

BEFORE THE CORPORATION COMMISSION OF OKLAHOMA

APPLICATION OF PUBLIC SERVICE
COMPANY OF OKLAHOMA, AN
OKLAHOMA CORPORATION, FOR AN
ADJUSTMENT IN ITS RATES AND
CHARGES AND THE ELECTRIC
SERVICE RULES, REGULATIONS AND
CONDITIONS OF SERVICE FOR
ELECTRIC SERVICE IN THE STATE OF
OKLAHOMA

CAUSE NO. PUD 201500208



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OF OKLAHOMA

**RESPONSIVE TESTIMONY OF
DAVID J. GARRETT**

THE RATE OF DEPRECIATION

THE PUBLIC UTILITY DIVISION

OCTOBER 14, 2015

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INTRODUCTION

1 **Q. State your name and occupation.**

2 A. My name is David Garrett. I am employed as a public utility regulatory analyst at the
3 Public Utility Division (“PUD”) of the Oklahoma Corporation Commission (the
4 “Commission”).

5 **Q. Summarize your educational background and professional experience.**

6 A. I received a B.B.A. degree with a major in Finance, an M.B.A. degree, and a Juris Doctor
7 degree from the University of Oklahoma. I worked in private legal practice before
8 joining the Commission in 2011. At the Commission, I worked in the Office of General
9 Counsel representing PUD in regulatory proceedings before joining PUD as a regulatory
10 analyst in 2012. I have attended numerous training courses and seminars covering a
11 variety of regulatory issues. I am a Certified Depreciation Professional through the
12 Society of Depreciation Professionals. I am also a Certified Rate of Return Analyst
13 through the Society of Utility and Regulatory Financial Analysts. I have testified in
14 many regulatory proceedings and the Commission has accepted my credentials. A more
15 complete description of my qualifications and regulatory experience is included in my
16 curriculum vitae.¹

17 **Q. Describe the purpose, scope, and organization of your testimony.**

18 A. In this cause, I am testifying on the two primary capital recovery mechanisms in the rate
19 base rate of return model: cost of capital and depreciation. Because these are two
20 separate issues, and the testimonies are voluminous, I have filed two separate responsive
21 testimony documents. The exhibits attached to both testimonies each have a different

¹ Exhibit DG-D-1.

1 number. The cost of capital exhibits are labeled “DG-C,” and the depreciation exhibits
 2 are labeled “DG-D.” In this testimony, I will address depreciation rates and other related
 3 issues.

EXECUTIVE SUMMARY

4 **Q. Summarize the key points of your testimony.**

5 A. In the context of utility ratemaking, “depreciation” refers to a cost allocation system
 6 designed to measure the rate by which a utility may recover its capital investments in a
 7 systematic and rational manner. I employed a well established depreciation system and
 8 used actuarial analysis to statistically analyze the Company’s depreciable assets in order
 9 to develop reasonable depreciation rates in this case. The table below summarizes PUD’s
 10 adjustment to PSO’s proposed depreciation rates by plant function.²

**Figure 1:
 Summary Adjustments to PSO’s Proposed Depreciation Rates**

Plant Function	Original Cost	PSO's Proposal		PUD's Proposal		PUD Adjustment	
		Rate	Accrual	Rate	Accrual	Rate	Accrual
Steam Production	\$ 1,247,961,231	3.40%	\$ 42,417,052	2.38%	\$ 29,687,670	-1.02%	\$ (12,729,382)
Other Production	154,664,726	3.28%	5,071,520	2.91%	4,504,513	-0.37%	(567,007)
Transmission	785,760,378	2.73%	21,455,579	2.41%	18,964,405	-0.32%	(2,491,174)
Distribution	2,085,017,818	3.17%	66,101,481	2.73%	56,915,108	-0.44%	(9,186,373)
General	156,686,447	2.80%	4,392,102	2.80%	3,930,109	0.00%	(461,993)
Total Depreciable Plant	\$ 4,430,090,600	3.15%	\$ 139,437,733	2.57%	\$ 114,001,805	-0.57%	\$ (25,435,929)

11 PUD is recommending a 0.57 percent decrease to PSO’s proposed composite
 12 depreciation rate.

² See also Exhibit DG-D-2.

1 **Q. State PUD’s recommendation to the Commission.**

2 A. PUD recommends a \$25,435,929 adjustment to decrease to the PSO’s proposed
3 depreciation expense.

LEGAL AND TECHNICAL STANDARDS

4 **Q. Discuss the standard by which regulated utilities are allowed to recover depreciation**
5 **expense.**

6 A. In *Lindheimer v. Illinois Bell Telephone Co.*, the U.S. Supreme Court stated that
7 “depreciation is the loss, not restored by current maintenance, which is due to all the
8 factors causing the ultimate retirement of the property. These factors embrace wear and
9 tear, decay, inadequacy, and obsolescence.”³ The *Lindheimer* Court also recognized that
10 the original cost of plant assets, rather than present value or some other measure, is the
11 proper basis for calculating depreciation expense.⁴ Moreover, the *Lindheimer* Court
12 found:

[T]he company has the burden of making a convincing showing that the amounts it has charged to operating expenses for depreciation have not been excessive. That burden is not sustained by proof that its general accounting system has been correct. The calculations are mathematical, but the predictions underlying them are essentially matters of opinion.⁵

³ *Lindheimer v. Illinois Bell Tel. Co.*, 292 U.S. 151, 167 (1934).

⁴ *Id.* (Referring to the straight-line method, the *Lindheimer* Court stated that “[a]ccording to the principle of this accounting practice, the loss is computed upon the actual cost of the property as entered upon the books, less the expected salvage, and the amount charged each year is one year’s pro rata share of the total amount.”). The original cost standard was reaffirmed by the Court in *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591, 606 (1944). The *Hope* Court stated: “Moreover, this Court recognized in [*Lindheimer*], supra, the propriety of basing annual depreciation on cost. By such a procedure the utility is made whole and the integrity of its investment maintained. No more is required.”

⁵ *Id.* at 169.

1 Thus, the Commission must ultimately determine if the Company has met its burden of
2 proof by making a convincing showing that its proposed depreciation rates are not
3 excessive.

4 **Q. Depreciation should represent an allocated cost of capital to operation, rather than**
5 **a mechanism to determine loss of value.**

6 A. Yes. While the *Lindheimer* case and other early literature recognized depreciation as a
7 necessary expense, the language indicated that depreciation was primarily a mechanism
8 to determine loss of value.⁶ Adoption of this “value concept” would require annual
9 appraisals of extensive utility plant, and is thus not practical in this context. Rather, the
10 “cost allocation concept” recognizes that depreciation is a cost of providing service, and
11 that in addition to receiving a “return on” invested capital through the allowed rate of
12 return, a utility should also receive a “return of” its invested capital in the form of
13 recovered depreciation expense. The cost allocation concept also satisfies several
14 fundamental accounting principles, including verifiability, neutrality, and the matching
15 principle.⁷ The definition of “depreciation accounting” published by the American
16 Institute of Certified Public Accountants (“AICPA”) properly reflects the cost allocation
17 concept:

⁶ See Frank K. Wolf & W. Chester Fitch, *Depreciation Systems* 71 (Iowa State University Press 1994).

⁷ National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices* 12 (NARUC 1996).

Depreciation accounting is a system of accounting that aims to distribute cost or other basic value of tangible capital assets, less salvage (if any), over the estimated useful life of the unit (which may be a group of assets) in a systematic and rational manner. It is a process of allocation, not of valuation.⁸

1 According to Wolf, “the concept of depreciation as the allocation of cost has proven to be
2 the most useful and most widely used concept.”⁹

3 **Q. Discuss the definition and purpose of a depreciation system, as well as the**
4 **depreciation system you employed for this project.**

5 A. The legal standards set forth above do not mandate a specific procedure for conducting
6 depreciation analysis. Nonetheless, depreciation analysts must use a system for
7 estimating depreciation rates that will result in the “systematic and rational” allocation of
8 capital recovery for the utility. Over the years, analysts have developed “depreciation
9 systems” designed to analyze grouped property in accordance with this standard. A
10 depreciation system may be defined by four primary parameters: 1) a method of
11 allocation; 2) a procedure for applying the method of allocation; 3) a technique of
12 applying the depreciation rate; and 4) a model for analyzing the characteristics of vintage
13 property groups.¹⁰ In this case, I used the straight-line method, the average life
14 procedure, the remaining life technique, and the broad group model; this system could be
15 denoted as “SL-AL-RL-BG.” This depreciation system conforms to the legal standards
16 set forth above, and is commonly used by depreciation analysts in regulatory

⁸ American Institute of Accountants, *Accounting Terminology Bulletins Number 1: Review and Résumé 25* (American Institute of Accountants 1953).

⁹ Wolf *supra* n. 6, at 73.

¹⁰ See Wolf *supra* n. 6, at 70, 140.

1 proceedings. I provide a more detailed discussion of depreciation system parameters,
2 theories, and equations in Appendix A.

ANALYTIC METHODS

3 **Q. Generally describe the actuarial process used to analyze the Company’s depreciable**
4 **property.**

5 A. The process designed to study the retirement patterns of industrial property is derived
6 from the actuarial process used to study human mortality. While actuaries study
7 historical human mortality data in order to predict how long a group of people will live,
8 depreciation analysts study historical plant data in order to estimate the average lives of
9 property groups. The most common actuarial method used by depreciation analysts is
10 called the “retirement rate method.” In the retirement rate method, original property data,
11 including additions, retirements, transfers, and other transactions, are organized by
12 vintage and transaction year.¹¹ The retirement rate method is ultimately used to develop
13 an “observed life table,” which shows the percent of property surviving at each age
14 interval. This pattern of property retirement is described as a “survivor curve.” The
15 survivor curve derived from the observed life table, however, must be fitted and
16 smoothed with a complete curve in order to determine the ultimate average life of the
17 group.¹² The most widely used survivor curves for this curve fitting process were

¹¹ The “vintage” year refers to the year that a group of property was placed in service (aka “placement” year). The “transaction” year refers to the accounting year in which a property transaction occurred, such as an addition, retirement, or transfer (aka “experience” year).

¹² See Appendix C for a more detailed discussion of the actuarial analysis used to determine the average lives of grouped industrial property.

1 developed at Iowa State University in the early 1900s, and are commonly known as the
2 “Iowa curves.”¹³

3 **Q. Generally describe how you developed the depreciation rates in this cause.**

4 A. There are two primary components that must be estimated to calculate depreciation rates
5 under the remaining life technique: 1) average remaining life; and 2) net salvage.
6 Average remaining life refers to the expected future years of service of a group of
7 property at a given age. Net salvage refers to the amount of gross salvage received from
8 the sale or reuse of property when it is retired less the cost to remove the property from
9 service. To calculate the average remaining life for each account, I obtained the
10 Company’s aged property data by installation and transaction year, including additions,
11 retirements, gross salvage and removal cost data. I used this data to develop an observed
12 life table for each account. I fitted the observed retirement pattern with a smooth,
13 complete Iowa curve using both mathematical and visual curve fitting techniques.¹⁴ I
14 obtained the average remaining lives for each account based on the Iowa curves I
15 selected.¹⁵ The specific process for conducting service life and salvage analysis in order
16 to develop depreciation rates depends on whether the group of property being analyzed is
17 “life span” property or “mass” property. I will discuss the analysis for each type of
18 property below.

¹³ See Appendix B for a more detailed discussion of the Iowa curves.

¹⁴ See Exhibit DG-D-12.

¹⁵ Exhibit DG-D-11; *see also* DG-D-4.

Life Span Property

1 **Q. Describe life span property.**

2 A. Life span property groups often contain a small number of large units, such as a
3 generating unit. Life span property is retired concurrently. For example, a power plant
4 may contain property from several accounts (e.g., structures, boiler equipment, electric
5 equipment, etc.). When the power plant is ultimately retired, all of the property
6 associated with the power plant will be retired together, regardless of the age of each
7 individual unit. This concept is often explained by using a car as an example of life span
8 property. Throughout the life of a car, the owner will retire and replace various
9 components, such as tires, belts, and brakes. When the car reaches the end of its useful
10 life and is finally retired, all of the car's individual components are retired together.
11 Some of the components may still have some useful life remaining, but they are
12 nonetheless retired along with the car. Thus, the various accounts of life span property
13 are "spanned" to the unit's probable retirement date. Some of the additions that occur
14 during the interim of a life span unit may be retired before the final retirement date.
15 Appropriate estimates must be made for these "interim" retirements. Interim retirements
16 are minor components that do not alter the basic structure of the life span unit. In
17 determining the overall depreciation rate of life span property, it is important to estimate
18 the amount of interim and terminal retirements. There are other accepted methods for
19 calculating interim retirements, including the "interim retirement rate" method, which
20 does not rely on actuarial analysis to estimate interim retirements.

1 **Q. Describe how you estimated the amount of interim and terminal retirements for the**
2 **life span units.**

3 A. I determined the interim amounts retired for each life span account by estimating the
4 percent of original cost that will be retired during the life span of each unit.¹⁶ I
5 determined the percent of property surviving based on the interim Iowa curves I selected
6 for each account. Once I estimated the interim retired amounts for each life span
7 account, I subtracted this amount from the total amount of projected retirements in order
8 to calculate the estimated amount of terminal retirements.¹⁷

9 **Q. Describe how you estimated net salvage for the life span units.**

10 A. I estimated the net salvage for each life span unit by calculating the weighted net salvage
11 percents from both terminal and interim retirements.¹⁸ Through statistical analysis of
12 historical interim net salvage, I determined that the Company's proposed interim net
13 salvage percentages were reasonable. To calculate the terminal net salvage percentages, I
14 divided the estimated demolition cost for each unit (less the contingency factor) by the
15 estimated amount of terminal retirements.¹⁹

Mass Property

16 **Q. Describe mass property.**

17 A. Mass property includes depreciable property that is not a part of life span property. Mass
18 property accounts usually contain a large number of small units that will not be retired

¹⁶ Exhibit DG-D-8.

¹⁷ Exhibit DG-D-7.

¹⁸ Exhibit DG-D-6.

¹⁹ Exhibit DG-D-9.

1 concurrently. For example, poles, conductors, transformers, and other transmission and
2 distribution plant are usually considered to be mass property.

3 **Q. Describe how you developed depreciation rates for mass property accounts.**

4 A. As discussed above, I used the remaining life technique to apply the depreciation rates I
5 developed. The remaining life formula considers the amount of future accruals divided
6 by the average remaining life of plant. The two key factors I had to estimate were
7 remaining life and net salvage. To estimate remaining life, I performed actuarial analysis
8 on the Company's aged plant data to obtain observed survivor curves.²⁰ I used smooth,
9 complete Iowa curves to fit these observed curves.²¹ I derived the remaining lives from
10 the Iowa curve I selected for each account.²² To estimate net salvage for each mass
11 account, I considered historical net salvage percentages, including three-year rolling
12 averages. I conclude the Company's proposed net salvage percentages for each mass
13 property account are reasonable.

Calculated Accumulated Depreciation

14 **Q. Describe calculated accumulated depreciation.**

15 A. Calculated Accumulated Depreciation ("CAD", formerly "Theoretical Reserve") is the
16 calculated balance that would be in the accumulated depreciation account at a point in
17 time using current depreciation parameters, such as average service life and net salvage.
18 In other words, the CAD is what would be in the accumulated depreciation account had
19 the current depreciation parameters been in place all along. There is almost always an

²⁰ See Appendix C for more details on this process.

²¹ See Exhibit DG-D-12.

²² See Exhibit DG-D-11.

1 imbalance between the actual accumulated depreciation amount and the CAD. If the
2 whole life application technique is used, this imbalance should be amortized in order to
3 bring the actual accumulated depreciation balance closer to the CAD. If the remaining
4 life application technique is used, however, any imbalance between the actual
5 accumulated depreciation amount and the CAD is “automatically” amortized over the
6 remaining life of the account. That is, no manual adjustment to accumulated depreciation
7 is necessary if the remaining life application technique is employed, as it is here.

8 **Q. Describe the imbalance between the actual accumulated depreciation balance and**
9 **the CAD in this case.**

10 A. In this case, the actual accumulated depreciation balance is \$1,569,365,922.²³ Based on
11 PUD’s proposed depreciation parameters, the CAD is \$1,855,080,387.²⁴ This means that
12 the actual accumulated depreciation balance is underaccrued by \$285,714,465.²⁵ As
13 discussed above, because PUD employed the remaining life application technique in this
14 case, the discrepancy between the actual accumulated depreciation balance and the CAD
15 will be gradually reduced over the aggregate remaining life of plant. Thus, no additional
16 adjustment is required.

SPECIFIC RESPONSE TO PSO’S TESTIMONY

17 **Q. Generally describe the primary factors contributing to the differences between**
18 **PSO’s proposed rates and PUD’s proposed rates.**

19 A. The differences in PSO’s and PUD’s proposed rates arise primarily from several key
20 issues:

²³ PSO Depreciation Study, p. VI-8.

²⁴ Exhibit DG-D-5.

²⁵ *Id.*

1. Premature Retirement of Northeast Units 3 and 4
2. Service Life Estimates for Mass Accounts
3. Terminal Net Salvage Estimates for Life Span Accounts.

1 I will discuss each of these issues in turn.

Premature Retirement of Northeast Units 3 and 4

2 **Q. In the interest of fairness to ratepayers, the probable retirement date for Northeast**
3 **Units 3 & 4 should remain at 2040 for analytical purposes.**

4 A. Yes. PSO is planning on retiring Northeast Units 3 and 4 in 2026 and 2016 respectively,
5 and the Depreciation Study reflects the recovery of Northeast Units 3 and 4 utilizing the
6 retirement date of 2026.²⁶ However, the original probable retirement date for Northeast
7 Units 3 and 4 is 2040, which represents the units' actual, economic useful life.²⁷ Thus,
8 PSO is prematurely retiring these units about 14 years before the end of their useful lives,
9 which increases the rate impact to customers by about \$12 million.²⁸ In the interest of
10 fairness to ratepayers, the Company should not be allowed to accelerate the recovery of
11 its capital investments in Northeast Units 3 & 4. PSO's current customers are already
12 being asked to pay nearly \$100 million for environmental compliance costs.²⁹ PUD's
13 proposed depreciation rates reflect the economic probable retirement date of 2040 for
14 Northeast Units 3 & 4, which results in depreciation rates that mitigate the impact of the

²⁶ See Direct Testimony of John Spanos 19:1-6.

²⁷ See Exhibit JJS-2 (PSO Depreciation Study as of December 31, 2012) p. II-27, attached to the Direct Testimony of John Spanos, filed January 17, 2014 in Cause No. PUD 201300217; see also Exhibit DAD-1 (PSO Depreciation Study as of December 31, 2009) p. 18, attached to the Direct Testimony of David Davis, filed July 9, 2010 in Cause No. PUD 201000050.

