0.06789676233	1.281466	0.0530	0.9805
19.000	20.000	19.500	0.46938	0.02407076923	1989	0.01278921555	0.249943	0.0512	0.9984
20.000	20.460	20.230	0.01525	0.00075383094	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, 2008

ACCOUNT		SURVIVOR	NET	ORIGINAL	BOOK	FUTURE	CALCULATED		COMPOSITE
(1)		CURVE	SALVAGE	COST	RESERVE	ACCRUALS	AMOUNT	RATE	REMAINING
		(2)	PERCENT	(4)	(5)	(6)	(7)	(8)=(7)/(4)	LIFE
			(3)						(9)=(6)/(7)
<b>DEPRECIABLE PLANT</b>									
<b>COMMON PLANT</b>									
1701	AMI METERS - LEASED	20-S0.5	0	601,512.93	28,121	573,392	42,286	7.03	13.6
1900	STRUCTURES & IMPROVEMENTS								
	ERLANGER OPERATIONS CENTER	100-R1 *	0	4,187,225.32	287,692	3,899,533	98,989	2.36	39.4
	FLORENCE SERVICE BUILDING	100-R1 *	0	6,447.49	636	5,811	213	3.30	27.3
	KENTUCKY SERVICE BUILDING - 19TH & AUGUSTINE	100-R1 *	0	1,797,869.71	1,725,590	72,276	20,803	1.16	3.5
	MINOR STRUCTURES	40-R1	(5)	5,371.46	1,838	3,802	154	2.87	24.7
	<b>TOTAL STRUCTURES &amp; IMPROVEMENTS</b>			<b>5,996,913.98</b>	<b>2,015,756</b>	<b>3,981,422</b>	<b>120,159</b>	<b>2.00</b>	<b>33.1</b>
1910	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	178,694.30	80,977	97,717	8,395	4.70	11.6
1970	COMMUNICATION EQUIPMENT	15-SQ	0	3,846,737.98	1,018,290	2,828,448	214,730	5.58	13.2
1980	MISCELLANEOUS EQUIPMENT	15-SQ	0	11,371.92	2,155	9,217	801	7.04	11.5
	<b>TOTAL COMMON PLANT</b>			<b>11,043,349.72</b>	<b>3,412,019</b>	<b>7,631,596</b>	<b>446,935</b>	<b>4.05</b>	<b>17.1</b>
<b>PRODUCTION PLANT</b>									
2041	RIGHTS OF WAY	50-SQ	0	24,438.55	24,439	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	1,906,906	2,683,994	109,581	2.63	24.5
	<b>TOTAL PRODUCTION PLANT</b>			<b>5,765,355.68</b>	<b>3,322,590</b>	<b>2,938,489</b>	<b>116,502</b>	<b>2.02</b>	<b>25.2</b>
<b>DISTRIBUTION PLANT</b>									
2741	RIGHTS OF WAY - GENERAL	65-R4	0	1,084,353.52	505,277	579,075	15,020	1.39	38.6
2750	STRUCTURES AND IMPROVEMENTS - GENERAL	50-R2.5	(5)	158,514.14	124,818	41,621	1,417	0.89	29.4
<b>MAINS</b>									
2761	CAST IRON, COPPER AND ALL VALVES	41-R2.5	(20)	1,394,028.67	687,267	985,568	95,769	6.87	10.3
2762	STEEL	55-R2.5	(20)	69,705,083.01	28,963,345	54,682,756	1,698,731	2.44	32.2
2763	PLASTIC	80-R2.5	(20)	115,457,749.96	16,053,967	122,495,333	2,802,909	2.43	43.7
2765	STEEL - FEEDER LINES	55-R2.5	(20)	23,784,983.14	11,802,361	16,739,618	535,998	2.25	31.2
	<b>TOTAL MAINS</b>			<b>210,341,844.78</b>	<b>57,506,940</b>	<b>194,903,275</b>	<b>5,133,407</b>	<b>2.44</b>	
2780	M & R - GENERAL - SYSTEM - EXCL. ELECT. EQUIP.	40-R1.5	(15)	3,522,723.85	1,710,171	2,340,957	98,238	2.79	23.8
2781	M & R - GENERAL - SYSTEM - ELECTRONIC EQUIPMENT	20-S1.5	(15)	627,993.56	378,707	343,488	28,920	4.61	11.9
2782	MEASURING & REGULATING - GENERAL - DISTRICT	53-R2	(25)	860,792.78	501,574	574,418	16,855	1.96	34.1
<b>SERVICES</b>									
2801	CAST IRON, COPPER AND VALVES	35-R1.5	(25)	2,695,893.03	1,923,456	1,446,411	88,905	3.30	16.3
2802	STEEL	38-R1.5	(25)	3,689,115.08	1,896,481	2,714,912	129,165	3.50	21.0
2803	PLASTIC	42-R1.5	(25)	81,975,187.55	21,670,193	80,798,793	3,112,507	3.80	26.0
	<b>TOTAL SERVICES</b>			<b>88,360,195.66</b>	<b>25,490,130</b>	<b>84,960,116</b>	<b>3,330,577</b>	<b>3.77</b>	

11-4

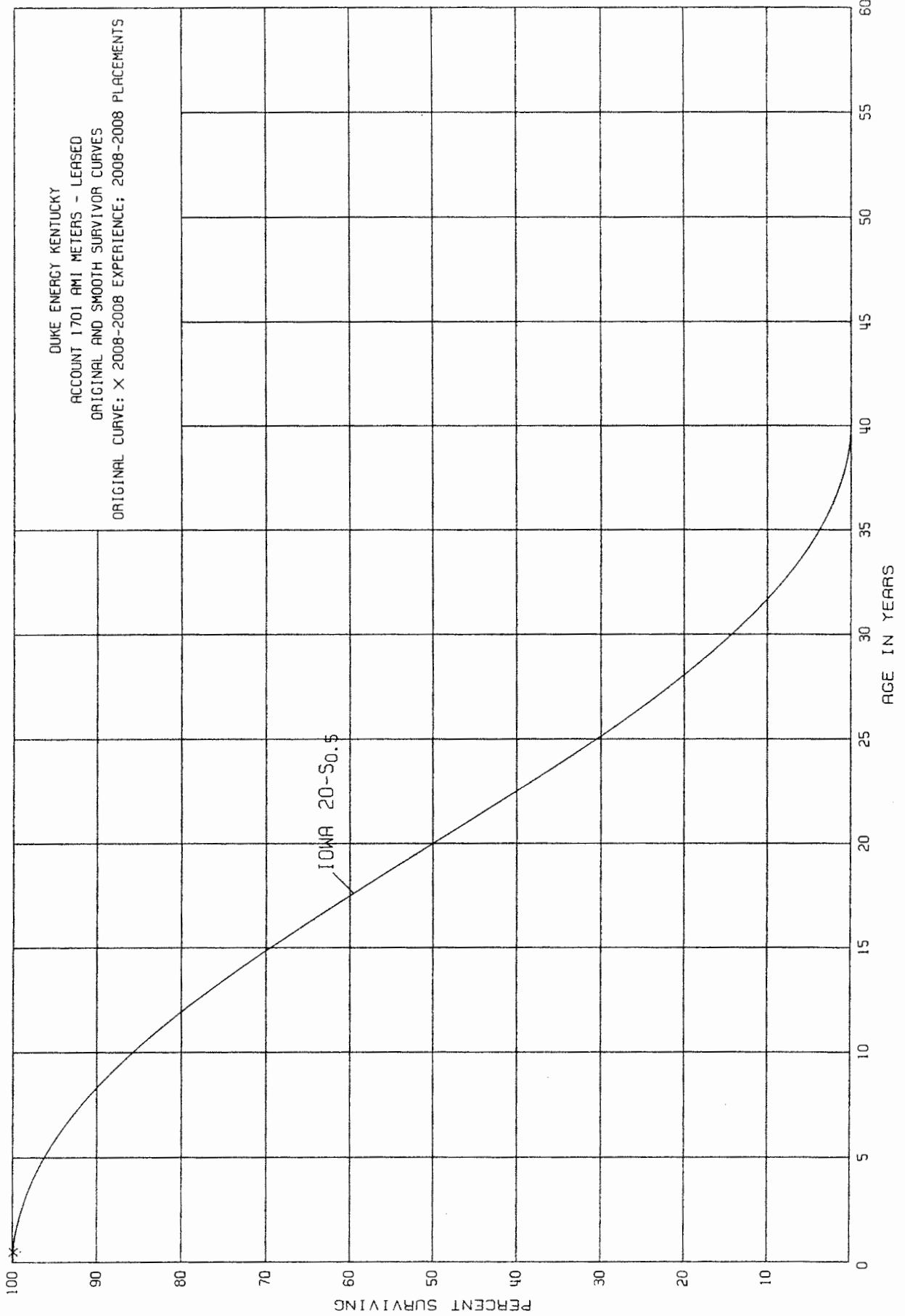
DUKE ENERGY KENTUCKY  
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED  
ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2008

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)	
<b>DEPRECIABLE PLANT</b>									
2810	METERS	37-R3	0	5,214,819.32	1,770,556	3,444,262	206,268	3.96	16.7
2811	METERS - LEASED	37-R3	0	5,530,190.56	619,688	4,910,503	176,596	3.19	27.8
2820	METER INSTALLATIONS	39-S2.5	0	4,287,338.93	1,648,044	2,639,296	123,182	2.87	21.4
2821	METER INSTALLATIONS - LEASED	39-S2.5	0	4,572,396.83	546,001	4,026,396	135,122	2.96	29.8
2830	HOUSE REGULATORS	43-R2.5	0	2,172,527.71	700,596	1,471,932	62,193	2.86	23.7
2831	HOUSE REGULATORS - LEASED	43-R2.5	0	3,192,171.22	228,898	2,963,274	92,379	2.89	32.1
2840	HOUSE REGULATOR INSTALLATIONS	48-R2	0	1,538,685.79	585,119	953,567	32,357	2.10	29.5
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)	439,685.18	295,747	187,907	9,758	2.22	19.3
2851	INDUSTRIAL MEAS. & REG. STATION EQUIP. - COMM.	20-R2.5	(10)	64,790.82	32,044	39,225	3,892	6.01	10.1
2870	OTHER EQUIPMENT	15-L3	0	108,083.69	76,146	31,938	5,981	5.53	5.3
2871	OTHER EQUIPMENT - STREET LIGHTING	30-S2.5	0	30,411.24	12,620	17,791	1,096	3.60	16.2
<b>TOTAL DISTRIBUTION PLANT</b>				<b>335,560,557.96</b>	<b>93,009,051</b>	<b>307,606,103</b>	<b>9,568,143</b>	<b>2.85</b>	<b>32.1</b>
<b>GENERAL PLANT</b>									
2910	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	23,008.38	14,470	8,539	868	3.77	9.8
2921	TRAILERS	11-R2	5	96,157.81	85,268	6,081	1,532	1.59	4.0
2940	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	1,808,402.82	892,189	916,214	74,946	4.14	12.2
2960	POWER OPERATED EQUIPMENT	11-R2.5	0	47,220.92	47,221	0	0	-	-
2980	MISCELLANEOUS EQUIPMENT	20-SQ	0	125,560.68	34,550	91,011	5,872	4.68	15.5
<b>TOTAL GENERAL PLANT</b>				<b>2,100,350.61</b>	<b>1,073,698</b>	<b>1,021,845</b>	<b>83,218</b>	<b>3.96</b>	<b>12.3</b>
<b>TOTAL DEPRECIABLE PLANT</b>				<b>354,469,613.97</b>	<b>100,817,358</b>	<b>319,198,033</b>	<b>10,214,798</b>		
<b>NONDEPRECIABLE PLANT</b>									
1890	LAND AND LAND RIGHTS			154,248.18					
2040	LAND AND LAND RIGHTS			117,711.07					
2740	LAND AND LAND RIGHTS			42,228.92					
<b>TOTAL NONDEPRECIABLE PLANT</b>				<b>314,188.17</b>					
<b>TOTAL COMMON AND GAS PLANT</b>				<b>354,783,802.14</b>	<b>100,817,358</b>	<b>319,198,033</b>	<b>10,214,798</b>		