²⁸ This amount was estimated by running my models with the 2026 retirement date and contrasting the results with the 2040 retirement date, all else held constant; see also Exhibit RWH-4, attached to the Direct Testimony of Randall Hamlett (showing a \$12,811,352 increase in for additional depreciation to Northeast Units 3 & 4).

²⁹ Exhibit RWH-4, attached to the Direct Testimony of Randall Hamlett.

1 extensive environmental compliance costs imposed on ratepayers while allowing the
2 Company to recover all of its capital investment in these units.

Service Life Estimates for Mass Accounts

3 **Q. About half of PUD's adjustment is attributable to different service life estimates for**
4 **transmission and distribution accounts.**

5 A. Yes. The net effect of PUD's adjustment to mass property accounts is a decrease of
6 about \$11 million to the annual accrual.³⁰ As discussed above, I relied on both
7 mathematical and visual curve fitting in order to determine the best fitting Iowa curve for
8 each account. Many of the Iowa curves I selected were the mathematically best fitting
9 curve. For some accounts, however, the mathematically best fitting curve resulted in
10 average lives that appeared unreasonably long. For those accounts, I chose the
11 mathematically highest ranked Iowa curve and average life that appeared reasonable.
12 The observed life tables and fitted Iowa curves for each account are provided in Exhibit
13 DG-D-12.

Terminal Net Salvage Estimates for Life Span Accounts

14 **Q. Reiterate how you developed the net salvage percentages for the life span locations.**

15 A. As discussed above, I developed the weighted net salvage percentages for each life span
16 location by weighting the terminal net salvage with the interim net salvage for each
17 account.³¹ PUD's process in this regard is essentially the same as the Company's.³² I
18 calculated the weights for terminal and interim retirements by determining the portion of

³⁰ Exhibit DG-D-2.

³¹ See Exhibit DG-D-6.

³² See PSO Depreciation Study p. VIII-3.

1 total retirements that were attributable to interim retirements.³³ PUD made no adjustment
2 to PSO's proposed interim net salvage percentages because they appear to be
3 reasonable.³⁴ PUD, however, did make adjustments to PSO's proposed terminal net
4 salvage percentages.

5 **Q. Describe PUD's adjustments to the proposed terminal net salvage percentages.**

6 A. PUD calculated the terminal net salvage percentages in the same general manner as the
7 Company: by dividing decommissioning cost for each location by the amount of terminal
8 retirements for each location.³⁵ The difference between PSO's and PUD's terminal net
9 salvage rates arise primarily from two factors related to the estimated demolition costs: 1)
10 removal of the escalation factor; and 2) removal of the contingency factor.

11 **Q. The Commission should not consider escalated demolition costs in this case.**

12 A. Yes. PSO applied a 2.5 percent escalation factor to the estimated demolition costs, which
13 adds about \$77 million to the total costs.³⁶ The Commission should not consider
14 escalated demolition costs in this case for the following reasons:

1. The escalated costs do not appear to be calculated properly.

15 The S&L demolition study estimates current demolition costs as of the second quarter of
16 2015.³⁷ This means that any escalation factor should start in 2015. The Company,
17 however, applied the escalation factor starting in 2012, which means that an additional

³³ See Exhibits DG-D-7 and DG-D-8.

³⁴ Exhibit DG-D-6 (Column 4).

³⁵ See Exhibit DG-D-9.

³⁶ See PSO Depreciation Study p. VIII-4-6.

³⁷ Direct Testimony of Thomas Meehan p. 10:18. Although S&L did not directly apply an escalation factor to its demolition cost estimates, Mr. Spanos applied the escalation factor in calculating the terminal net salvage percentages.

1 three years of escalation was applied to the final escalated cost.³⁸ This apparent error
2 adds about \$10 million to the final escalated costs.

2. The Company did not offer any testimony in support of the escalation factor.

3 Although the escalation factor adds about \$77 million to the final escalated costs, the
4 Company does not mention the escalation factor in its testimony. Moreover, an
5 escalation factor of 2.5 percent seems arbitrary and likely too high considering the current
6 rates of inflation. The average rate of inflation during the first half of 2015 was actually
7 negative 0.1 percent.³⁹ Over the past five years, the annual inflation rate has been only
8 1.7 percent.⁴⁰

3. An escalation factor that does not consider any improvements in technology or
economic efficiencies likely overstates future costs.

9 By applying an arbitrary 2.5 percent escalation factor to the demolition costs, the
10 Company is assuming that the current cost of demolition will increase each year by that
11 rate. This assumption ignores any technological improvements or other factors that
12 might effectively decrease costs relative to inflation. For example, the original Apple
13 Macintosh computer cost \$2,495 dollars in 1984.⁴¹ If that price had kept pace with
14 inflation for 30 years, the same computer would have cost about \$5,700 in 2014.⁴²

³⁸ See PSO Depreciation Study p. VIII-4-6; see also the spreadsheet produced in response to Data Request AG 1-5, which shows 2012 in the formula bar for the starting date of each escalation factor.

³⁹ See Historical Inflation Rates: 1914 – 2015, <http://www.usinflationcalculator.com/inflation/historical-inflation-rates/>. (accessed 9-10-15).

⁴⁰ See Consumer Price Index Data from 1913 – 2015, <http://www.usinflationcalculator.com/inflation/consumer-price-index-and-annual-percent-changes-from-1913-to-2008/>. (accessed 9-10-15). The annual inflation rate from 2010 – 2014 was calculated by taking the percentage change in the average annual Consumer Price Index as follows: $(236.74 - 218.06) / 218.06 / 5 = 1.71\%$.

⁴¹ Brian Westover, 1984 Macintosh vs. Today's Apple iMac: Spec Showdown, available at <http://www.pcmag.com/article2/0,2817,2429830,00.asp>. (accessed 9-11-15).

⁴² CPI Inflation Calculator, available at http://www.bls.gov/data/inflation_calculator.htm. (accessed 9-11-15).

1 Instead, consumers could have purchased a much better computer for a fraction of that
2 price in 2014 due to improvements in technology and economic efficiencies. Of course,
3 such a dramatic reduction in price would likely not apply to utility plant dismantlement.
4 Regardless, applying an arbitrary and unsupported escalation factor without even
5 acknowledging any potential technological improvements likely overstates future costs.

4. It is inappropriate to apply an escalation factor to demolition costs that are likely overestimated.

6 In its demolition cost study, S&L makes several significant assumptions that effectively
7 maximize the cost estimates. First, S&L assumes all assets retired with each facility will
8 have no value other than scrap metal. It is difficult to imagine that nearly \$400 million
9 worth of assets will have no value other than scrap metal. Second, S&L assumes that
10 each plant site will be fully demolished and “greenfielded,” meaning that the sites will
11 essentially be returned to their original state. This assumption does not consider other
12 alternatives for these sites, such as partial demolition or resale of the facilities. In
13 addition, PUD demonstrated in PSO’s prior rate case that S&L has overestimated
14 demolition costs by as much as 60 percent on other projects.⁴³ Thus, from a practical
15 standpoint, the Commission should not consider the escalated amount of a cost that is
16 already likely overestimated.

17 5. Asking ratepayers to pay for future costs that may not occur falls outside of the
18 “known and measurable” standard.

19 Under Oklahoma law, the Commission is authorized to “give effect to known and
20 measurable changes occurring or reasonably certain to occur within six (6) months of the

⁴³ See Responsive Testimony of Carolyn Weber pp. 30-31, filed April 23, 2014 in Cause No. PUD 201300217.

1 end of the test period upon which the rate review is based.”⁴⁴ S&L’s demolition study
2 estimates current demolition costs as of the second quarter of 2015.⁴⁵ The escalation
3 factor, however, escalates some of these costs by as much as 40 years into the future. Of
4 course, the development of depreciation rates necessarily requires analysts to look
5 beyond the test year many years into the future, which is exactly what happens with the
6 estimation of every remaining life. The recovery of an asset’s original cost, however, is a
7 known expense. The demolition costs proposed in this case, on the other hand, are not
8 known expenses. As discussed above, S&L’s demolition estimates assume that each
9 plant site will be fully demolished at the estimated retirement date. In reality, however, it
10 may be more prudent for the Company to extend the lives of some of these plants, sell the
11 plants before they are retired, conduct a partial demolition, or pursue some other more
12 economic alternative to a complete greenfield demolition. While it may be arguably
13 appropriate to allow some recovery for the present value of estimated demolition costs, it
14 is arguably inappropriate to charge ratepayers the escalated future value of an expense
15 that may never occur. This strikes a balance between allowing the Company to recover
16 some costs that are likely to occur in the future without falling too far outside of the
17 “known and measurable” scope. The Company can periodically update its present
18 demolition cost estimates with the Commission when it files rate cases.

⁴⁴ 17 O.S. § 284.

⁴⁵ Direct Testimony of Thomas Meehan p. 10:18. Although S&L did not directly apply an escalation factor to its demolition cost estimates, Mr. Spanos applied the escalation factor in calculating the terminal net salvage percentages.

6. The Commission has not approved escalated demolition costs in previous cases.

1 In PSO's 2008 rate case, for example, the Commission specifically adopted the
2 recommendation of Jacob Pous with regard to salvage values.⁴⁶ Mr. Pous's proposed net
3 salvage values did not include escalated demolition costs.⁴⁷

4 **Q. PUD's estimated depreciation rates do not consider escalated demolition costs.**

5 A. Yes. In calculating the terminal net salvage percentages for each life span unit, PUD did
6 not apply any escalation factor to S&L's estimated demolition costs. For the foregoing
7 reasons, the Commission should not consider escalated demolition costs in this case.

8 **Q. The contingency factor should be removed from the estimated demolition costs.**

9 A. Yes. In its demolition cost study, S&L applied a 15 percent contingency factor to its cost
10 estimates, and a negative 15 percent contingency factor to its scrap metal value
11 estimates.⁴⁸ The Company provides little justification for this contingency factor other
12 than the plants might experience "uncertainties and unplanned occurrences."⁴⁹ This
13 reasoning fails to consider the fact that certain occurrences could reduce estimated costs.
14 Furthermore, as discussed above, it is very likely S&L overestimated the demolition cost.
15 It would be especially inappropriate to consider an arbitrary and unsupported contingency
16 factor that increases costs that are already overestimated.

⁴⁶ Final Order No. 564437, p. 26, filed January 14, 2009 in Cause No. PUD 200800144.

⁴⁷ See Responsive Testimony of Jacob Pous pp. 21-24, filed October 29, 2008 in Cause No. PUD 200800144.

⁴⁸ See Direct Testimony of Thomas J. Meehan, pp. 10-11.

⁴⁹ *Id.* at 11.

CONCLUSION AND RECOMMENDATION

1 **Q. Summarize the key points of your testimony.**

2 A. I employed a well established depreciation system and used actuarial analysis to
3 statistically analyze the Company's depreciable assets in order to develop reasonable
4 depreciation rates in this case. In analyzing the net salvage percentages for life span
5 accounts, I estimated the amount of interim and terminal retirements and net salvage. I
6 removed both the escalation and contingency factors that the Company applied to the
7 terminal net salvage percentages.

8 **Q. State PUD's recommendation to the Commission.**

9 A. PUD recommends an adjustment of \$25,435,929 to reduce the Company's proposed
10 depreciation expense. PUD's adjustment is fair and reasonable to the Company and to
11 ratepayers.

I state under penalty of perjury under the laws of Oklahoma that the foregoing is true and correct to the best of my knowledge.

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APPENDIX A: THE DEPRECIATION SYSTEM

A depreciation accounting system may be thought of as a dynamic system in which estimates of life and salvage are inputs to the system, and the accumulated depreciation account is a measure of the state of the system at any given time.⁵⁰ The primary objective of the depreciation system is the timely recovery of capital. The process for calculating the annual accruals is determined by the factors required to define the system. A depreciation system should be defined by four primary factors: 1) a method of allocation; 2) a procedure for applying the method of allocation to a group of property; 3) a technique for applying the depreciation rate; and 4) a model for analyzing the characteristics of vintage groups comprising a continuous property group.⁵¹ The figure below illustrates the basic concept of a depreciation system and includes some of the available parameters.⁵²

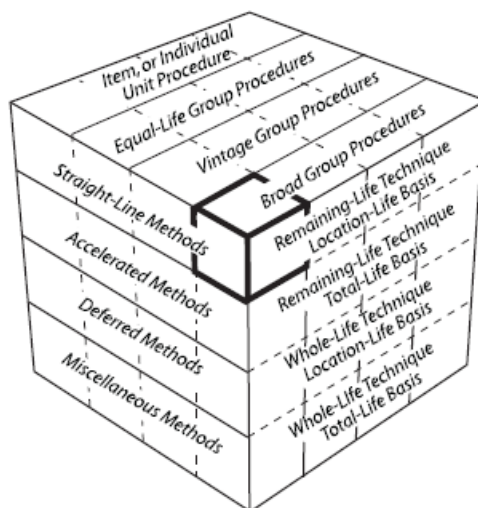
There are hundreds of potential combinations of methods, procedures, techniques, and models, but in practice, analysts use only a few combinations. Ultimately, the system selected must result in the systematic and rational allocation of capital recovery for the utility. Each of the four primary factors defining the parameters of a depreciation system is discussed further below.

⁵⁰ Wolf *supra* n. 6, at 69-70.

⁵¹ See Wolf *supra* n. 6, at 70, 139-40.

⁵² Edison Electric Institute, *Introduction to Depreciation* (inside cover) (EEI April 2013). Some definitions of the terms shown in this diagram are not consistent among depreciation practitioners and literature due to the fact that depreciation analysis is a relatively small and fragmented field. This diagram simply illustrates the some of the available parameters of a depreciation system.

**Figure 2:
The Depreciation System Cube**



1. Allocation Methods

The “method” refers to the pattern of depreciation in relation to the accounting periods. The method most commonly used in the regulatory context is the “straight-line method” – a type of age-life method in which the depreciable cost of plant is charged in equal amounts to each accounting period over the service life of plant.⁵³ Because group depreciation rates and plant balances often change, the amount of the annual accrual rarely remains the same, even when the straight-line method is employed.⁵⁴ The basic formula for the straight-line method is as follows:⁵⁵

⁵³ NARUC *supra* n. 7, at 56.

⁵⁴ *Id.*

⁵⁵ *Id.*

**Equation 1:
Straight-Line Accrual**

$$\text{Annual Accrual} = \frac{\text{Gross Plant} - \text{Net Salvage}}{\text{Service Life}}$$

Gross plant is a known figure from the utility's records, while both net salvage and service life must be estimated in order to calculate the annual accrual. The straight-line method differs from accelerated methods of recovery, such as the "sum-of-the-years-digits" method and the "declining balance" method. Accelerated methods are primarily used for tax purposes and are rarely used in the regulatory context for determining annual accruals.⁵⁶ In practice, the annual accrual is expressed as a rate which is applied to the original cost of plant in order to determine the annual accrual in dollars. The formula for determining the straight-line rate is as follows:⁵⁷

**Equation 2:
Straight-Line Rate**

$$\text{Depreciation Rate \%} = \frac{100 - \text{Net Salvage \%}}{\text{Service Life}}$$

2. Grouping Procedures

The "procedure" refers to the way the allocation method is applied through subdividing the total property into groups.⁵⁸ While single units may be analyzed for depreciation, a group plan of depreciation is particularly adaptable to utility property. Employing a grouping procedure allows for a composite application of depreciation rates to groups of similar property, rather than excessively conducting calculations for each unit. Whereas an individual unit of

⁵⁶ *Id.* at 57.

⁵⁷ *Id.* at 56.

⁵⁸ Wolf *supra* n. 6, at 74-75.

property has a single life, a group of property displays a dispersion of lives and the life characteristics of the group must be described statistically.⁵⁹ When analyzing mass property categories, it is important that each group contains homogenous units of plant that are used in the same general manner throughout the plant and operated under the same general conditions.⁶⁰

The “average life” and “equal life” grouping procedures are the two most common. In the average life procedure, a constant annual accrual rate based on the average life of all property in the group is applied to the surviving property. While property having shorter lives than the group average will not be fully depreciation, and likewise, property having longer lives than the group average will be over-depreciated, the ultimate result is that the group will be fully depreciated by the time of the final retirement.⁶¹ Thus, the average life procedure treats each unit as though its life is equal to the average life of the group. In contrast, the equal life procedure treats each unit in the group as though its life was known.⁶² Under the equal life procedure the property is divided into subgroups that each has a common life.⁶³

3. Application Techniques

The third factor of a depreciation system is the “technique” for applying the depreciation rate. There are two commonly used techniques: “whole life” and “remaining life.” The whole life technique applies the depreciation rate on the estimated average service life of group, while

⁵⁹ *Id.* at 74.

⁶⁰ NARUC *supra* n. 7, at 61-62.

⁶¹ *See* Wolf *supra* n. 6, at 74-75.

⁶² *Id.* at 75.

⁶³ *Id.*

the remaining life technique seeks to recover undepreciated costs over the remaining life of the plant.⁶⁴

In choosing the application technique, consideration should be given to the proper level of the accumulated depreciation account. Depreciation accrual rates are calculated using estimates of service life and salvage. Periodically these estimates must be revised due to changing conditions, which cause the accumulated depreciation account to be higher or lower than necessary. Unless some corrective action is taken, the annual accruals will not equal the original cost of the plant at the time of final retirement.⁶⁵ Analysts can calculate the level of imbalance in the accumulated depreciation account by determining the “calculated accumulated depreciation,” (a.k.a. “theoretical reserve” and referred to herein as “CAD”). The CAD is the calculated balance that would be in the accumulated depreciation account at a point in time using current depreciation parameters.⁶⁶ An imbalance exists when the actual accumulated depreciation account does not equal the CAD. The choice of application technique will affect how the imbalance is dealt with.

Use of the whole life technique requires that an adjustment be made to accumulated depreciation after calculation of the CAD. The adjustment can be made in a lump sum or over a period of time. With use of the remaining life technique, however, adjustments to accumulated depreciation are amortized over the remaining life of the property and are automatically included

⁶⁴ NARUC *supra* n. 7, at 63-64.

⁶⁵ Wolf *supra* n. 6, at 83.

⁶⁶ NARUC *supra* n. 7, at 325.

in the annual accrual.⁶⁷ This is one reason that the remaining life technique is popular among practitioners and regulators. The basic formula for the remaining life technique is as follows:⁶⁸

**Equation 3:
Remaining Life Accrual**

$$\text{Annual Accrual} = \frac{\text{Gross Plant} - \text{Accumulated Depreciation} - \text{Net Salvage}}{\text{Average Remaining Life}}$$

The remaining life accrual formula is similar to the basic straight-line accrual formula above with two notable exceptions. First, the numerator has an additional factor in the remaining life formula: the accumulated depreciation. Second, the denominator is “average remaining life” instead of “average life.” Essentially, the future accrual of plant (gross plant less accumulated depreciation) is allocated over the remaining life of plant. Thus, the adjustment to accumulated depreciation is “automatic” in the sense that it is built into the remaining life calculation.⁶⁹

4. Analysis Model

The fourth parameter of a depreciation system, the “model,” relates to the way of viewing the life and salvage characteristics of the vintage groups that have been combined to form a continuous property group for depreciation purposes.⁷⁰ A continuous property group is created when vintage groups are combined to form a common group. Over time, the characteristics of the property may change, but the continuous property group will continue. The two analysis models used among practitioners, the “broad group” and the “vintage group,” are two ways of

⁶⁷ NARUC *supra* n. 7, at 65 (“The desirability of using the remaining life technique is that any necessary adjustments of [accumulated depreciation] . . . are accrued automatically over the remaining life of the property. Once commenced, adjustments to the depreciation reserve, outside of those inherent in the remaining life rate would require regulatory approval.”).

⁶⁸ *Id.* at 64.

⁶⁹ Wolf *supra* n. 6, at 178.

⁷⁰ See Wolf *supra* n. 6, at 139 (I added the term “model” to distinguish this fourth depreciation system parameter from the other three parameters).

viewing the life and salvage characteristics of the vintage groups that have been combined to form a continuous property group.

The broad group model views the continuous property group as a collection of vintage groups that each has the same life and salvage characteristics. Thus, a single survivor curve and a single salvage schedule are chosen to describe all the vintages in the continuous property group. In contrast, the vintage group model views the continuous property group as a collection of vintage groups that may have different life and salvage characteristics. Typically, there is not a significant difference between vintage group and broad group results unless vintages within the applicable property group experienced dramatically different retirement levels than anticipated in the overall estimated life for the group. For this reason, many analysts utilize the broad group procedure because it is more efficient.

APPENDIX B:

IOWA CURVES

Early work in the analysis of the service life of industrial property was based on models that described the life characteristics of human populations.⁷¹ This explains why the word “mortality” is often used in the context of depreciation analysis. In fact, a group of property installed during the same accounting period is analogous to a group of humans born during the same calendar year. Each period the group will incur a certain fraction of deaths / retirements until there are no survivors. Describing this pattern of mortality is part of actuarial analysis, and is regularly used by insurance companies to determine life insurance premiums. The pattern of mortality may be described by several mathematical functions, particularly the survivor curve and frequency curve. Each curve may be derived from the other so that if one curve is known, the other may be obtained. A survivor curve is a graph of the percent of units remaining in service expressed as a function of age.⁷² A frequency curve is a graph of the frequency of retirements as a function of age. Several types of survivor and frequency curves are illustrated in the figures below.

1. Development

The survivor curves used by analysts today were developed over several decades from extensive analysis of utility and industrial property. In 1931 Edwin Kurtz and Robley Winfrey used extensive data from a range of 65 industrial property groups to create survivor curves representing the life characteristics of each group of property.⁷³ They generalized the 65 curves

⁷¹ Wolf *supra* n. 6, at 276.

⁷² *Id.* at 23.

⁷³ *Id.* at 34.

into 13 survivor curve types and published their results in *Bulletin 103: Life Characteristics of Physical Property*. The 13 type curves were designed to be used as valuable aids in forecasting probable future service lives of industrial property. Over the next few years, Winfrey continued gathering additional data, particularly from public utility property, and expanded the examined property groups from 65 to 176.⁷⁴ This resulted in 5 additional survivor curve types for a total of 18 curves. In 1935, Winfrey published *Bulletin 125: Statistical Analysis of Industrial Property Retirements*. According to Winfrey, “[t]he 18 type curves are expected to represent quite well all survivor curves commonly encountered in utility and industrial practices.”⁷⁵ These curves are known as the “Iowa curves” and are used extensively in depreciation analysis in order to obtain the average service lives of property groups. (Use of Iowa curves in actuarial analysis is further discussed in Appendix C.)

In 1942, Winfrey published *Bulletin 155: Depreciation of Group Properties*. In Bulletin 155, Winfrey made some slight revisions to a few of the 18 curve types, and published the equations, tables of the percent surviving, and probable life of each curve at five-percent intervals.⁷⁶ Rather than using the original formulas, analysts typically rely on the published tables containing the percents surviving. This is because absent knowledge of the integration technique applied to each age interval, it is not possible to recreate the exact original published table values.

⁷⁴ *Id.*

⁷⁵ Robley Winfrey, *Bulletin 125: Statistical Analyses of Industrial Property Retirements* 85, Vol. XXXIV, No. 23 (Iowa State College of Agriculture and Mechanic Arts 1935).

⁷⁶ Robley Winfrey, *Bulletin 155: Depreciation of Group Properties* 121-28, Vol XLI, No. 1 (The Iowa State College Bulletin 1942); see also Wolf *supra* n. 6, at 305-38 (publishing the percent surviving for each Iowa curve, including “O” type curve, at one percent intervals).

In the 1970s, John Russo collected data from over 2,000 property accounts reflecting observations during the period 1965 – 1975 as part of his Ph.D. dissertation at Iowa State. Russo essentially repeated Winfrey’s data collection, testing, and analysis methods used to develop the original Iowa curves, except that Russo studied industrial property in service several decades after Winfrey published the original Iowa curves. Russo drew three major conclusions from his research:⁷⁷

1. No evidence was found to conclude that the Iowa curve set, as it stands, is not a valid system of standard curves;
2. No evidence was found to conclude that new curve shapes could be produced at this time that would add to the validity of the Iowa curve set; and
3. No evidence was found to suggest that the number of curves within the Iowa curve set should be reduced.

Prior to Russo’s study, some had criticized the Iowa curves as being potentially obsolete because their development was rooted in the study of industrial property in existence during the early 1900s. Russo’s research, however, negated this criticism by confirming that the Iowa curves represent a sufficiently wide range of life patterns, and that though technology will change over time, the underlying patterns of retirements remain constant and can be adequately described by the Iowa curves.⁷⁸

Over the years, several more curve types have been added to Winfrey’s 18 Iowa curves. In 1967, Harold Cowles added four origin-modal curves. In addition, a square curve is sometimes used to depict retirements which are all planned to occur at a given age. Finally,

⁷⁷ See Wolf *supra* n. 6, at 37.

⁷⁸ *Id.*

analysts commonly rely on several “half curves” derived from the original Iowa curves. Thus, the term “Iowa curves” could be said to describe up to 31 standardized survivor curves.

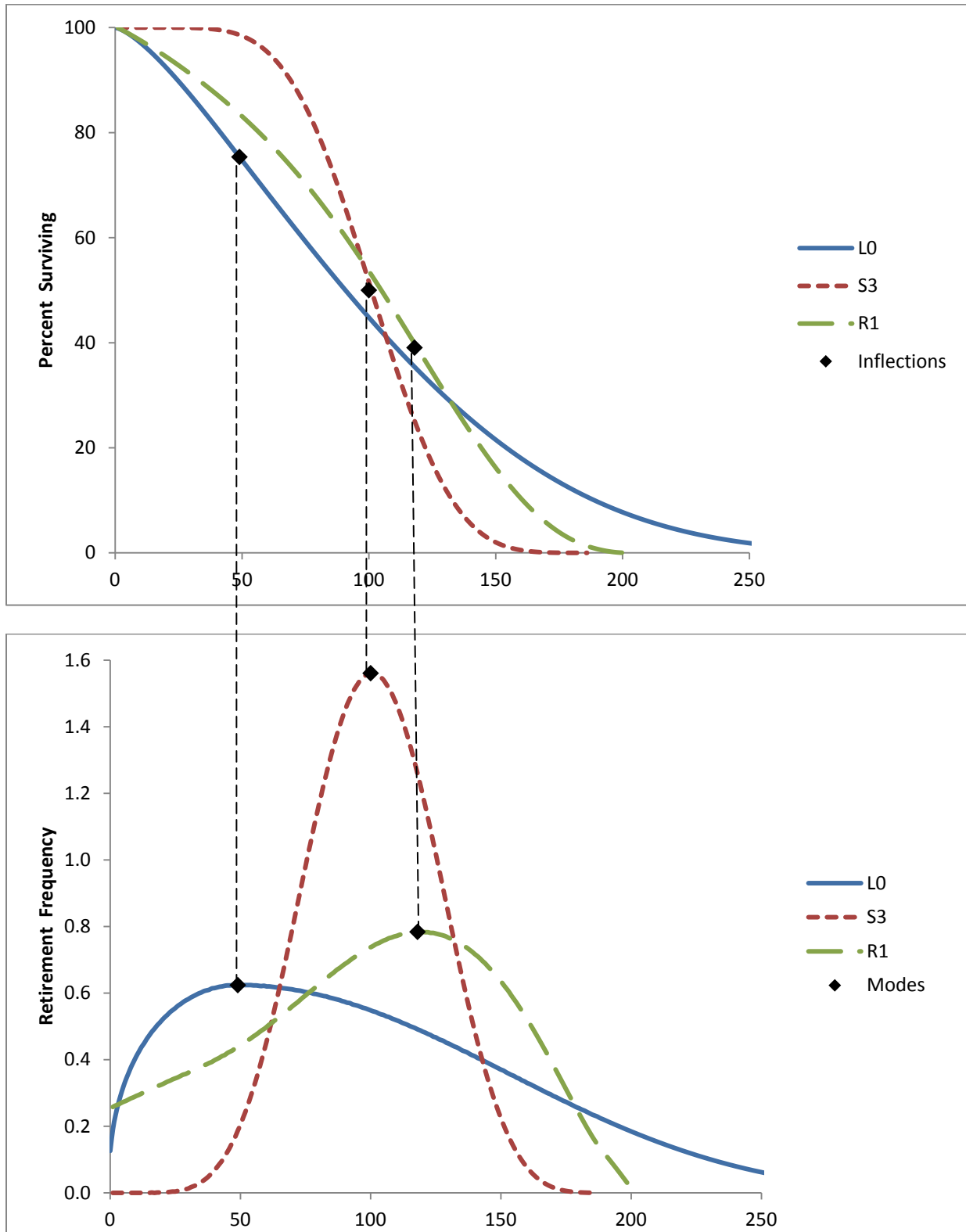
2. Classification

The Iowa curves are classified by three variables: modal location, average life, and variation of life. First, the mode is the percent life that results in the highest point of the frequency curve and the “inflection point” on the survivor curve. The modal age is the age at which the greatest rate of retirement occurs. As illustrated in Figure 3 below, the modes appear at the steepest point of each survivor curve in the top graph, as well as the highest point of each corresponding frequency curve in the bottom graph.

The classification of the survivor curves was made according to whether the mode of the retirement frequency curves was to the left, to the right, or coincident with average service life. There are three modal “families” of curves: six left modal curves (L0, L1, L2, L3, L4, L5); five right modal curves (R1, R2, R3, R4, R5); and seven symmetrical curves (S0, S1, S2, S3, S4, S5, S6).⁷⁹ In Figure 3 below, one curve from each family is shown: L0, S3 and R1, with average life at 100 on the x-axis. It is clear from the graphs that the modes for the L0 and R1 curves appear to the left and right of average life respectively, while the S3 mode is coincident with average life.

⁷⁹ In 1967, Harold A. Cowles added four origin-modal curves known as “O type” curves. There are also several “half” curves and a square curve, so the total amount of survivor curves commonly called “Iowa” curves is about 31 (see NARUC supra n. 7, at 68).

**Figure 3:
Modal Age Illustration**



The second Iowa curve classification variable is average life. The Iowa curves were designed using a single parameter of age expressed as a percent of average life instead of actual age. This was necessary in order for the curves to be of practical value. As Winfrey notes:

Since the location of a particular survivor on a graph is affected by both its span in years and the shape of the curve, it is difficult to classify a group of curves unless one of these variables can be controlled. This is easily done by expressing the age in percent of average life.”⁸⁰

Because age is expressed in terms of percent of average life, any particular Iowa curve type can be modified to forecast property groups with various average lives.

The third variable, variation of life, is represented by the numbers next to each letter. A lower number (e.g., L1) indicates a relatively low mode, large variation, and large maximum life; a higher number (e.g., L5) indicates a relatively high mode, small variation, and small maximum life. All three classification variables – modal location, average life, and variation of life – are used to describe each Iowa curve. For example, a 13-L1 Iowa curve describes a group of property with a 13-year average life, with the greatest number of retirements occurring before (or to the left of) the average life, and a relatively low mode. The graphs below show these 18 survivor curves, organized by modal family.

⁸⁰ Winfrey *supra* n. 75, at 60.

Figure 4:
Type L Survivor and Frequency Curves

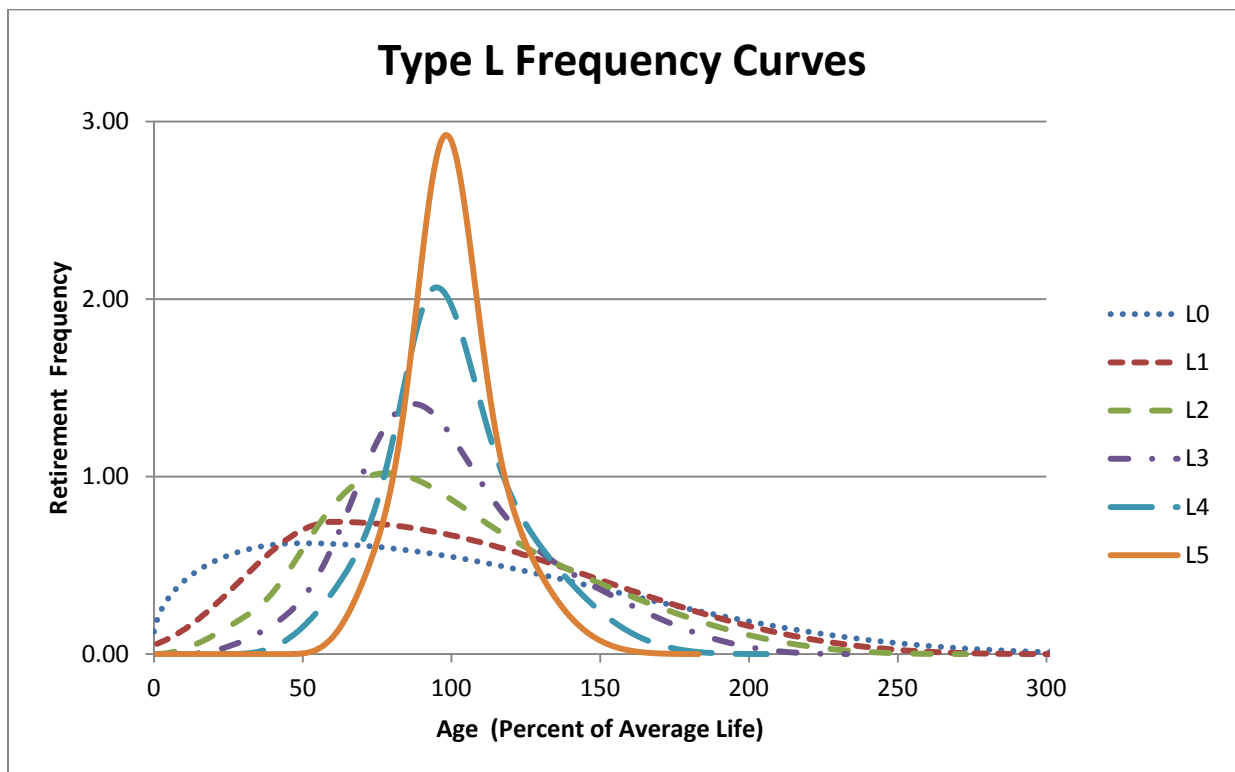
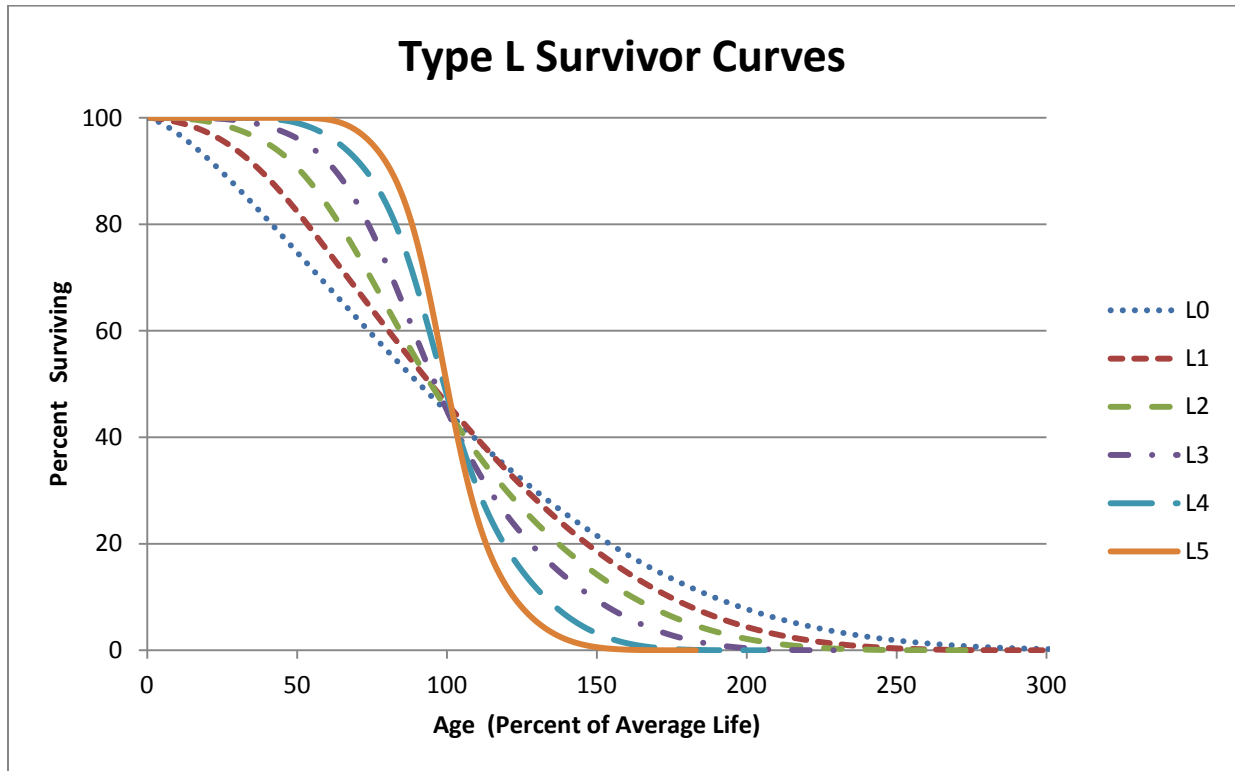