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

III-6

SERVICE LIFE STATISTICS



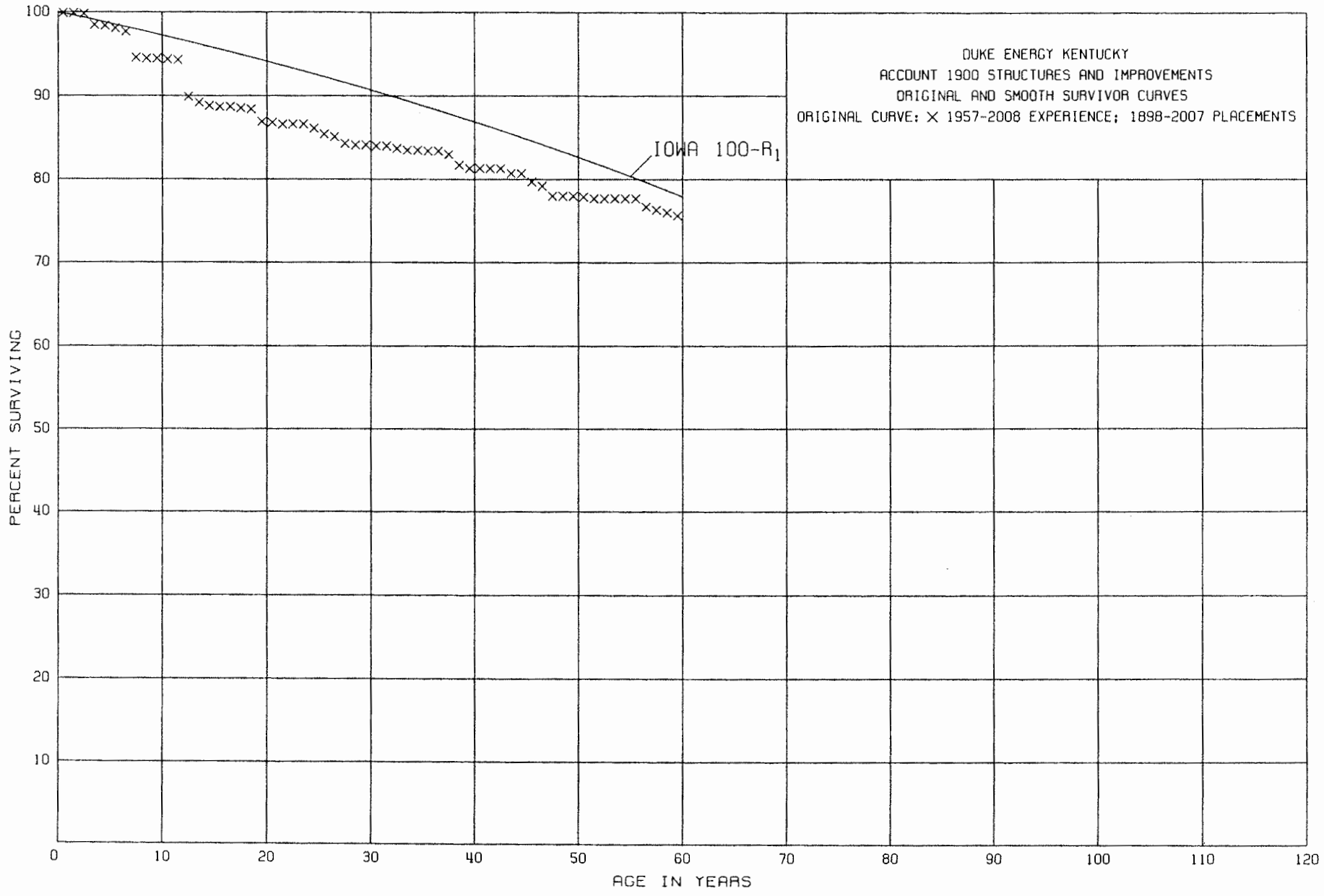


DUKE ENERGY KENTUCKY  
 COMMON PLANT

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



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

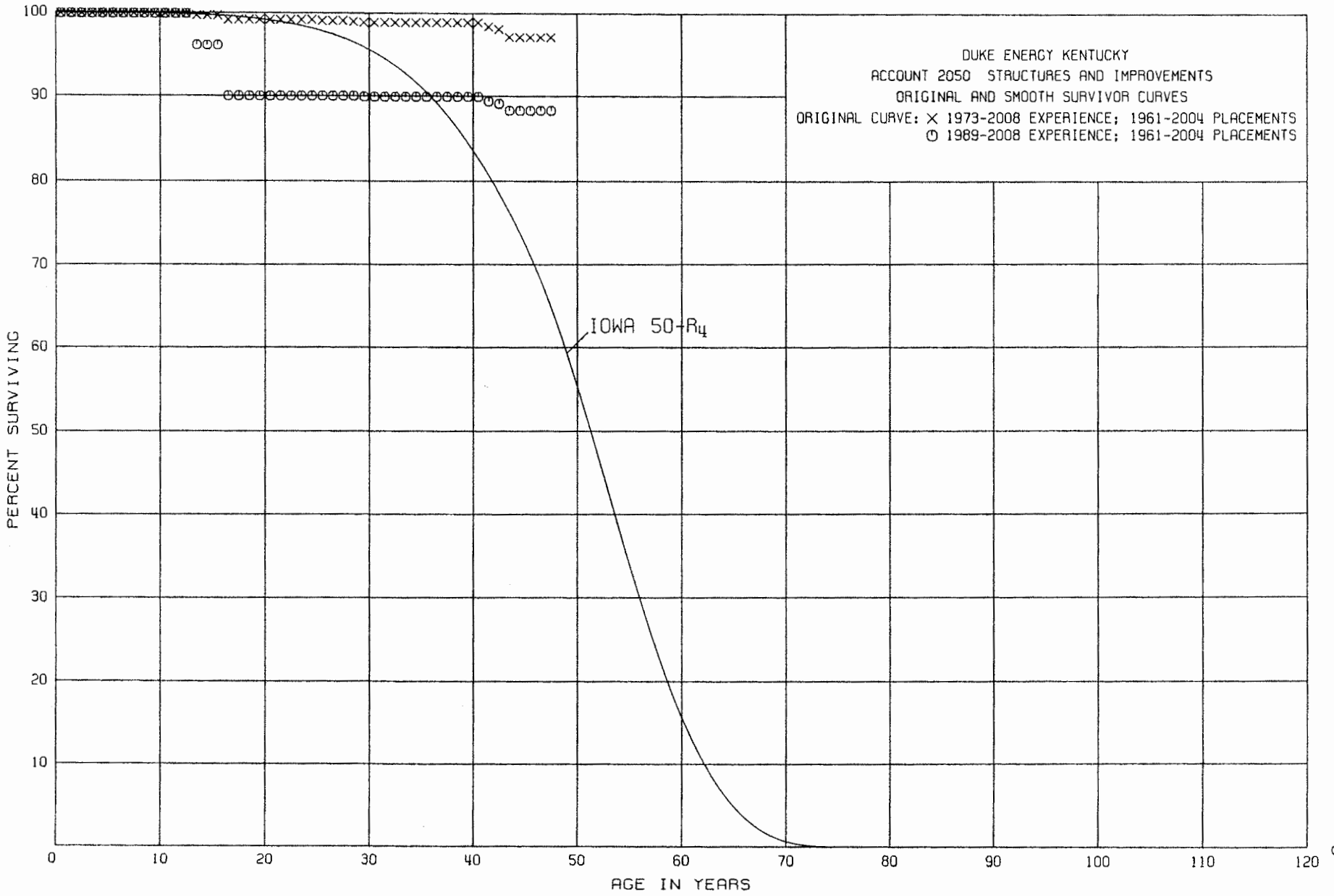
DUKE ENERGY KENTUCKY  
 COMMON PLANT

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

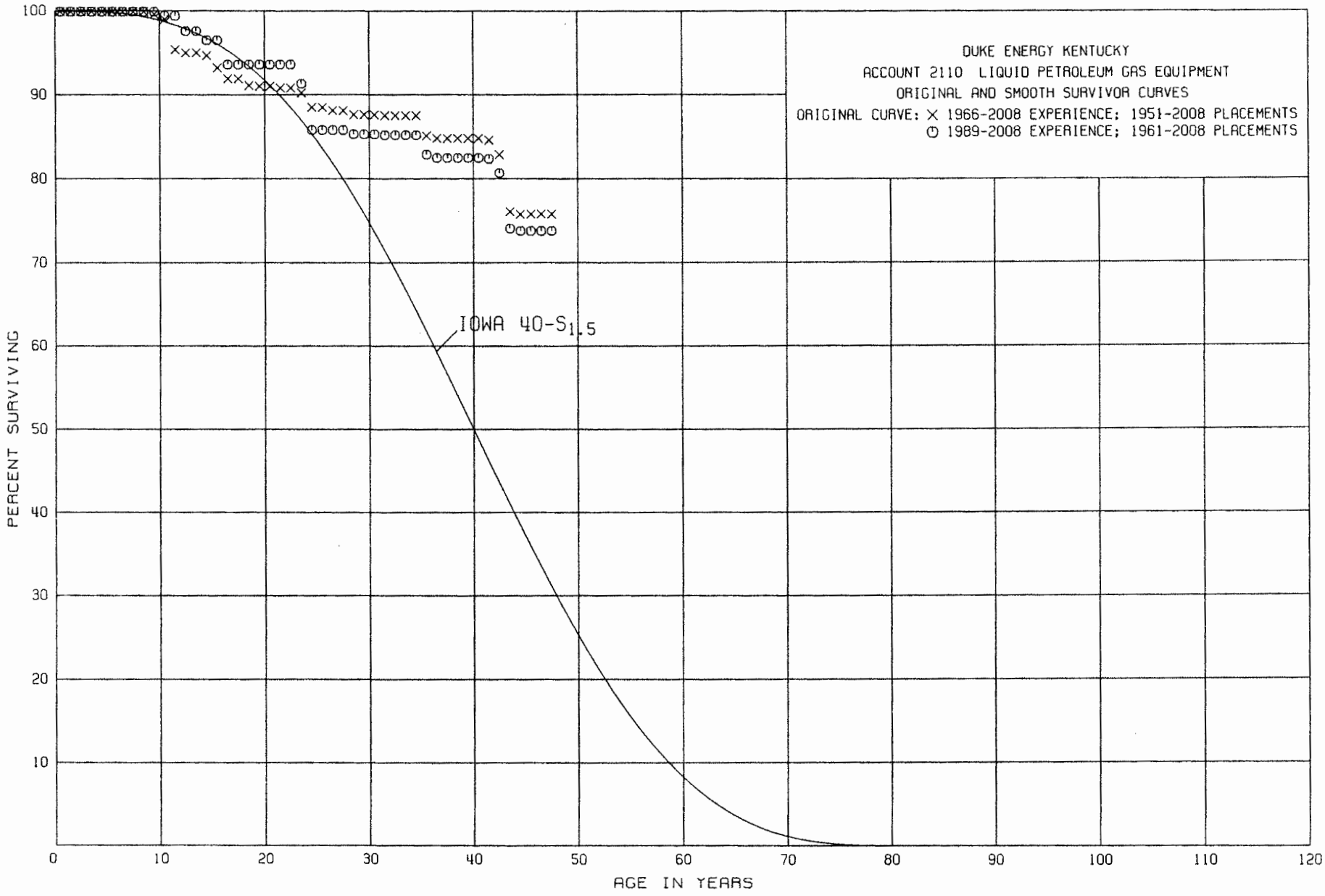
PLACEMENT BAND 1961-2004			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	293,862		0.0000	1.0000	100.00
0.5	293,862		0.0000	1.0000	100.00
1.5	293,862		0.0000	1.0000	100.00
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



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

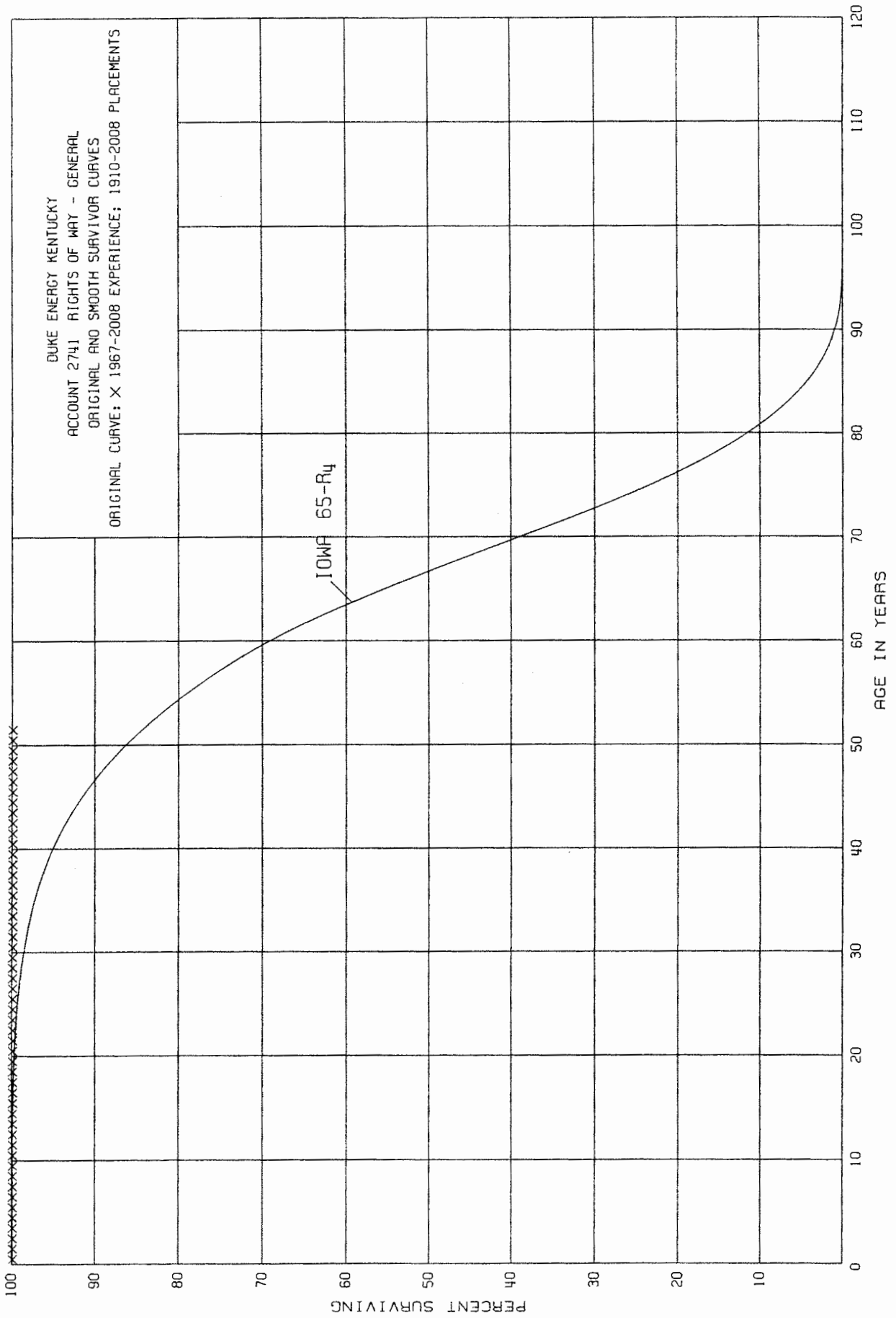
PLACEMENT BAND 1961-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,754,932		0.0000	1.0000	100.00
0.5	2,718,310		0.0000	1.0000	100.00
1.5	2,759,623		0.0000	1.0000	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





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.

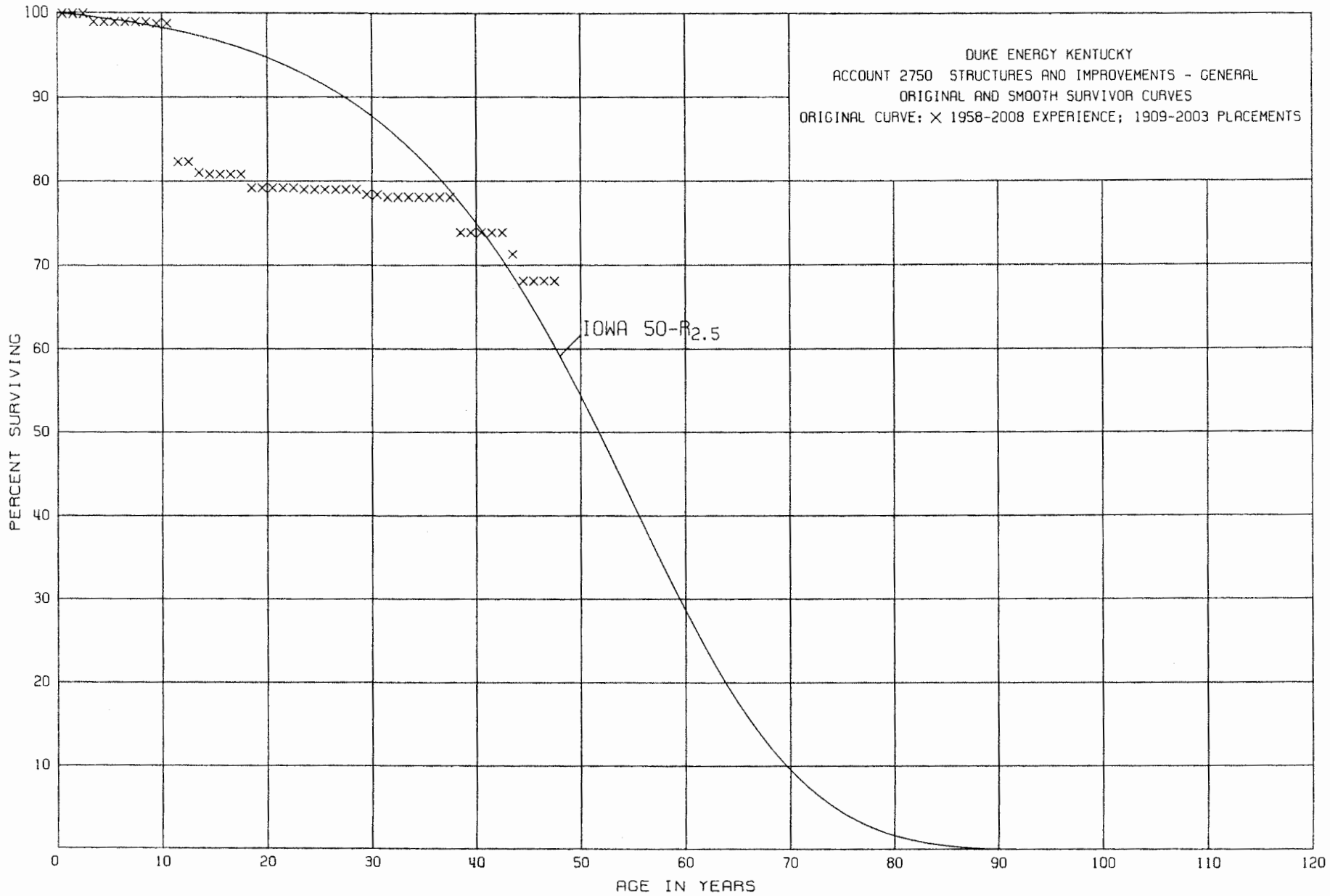
PLACEMENT BAND 1910-2008			EXPERIENCE BAND 1967-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	260,606		0.0000	1.0000	99.98
40.5	255,519		0.0000	1.0000	99.98
41.5	242,796		0.0000	1.0000	99.98
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



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

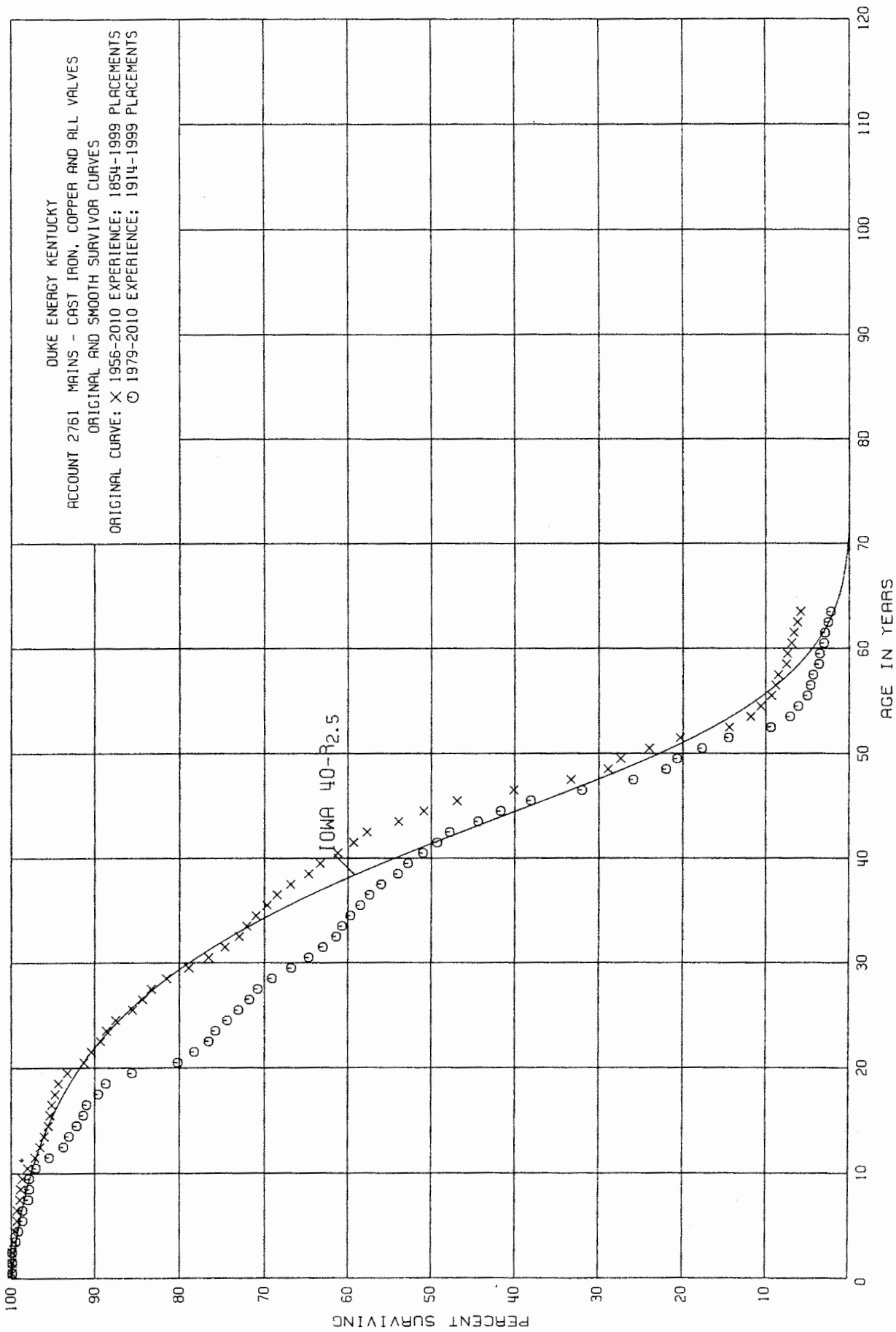
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,497		0.0000	1.0000	73.93
40.5	3,497		0.0000	1.0000	73.93
41.5	3,497		0.0000	1.0000	73.93
42.5	3,497	123	0.0352	0.9648	73.93
43.5	3,375	155	0.0459	0.9541	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

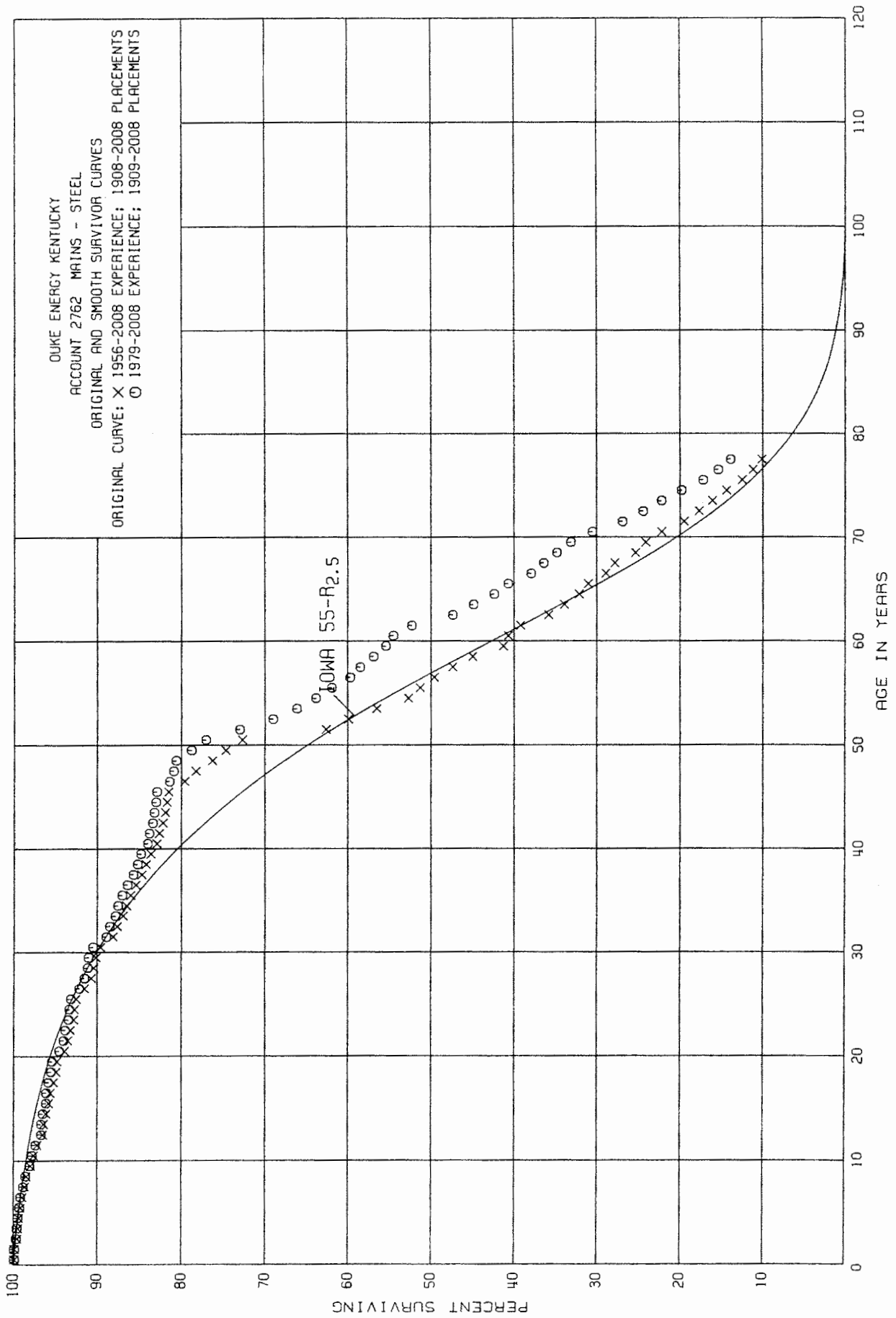
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,582,683	88,221	0.0342	0.9658	52.83
40.5	2,516,275	86,460	0.0344	0.9656	51.02
41.5	2,462,379	72,491	0.0294	0.9706	49.26
42.5	2,411,605	172,406	0.0715	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	



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 DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
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.

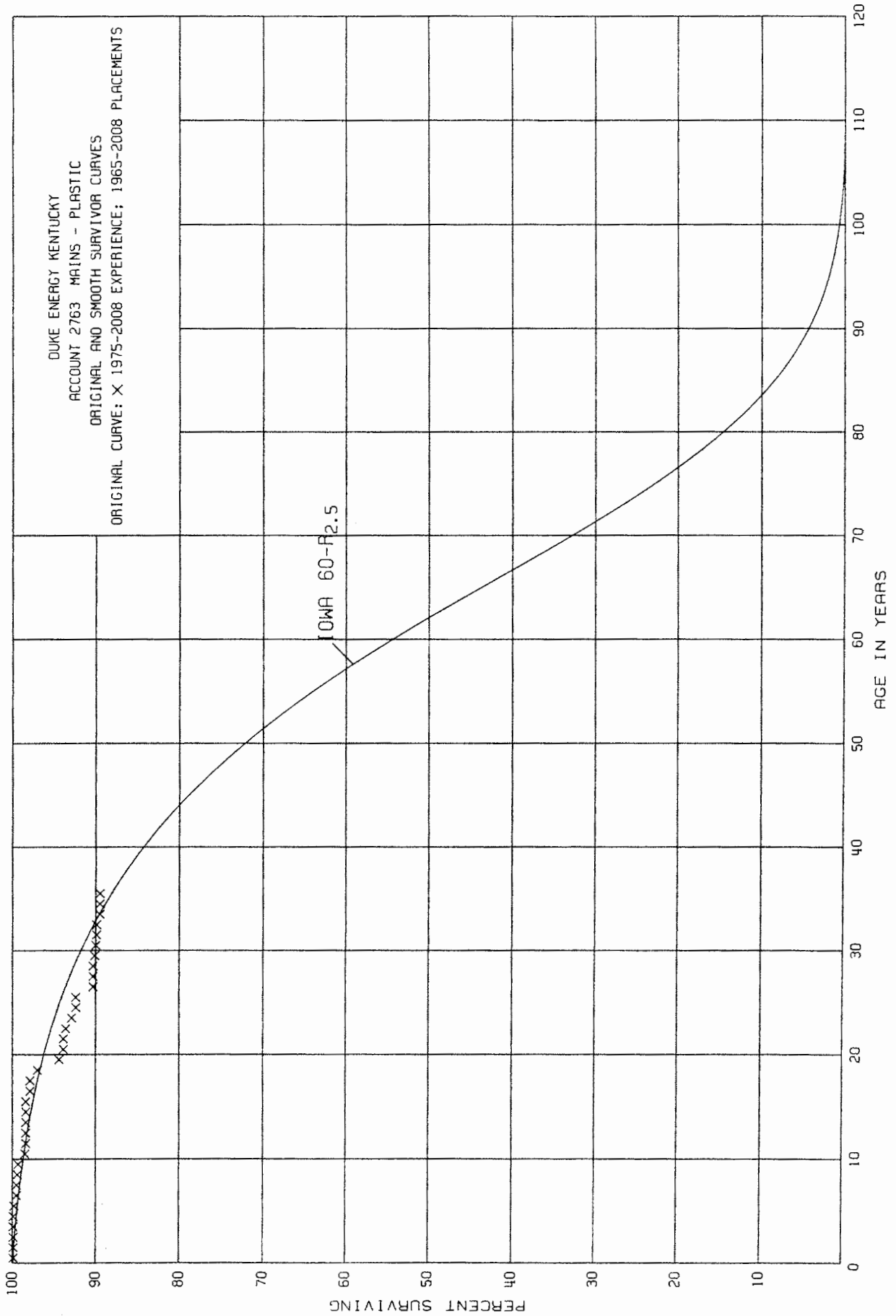
PLACEMENT BAND 1909-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,239,750	36,725	0.0087	0.9913	84.77
40.5	3,563,147	11,678	0.0033	0.9967	84.03
41.5	3,242,531	13,465	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	



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

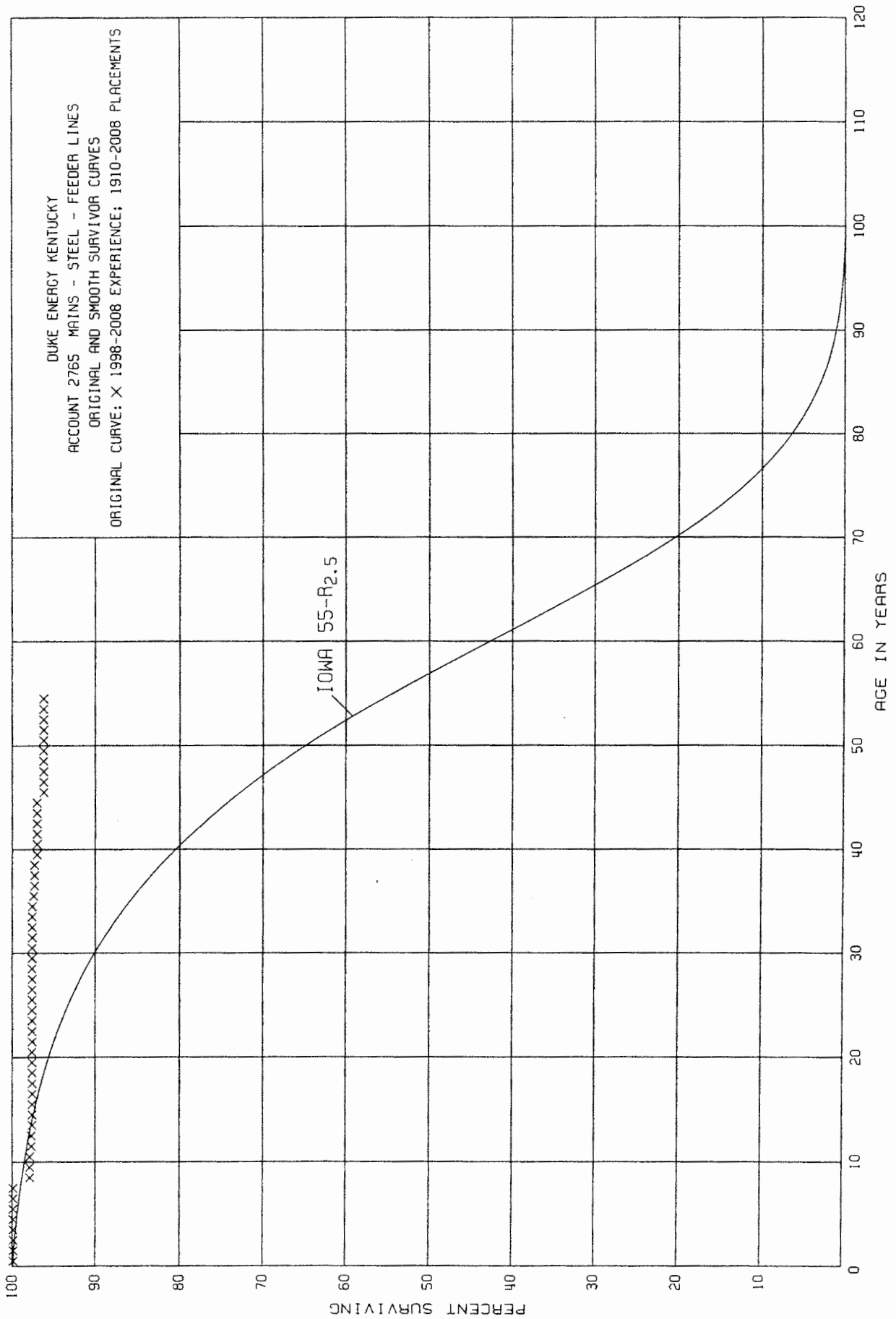
PLACEMENT BAND 1965-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	114,800,820		0.0000	1.0000	100.00
0.5	102,127,697	14,319	0.0001	0.9999	100.00
1.5	93,306,212	73,518	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



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.