Figure 5:
Type S Survivor and Frequency Curves

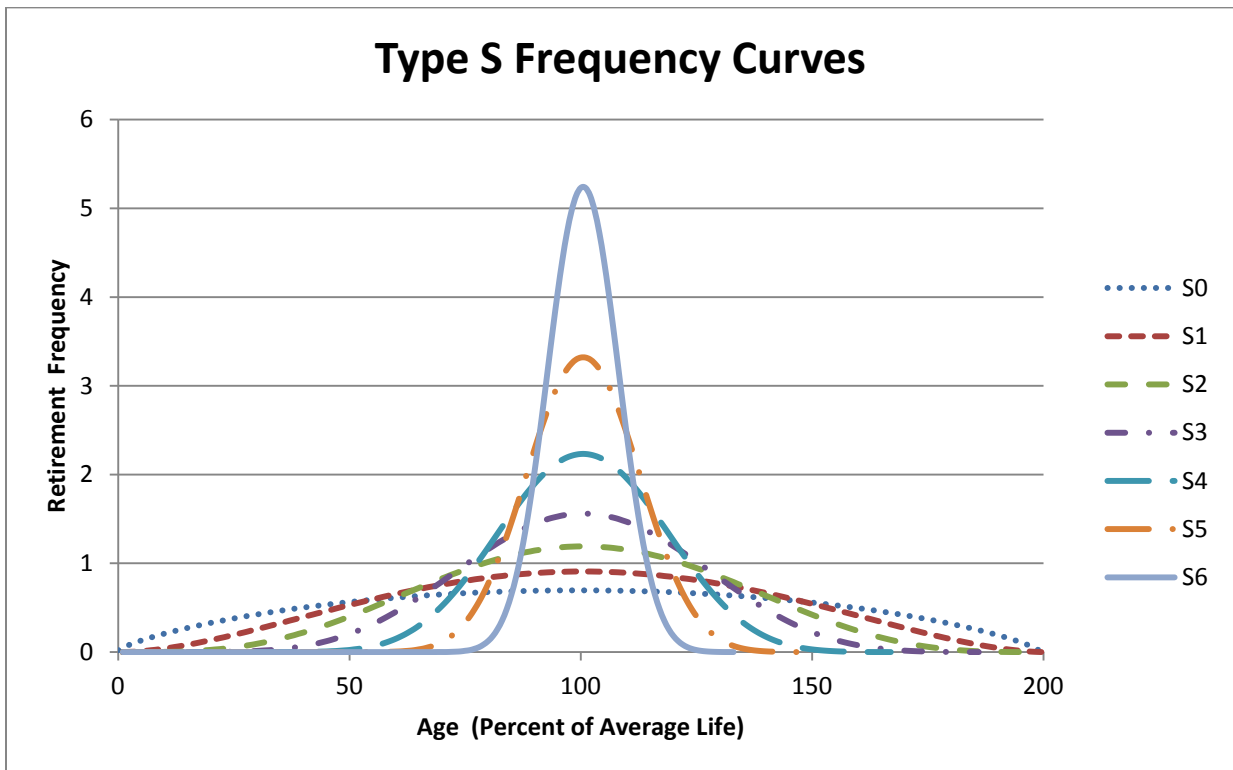
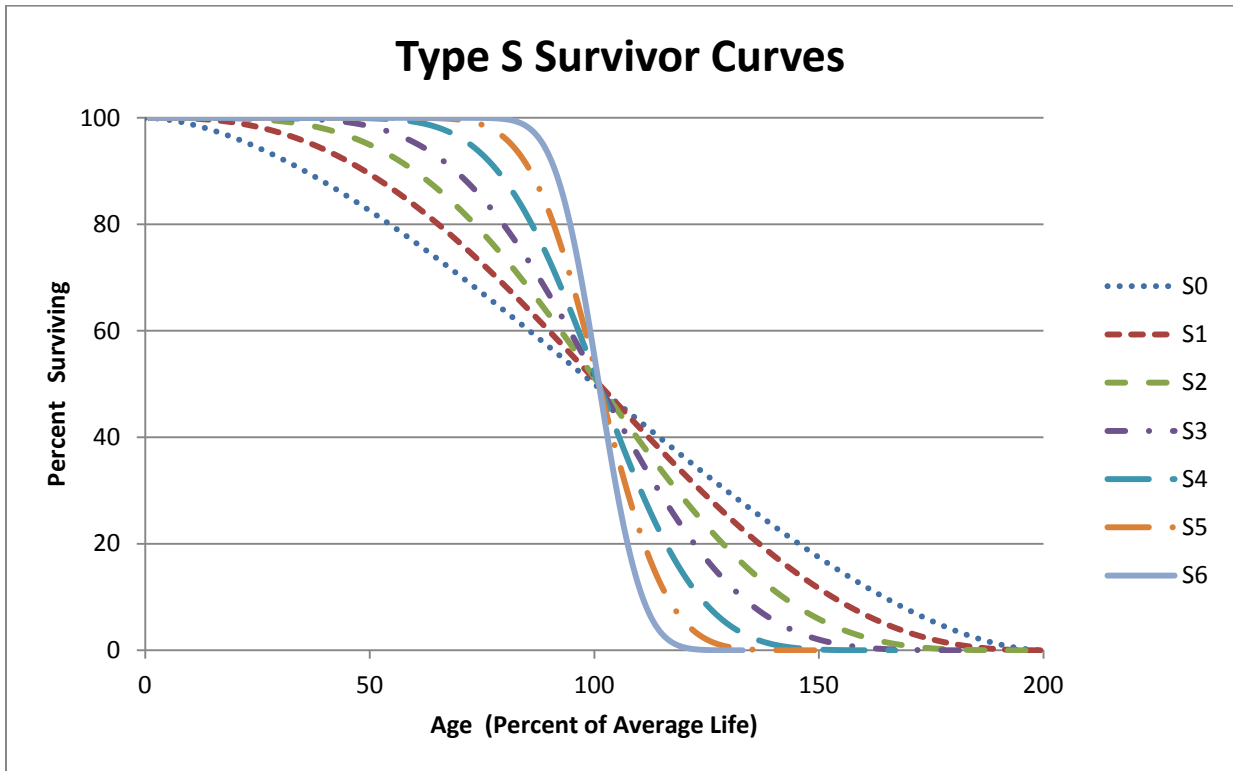
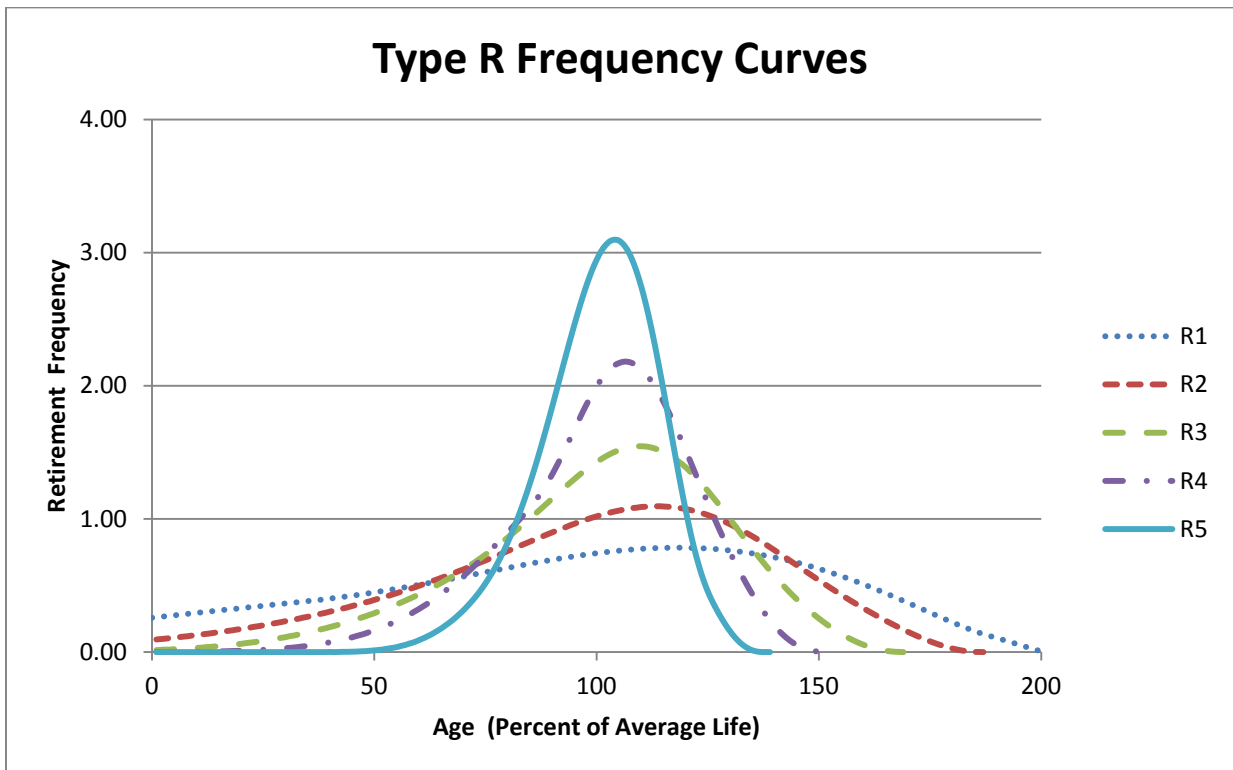
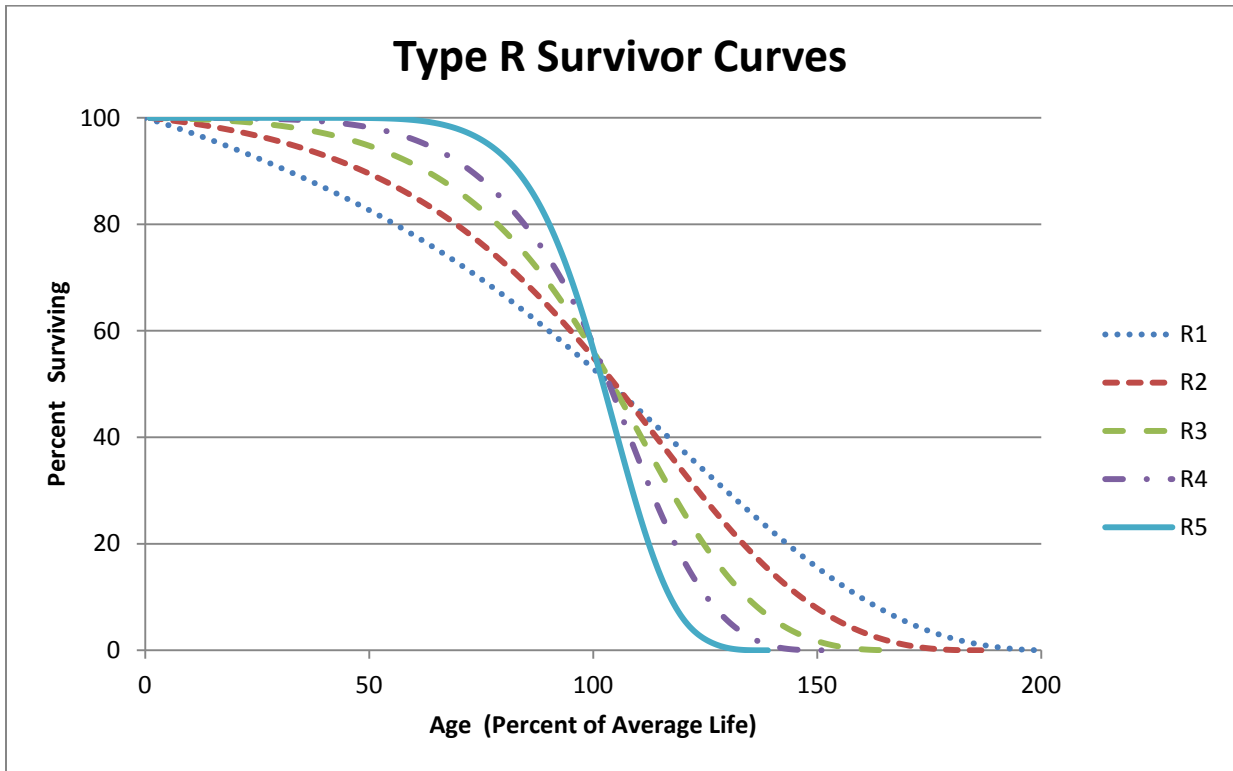


Figure 6:
Type R Survivor and Frequency Curves



As shown in the graphs above, the modes for the L family frequency curves occur to the left of average life (100% on the x-axis), while the S family modes occur at the average, and the R family modes occur after the average.

3. Types of Lives

Several other important statistical analyses and types of lives may be derived from an Iowa curve. These include: 1) average life; 2) realized life; 3) remaining life; and 4) probable life. Figure 7 below illustrates these concepts. It shows the frequency curve, survivor curve, and probable life curve. Age M_x on the x-axis represents the modal age, while age AL_x represents the average age. Thus, this figure illustrates an “L type” Iowa curve since the mode occurs before the average.⁸¹

First, average life is the area under the survivor curve from age zero to maximum life. Because the survivor curve is measured in percent, the area under the curve must be divided by 100 percent to convert it from percent-years to years. The formula for average life is as follows:⁸²

**Equation 4:
Average Life**

$$\text{Average Life} = \frac{\text{Area Under Survivor Curve from Age 0 to Max Life}}{100\%}$$

Thus, average life may not be determined without a complete survivor curve. Many property groups being analyzed will not have experienced full retirement. This results in a “stub”

⁸¹ From age zero to age M_x on the survivor curve, it could be said that the percent surviving from this property group is decreasing at an increasing rate. Conversely, from point M_x to maximum on the survivor curve, the percent surviving is decreasing at a decreasing rate.

⁸² See NARUC *supra* n. 7, at 71.

survivor curve. Iowa curves are used to extend stub curves to maximum life in order for the average life calculation to be made (see Appendix C).

Realized life is similar to average life, except that realized life is the average years of service experienced to date from the vintage's original installations.⁸³ As shown in the figure below, realized life is the area under the survivor curve from zero to age RL_x . Likewise, unrealized life is the area under the survivor curve from age RL_x to maximum life. Thus, it could be said that average life equals realized life plus unrealized life.

Average remaining life represents the future years of service expected from the surviving property.⁸⁴ Remaining life is sometimes referred to as "average remaining life" and "life expectancy." To calculate average remaining life at age x , the area under the estimated future portion of the survivor curve is divided by the percent surviving at age x (denoted S_x). Thus, the average remaining life formula is:

**Equation 5:
Average Remaining Life**

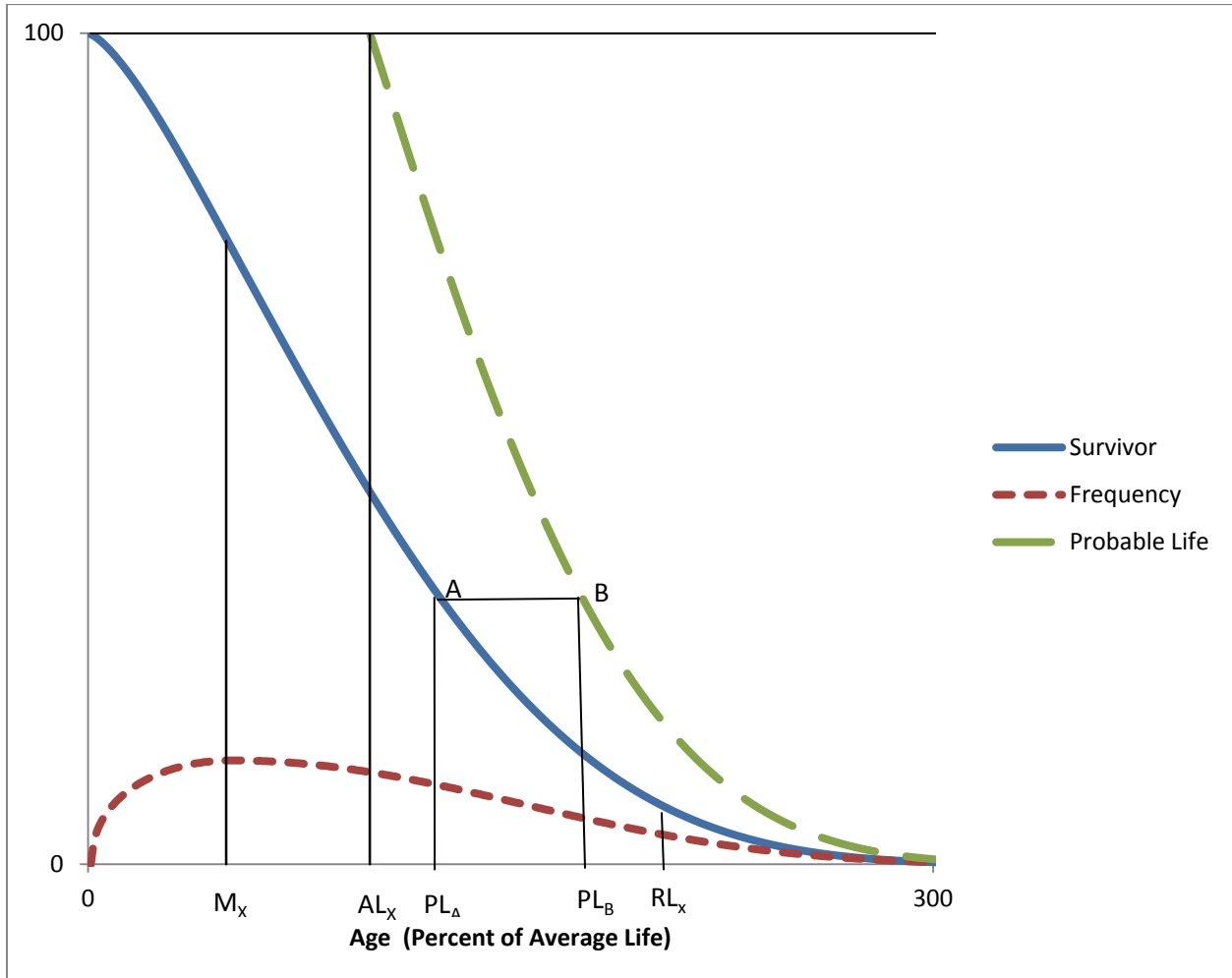
$$\text{Average Remaining Life} = \frac{\text{Area Under Survivor Curve from Age } x \text{ to Max Life}}{S_x}$$

It is necessary to determine average remaining life in order to calculate the annual accrual under the remaining life technique.

⁸³ *Id.* at 73.

⁸⁴ *Id.* at 74.

**Figure 7:
Iowa Curve Derivations**



Finally, the probable life may also be determined from the Iowa curve. The probable life of a property group is the total life expectancy of the property surviving at any age and is equal to the remaining life plus the current age.⁸⁵ The probable life is illustrated in Figure 7 above. The probable life at age PL_A is the age at point PL_B. Thus, to read the probable life at age PL_A, see the corresponding point on the survivor curve above at point “A,” then horizontally to point “B”

⁸⁵ Wolf *supra* n. 6, at 28.

on the probable life curve, and back down to the age corresponding to point “B.” It is no coincidence that the vertical line from AL_x connects at the top of the probable life curve. This is because at age zero, probable life equals average life.