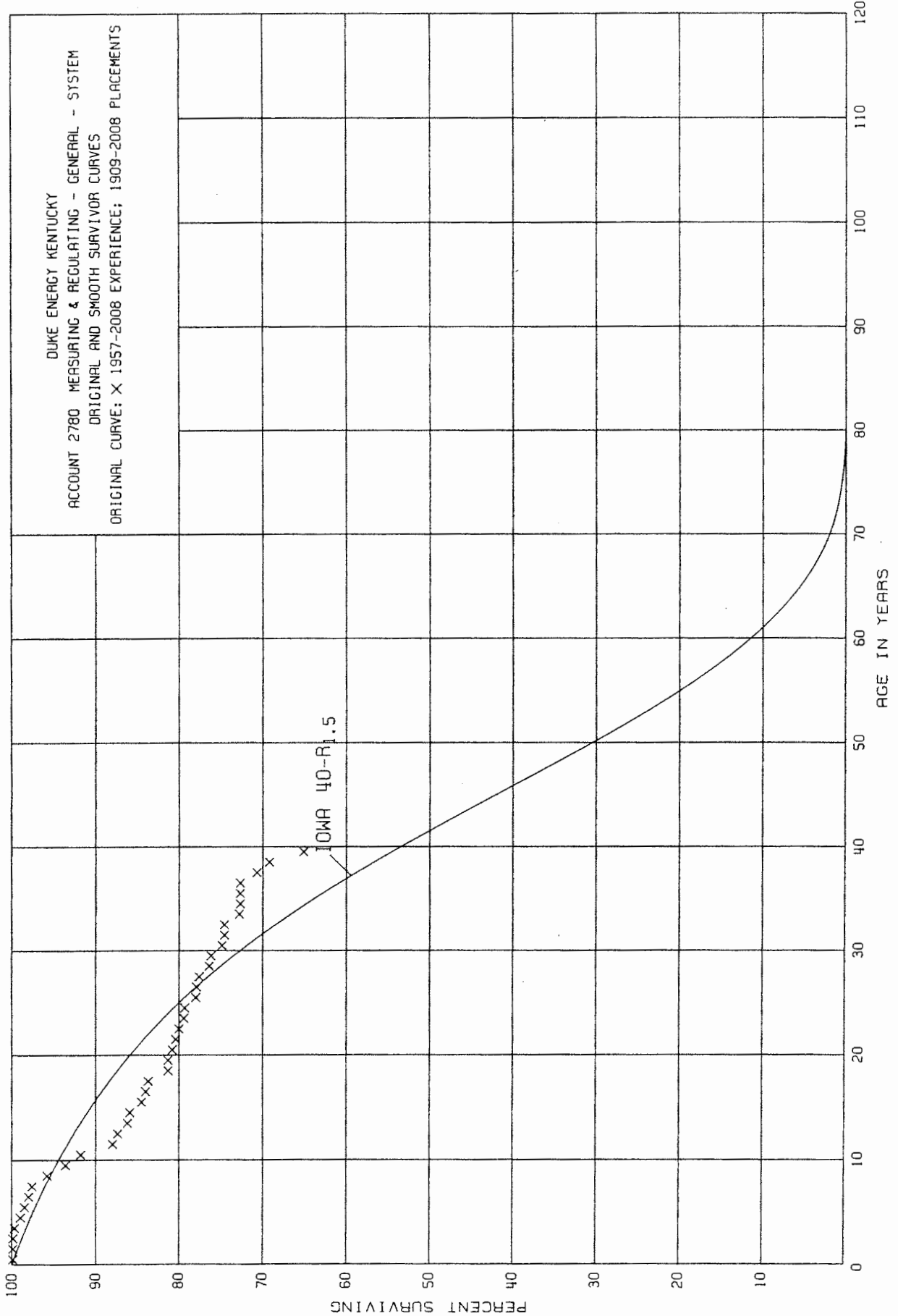
PLACEMENT BAND 1910-2008			EXPERIENCE BAND 1998-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,634,257		0.0000	1.0000	97.03
40.5	1,982,899		0.0000	1.0000	97.03
41.5	1,831,771		0.0000	1.0000	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



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

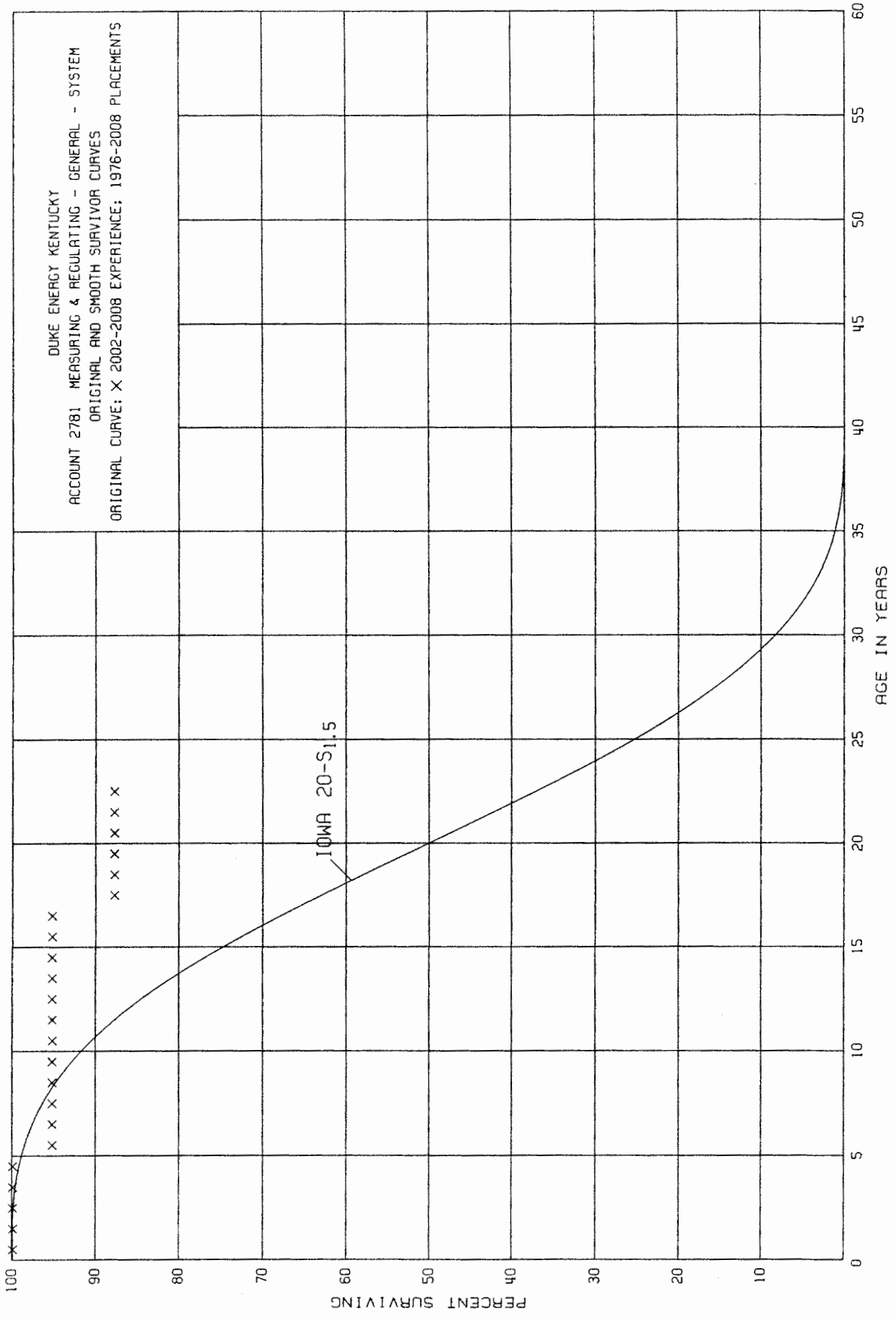


DUKE ENERGY KENTUCKY  
 GAS PLANT

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

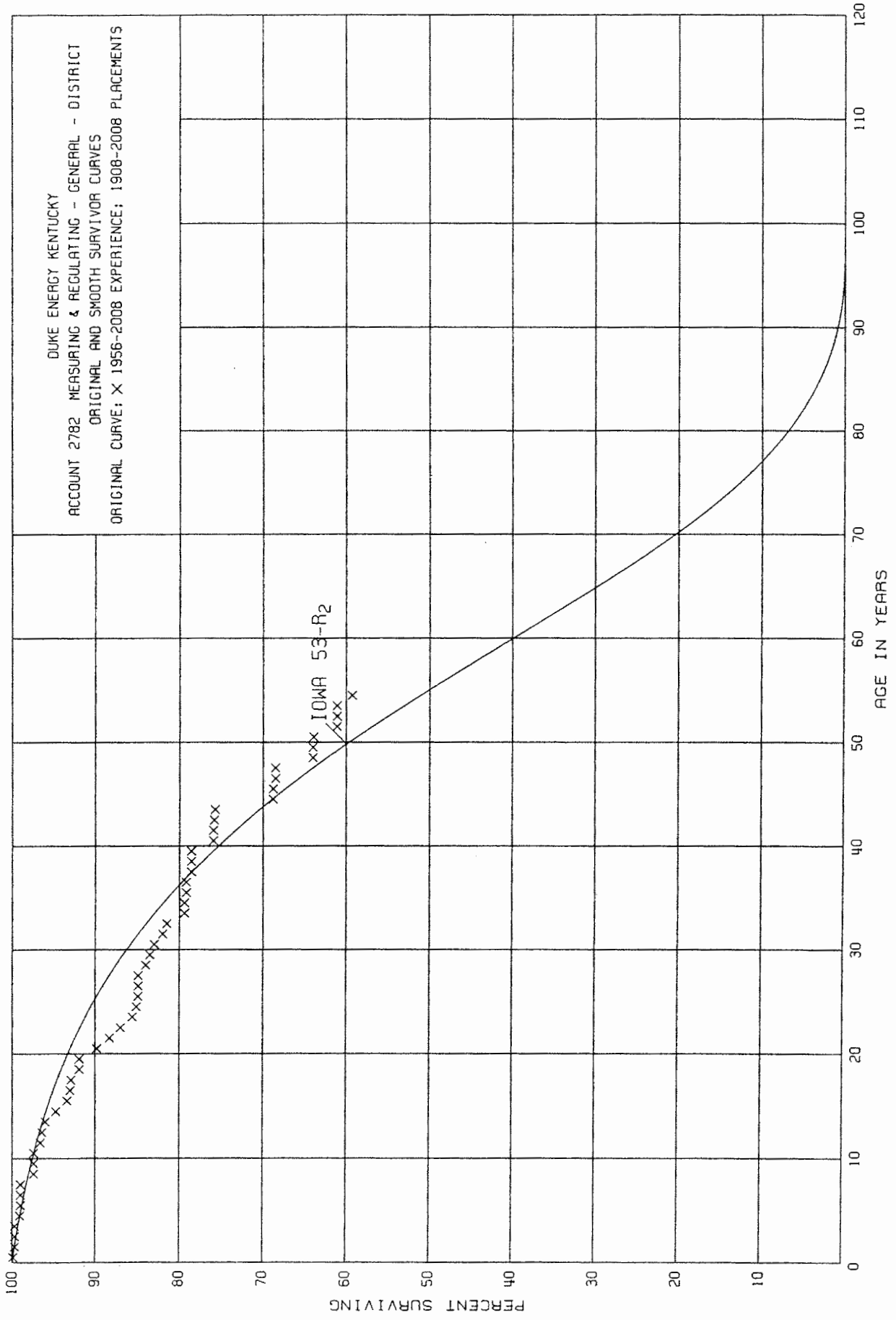


DUKE ENERGY KENTUCKY  
 GAS PLANT

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	RETMT 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					



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  
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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
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

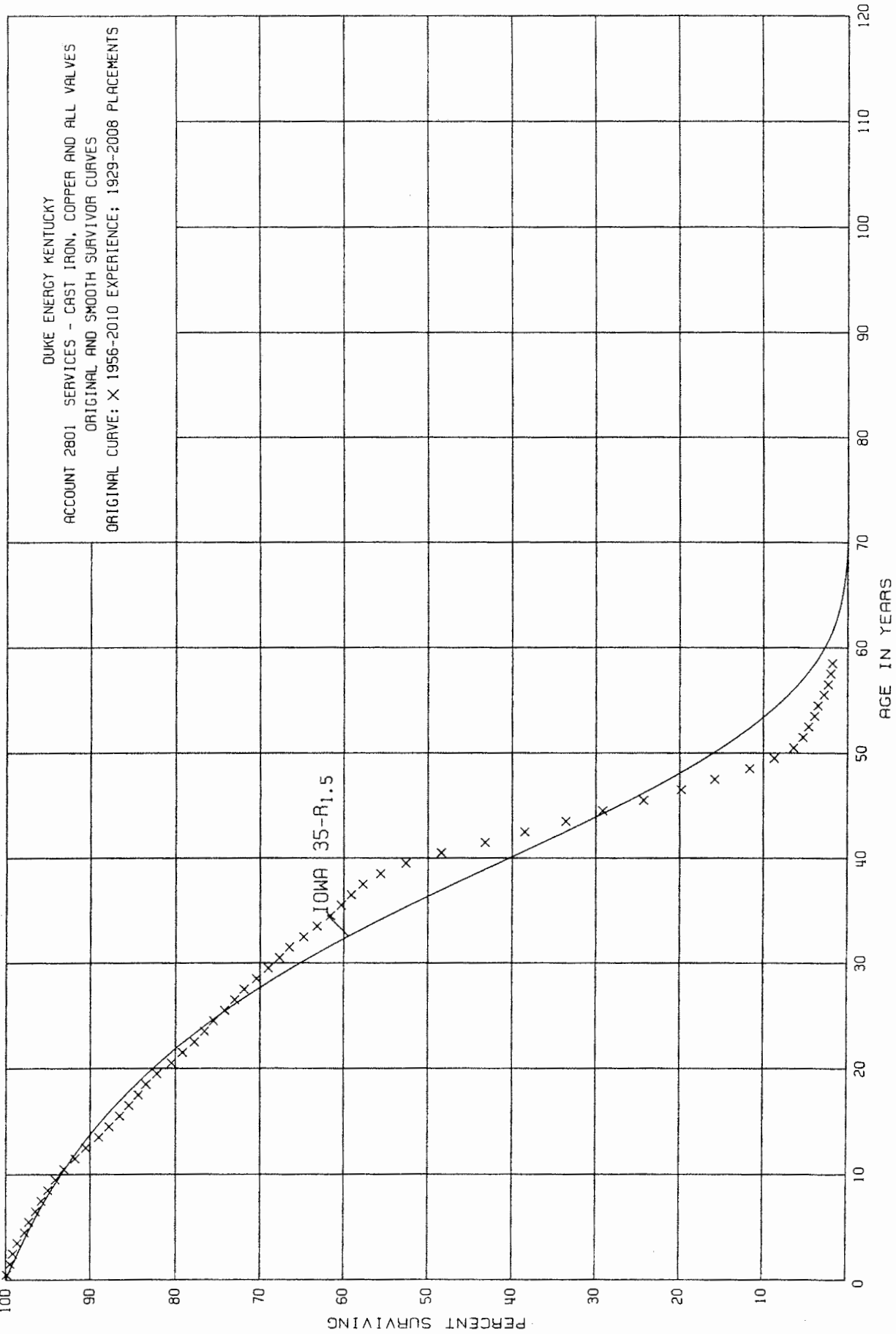
DUKE ENERGY KENTUCKY  
 GAS PLANT

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
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