**APPENDIX C:
ACTUARIAL ANALYSIS**

Actuarial science is a discipline that applies various statistical methods to assess risk probabilities and other related functions. Actuaries often study human mortality. The results from historical mortality data are used to predict how long similar groups of people who are alive will live today. Insurance companies rely of actuarial analysis in determining premiums for life insurance policies.

The study of human mortality is analogous to estimating service lives of industrial property groups. While some humans die solely from chance, most deaths are related to age; that is, death rates generally increase as age increases. Similarly, physical plant is also subject to forces of retirement. These forces include physical, functional, and contingent factors, as shown in the table below.⁸⁶

**Figure 8:
Forces of Retirement**

<u>Physical Factors</u>	<u>Functional Factors</u>	<u>Contingent Factors</u>
Wear and tear Decay or deterioration Action of the elements	Inadequacy Obsolescence Changes in technology Regulations Managerial discretion	Casualties or disasters Extraordinary obsolescence

While actuaries study historical mortality data in order to predict how long a group of people will live, depreciation analysts must look at a utility’s historical data in order to estimate the average lives of property groups. A utility’s historical data is often contained in the

⁸⁶ NARUC *supra* n. 7, at 14-15.

Continuing Property Records (“CPR”). Generally, a CPR should contain 1) an inventory of property record units; 2) the association of costs with such units; and 3) the dates of installation and removal of plant. Since actuarial analysis includes the examination of historical data to forecast future retirements, the historical data used in the analysis should not contain events that are anomalous or unlikely to recur.⁸⁷ Historical data is used in the retirement rate actuarial method, which is discussed further below.

The Retirement Rate Method

There are several systematic actuarial methods that use historical data in order to calculating observed survivor curves for property groups. Of these methods, the retirement rate method is superior, and is widely employed by depreciation analysts.⁸⁸ The retirement rate method is ultimately used to develop an observed survivor curve, which can be fitted with an Iowa curve discussed in Appendix B in order to forecast average life. The observed survivor curve is calculated by using an observed life table (“OLT”). The figures below illustrate how the OLT is developed. First, historical property data are organized in a matrix format, with placement years on the left forming rows, and experience years on the top forming columns. The placement year (a.k.a. “vintage year” or “installation year”) is the year of placement of a group of property. The experience year (a.k.a. “activity year”) refers to the accounting data for a particular calendar year. The two matrices below use aged data – that is, data for which the dates of placements, retirements, transfers, and other transactions are known. Without aged data, the retirement rate actuarial method may not be employed.

⁸⁷ *Id.* at 112-13.

⁸⁸ Anson Marston, Robley Winfrey & Jean C. Hempstead, *Engineering Valuation and Depreciation* 154 (2nd ed., McGraw-Hill Book Company, Inc. 1953).

The first matrix is the exposure matrix, which shows the exposures at the beginning of each year.⁸⁹ An exposure is simply the depreciable property subject to retirement during a period. The second matrix is the retirement matrix, which shows the annual retirements during each year. Each matrix covers placement years 2003–2015, and experience years 2008-2015. In the exposure matrix, the number in the 2009 experience column and the 2003 placement row is \$192,000. This means at the beginning of 2012, there was \$192,000 still exposed to retirement from the vintage group placed in 2003. Likewise in the retirement matrix, \$19,000 of the dollars invested in 2003 was retired during 2012.

**Figure 9:
Exposure Matrix**

Placement Years	Experience Years								Total at Start of Age Interval	Age Interval
	Exposures at January 1 of Each Year (Dollars in 000's)									
	2008	2009	2010	2011	2012	2013	2014	2015		
2003	261	245	228	211	192	173	152	131	131	11.5 - 12.5
2004	267	252	236	220	202	184	165	145	297	10.5 - 11.5
2005	304	291	277	263	248	232	216	198	536	9.5 - 10.5
2006	345	334	322	310	298	284	270	255	847	8.5 - 9.5
2007	367	357	347	335	324	312	299	286	1,201	7.5 - 8.5
2008	375	366	357	347	336	325	314	302	1,581	6.5 - 7.5
2009		377	366	356	346	336	327	319	1,986	5.5 - 6.5
2010			381	369	358	347	336	327	2,404	4.5 - 5.5
2011				386	372	359	346	334	2,559	3.5 - 4.5
2012					395	380	366	352	2,722	2.5 - 3.5
2013						401	385	370	2,866	1.5 - 2.5
2014							410	393	2,998	0.5 - 1.5
2015								416	3,141	0.0 - 0.5
Total	1919	2222	2514	2796	3070	3333	3586	3827	23,268	

⁸⁹ Technically, the last numbers in each column are “gross additions” rather than exposures. Gross additions do not include adjustments and transfers applicable to plant placed in a previous year. Once retirements, adjustments, and transfers are factored in, the balance at the beginning of the next account period is called an “exposure” rather than an addition.

**Figure 10:
Retirement Matrix**

Placement Years	Experience Years								Total During Age Interval	Age Interval
	Retirements During the Year (Dollars in 000's)									
	2008	2009	2010	2011	2012	2013	2014	2015		
2003	16	17	18	19	19	20	21	23	23	11.5 - 12.5
2004	15	16	17	17	18	19	20	21	43	10.5 - 11.5
2005	13	14	14	15	16	17	17	18	59	9.5 - 10.5
2006	11	12	12	13	13	14	15	15	71	8.5 - 9.5
2007	10	11	11	12	12	13	13	14	82	7.5 - 8.5
2008	9	9	10	10	11	11	12	13	91	6.5 - 7.5
2009		11	10	10	9	9	9	8	95	5.5 - 6.5
2010			12	11	11	10	10	9	100	4.5 - 5.5
2011				14	13	13	12	11	93	3.5 - 4.5
2012					15	14	14	13	91	2.5 - 3.5
2013						16	15	14	93	1.5 - 2.5
2014							17	16	100	0.5 - 1.5
2015								18	112	0.0 - 0.5
Total	74	89	104	121	139	157	175	194	1,052	

These matrices help visualize how exposure and retirement data are calculated for each age interval. An age interval is typically one year. A common convention is to assume that any unit installed during the year is installed in the middle of the calendar year (i.e., July 1st). This convention is called the “half-year convention” and effectively assumes that all units are installed uniformly during the year.⁹⁰ Adoption of the half-year convention leads to age intervals of 0-0.5 years, 0.5-1.5 years, etc., as shown in the matrices.

The purpose of the matrices is to calculate the totals for each age interval, which are shown in the second column from the right in each matrix. This column is calculated by adding each number from the corresponding age interval in the matrix. For example, in the exposure matrix, the total amount of exposures at the beginning of the 8.5-9.5 age interval is \$847,000. This number was calculated by adding the numbers shown on the “stairs” to the left (192+184+216+255=847). The same calculation is applied to each number in the column. The

⁹⁰ Wolf *supra* n. 6, at 22.

amounts retired during the year in the retirements matrix affect the exposures at the beginning of each year in the exposures matrix. For example, the amount exposed to retirement in 2008 from the 2003 vintage is \$261,000. The amount retired during 2008 from the 2003 vintage is \$16,000. Thus, the amount exposed to retirement in 2009 from the 2003 vintage is \$245,000 (\$261,000 - \$16,000). The company's property records may contain other transactions which affect the property, including sales, transfers, and adjusting entries. Although these transactions are not shown in the matrices above, they would nonetheless affect the amount exposed to retirement at the beginning of each year.

The totaled amounts for each age interval in both matrices are used to form the exposure and retirement columns in the OLT, as shown in Figure 11 below. This figure also shows the retirement ratio and the survivor ratio for each age interval. The retirement ratio for an age interval is the ratio of retirements during the interval to the property exposed to retirement at the beginning of the interval. The retirement ratio represents the probability that the property surviving at the beginning of an age interval will be retired during the interval. The survivor ratio is simply the complement to the retirement ratio ($1 - \text{retirement ratio}$). The survivor ratio represents the probability that the property surviving at the beginning of an age interval will survive to the next age interval.

**Figure 11:
Observed Life Table**

Age at Start of Interval	Exposures at Start of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Start of Age Interval
A	B	C	D = C / B	E = 1 - D	F
0.0	3,141	112	0.036	0.964	100.00
0.5	2,998	100	0.033	0.967	96.43
1.5	2,866	93	0.032	0.968	93.21
2.5	2,722	91	0.033	0.967	90.19
3.5	2,559	93	0.037	0.963	87.19
4.5	2,404	100	0.042	0.958	84.01
5.5	1,986	95	0.048	0.952	80.50
6.5	1,581	91	0.058	0.942	76.67
7.5	1,201	82	0.068	0.932	72.26
8.5	847	71	0.084	0.916	67.31
9.5	536	59	0.110	0.890	61.63
10.5	297	43	0.143	0.857	54.87
11.5	131	23	0.172	0.828	47.01
Total	23,268	1,052			38.91

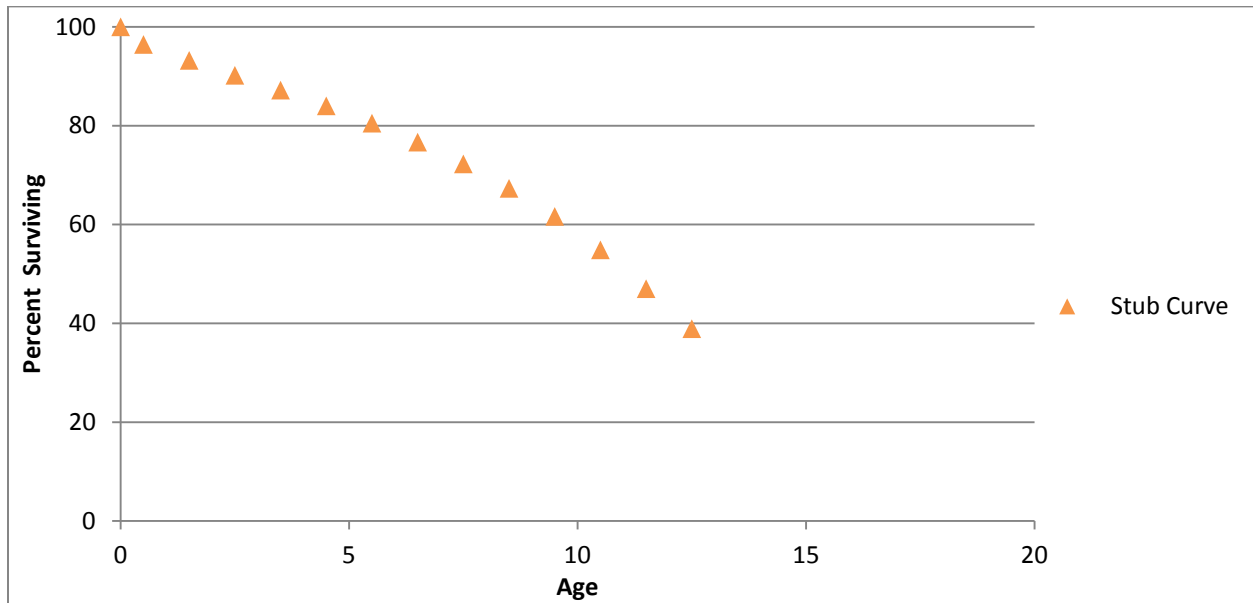
Column F on the right shows the percents surviving at the beginning of each age interval. This column starts at 100 percent surviving. Each consecutive number below is calculated by multiplying the percent surviving from the previous age interval by the corresponding survivor ratio for that age interval. For example, the percent surviving at the start of age interval 1.5 is 93.21 percent, which was calculated by multiplying the percent surviving for age interval 0.5 (96.43%) by the survivor ratio for age interval 0.5 (0.967)⁹¹.

The percents surviving in Column F are the numbers that are used to form the original survivor curve. This particular curve starts at 100 percent surviving and ends at 38.91 percent

⁹¹ Multiplying 96.43 by 0.967 does not equal 93.21 exactly due to rounding.

surviving. An observed survivor curve such as this that does not reach zero percent surviving is called a “stub” curve. Figure 12 below illustrates the stub survivor curve derived from the OLT table above.

**Figure 12:
Original “Stub” Survivor Curve**



The matrices used to develop the basic OLT and stub survivor curve provide a basic illustration of the retirement rate method in that only a few placement and experience years were used. In reality, analysts may have several decades of aged property data to analyze. In that case, it may be useful to use a technique called “banding” in order to identify trends in the data.

Banding

The forces of retirement and characteristics of industrial property are constantly changing. A depreciation analyst may examine the magnitude of these changes. Analysts often

use a technique called “banding” to assist with this process. Banding refers to the merging of several years of data into a single data set for further analysis, and it is a common technique associated with the retirement rate method.⁹² There are three primary benefits of using bands in depreciation analysis:

1. Increasing the sample size. In statistical analyses, the larger the sample size in relation to the body of total data, the greater the reliability of the result;
2. Smooth the observed data. Generally, the data obtained from a single activity or vintage year will not produce an observed life table that can be easily fit; and
3. Identify trends. By looking at successive bands, the analyst may identify broad trends in the data that may be useful in projecting the future life characteristics of the property.⁹³

Two common types of banding methods are the “placement band” method and the “experience band” method.” A placement band, as the name implies, isolates selected placement years for analysis. Figure 13 below illustrates the same exposure matrix shown above, except that only the placement years 2005-2008 are considered in calculating the total exposures at the beginning of each age interval.

⁹² NARUC *supra* n. 7, at 113.

⁹³ *Id.*

**Figure 13:
Placement Bands**

Placement Years	Experience Years								Total at Start of Age Interval	Age Interval
	Exposures at January 1 of Each Year (Dollars in 000's)									
	2008	2009	2010	2011	2012	2013	2014	2015		
2003	261	245	228	211	192	173	152	131		11.5 - 12.5
2004	267	252	236	220	202	184	165	145		10.5 - 11.5
2005	304	291	277	263	248	232	216	198	198	9.5 - 10.5
2006	345	334	322	310	298	284	270	255	471	8.5 - 9.5
2007	367	357	347	335	324	312	299	286	788	7.5 - 8.5
2008	375	366	357	347	336	325	314	302	1,133	6.5 - 7.5
2009		377	366	356	346	336	327	319	1,186	5.5 - 6.5
2010			381	369	358	347	336	327	1,237	4.5 - 5.5
2011				386	372	359	346	334	1,285	3.5 - 4.5
2012					395	380	366	352	1,331	2.5 - 3.5
2013						401	385	370	1,059	1.5 - 2.5
2014							410	393	733	0.5 - 1.5
2015								416	375	0.0 - 0.5
Total	1919	2222	2514	2796	3070	3333	3586	3827	9,796	

The shaded cells within the placement band equal the total exposures at the beginning of age interval 4.5–5.5 (\$1,237). The same placement band would be used for the retirement matrix covering the same placement years of 2005 – 2008. This of course would result in a different OLT and original stub survivor curve than those that were calculated above without the restriction of a placement band.

Analysts often use placement bands for comparing the survivor characteristics of properties with different physical characteristics.⁹⁴ Placement bands allow analysts to isolate the effects of changes in technology and materials that occur in successive generations of plant. For example, if in 2005 an electric utility began placing transmission poles with a special chemical treatment that extended the service lives of the poles, an analyst could use placement bands to isolate and analyze the effect of that change in the property group’s physical characteristics.

⁹⁴ Wolf *supra* n. 6, at 182.

While placement bands are very useful in depreciation analysis, they also possess an intrinsic dilemma. A fundamental characteristic of placement bands is that they yield fairly complete survivor curves for older vintages. However, with newer vintages, which are arguably more valuable for forecasting, placement bands yield shorter survivor curves. Longer “stub” curves are considered more valuable for forecasting average life. Thus, an analyst must select a band width broad enough to provide confidence in the reliability of the resulting curve fit, yet narrow enough so that an emerging trend may be observed.⁹⁵

Analysts also use “experience bands.” Experience bands show the composite retirement history for all vintages during a select set of activity years. Figure 14 below shows the same data presented in the previous exposure matrices, except that the experience band from 2011 – 2013 is isolated, resulting in different interval totals.

**Figure 14:
Experience Bands**

Placement Years	Experience Years									Total at Start of Age Interval	Age Interval
	Exposures at January 1 of Each Year (Dollars in 000's)										
	2008	2009	2010	2011	2012	2013	2014	2015			
2003	261	245	228	211	192	173	152	131		11.5 - 12.5	
2004	267	252	236	220	202	184	165	145		10.5 - 11.5	
2005	304	291	277	263	248	232	216	198	173	9.5 - 10.5	
2006	345	334	322	310	298	284	270	255	376	8.5 - 9.5	
2007	367	357	347	335	324	312	299	286	645	7.5 - 8.5	
2008	375	366	357	347	336	325	314	302	752	6.5 - 7.5	
2009		377	366	356	346	336	327	319	872	5.5 - 6.5	
2010			381	369	358	347	336	327	959	4.5 - 5.5	
2011				386	372	359	346	334	1,008	3.5 - 4.5	
2012					395	380	366	352	1,039	2.5 - 3.5	
2013						401	385	370	1,072	1.5 - 2.5	
2014							410	393	1,121	0.5 - 1.5	
2015								416	1,182	0.0 - 0.5	
Total	1919	2222	2514	2796	3070	3333	3586	3827	9,199		

⁹⁵ NARUC *supra* n. 7, at 114.

The shaded cells within the experience band equal the total exposures at the beginning of age interval 4.5–5.5 (\$1,237). The same experience band would be used for the retirement matrix covering the same experience years of 2011 – 2013. This of course would result in a different OLT and original stub survivor than if the band had not been used. Analysts often use experience bands to isolate and analyze the effects of an operating environment over time.⁹⁶ Likewise, the use of experience bands allows analysis of the effects of an unusual environmental event. For example, if an unusually severe ice storm occurred in 2013, destruction from that storm would affect an electric utility's line transformers of all ages. That is, each of the line transformers from each placement year would be affected, including those recently installed in 2012, as well as those installed in 2003. Using experience bands, an analyst could isolate or even eliminate the 2013 experience year from the analysis. In contrast, a placement band would not effectively isolate the ice storm's affect on life characteristics. Rather, the placement band would show an unusually large rate of retirement during 2013, making it more difficult to accurately fit the data with a smooth Iowa curve. Experience bands tend to yield the most complete stub curves for recent bands because they have the greatest number of vintages included. Longer stub curves are better for forecasting. The experience bands, however, may also result in more erratic retirement dispersion making the curve fitting process more difficult.

Depreciation analysts must use professional judgment in determining the types of bands to use and the band widths. In practice, analysts may use various combinations of placement and experience bands in order to increase the data sample size, identify trends and changes in life characteristics, and isolate unusual events.

⁹⁶ *Id.*

Regardless of which bands are used, observed survivor curves in depreciation analysis rarely reach zero percent. This is because, as seen in the OLT above, relatively newer vintage groups have not yet been fully retired at the time the property is studied. An analyst could confine the analysis to older, fully retired vintage groups in order to get complete survivor curves, but such analysis would ignore some the property currently in service and would arguably not provide an accurate description of life characteristics for current plant in service. Because a complete curve is necessary to calculate the average life of the property group, however, curve fitting techniques using Iowa curves or other standardized curves may be employed in order to complete the stub curve.

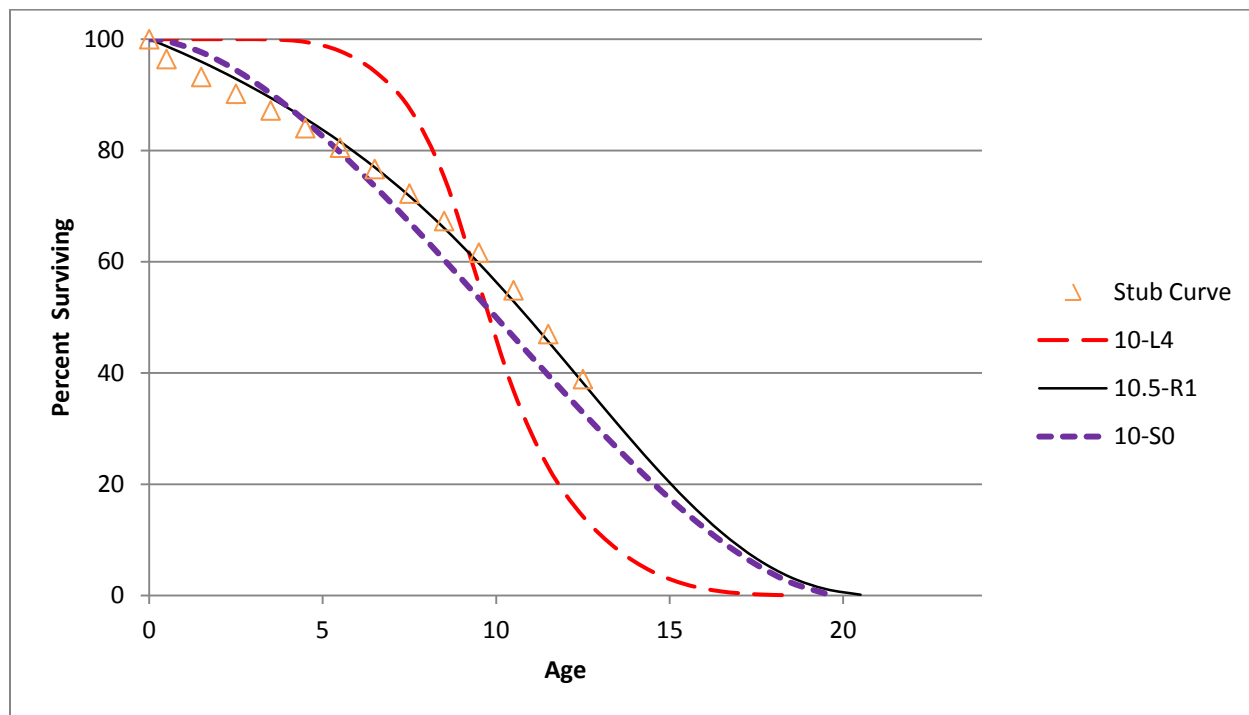
Curve Fitting

Depreciation analysts typically use the survivor curve rather than the frequency curve to fit the observed stub curves. The most commonly used generalized survivor curves used in the curve fitting process are the Iowa curves discussed above. As Wolf notes, if “the Iowa curves are adopted as a model, an underlying assumption is that the process describing the retirement pattern is one of the 22 [or more] processes described by the Iowa curves.”⁹⁷

Curve fitting may be done through visual matching or mathematical matching. In visual curve fitting, the analyst visually examines the plotted data to make an initial judgment about the Iowa curves that may be a good fit. Figure 15 below illustrates the stub survivor curve from Figure 12 above. It also shows three different Iowa curves: the 10-L4, the 10.5-R1, and the 10-S0. Visually, it is clear that the 10.5-R1 curve is a better fit than the other two curves.

⁹⁷ Wolf *supra* n. 6, at 46 (22 curves includes Winfrey’s 18 original curves plus Cowles’s four “O” type curves).

**Figure 15:
Visual Curve Fitting**



In mathematical fitting, the least squares method is used to calculate the best fit. This mathematical method would be excessively time consuming if done by hand. With the use of modern computer software however, mathematical fitting is an efficient and useful process. The typical logic for a computer program, as well as the software employed for the analysis in this testimony is as follows:

First (an Iowa curve) curve is arbitrarily selected. . . . If the observed curve is a stub curve, . . . calculate the area under the curve and up to the age at final data point. Call this area the realized life. Then systematically vary the average life of the theoretical survivor curve and calculate its realized life at the age corresponding to the study date. This trial and error procedure ends when you find an average life such that the realized life of the theoretical curve equals the realized life of the observed curve. Call this the average life.

Once the average life is found, calculate the difference between each percent surviving point on the observed survivor curve and the corresponding point on the Iowa curve. Square each difference and sum them. The sum of squares is used as a measure of goodness of fit for that particular Iowa type curve. This procedure is

repeated for the remaining 21 Iowa type curves. The “best fit” is declared to be the type of curve that minimizes the sum of differences squared.⁹⁸

Mathematical fitting requires less judgment from the analyst, and is thus less subjective. Blind reliance on mathematical fitting, however, may lead to poor estimates. Thus, analysts should employ both mathematical and visual curve fitting in reaching their final estimates. This way, analysts may utilize the objective nature of mathematical fitting while still employing professional judgment. As Wolf notes: “The results of mathematical curve fitting serve as a guide for the analyst and speed the visual fitting process. But the results of the mathematical fitting should be checked visually and the final determination of the best fit be made by the analyst.”⁹⁹

In Figure 15 above, visual fitting was sufficient to determine that the 10.5-R1 Iowa curve was a better fit than the 10-L4 and the 10-S0 curves. Using the sum of least squares method, mathematical fitting confirms the same result. In Figure 16 below, the percents surviving from the OLT that formed the original stub curve are shown in the left column, while the corresponding percents surviving for each age interval are shown for the three Iowa curves. The right portion of the figure shows the differences between the points on each Iowa curve and the stub curve. These differences are summed at the bottom. Curve 10.5-R1 is the best fit because the sum of the squared differences for this curve is less than the same sum of the other two curves. Curve 10-L4 is the worst fit, which was also confirmed visually.

⁹⁸ Wolf *supra* n. 6, at 47.

⁹⁹ *Id.* at 48.

**Figure 16:
Mathematical Fitting**

Age Interval	Stub Curve	Iowa Curves			Squared Differences		
		10-L4	10-S0	10.5-R1	10-L4	10-S0	10.5-R1
0.0	100.0	100.0	100.0	100.0	0.0	0.0	0.0
0.5	96.4	100.0	99.7	98.7	12.7	10.3	5.3
1.5	93.2	100.0	97.7	96.0	46.1	19.8	7.6
2.5	90.2	100.0	94.4	92.9	96.2	18.0	7.2
3.5	87.2	100.0	90.2	89.5	162.9	9.3	5.2
4.5	84.0	99.5	85.3	85.7	239.9	1.6	2.9
5.5	80.5	97.9	79.7	81.6	301.1	0.7	1.2
6.5	76.7	94.2	73.6	77.0	308.5	9.5	0.1
7.5	72.3	87.6	67.1	71.8	235.2	26.5	0.2
8.5	67.3	75.2	60.4	66.1	62.7	48.2	1.6
9.5	61.6	56.0	53.5	59.7	31.4	66.6	3.6
10.5	54.9	36.8	46.5	52.9	325.4	69.6	3.9
11.5	47.0	23.1	39.6	45.7	572.6	54.4	1.8
12.5	38.9	14.2	32.9	38.2	609.6	36.2	0.4
SUM					3004.2	371.0	41.0

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EDUCATION

University of Oklahoma Master of Business Administration Areas of Concentration: Finance, Energy	Norman, OK 2014
University of Oklahoma College of Law Juris Doctor Member, American Indian Law Review	Norman, OK 2007
University of Oklahoma Bachelor of Business Administration Major: Finance	Norman, OK 2003

PROFESSIONAL DESIGNATIONS

Society of Depreciation Professionals
Certified Depreciation Professional (CDP)

Society of Utility and Regulatory Financial Analysts
Certified Rate of Return Analyst (CRRA)

The Mediation Institute
Certified Civil / Commercial & Employment Mediator

WORK EXPERIENCE

Oklahoma Corporation Commission <u>Public Utility Regulatory Analyst</u> <u>Assistant General Counsel</u>	Oklahoma City, OK 02/2012 – Present 02/2011 – 01/2012
Perebus Counsel, PLLC <u>Managing Member</u> Represented clients in the areas of family law, estate planning, debt negotiations, business organization, and utility regulation.	Oklahoma City, OK 09/2009 – 01/2011
Moricoli & Schovanec, P.C. <u>Associate Attorney</u> Represented clients in the areas of contracts, oil and gas, business structures and estate administration.	Oklahoma City, OK 08/2007 – 08/2009

TEACHING EXPERIENCE

University of Oklahoma	Norman, OK
Adjunct Instructor – “Conflict Resolution”	2014
Adjunct Instructor – “Ethics in Leadership”	
 Rose State College	 Midwest City, OK
Adjunct Instructor – “Legal Research”	2013 – 2014
Adjunct Instructor – “Oil & Gas Law”	

PUBLICATIONS

American Indian Law Review	Norman, OK
“Vine of the Dead: Reviving Equal Protection Rites for Religious Drug Use” (31 Am. Indian L. Rev. 143)	2006

VOLUNTEER EXPERIENCE

Calm Waters	Oklahoma City, OK
<u>Board Member</u>	2015 – Present
Participate in management of operations, attend meetings, review performance, compensation, and financial records. Assist in fundraising events.	
 <u>Group Facilitator & Fundraiser</u>	 2014 – Present
Facilitate group meetings designed to help children and families cope with divorce and tragic events. Assist in fundraising events.	
 St. Jude Children’s Research Hospital	 Oklahoma City, OK
<u>Oklahoma Fundraising Committee</u>	2008 – 2010
Raised money for charity by organizing local fundraising events.	

PROFESSIONAL ASSOCIATIONS

Oklahoma Bar Association	2007 – Present
 Society of Depreciation Professionals	 2014 – Present
<u>Board Member – Vice President</u>	2015 – 2016
Participate in management of operations, attend meetings, review performance, organize presentation agenda.	
 Society of Utility Regulatory Financial Analysts	 2014 – Present

CONTINUING PROFESSIONAL EDUCATION

Society of Depreciation Professionals “Introduction to Depreciation” and “Extended Training” Week-long training seminar with extensive instruction on utility depreciation, including average lives and net salvage.	New Orleans, LA 2014
Society of Utility and Regulatory Financial Analysts 46th Financial Forum. “The Regulatory Compact: Is it Still Relevant?” Forum discussions on current issues.	Indianapolis, IN 2014
Energy Management Institute “Fundamentals of Power Trading” Instruction and practical examples on the power market complex, as well as comprehensive training on power trading.	Houston, TX 2013
New Mexico State University, Center for Public Utilities Current Issues 2012, “The Santa Fe Conference” Forum discussions on various current issues in utility regulation.	Santa Fe, NM 2012
Energy Management Institute “Introduction to Energy Trading and Hedging” Instruction in energy trading and hedging, including examination of various trading instruments and techniques.	Houston, TX 2012
Michigan State University, Institute of Public Utilities “39th Eastern NARUC Utility Rate School” One-week, hands-on training emphasizing the fundamentals of the utility ratemaking process.	Clearwater, FL 2011
New Mexico State University, Center for Public Utilities “The Basics: Practical Regulatory Training for the Changing Electric Industries” One-week, hands-on training designed to provide a solid foundation in core areas of utility ratemaking.	Albuquerque, NM 2010
The Mediation Institute “Civil / Commercial & Employment Mediation Training” Extensive instruction and mock mediations designed to build foundations in conducting mediations in civil matters.	Oklahoma City, OK 2009

EXPERIENCE IN REGULATORY PROCEEDINGS

1. **Oak Hills Water System, Inc.** (Cause No. PUD 15-123) – Testified on cost of capital, capital structure, and depreciation.
2. **CenterPoint Energy Oklahoma Gas, 2014** (Cause No. PUD 14-227) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.

-
3. **Public Service Company of Oklahoma, 2014** (Cause No. PUD 14-233) – Testified on PSO’s application for a certificate of authority to issue new debt securities.
 4. **Empire District Electric Company, 2014** (Cause No. PUD 14-226) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.
 5. **Fort Cobb Fuel Authority, 2014** (Cause No. PUD 14-219) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.
 6. **Fort Cobb Fuel Authority, 2014** (Cause No. PUD 14-140) – Testified in FCFA’s application for a rate increase on outside services, legislative advocacy, miscellaneous taxes, payroll expense and taxes, employee insurance expense, and insurance expense.
 7. **Public Service Company of Oklahoma, 2013** (Cause No. PUD 13-217) – Lead auditor of PSO’s application for a rate increase. Provided additional research support for cost of capital issue. Assisted in coordination of PUD staff analysts and issues.
 8. **Public Service Company of Oklahoma, 2013** (Cause No. PUD 13-201) – Testified in PSO’s application for authorization of a standby and supplemental service tariff.
 9. **Fort Cobb Fuel Authority, 2013** (Cause No. PUD 13-134) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.
 10. **Empire District Electric Company, 2013** (Cause No. PUD 13-131) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.
 11. **CenterPoint Energy Oklahoma Gas, 2013** (Cause No. PUD 13-127) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.
 12. **Oklahoma Gas & Electric Company, 2012** (Cause No. PUD 12-185) – Testified in OG&E’s application for extension of a gas transportation contract.
 13. **Empire District Electric Company, 2012** (Cause No. PUD 12-170) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.
 14. **Oklahoma Gas & Electric Company, 2012** (Cause No. PUD 12-169) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.

Summary Rate Comparison

Difference Between PUD's Proposed Rates and Existing Rates

Plant Function	Original Cost	Existing Parameters		PUD's Proposal		Difference	
		Rate	Accrual	Rate	Accrual	Rate	Accrual
Steam Production	\$ 1,247,961,231	1.60%	\$ 20,008,367	2.38%	\$ 29,687,670	0.78%	\$ 9,679,303
Other Production	154,664,726	2.05%	3,164,957	2.91%	4,504,513	0.87%	1,339,556
Transmission	785,760,378	1.92%	15,112,093	2.41%	18,964,405	0.49%	3,852,312
Distribution	2,085,017,818	2.59%	54,096,123	2.73%	56,915,108	0.14%	2,818,985
General	156,686,447	2.95%	4,618,005	2.80%	3,930,109	-0.14%	(687,896)
Total Depreciable Plant	\$ 4,430,090,600	2.19%	\$ 96,999,545	2.57%	\$ 114,001,805	0.38%	\$ 17,002,260

Difference Between PUD's Proposed Rates and PSO's Proposed Rates

Plant Function	Original Cost	PSO's Proposal		PUD's Proposal		PUD Adjustment	
		Rate	Accrual	Rate	Accrual	Rate	Accrual
Steam Production	\$ 1,247,961,231	3.40%	\$ 42,417,052	2.38%	\$ 29,687,670	-1.02%	\$ (12,729,382)
Other Production	154,664,726	3.28%	5,071,520	2.91%	4,504,513	-0.37%	(567,007)
Transmission	785,760,378	2.73%	21,455,579	2.41%	18,964,405	-0.32%	(2,491,174)
Distribution	2,085,017,818	3.17%	66,101,481	2.73%	56,915,108	-0.44%	(9,186,373)
General	156,686,447	2.80%	4,392,102	2.80%	3,930,109	0.00%	(461,993)
Total Depreciable Plant	\$ 4,430,090,600	3.15%	\$ 139,437,733	2.57%	\$ 114,001,805	-0.57%	\$ (25,435,929)