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

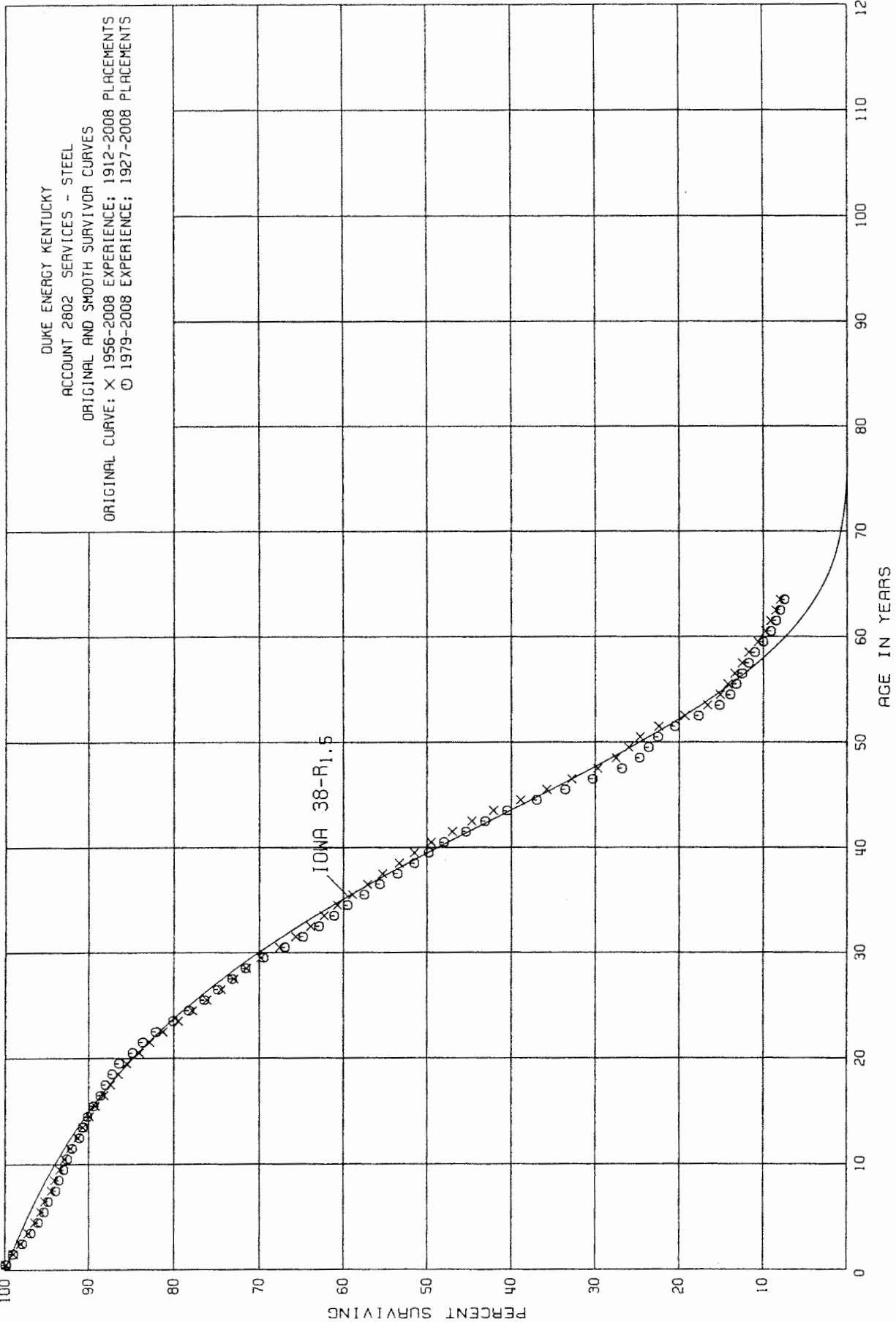
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,219,004	3,851	0.0009	0.9991	100.00
0.5	4,241,774	15,671	0.0037	0.9963	99.91
1.5	4,281,512	12,796	0.0030	0.9970	99.54
2.5	3,380,209	19,089	0.0056	0.9944	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  
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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  
 GAS PLANT

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  
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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

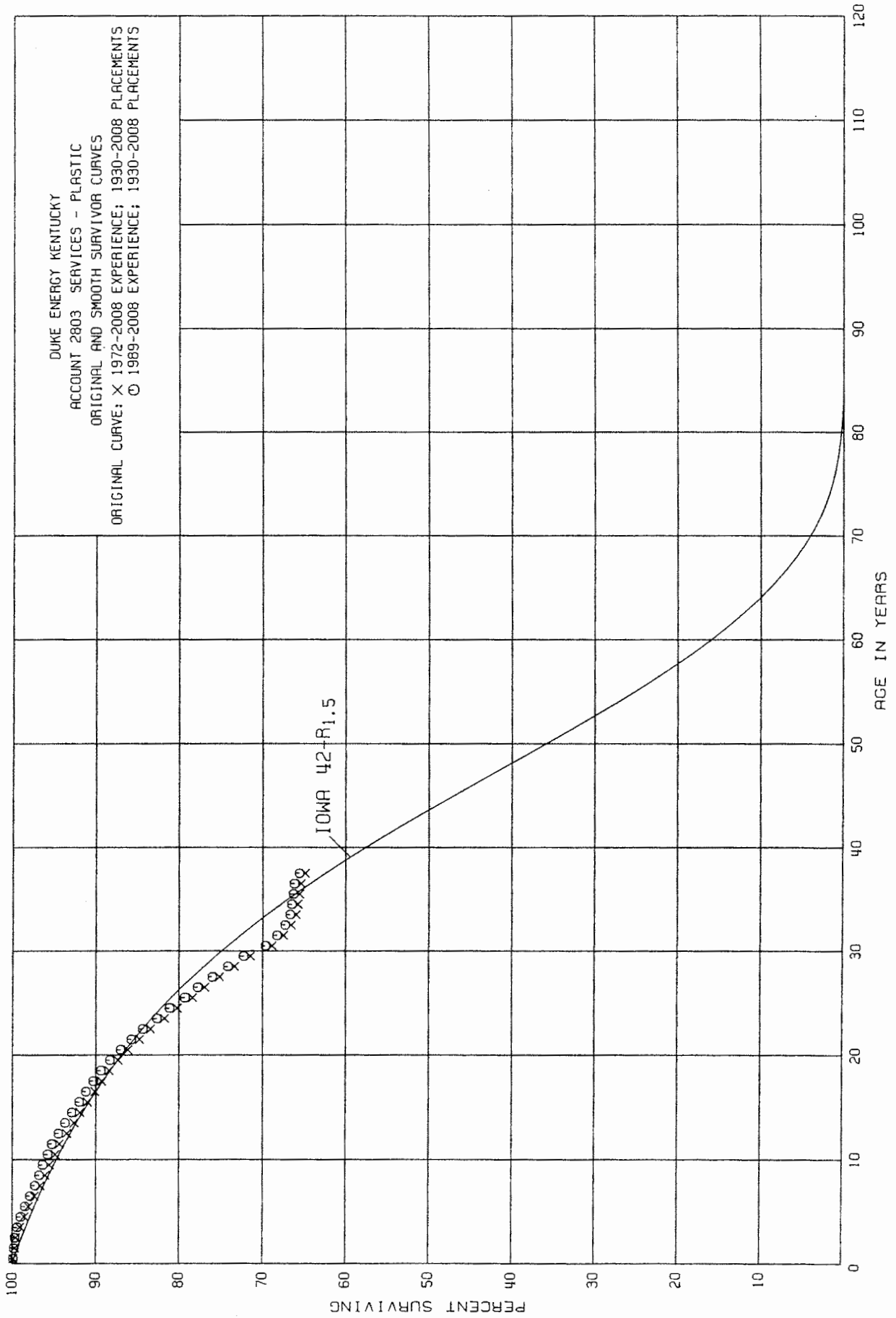
PLACEMENT BAND 1927-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,679,367	1,892	0.0005	0.9995	100.00
0.5	3,466,403	29,254	0.0084	0.9916	99.95
1.5	3,449,519	37,832	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  
 GAS PLANT

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





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  
 GAS PLANT

ACCOUNT 2803 SERVICES - PLASTIC

ORIGINAL LIFE TABLE

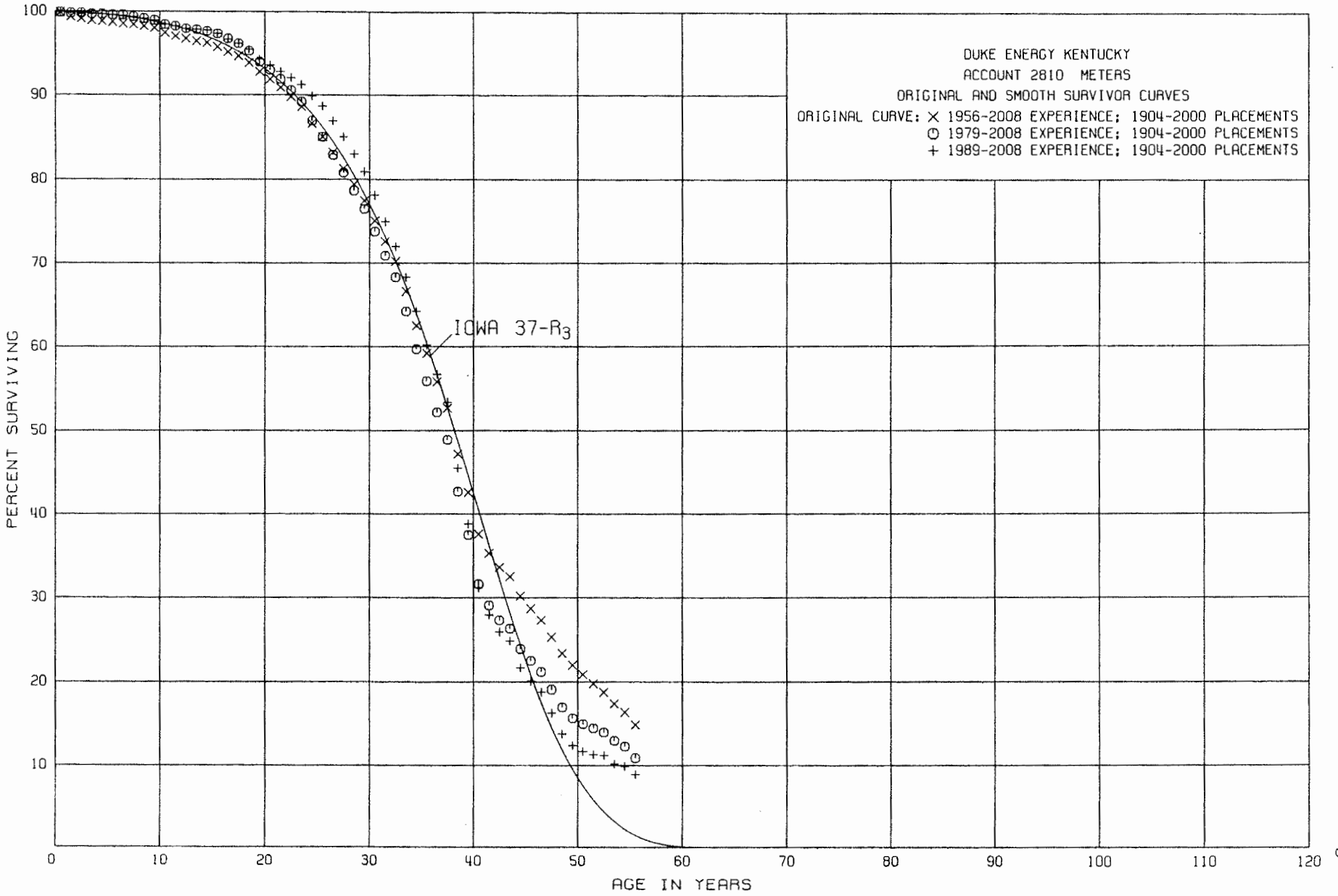
PLACEMENT BAND 1930-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	76,517,312	50,702	0.0007	0.9993	100.00
0.5	74,169,302	70,534	0.0010	0.9990	99.93
1.5	70,961,872	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						



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  
 GAS PLANT

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	71,365	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.

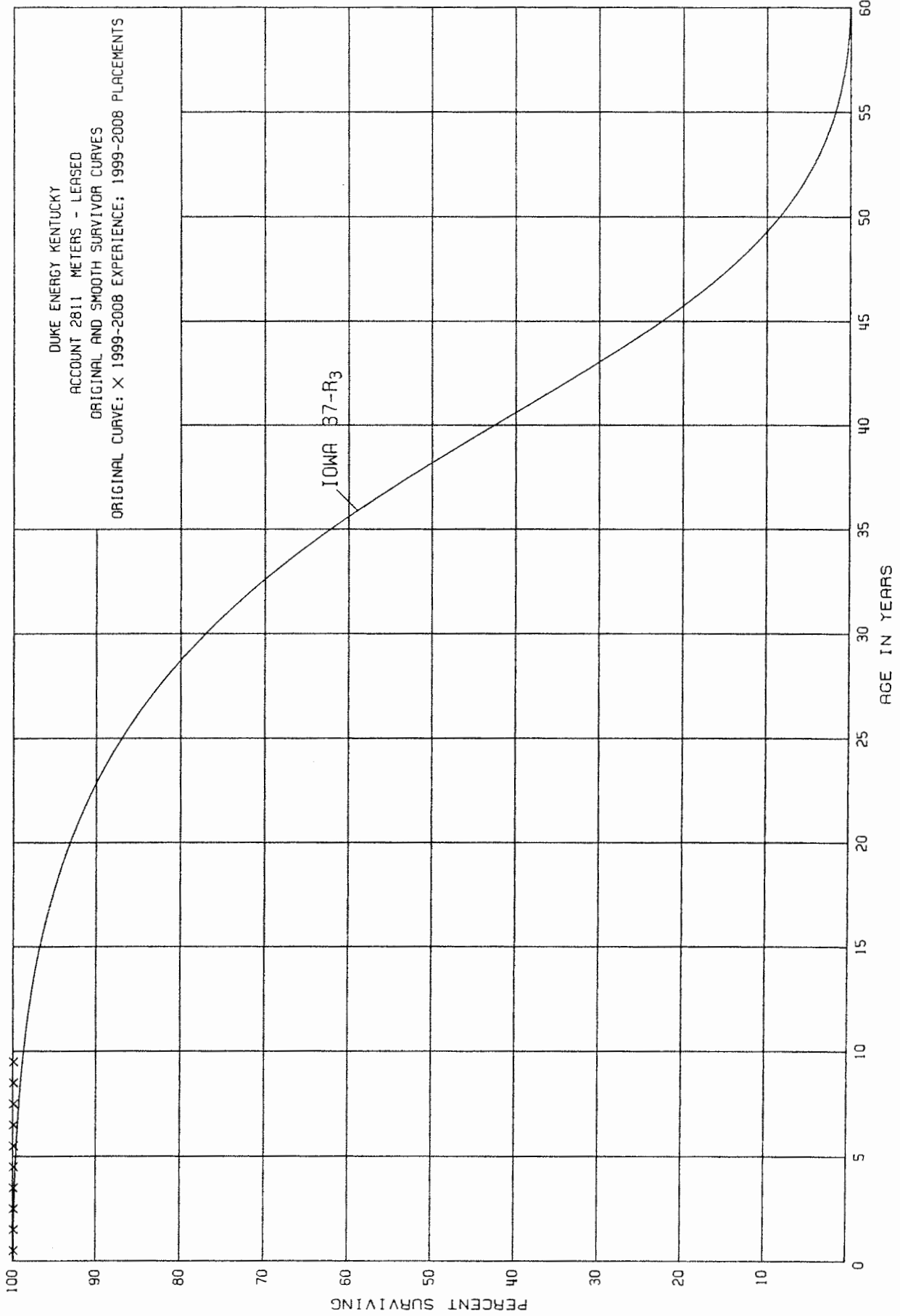
PLACEMENT BAND 1904-2000			EXPERIENCE BAND 1989-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	299,084	58,853	0.1968	0.8032	38.82	
40.5	210,460	21,955	0.1043	0.8957	31.18	
41.5	201,555	14,896	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



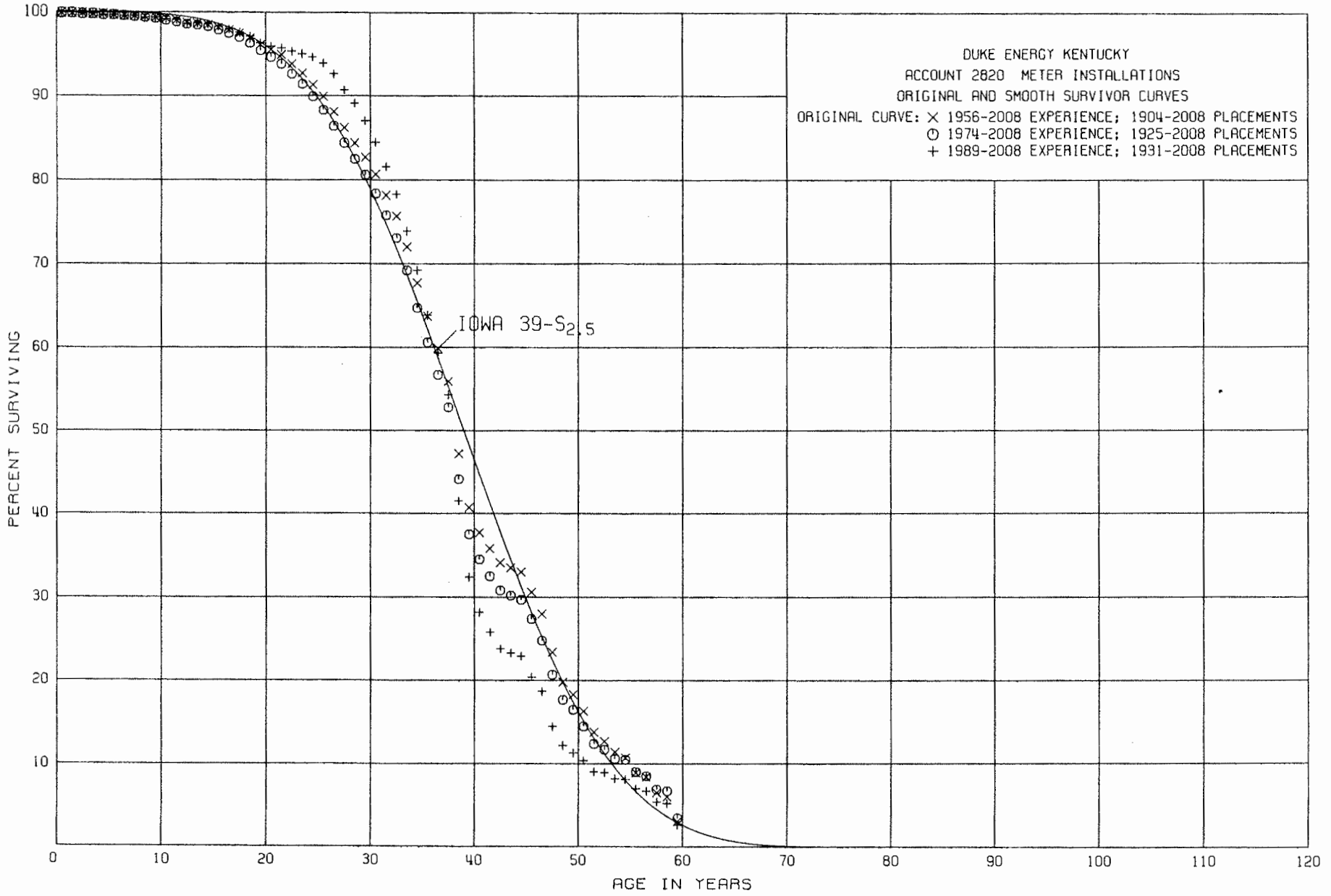
DUKE ENERGY KENTUCKY  
 GAS PLANT

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





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  
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ACCOUNT 2820 METER INSTALLATIONS

ORIGINAL LIFE TABLE

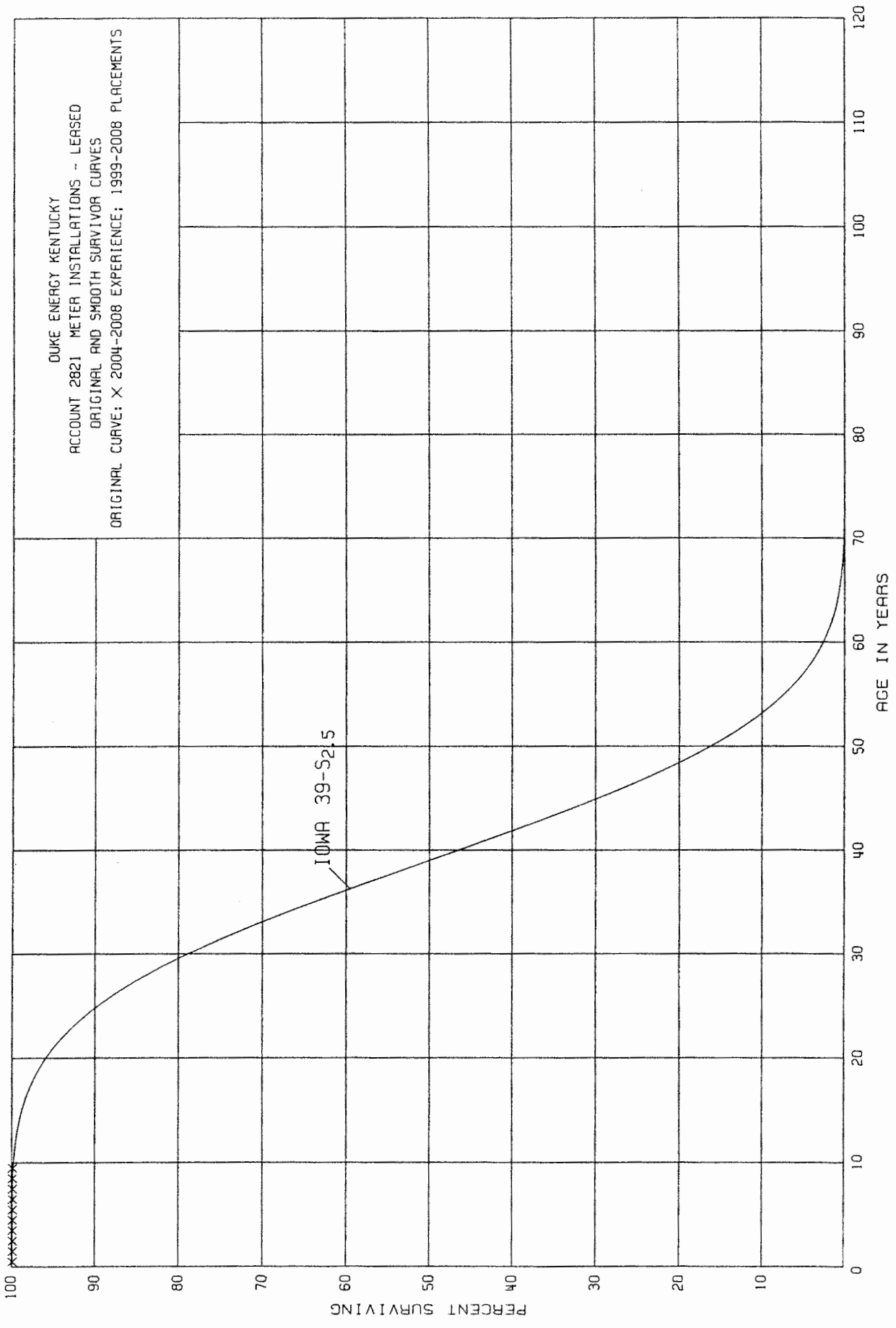
PLACEMENT BAND 1931-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,647,525		0.0000	1.0000	100.00
0.5	2,626,614	1,692	0.0006	0.9994	100.00
1.5	3,661,495	3,882	0.0011	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	



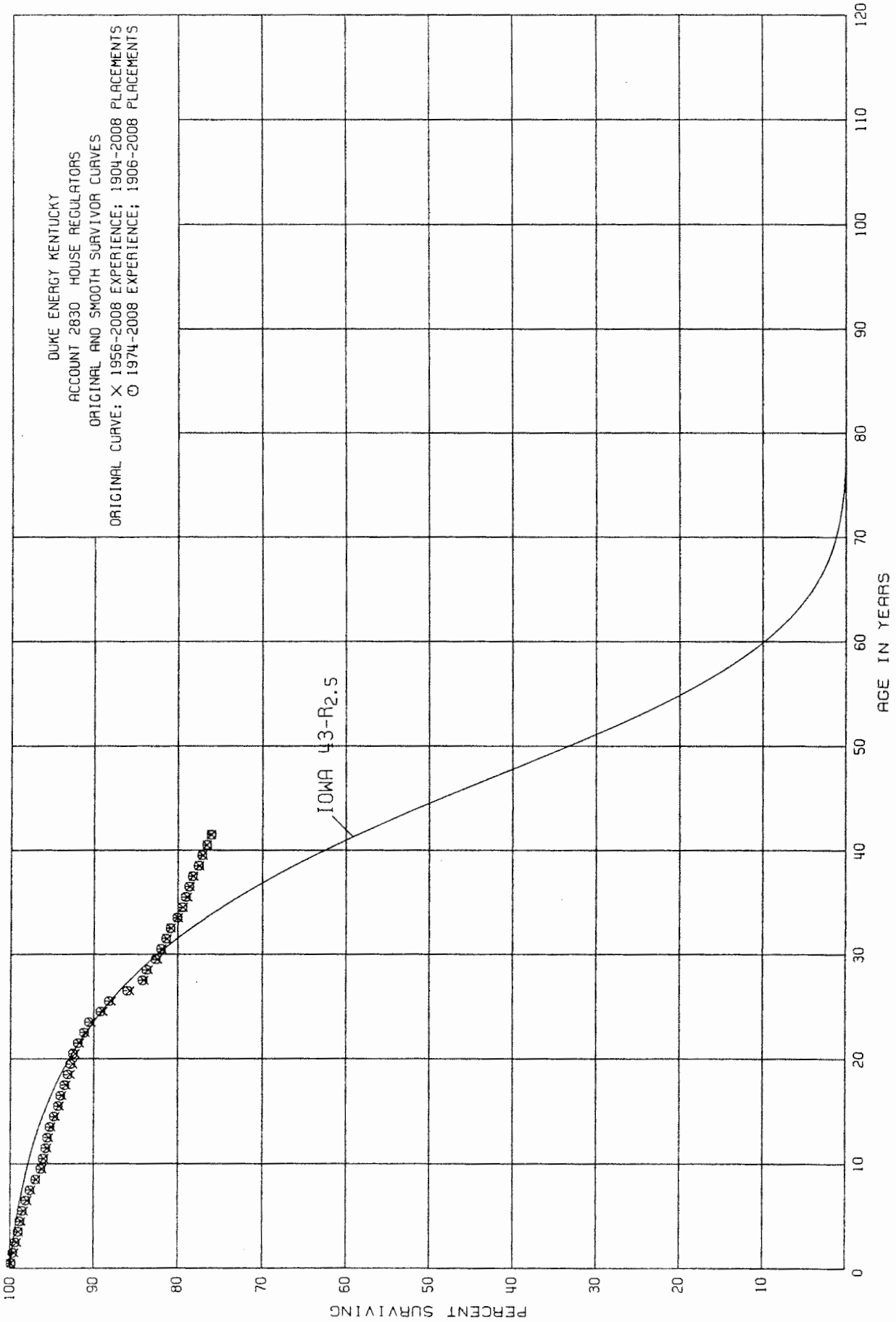


DUKE ENERGY KENTUCKY  
 GAS PLANT

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



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  
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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  
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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

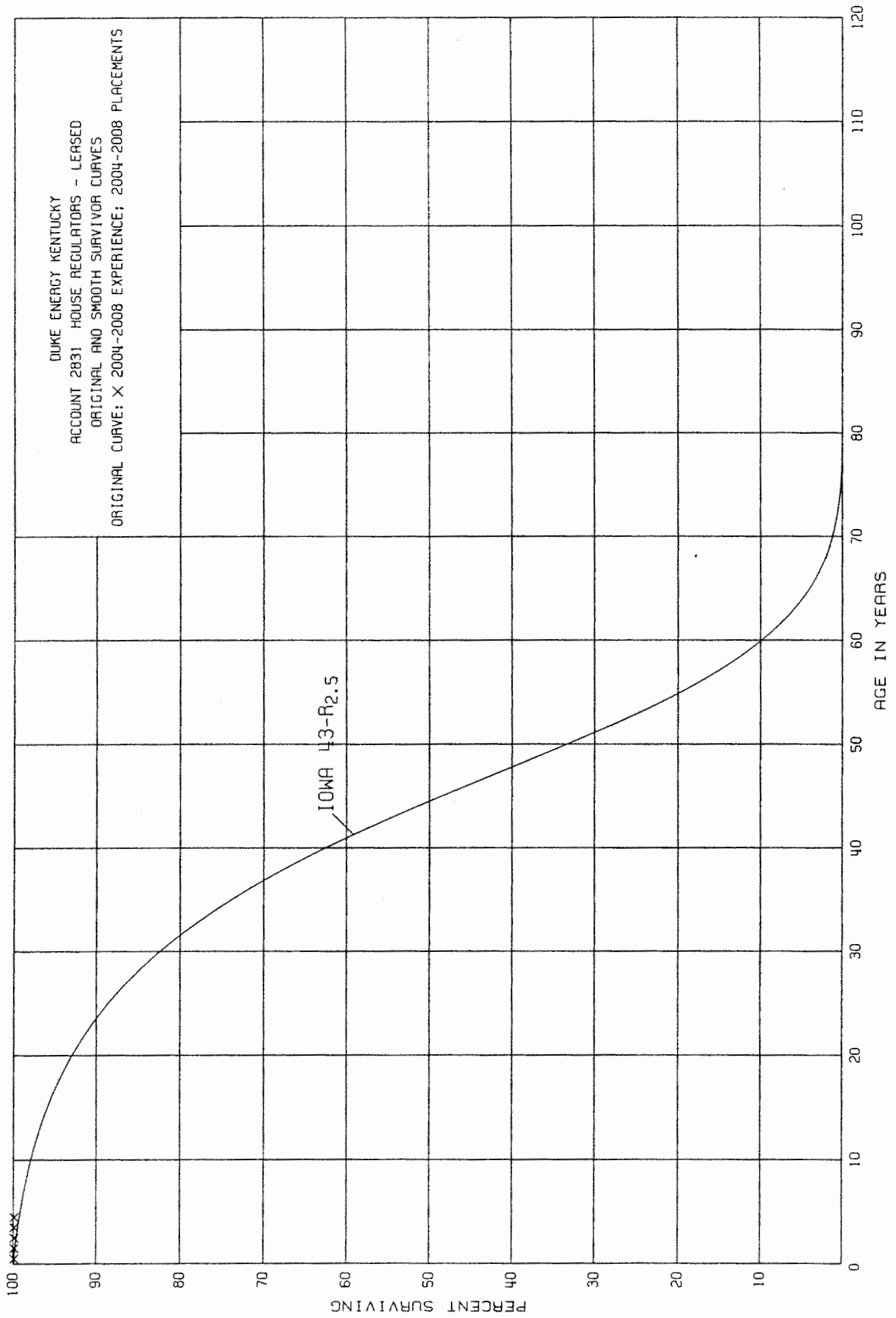
DUKE ENERGY KENTUCKY  
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ACCOUNT 2830 HOUSE REGULATORS

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



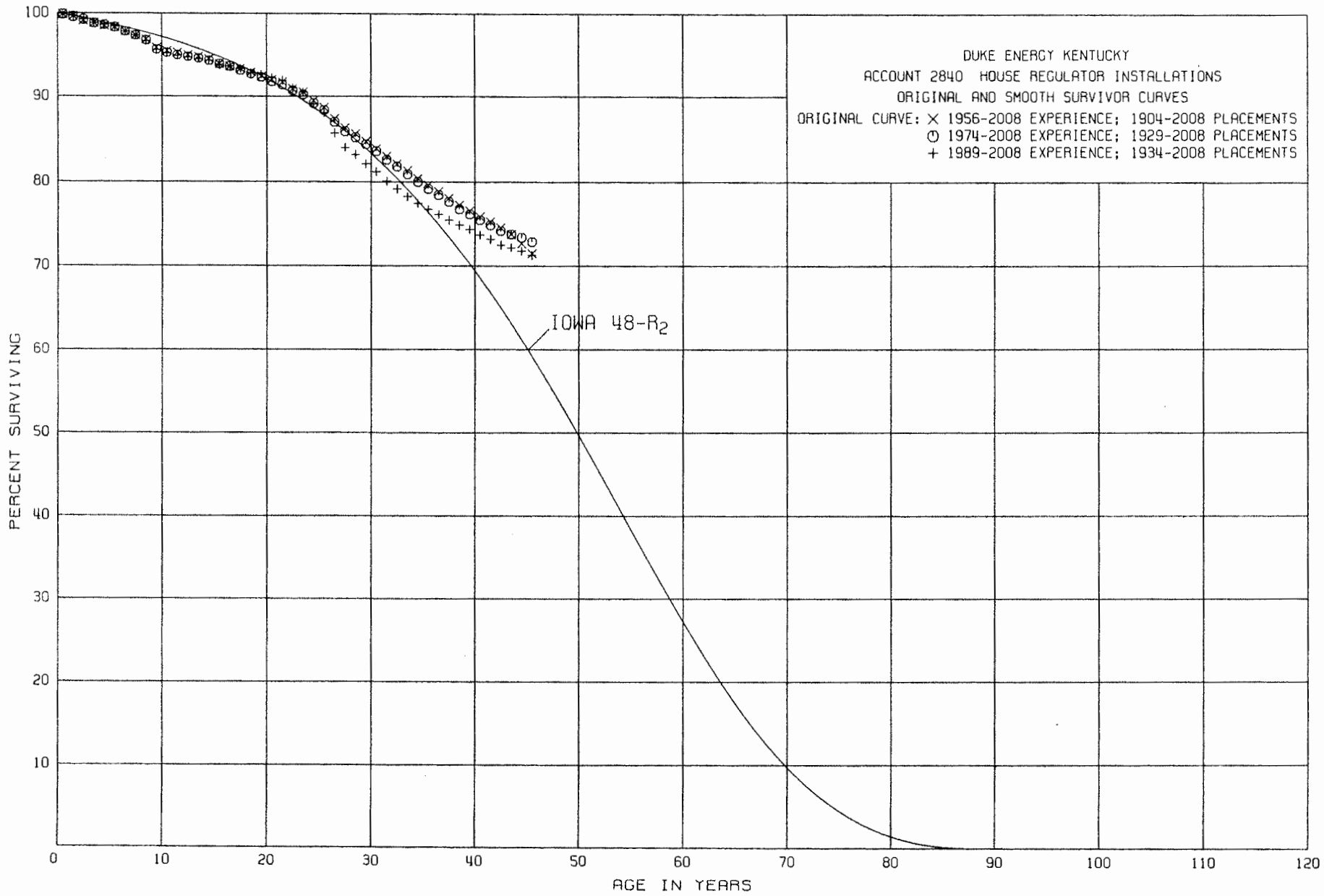


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ACCOUNT 2831 HOUSE REGULATORS - LEASED