See DG-D-3 for detailed calculations by account

Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]		[5]		[6]	
		Original Cost	Present Rates		PSO Proposed Rates		PUD Proposed Rates		PUD less Present Rates		PUD Adjustment to PSO	
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
Steam Production Plant												
310.10	Land and Land Rights - Coal Northeast Rail Spur	206,091	2.34%	4,823	5.36%	11,046	2.33%	4,805	-0.01%	-18	-3.03%	-6,242
310.31	Land and Land Rights - Oil/Gas Northeast Generating Plant - Units 1 and 2	1		0		0	0.00%	0	0.00%		0.00%	0
311.00	Structures and Improvements - Coal Northeast Generating Plant - Units 3 and 4 Oklaunion Generating Plant	19,246,966 16,498,411	1.64% 0.98%	315,650 161,684	4.51% 1.93%	868,038 318,419	2.28% 1.63%	438,186 269,434	0.64% 0.65%	122,535 107,749	-2.23% -0.30%	-429,853 -48,986
	Total Structures and Improvements - Coal	35,745,377	1.34%	477,335	3.32%	1,186,457	1.98%	707,619	0.64%	230,285	-1.34%	-478,838
311.30	Structures and Improvements - Oil/Gas Comanche Generating Plant Northeast Generating Plant - Units 1 and 2 Riverside Generating Plant - Units 1 and 2 Southwestern Generating Plant - Units 1, 2, and 3 Tulsa Generating Plant - Units 2 and 4	4,320,338 10,699,258 9,274,689 8,417,897 6,777,614	2.03% 1.40% 1.44% 1.78% 1.53%	87,703 149,790 133,556 149,839 103,697	1.90% 2.75% 3.51% 3.17% 3.64%	82,086 294,230 325,542 266,847 246,705	1.82% 2.69% 2.66% 2.69% 3.14%	78,673 287,816 247,142 226,857 212,538	-0.21% 1.29% 1.22% 0.91% 1.61%	-9,030 138,027 113,586 77,018 108,840	-0.08% -0.06% -0.85% -0.48% -0.50%	-3,413 -6,413 -78,400 -39,990 -34,167
	Total Structures and Improvements - Oil/Gas	39,489,796	1.58%	624,584	3.08%	1,215,410	2.67%	1,053,026	1.08%	428,442	-0.41%	-162,384
312.00	Boiler Plant Equipment - Coal Northeast Generating Plant - Units 3 and 4 Oklaunion Generating Plant	294,722,614 48,702,262	1.52% 0.99%	4,479,784 482,152	4.06% 2.25%	11,965,738 1,095,801	2.05% 1.85%	6,042,102 900,056	0.53% 0.86%	1,562,318 417,904	-2.01% -0.40%	-5,923,636 -195,745
	Total Boiler Plant Equipment - Coal	343,424,876	1.44%	4,961,936	3.80%	13,061,539	2.02%	6,942,158	0.58%	1,980,222	-1.78%	-6,119,381
312.11	Coal Transportation Equipment Northeast Generating Plant - Units 3 and 4	5,157,617	1.52%	78,396	0.35%	18,052	0.24%	12,383	-1.28%	-66,013	-0.11%	-5,669
312.12	Boiler Plant Equipment - Rail Spur Northeast Rail Spur	22,359,915	1.41%	315,275	2.81%	628,314	1.22%	273,604	-0.19%	-41,671	-1.59%	-354,710
312.30	Boiler Plant Equipment - Oil/Gas Comanche Generating Plant Northeast Generating Plant - Units 1 and 2 Riverside Generating Plant - Units 1 and 2 Riverside Generating Plant - Units 3 and 4 Southwestern Generating Plant - Units 1, 2, and 3 Tulsa Generating Plant - Units 2 and 4	24,536,016 92,871,894 74,237,741 61,638 35,226,572 23,011,032	2.32% 1.55% 1.45% 1.45% 1.90% 1.62%	569,236 1,439,514 1,076,447 0 669,305 372,779	3.00% 2.87% 2.92% 3.38% 3.71% 3.27%	736,080 2,665,423 2,167,742 2,083 1,306,906 752,461	2.87% 2.84% 2.00% 2.75% 3.23% 2.74%	703,853 2,635,712 1,486,586 1,695 1,138,342 631,508	0.55% 1.29% 0.55% 2.75% 1.33% 1.12%	134,618 1,196,198 410,138 1,695 469,037 258,730	-0.13% -0.03% -0.92% -0.63% -0.48% -0.53%	-32,227 -29,711 -681,156 -389 -168,564 -120,952
	Total Boiler Plant Equipment - Oil/Gas	249,944,894	1.65%	4,127,281	3.05%	7,630,696	2.64%	6,597,696	0.99%	2,470,415	-0.41%	-1,033,000
314.00	Turbogenerator Units - Coal Northeast Generating Plant - Units 3 and 4 Oklaunion Generating Plant	94,927,093 15,515,079	1.36% 0.91%	1,291,008 141,187	4.86% 2.14%	4,613,457 332,023	2.56% 1.77%	2,429,767 275,109	1.20% 0.86%	1,138,759 133,921	-2.30% -0.37%	-2,183,689 -56,914
	Total Turbogenerator Units - Coal	110,442,172	1.30%	1,432,196	4.48%	4,945,479	2.45%	2,704,876	1.15%	1,272,680	-2.03%	-2,240,603
314.30	Turbogenerator Units - Oil/Gas Comanche Generating Plant Northeast Generating Plant - Units 1 and 2 Riverside Generating Plant - Units 1 and 2 Southwestern Generating Plant - Units 1, 2, and 3 Tulsa Generating Plant - Units 2 and 4	52,387,347 130,955,306 69,903,487 29,583,638 28,246,353	3.24% 1.97% 1.26% 1.81% 1.63%	1,697,350 2,579,820 880,784 535,464 460,416	2.62% 2.47% 3.68% 3.86% 3.79%	1,372,548 3,234,596 2,572,448 1,141,928 1,070,537	2.57% 2.45% 2.71% 3.28% 3.23%	1,345,223 3,202,937 1,894,790 970,722 912,044	-0.67% 0.48% 1.45% 1.47% 1.60%	-352,127 623,117 1,014,006 435,258 451,628	-0.05% -0.02% -0.97% -0.58% -0.58%	-27,325 -31,659 -677,658 -171,206 -158,493
	Total Turbogenerator Units - Oil/Gas	311,076,130	1.98%	6,153,833	3.02%	9,392,058	2.68%	8,325,717	0.70%	2,171,884	-0.34%	-1,066,342

Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]		[5]		[6]	
		Original Cost	Present Rates		PSO Proposed Rates		PUD Proposed Rates		PUD less Present Rates		PUD Adjustment to PSO	
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
315.00	Accessory Electric Equipment - Coal											
	Northeast Generating Plant - Units 3 and 4	31,266,409	1.02%	318,917	3.33%	1,041,171	1.72%	538,041	0.70%	219,124	-1.61%	-503,130
	Oklauion Generating Plant	6,401,056	0.89%	56,969	1.71%	109,458	1.38%	88,449	0.49%	31,479	-0.33%	-21,009
	Total Accessory Electric Equipment - Coal	37,667,465	1.00%	375,887	3.05%	1,150,629	1.66%	626,490	0.67%	250,603	-1.39%	-524,139
315.30	Accessory Electric Equipment - Oil/Gas											
	Comanche Generating Plant	6,171,526	1.93%	119,110	1.99%	122,813	1.92%	118,702	-0.01%	-408	-0.07%	-4,111
	Northeast Generating Plant - Units 1 and 2	12,474,043	1.56%	194,595	2.10%	261,955	2.08%	259,174	0.52%	64,579	-0.02%	-2,781
	Riverside Generating Plant - Units 1 and 2	9,727,194	1.31%	127,426	2.63%	255,825	1.73%	168,481	0.42%	41,054	-0.90%	-87,345
	Southwestern Generating Plant - Units 1, 2, and 3	9,512,916	1.81%	172,184	3.60%	342,465	3.13%	298,078	1.32%	125,894	-0.47%	-44,387
	Tulsa Generating Plant - Units 2 and 4	7,642,161	0.98%	74,893	4.24%	324,028	3.64%	278,228	2.66%	203,335	-0.60%	-45,799
	Total Accessory Electric Equipment - Oil/Gas	45,527,840	1.51%	688,209	2.87%	1,307,086	2.47%	1,122,663	0.95%	434,454	-0.41%	-184,423
316.00	Miscellaneous Power Plant Equipment - Coal											
	Northeast Generating Plant - Units 3 and 4	21,442,631	1.50%	321,639	4.96%	1,063,555	2.84%	608,367	1.34%	286,728	-2.12%	-455,187
	Oklauion Generating Plant	5,556,650	1.00%	55,567	2.19%	121,691	1.87%	104,060	0.87%	48,493	-0.32%	-17,631
	Total Miscellaneous Power Plant Equipment - Coal	26,999,281	1.40%	377,206	4.39%	1,185,245	2.64%	712,427	1.24%	335,221	-1.75%	-472,818
316.30	Miscellaneous Power Plant Equipment - Oil/Gas											
	Comanche Generating Plant	2,037,776	3.19%	65,005	1.82%	37,088	1.83%	37,319	-1.36%	-27,686	0.01%	232
	Northeast Generating Plant - Units 1 and 2	7,467,190	1.07%	79,899	2.55%	190,413	2.57%	191,659	1.50%	111,760	0.02%	1,246
	Riverside Generating Plant - Units 1 and 2	6,150,919	1.91%	117,483	4.57%	281,097	3.58%	219,923	1.67%	102,440	-0.99%	-61,174
	Southwestern Generating Plant - Units 1, 2, and 3	1,365,269	2.72%	37,135	2.86%	39,047	2.39%	32,611	-0.33%	-4,525	-0.47%	-6,436
	Tulsa Generating Plant - Units 2 and 4	2,898,622	3.17%	91,886	4.74%	137,395	4.23%	122,694	1.06%	30,808	-0.51%	-14,701
	Total Miscellaneous Power Plant Equipment - Oil/Gas	19,919,775	1.96%	391,408	3.44%	685,039	3.03%	604,206	1.07%	212,797	-0.41%	-80,834
	Total Steam Production Plant	1,247,961,231	1.60%	20,008,367	3.40%	42,417,052	2.38%	29,687,670	0.78%	9,679,303	-1.02%	-12,729,382
	Other Production Plant											
341.00	Structures and Improvements											
	Southwest Generating Unit - Units 4 and 5	5,375,687	2.08%	111,814	3.00%	161,271	3.13%	167,998	1.05%	56,184	0.13%	6,727
	Weleetka Generating Plant	769,477	0.96%	7,387	10.02%	77,102	9.90%	76,168	8.94%	68,781	-0.12%	-934
	Total Structures and Improvements	6,145,164	1.94%	119,201	3.88%	238,372	3.97%	244,166	2.03%	124,964	0.09%	5,793
342.00	Fuel Holders, Producers and Accessories											
	Comanche Generating Plant - Diesel Unit	2,994	4.89%	146	2.57%	77	2.42%	73	-2.47%	-74	-0.15%	-4
	Northeast Generating Plant - Diesel Units 1 and 2	63,289	0.97%	614	1.32%	835	0.82%	518	-0.15%	-96	-0.50%	-317
	Riverside Generating Plant - Diesel Unit	24,392	0.98%	239	4.82%	1,176	3.13%	763	2.15%	524	-1.69%	-412
	Riverside Generating Plant - Units 3 and 4	9,797,993	2.08%	203,798	2.87%	281,202	2.27%	222,009	0.19%	18,211	-0.60%	-59,194
	Southwestern Generating Plant - Diesel Unit	67,052	1.44%	966	3.61%	2,421	2.50%	1,680	1.06%	714	-1.11%	-741
	Tulsa Generating Plant - Diesel Unit	70,372	1.49%	1,049	1.55%	1,091	0.95%	668	-0.54%	-381	-0.60%	-423
	Weleetka Generating Plant - Diesel Unit	10,291	7.52%	774	7.85%	808	6.61%	680	-0.91%	-94	-1.24%	-128
	Weleetka Generating Plant	2,134,695	2.39%	51,019	3.37%	71,939	3.09%	65,972	0.70%	14,952	-0.28%	-5,968
	Total Fuel Holders, Producers and Accessories	12,171,079	2.12%	258,605	2.95%	359,549	2.40%	292,362	0.28%	33,757	-0.55%	-67,187
344.00	Generators											
	Comanche Generating Plant - Diesel Unit	754,469	1.59%	11,996	1.09%	8,224	0.83%	6,281	-0.76%	-5,715	-0.26%	-1,943
	Northeast Generating Plant - Diesel Units 1 and 2	241,260	0.94%	2,268	1.61%	3,884	1.09%	2,641	0.15%	373	-0.52%	-1,243
	Northeast Generating Plant - Diesel Units 3 and 4	437,950	0.74%	3,241	1.84%	8,058	0.84%	3,678	0.10%	437	-1.00%	-4,380
	Riverside Generating Plant - Diesel Unit	470,175	0.94%	4,420	1.08%	5,078	0.73%	3,429	-0.21%	-990	-0.35%	-1,649

Detailed Rate Comparison

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		Original Cost	Present Rates		PSO Proposed Rates		PUD Proposed Rates		PUD less Present Rates		PUD Adjustment to PSO	
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	Riverside Generating Plant - Units 3 and 4	48,138,853	2.08%	1,001,288	3.10%	1,492,304	2.55%	1,229,276	0.47%	227,988	-0.55%	-263,029
	Southwestern Generating Plant - Diesel Unit	212,484	1.12%	2,380	0.95%	2,019	0.70%	1,496	-0.42%	-884	-0.25%	-523
	Southwestern Generating Plant - Units 4 and 5	44,412,407	2.08%	923,778	2.65%	1,176,929	2.43%	1,079,360	0.35%	155,582	-0.22%	-97,569
	Tulsa Generating Plant - Diesel Unit	608,404	1.44%	8,761	1.52%	9,248	0.95%	5,787	-0.49%	-2,974	-0.57%	-3,461
	Weleetka Generating Plant - Diesel Unit	666,380	7.54%	50,245	8.20%	54,643	6.64%	44,266	-0.90%	-5,979	-1.56%	-10,377
	Weleetka Generating Plant	23,599,604	1.55%	365,794	3.22%	760,379	2.94%	694,371	1.39%	328,577	-0.28%	-66,008
	Total Generators	119,541,985	1.99%	2,374,170	2.95%	3,520,766	2.57%	3,070,586	0.58%	696,415	-0.38%	-450,180
345.00	Accessory Electric Equipment											
	Northeast Generating Plant - Diesel Units 1 and 2	83,558	0.95%	794	4.03%	3,367	4.18%	3,493	3.23%	2,699	0.15%	125
	Riverside Generating Plant - Diesel Unit	28,635	1.26%	361	1.91%	547	1.49%	427	0.23%	66	-0.42%	-120
	Riverside Generating Plant - Units 3 and 4	4,047,011	2.08%	84,178	6.00%	242,821	5.16%	208,674	3.08%	124,496	-0.84%	-34,147
	Southwestern Generating Unit - Units 4 and 5	10,102,577	2.08%	210,134	5.16%	521,293	4.93%	498,040	2.85%	287,906	-0.23%	-23,253
	Weleetka Generating Plant - Diesel Unit	36,296	8.19%	2,973	10.99%	3,989	8.51%	3,087	0.32%	115	-2.48%	-902
	Weleetka Generating Plant	339,619	7.75%	26,320	5.56%	18,883	5.55%	18,842	-2.20%	-7,479	-0.01%	-41
	Total Accessory Electric Equipment	14,637,696	2.22%	324,759	5.40%	790,900	5.00%	732,562	2.79%	407,803	-0.40%	-58,338
346.00	Miscellaneous Power Plant Equipment											
	Comanche Generating Plant - Diesel Unit	25,779	5.34%	1,377	2.99%	771	3.61%	931	-1.73%	-446	0.62%	160
	Northeast Generating Plant - Diesel Units 1 and 2	3,019	0.79%	24	2.32%	70	1.69%	51	0.90%	27	-0.63%	-19
	Riverside Generating Plant - Units 3 and 4	51,139	2.08%	1,064	4.70%	2,404	5.13%	2,623	3.05%	1,559	0.43%	219
	Southwestern Generating Unit - Units 4 and 5	6,188	2.08%	129	3.75%	232	4.72%	292	2.64%	163	0.97%	60
	Weleetka Generating Plant - Diesel Unit	911	7.46%	68	3.73%	34	-0.18%	-2	-7.64%	-70	-3.91%	-36
	Weleetka Generating Plant	2,081,766	4.11%	85,561	7.61%	158,422	7.73%	160,943	3.62%	75,382	0.12%	2,520
	Total Miscellaneous Power Plant Equipment	2,168,802	4.07%	88,221	7.47%	161,933	7.60%	164,837	3.53%	76,616	0.13%	2,905
	Total Other Production Plant	154,664,726	2.05%	3,164,957	3.28%	5,071,520	2.91%	4,504,513	0.87%	1,339,556	-0.37%	-567,007
	Transmission Plant											
350.10	Land and Land Rights	38,255,178	1.09%	416,981	1.07%	409,330	0.50%	193,125	-0.59%	-223,856	-0.57%	-216,205
352.00	Structures and Improvements	4,611,552	1.88%	86,697	1.75%	80,702	3.90%	179,741	2.02%	93,044	2.15%	99,039
353.00	Station Equipment	346,843,672	1.53%	5,306,708	2.04%	7,075,611	1.99%	6,892,174	0.46%	1,585,465	-0.05%	-183,437
354.00	Towers and Fixtures	17,788,368	1.12%	199,230	2.44%	434,036	1.35%	239,423	0.23%	40,193	-1.09%	-194,613
355.00	Poles and Fixtures	213,845,301	2.78%	5,944,899	3.84%	8,211,660	3.83%	8,180,112	1.05%	2,235,212	-0.01%	-31,548
356.00	Overhead Conductors and Devices	164,344,392	1.92%	3,155,412	3.19%	5,242,586	2.00%	3,279,244	0.08%	123,831	-1.19%	-1,963,342
358.00	Underground Conductors and Devices	71,915	3.01%	2,165	2.30%	1,654	0.82%	586	-2.19%	-1,578	-1.48%	-1,068
	Total Transmission Plant	785,760,378	1.92%	15,112,093	2.73%	21,455,579	2.41%	18,964,405	0.49%	3,852,312	-0.32%	-2,491,174
	Distribution Plant											
360.10	Land and Land Rights	2,498,986	0.92%	22,991	1.02%	25,490	0.62%	15,375	-0.30%	-7,615	-0.40%	-10,114
361.00	Structures and Improvements	5,046,532	0.41%	20,691	2.64%	133,228	3.37%	170,049	2.96%	149,358	0.73%	36,821
362.00	Station Equipment	277,152,259	1.69%	4,683,873	1.72%	4,767,019	1.05%	2,914,139	-0.64%	-1,769,734	-0.67%	-1,852,880
364.00	Poles, Towers and Fixtures	350,321,128	2.19%	7,672,033	4.08%	14,293,102	3.97%	13,903,515	1.78%	6,231,482	-0.11%	-389,587
365.00	Overhead Conductors and Devices	353,199,211	3.11%	10,984,495	3.60%	12,715,172	3.31%	11,696,657	0.20%	712,161	-0.29%	-1,018,515
366.00	Underground Conduit	65,589,368	2.01%	1,318,346	2.55%	1,672,529	1.19%	782,938	-0.82%	-535,408	-1.36%	-889,590
367.00	Underground Conductors and Devices	289,000,609	1.46%	4,219,409	1.90%	5,491,012	0.70%	2,023,992	-0.76%	-2,195,417	-1.20%	-3,467,020
368.00	Line Transformers	312,553,713	2.91%	9,095,313	2.70%	8,438,950	2.79%	8,733,211	-0.12%	-362,102	0.09%	294,261
369.00	Services	235,390,272	2.14%	5,037,352	2.85%	6,708,623	2.79%	6,567,491	0.65%	1,530,139	-0.06%	-141,132
370.00	Meters	75,148,135	9.58%	7,199,191	9.58%	7,199,191	9.58%	7,199,191	0.00%	0	0.00%	0
370.16	AMI Meters	19,989,061	6.84%	1,367,252	6.84%	1,367,252	6.84%	1,367,252	0.00%	0	0.00%	0
371.00	Installations on Customer Premises	43,164,899	2.48%	1,070,489	3.81%	1,644,583	2.40%	1,036,521	-0.08%	-33,968	-1.41%	-608,061