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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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	

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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	

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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

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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

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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

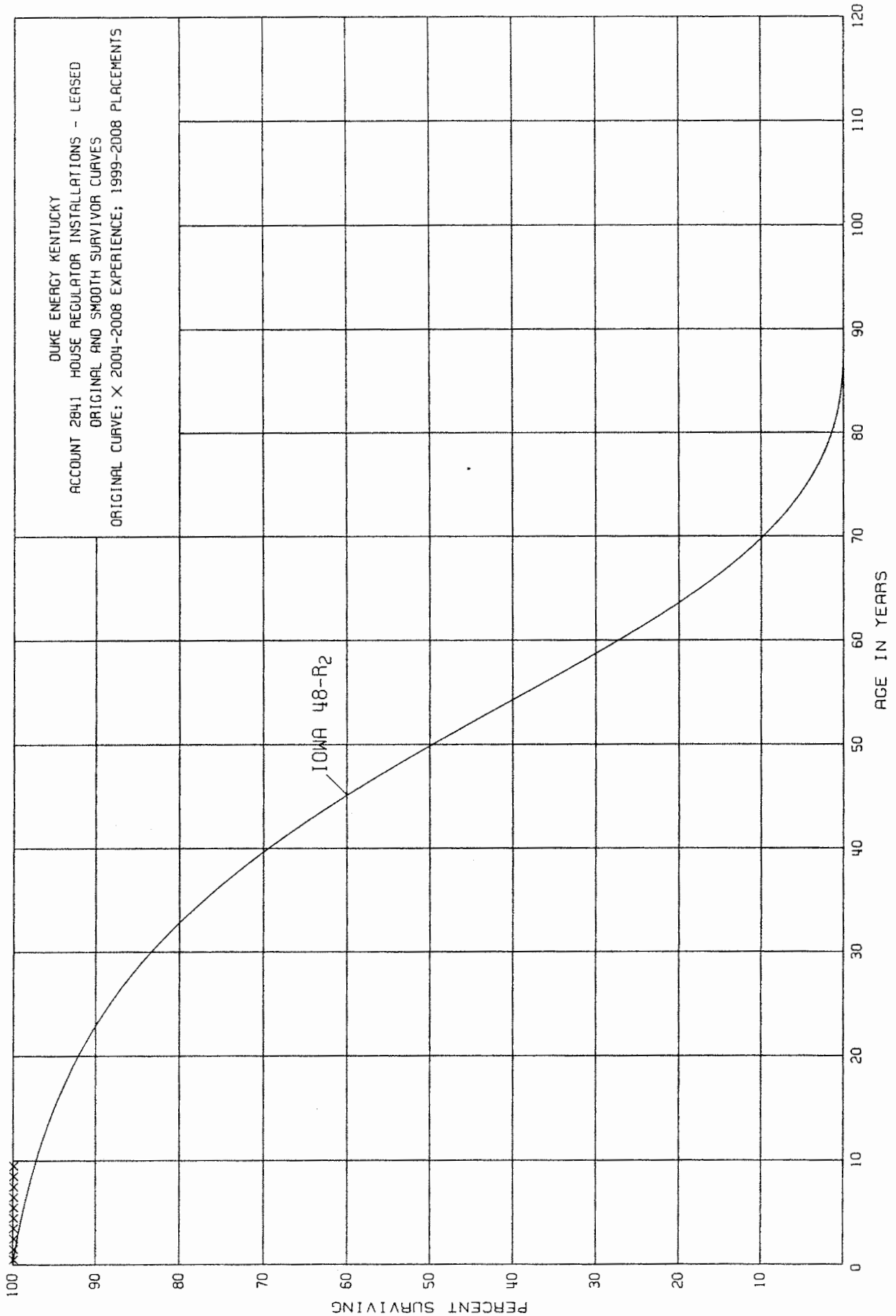


DUKE ENERGY KENTUCKY  
 GAS PLANT

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	

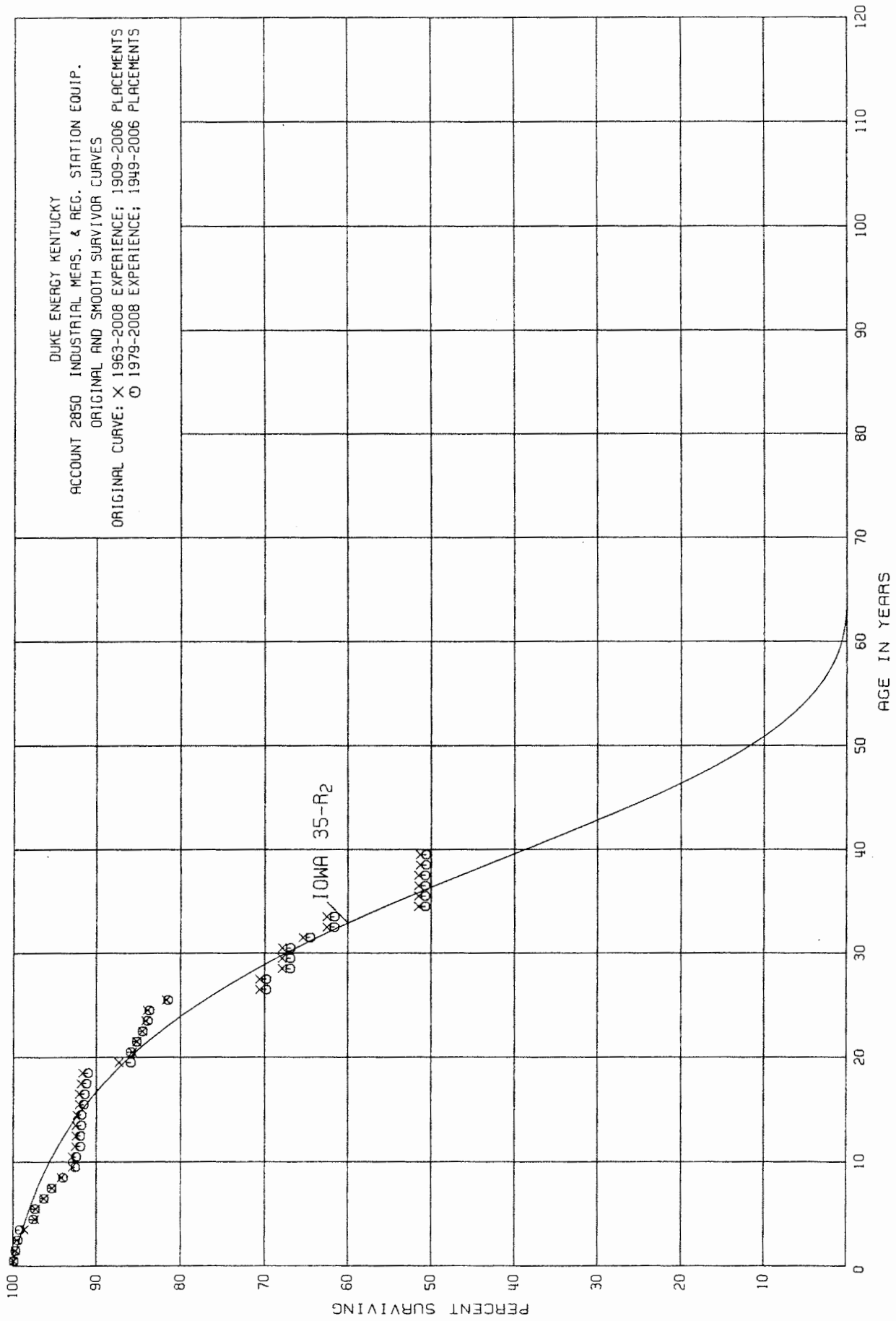


DUKE ENERGY KENTUCKY  
 GAS PLANT

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



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

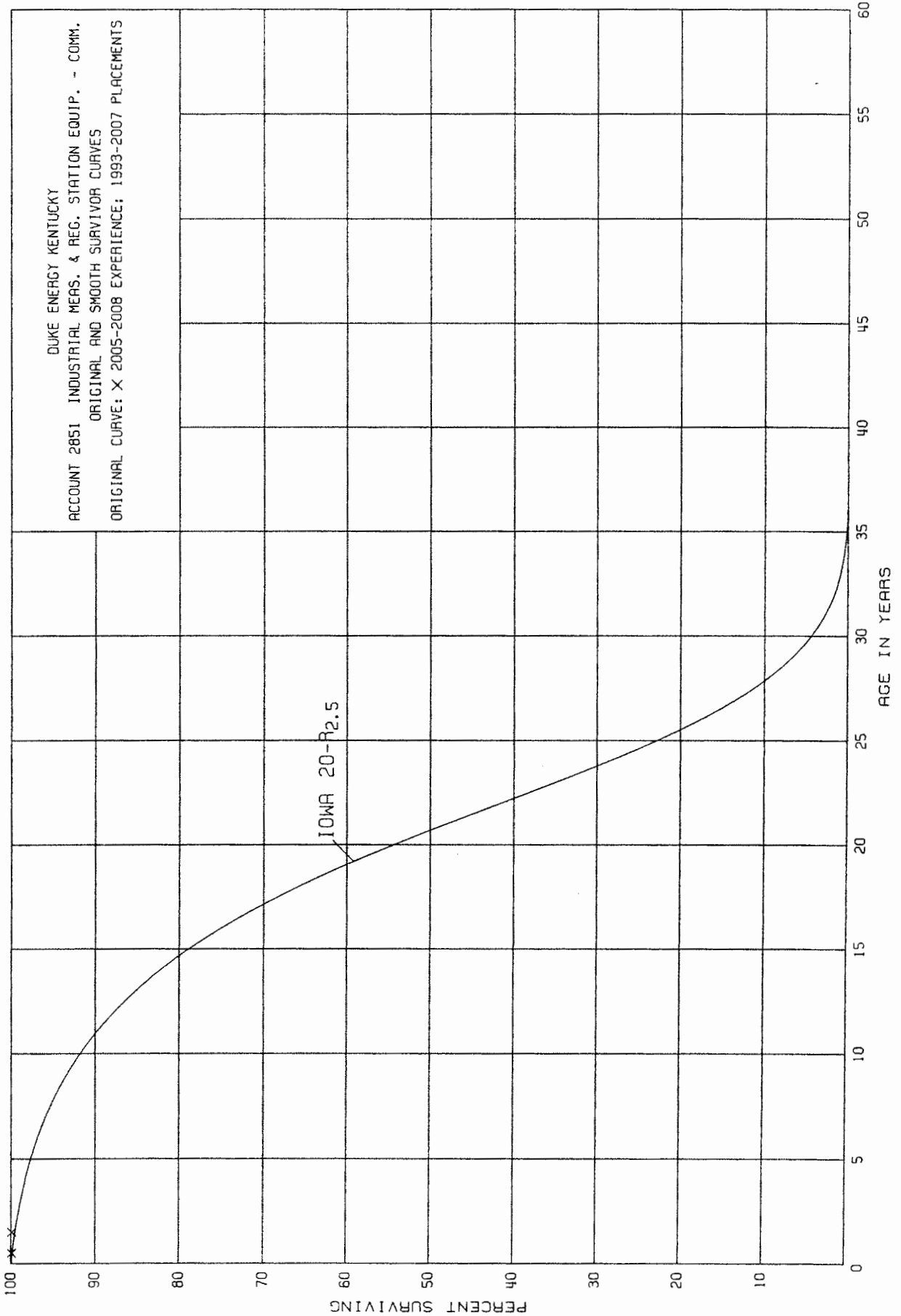
DUKE ENERGY KENTUCKY  
 GAS PLANT

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





DUKE ENERGY KENTUCKY  
 GAS PLANT

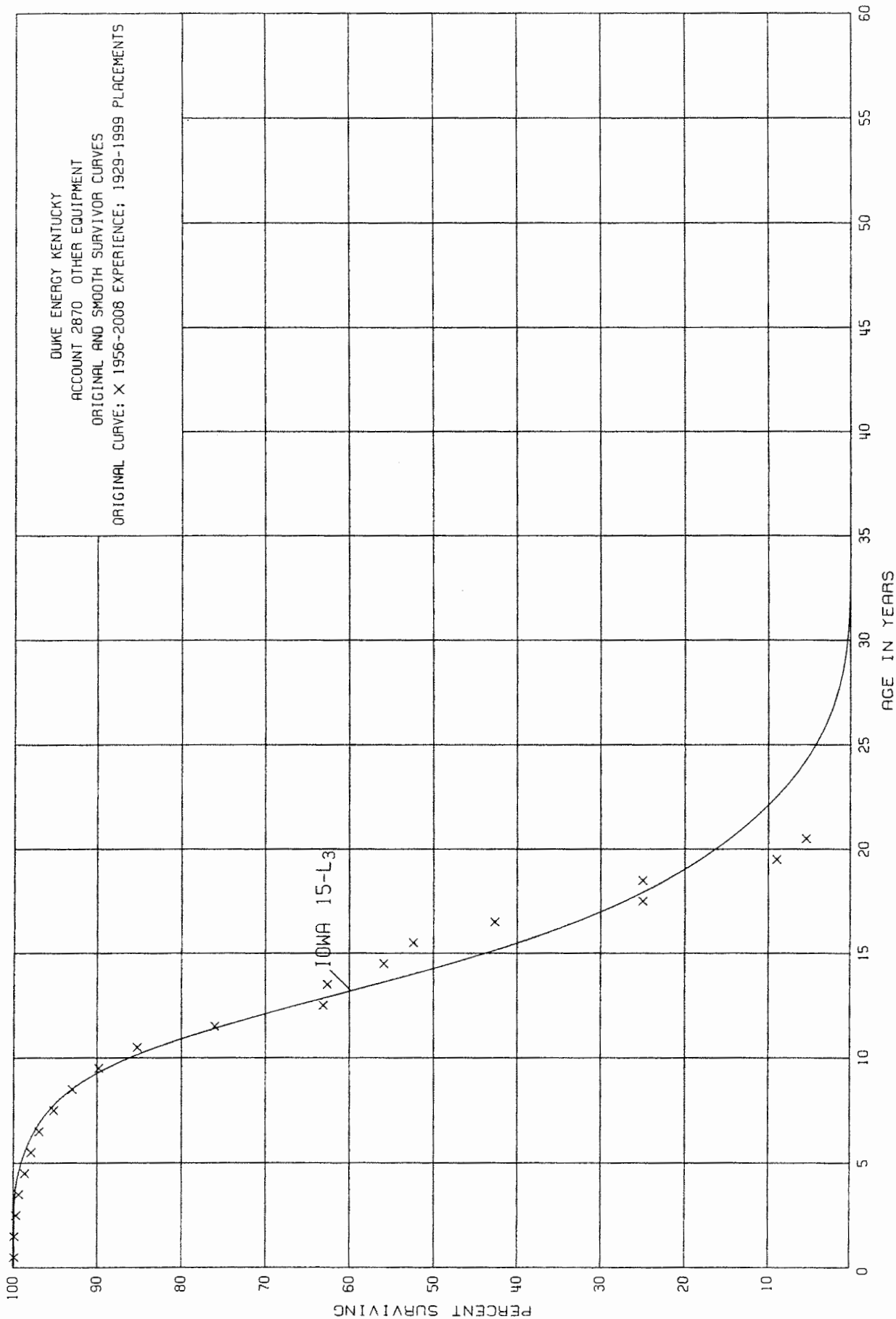
ACCOUNT 2851 INDUSTRIAL MEAS. & REG. STATION EQUIP. - COMM.

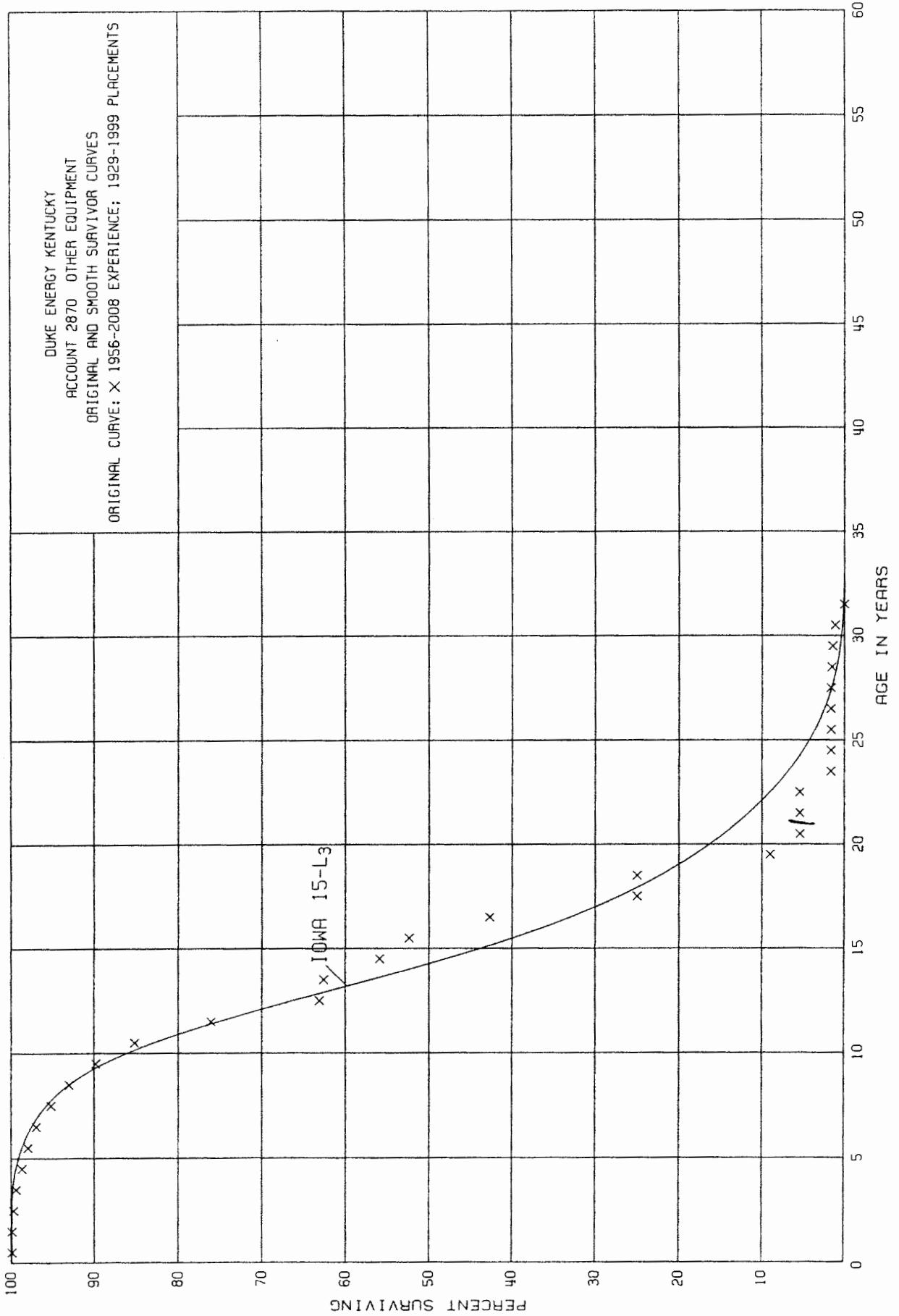
ORIGINAL LIFE TABLE

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					





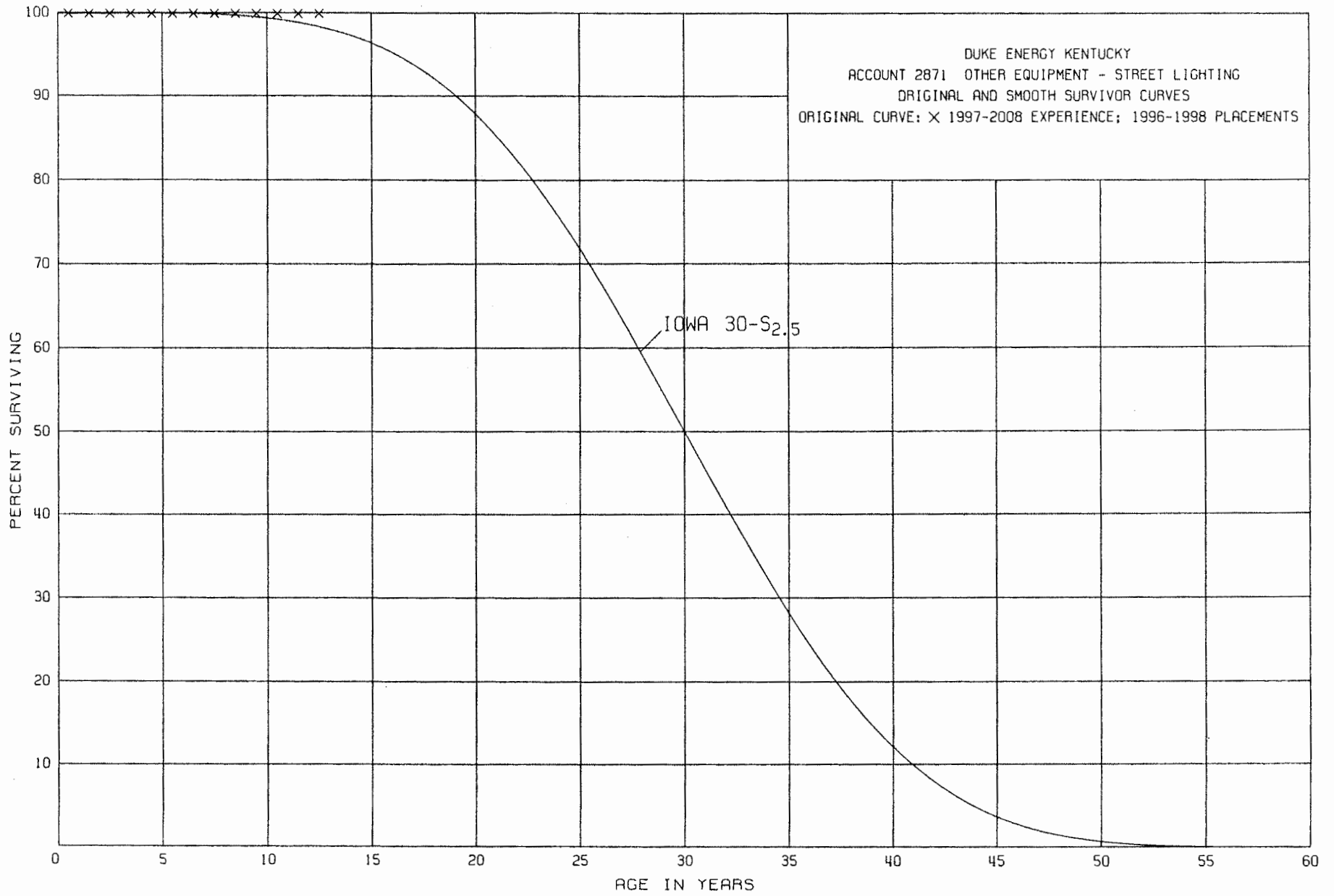
DUKE ENERGY KENTUCKY  
 GAS PLANT

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

III-125

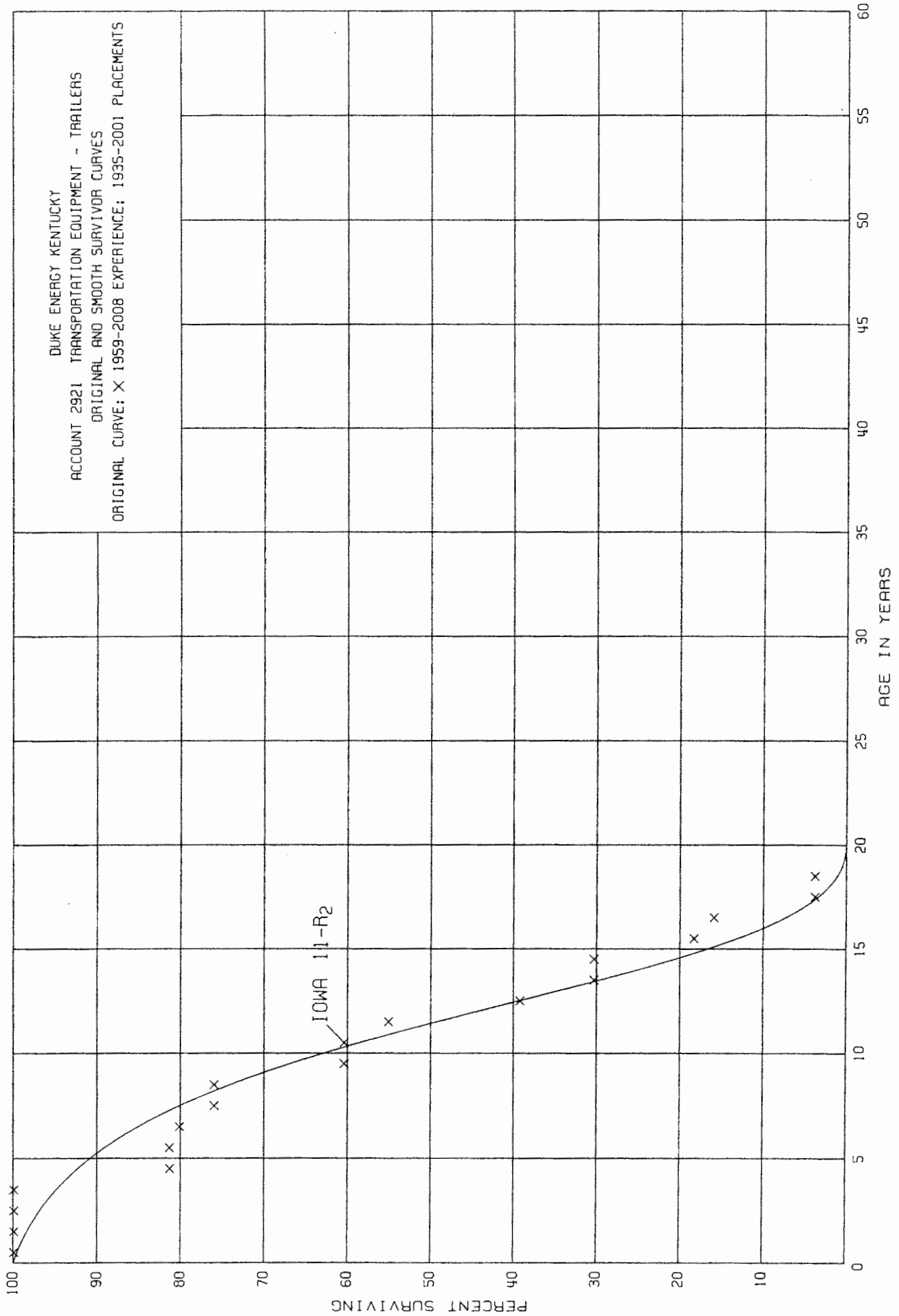


DUKE ENERGY KENTUCKY  
 GAS PLANT

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



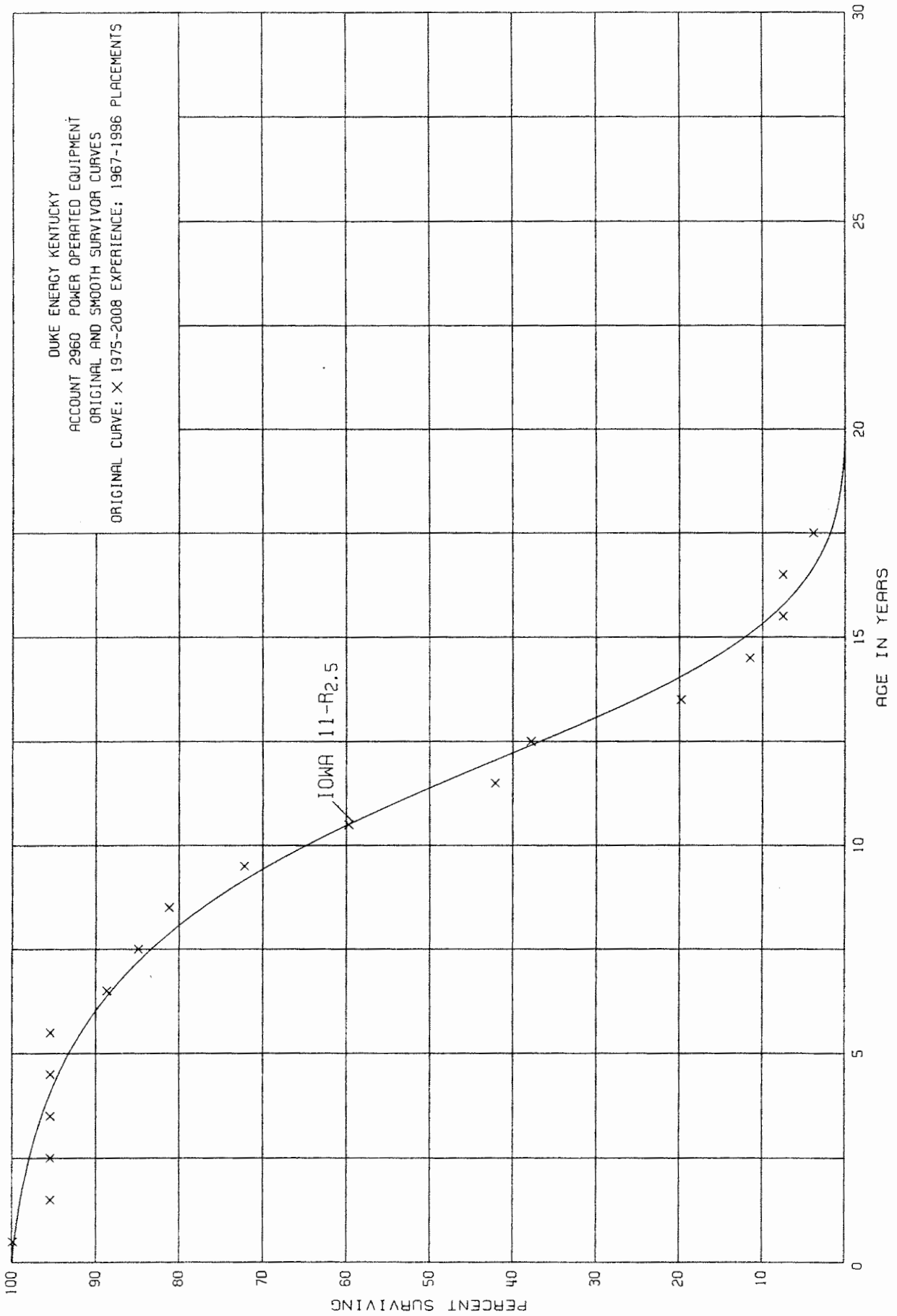


DUKE ENERGY KENTUCKY  
 GAS PLANT

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



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		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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-
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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-
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