Detailed Rate Comparison

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			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
373.00	Street Lighting and Signal Systems	55,963,644	2.51%	1,404,687	2.94%	1,645,331	0.90%	504,777	-1.61%	-899,911	-2.04%	-1,140,554
	Total Distribution Plant	2,085,017,818	2.59%	54,096,123	3.17%	66,101,481	2.73%	56,915,108	0.14%	2,818,985	-0.44%	-9,186,373
	General Plant											
390.00	Structures and Improvements	53,200,467	0.60%	319,203	2.03%	1,079,969	1.16%	617,977	0.56%	298,774	-0.87%	-461,993
391.00	Office Furniture and Equipment											
	Fully Accrued	7,394,363		0		0		0	0.00%	0	0.00%	0
	Amortized	2,345,765		0	5.00%	117,288	5.00%	117,288	5.00%	117,288	0.00%	0
	Total Office Furniture and Equipment	9,740,128	6.56%	638,952	1.20%	117,288	1.20%	117,288	-5.36%	-521,664	0.00%	0
391.11	Office Furniture and Equipment - Computers	98,721	0.00%	0	20.00%	19,744	20.00%	19,744	20.00%	19,744	0.00%	0
392.00	Transportation Equipment	377,991	6.11%	23,095	6.67%	25,212	6.67%	25,212	0.56%	2,117	0.00%	0
393.00	Stores Equipment	2,092,705	3.23%	67,594	3.33%	69,687	3.33%	69,687	0.10%	2,093	0.00%	0
394.00	Tools, Shop and Garage Equipment	19,602,170	2.80%	548,861	4.00%	784,087	4.00%	784,087	1.20%	235,226	0.00%	0
395.00	Laboratory Equipment											
	Fully Accrued	2,001,114		0		0		0	0.00%	0	0.00%	0
	Amortized	1,935,364		0	5.00%	96,768	5.00%	96,768	5.00%	96,768	0.00%	0
	Total Laboratory Equipment	3,936,478	3.11%	122,424	2.46%	96,768	2.46%	96,768	-0.65%	-25,656	0.00%	0
396.00	Power Operated Equipment											
	Fully Accrued	287,251		0		0		0	0.00%	0	0.00%	0
	Amortized	989,821		0	5.56%	55,034	5.56%	55,034	5.56%	55,034	0.00%	0
	Total Power Operated Equipment	1,277,072	5.50%	70,239	4.31%	55,034	4.31%	55,034	-1.19%	-15,205	0.00%	0
397.00	Communication Equipment											
	Fully Accrued	32,578,762		0		0		0	0.00%	0	0.00%	0
	Amortized	25,380,994		0	6.67%	1,692,912	6.67%	1,692,912	6.67%	1,692,912	0.00%	0
	Total Communication Equipment	57,959,756	4.16%	2,411,126	2.92%	1,692,912	2.92%	1,692,912	-1.24%	-718,214	0.00%	0
397.16	Communication Equipment - AMI	2,670,468	6.67%	178,120	6.67%	178,120	6.67%	178,120	0.00%	0	0.00%	0
398.00	Miscellaneous Equipment	5,200,681	4.43%	230,390	5.00%	260,034	5.00%	260,034	0.57%	29,644	0.00%	0
399.30	Other Tangible Property	529,811	1.51%	8,000	2.50%	13,245	2.50%	13,245	0.99%	5,245	0.00%	0
	Total General Plant	156,686,447	2.95%	4,618,005	2.80%	4,392,102	2.80%	3,930,109	-0.14%	-687,896	0.00%	-461,993
	TOTAL DEPRECIABLE PLANT	4,430,090,600	2.19%	96,999,545	3.15%	139,437,733	2.57%	114,001,805	0.38%	17,002,260	-0.57%	-25,435,929

[1] PSO Depreciation Study pp. VI-4 - VI-8

[2] Sch. I-1

[3] PSO Depreciation Study pp. VI-4 - VI-8

[4] DG-D-4

[5] = [4] - [2]

[6] = [4] - [3]

**PUD Proposed Depreciation Rate Development
(SL-AL-RL-BG System)**

Account No.	Description	[1] Original Cost	[2] Net Salvage	[3] Depreciable Base	[4] Book Reserve	[5] Future Accruals	[6] Remaining Life	[7] Accrual Amount	[8] Accrual Rate
Steam Production Plant									
310.10	Land and Land Rights - Coal Northeast Rail Spur	206,091	-2.8%	211,846	89,320	122,526	25.50	4,805	2.33%
310.31	Land and Land Rights - Oil/Gas Northeast Generating Plant - Units 1 and 2	1	-6.8%	1		1		0	
311.00	Structures and Improvements - Coal Northeast Generating Plant - Units 3 and 4 Oklaunion Generating Plant	19,246,966 16,498,411	-7.0% -11.6%	20,587,615 18,404,611	9,987,904 10,483,261	10,599,711 7,921,350	24.19 29.40	438,186 269,434	2.28% 1.63%
	Total Structures and Improvements - Coal	35,745,377		38,992,226	20,471,165	18,521,061	26.17	707,619	1.98%
311.30	Structures and Improvements - Oil/Gas Comanche Generating Plant Northeast Generating Plant - Units 1 and 2 Riverside Generating Plant - Units 1 and 2 Southwestern Generating Plant - Units 1, 2, and 3 Tulsa Generating Plant - Units 2 and 4	4,320,338 10,699,258 9,274,689 8,417,897 6,777,614	-7.3% -6.8% -11.6% -6.9% -8.9%	4,636,854 11,428,300 10,351,693 9,000,401 7,382,625	3,086,996 5,484,894 4,091,588 4,111,634 3,410,291	1,549,858 5,943,407 6,260,105 4,888,767 3,972,333	19.70 20.65 25.33 21.55 18.69	78,673 287,816 247,142 226,857 212,538	1.82% 2.69% 2.66% 2.69% 3.14%
	Total Structures and Improvements - Oil/Gas	39,489,796		42,799,873	20,185,402	22,614,470	21.48	1,053,026	2.67%
312.00	Boiler Plant Equipment - Coal Northeast Generating Plant - Units 3 and 4 Oklaunion Generating Plant	294,722,614 48,702,262	-7.0% -11.6%	315,251,547 54,329,245	171,570,365 28,326,629	143,681,182 26,002,616	23.78 28.89	6,042,102 900,056	2.05% 1.85%
	Total Boiler Plant Equipment - Coal	343,424,876		369,580,792	199,896,994	169,683,798	24.44	6,942,158	2.02%
312.11	Coal Transportation Equipment Northeast Generating Plant - Units 3 and 4	5,157,617	-7.0%	5,516,872	5,214,481	302,391	24.42	12,383	0.24%
312.12	Boiler Plant Equipment - Rail Spur Northeast Rail Spur	22,359,915	-2.8%	22,984,343	16,108,672	6,875,671	25.13	273,604	1.22%
312.30	Boiler Plant Equipment - Oil/Gas Comanche Generating Plant Northeast Generating Plant - Units 1 and 2 Riverside Generating Plant - Units 1 and 2 Riverside Generating Plant - Units 3 and 4 Southwestern Generating Plant - Units 1, 2, and 3 Tulsa Generating Plant - Units 2 and 4	24,536,016 92,871,894 74,237,741 61,638 35,226,572 23,011,032	-7.3% -6.8% -11.6% -11.1% -6.9% -8.9%	26,333,569 99,200,143 82,858,442 68,506 37,664,193 25,065,135	12,397,277 45,932,398 48,146,667 4,614 13,850,080 13,937,958	13,936,292 53,267,745 34,711,775 63,892 23,814,113 11,127,177	19.80 20.21 23.35 37.70 20.92 17.62	703,853 2,635,712 1,486,586 1,695 1,138,342 631,508	2.87% 2.84% 2.00% 2.75% 3.23% 2.74%
	Total Boiler Plant Equipment - Oil/Gas	249,944,894		271,189,987	134,268,994	136,920,993	20.75	6,597,696	2.64%

**PUD Proposed Depreciation Rate Development
(SL-AL-RL-BG System)**

Account No.	Description	[1] Original Cost	[2] Net Salvage	[3] Depreciable Base	[4] Book Reserve	[5] Future Accruals	[6] Remaining Life	[7] Accrual Amount	[8] Accrual Rate
314.00	Turbogenerator Units - Coal								
	Northeast Generating Plant - Units 3 and 4	94,927,093	-7.0%	101,539,249	47,331,137	54,208,112	22.31	2,429,767	2.56%
	Oklauinion Generating Plant	15,515,079	-11.6%	17,307,666	10,094,317	7,213,349	26.22	275,109	1.77%
	Total Turbogenerator Units - Coal	110,442,172		118,846,916	57,425,454	61,421,461	22.71	2,704,876	2.45%
314.30	Turbogenerator Units - Oil/Gas								
	Comanche Generating Plant	52,387,347	-7.3%	56,225,339	30,773,716	25,451,623	18.92	1,345,223	2.57%
	Northeast Generating Plant - Units 1 and 2	130,955,306	-6.8%	139,878,540	76,108,066	63,770,474	19.91	3,202,937	2.45%
	Riverside Generating Plant - Units 1 and 2	69,903,487	-11.6%	78,020,882	35,122,827	42,898,054	22.64	1,894,790	2.71%
	Southwestern Generating Plant - Units 1, 2, and 3	29,583,638	-6.9%	31,630,777	12,682,277	18,948,500	19.52	970,722	3.28%
	Tulsa Generating Plant - Units 2 and 4	28,246,353	-8.9%	30,767,793	15,253,930	15,513,863	17.01	912,044	3.23%
	Total Turbogenerator Units - Oil/Gas	311,076,130		336,523,330	169,940,816	166,582,514	20.01	8,325,717	2.68%
315.00	Accessory Electric Equipment - Coal								
	Northeast Generating Plant - Units 3 and 4	31,266,409	-7.0%	33,444,274	20,622,749	12,821,525	23.83	538,041	1.72%
	Oklauinion Generating Plant	6,401,056	-11.6%	7,140,624	4,610,990	2,529,634	28.60	88,449	1.38%
	Total Accessory Electric Equipment - Coal	37,667,465		40,584,898	25,233,739	15,351,159	24.50	626,490	1.66%
315.30	Accessory Electric Equipment - Oil/Gas								
	Comanche Generating Plant	6,171,526	-7.3%	6,623,663	4,316,094	2,307,569	19.44	118,702	1.92%
	Northeast Generating Plant - Units 1 and 2	12,474,043	-6.8%	13,324,019	7,977,258	5,346,761	20.63	259,174	2.08%
	Riverside Generating Plant - Units 1 and 2	9,727,194	-11.6%	10,856,744	6,853,646	4,003,098	23.76	168,481	1.73%
	Southwestern Generating Plant - Units 1, 2, and 3	9,512,916	-6.9%	10,171,194	3,735,689	6,435,505	21.59	298,078	3.13%
	Tulsa Generating Plant - Units 2 and 4	7,642,161	-8.9%	8,324,346	3,266,155	5,058,192	18.18	278,228	3.64%
	Total Accessory Electric Equipment - Oil/Gas	45,527,840		49,299,966	26,148,841	23,151,125	20.62	1,122,663	2.47%
316.00	Miscellaneous Power Plant Equipment - Coal								
	Northeast Generating Plant - Units 3 and 4	21,442,631	-7.0%	22,936,220	10,695,874	12,240,346	20.12	608,367	2.84%
	Oklauinion Generating Plant	5,556,650	-11.6%	6,198,657	3,971,773	2,226,884	21.40	104,060	1.87%
	Total Miscellaneous Power Plant Equipment - Coal	26,999,281		29,134,877	14,667,647	14,467,230	20.31	712,427	2.64%
316.30	Miscellaneous Power Plant Equipment - Oil/Gas								
	Comanche Generating Plant	2,037,776	-7.3%	2,187,067	1,535,474	651,593	17.46	37,319	1.83%
	Northeast Generating Plant - Units 1 and 2	7,467,190	-6.8%	7,976,001	4,313,392	3,662,609	19.11	191,659	2.57%
	Riverside Generating Plant - Units 1 and 2	6,150,919	-11.6%	6,865,181	1,888,335	4,976,846	22.63	219,923	3.58%
	Southwestern Generating Plant - Units 1, 2, and 3	1,365,269	-6.9%	1,459,743	817,636	642,107	19.69	32,611	2.39%
	Tulsa Generating Plant - Units 2 and 4	2,898,622	-8.9%	3,157,370	943,973	2,213,397	18.04	122,694	4.23%

**PUD Proposed Depreciation Rate Development
(SL-AL-RL-BG System)**

Account No.	Description	[1] Original Cost	[2] Net Salvage	[3] Depreciable Base	[4] Book Reserve	[5] Future Accruals	[6] Remaining Life	[7] Accrual Amount	[8] Accrual Rate
	Total Miscellaneous Power Plant Equipment - Oil/Gas	19,919,775		21,645,362	9,498,811	12,146,552	20.10	604,206	3.03%
	Total Steam Production Plant	1,247,961,231		1,347,311,288	699,150,337	648,160,952	21.83	29,687,670	2.38%
	Other Production Plant								
341.00	Structures and Improvements								
	Southwest Generating Unit - Units 4 and 5	5,375,687	-3.6%	5,568,869	66,940	5,501,929	32.75	167,998	3.13%
	Weleetka Generating Plant	769,477	-5.2%	809,248	260,840	548,408	7.20	76,168	9.90%
	Total Structures and Improvements	6,145,164		6,378,117	327,780	6,050,336	24.78	244,166	3.97%
342.00	Fuel Holders, Producers and Accessories								
	Comanche Generating Plant - Diesel Unit	2,994	-1.4%	3,037	1,550	1,486	20.50	73	2.42%
	Northeast Generating Plant - Diesel Units 1 and 2	63,289	-2.0%	64,560	53,439	11,121	21.46	518	0.82%
	Riverside Generating Plant - Diesel Unit	24,392	-1.5%	24,758	4,582	20,176	26.43	763	3.13%
	Riverside Generating Plant - Units 3 and 4	9,797,993	-7.8%	10,566,386	1,355,237	9,211,149	41.49	222,009	2.27%
	Southwestern Generating Plant - Diesel Unit	67,052	-1.0%	67,723	30,001	37,723	22.46	1,680	2.50%
	Tulsa Generating Plant - Diesel Unit	70,372	-1.5%	71,408	58,408	13,000	19.47	668	0.95%
	Weleetka Generating Plant - Diesel Unit	10,291	-1.6%	10,453	5,352	5,101	7.50	680	6.61%
	Weleetka Generating Plant	2,134,695	-5.2%	2,245,030	1,750,243	494,787	7.50	65,972	3.09%
	Total Fuel Holders, Producers and Accessories	12,171,079		13,053,356	3,258,812	9,794,544	33.50	292,362	2.40%
344.00	Generators								
	Comanche Generating Plant - Diesel Unit	754,469	-1.4%	765,168	644,381	120,787	19.23	6,281	0.83%
	Northeast Generating Plant - Diesel Units 1 and 2	241,260	-2.0%	246,104	193,101	53,004	20.07	2,641	1.09%
	Northeast Generating Plant - Diesel Units 3 and 4	437,950	-1.2%	443,060	356,363	86,697	23.57	3,678	0.84%
	Riverside Generating Plant - Diesel Unit	470,175	-1.5%	477,238	393,597	83,642	24.39	3,429	0.73%
	Riverside Generating Plant - Units 3 and 4	48,138,853	-7.8%	51,914,071	6,516,916	45,397,154	36.93	1,229,276	2.55%
	Southwestern Generating Plant - Diesel Unit	212,484	-1.0%	214,611	183,193	31,418	21.00	1,496	0.70%
	Southwestern Generating Plant - Units 4 and 5	44,412,407	-3.6%	46,008,419	6,136,854	39,871,565	36.94	1,079,360	2.43%
	Tulsa Generating Plant - Diesel Unit	608,404	-1.5%	617,364	511,343	106,022	18.32	5,787	0.95%
	Weleetka Generating Plant - Diesel Unit	666,380	-1.6%	676,884	352,414	324,470	7.33	44,266	6.64%
	Weleetka Generating Plant	23,599,604	-5.2%	24,819,380	19,722,699	5,096,681	7.34	694,371	2.94%
	Total Generators	119,541,985		126,182,299	35,010,859	91,171,439	29.69	3,070,586	2.57%
345.00	Accessory Electric Equipment								
	Northeast Generating Plant - Diesel Units 1 and 2	83,558	-1.6%	84,875	38,494	46,381	13.28	3,493	4.18%
	Riverside Generating Plant - Diesel Unit	28,635	-1.5%	29,066	25,131	3,935	9.21	427	1.49%
	Riverside Generating Plant - Units 3 and 4	4,047,011	-7.8%	4,364,391	524,795	3,839,596	18.40	208,674	5.16%
	Southwestern Generating Unit - Units 4 and 5	10,102,577	-3.6%	10,465,625	1,331,578	9,134,047	18.34	498,040	4.93%

**PUD Proposed Depreciation Rate Development
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	Weleetka Generating Plant - Diesel Unit	36,296	-1.6%	36,868	20,289	16,579	5.37	3,087	8.51%
	Weleetka Generating Plant	<u>339,619</u>	-5.2%	<u>357,173</u>	<u>231,499</u>	<u>125,673</u>	6.67	<u>18,842</u>	5.55%
	Total Accessory Electric Equipment	14,637,696		15,337,998	2,171,785	13,166,212	17.97	732,562	5.00%
346.00	Miscellaneous Power Plant Equipment								
	Comanche Generating Plant - Diesel Unit	25,779	-1.4%	26,145	13,043	13,102	14.08	931	3.61%
	Northeast Generating Plant - Diesel Units 1 and 2	3,019	-2.0%	3,080	2,510	570	11.15	51	1.69%
	Riverside Generating Plant - Units 3 and 4	51,139	-7.8%	55,150	5,212	49,938	19.04	2,623	5.13%
	Southwestern Generating Unit - Units 4 and 5	6,188	-3.6%	6,411	102	6,309	21.60	292	4.72%
	Weleetka Generating Plant - Diesel Unit	911	-1.6%	925	933	-8	4.99	-2	-0.18%
	Weleetka Generating Plant	<u>2,081,766</u>	-5.2%	<u>2,189,365</u>	<u>1,088,518</u>	<u>1,100,847</u>	6.84	<u>160,943</u>	7.73%
	Total Miscellaneous Power Plant Equipment	2,168,802		2,281,075	1,110,318	1,170,757	8.00	164,837	7.60%
	Total Other Production Plant	<u>154,664,726</u>		<u>163,232,844</u>	<u>41,879,555</u>	<u>121,353,289</u>	26.94	<u>4,504,513</u>	2.91%
	Transmission Plant								
350.10	Land and Land Rights	38,255,178	0.0%	38,255,178	15,759,963	22,495,215	116.48	193,125	0.50%
352.00	Structures and Improvements	4,611,552	-5.0%	4,842,130	1,107,107	3,735,023	20.78	179,741	3.90%
353.00	Station Equipment	346,843,672	-10.0%	381,528,039	66,900,311	314,627,728	45.65	6,892,174	1.99%
354.00	Towers and Fixtures	17,788,368	-50.0%	26,682,552	7,538,278	19,144,274	79.96	239,423	1.35%
355.00	Poles and Fixtures	213,845,301	-80.0%	384,921,541	54,117,824	330,803,717	40.44	8,180,112	3.83%
356.00	Overhead Conductors and Devices	164,344,392	-75.0%	287,602,686	60,351,091	227,251,595	69.30	3,279,244	2.00%
358.00	Underground Conductors and Devices	<u>71,915</u>	0.0%	<u>71,915</u>	<u>42,482</u>	<u>29,433</u>	<u>50.21</u>	<u>586</u>	<u>0.82%</u>
	Total Transmission Plant	<u>785,760,378</u>		<u>1,123,904,041</u>	<u>205,817,055</u>	<u>918,086,986</u>	<u>48.41</u>	<u>18,964,405</u>	<u>2.41%</u>
	Distribution Plant								
360.10	Land and Land Rights	2,498,986	0.0%	2,498,986	1,005,413	1,493,573	97.14	15,375	0.62%
361.00	Structures and Improvements	5,046,532	-5.0%	5,298,859	1,132,658	4,166,200	24.50	170,049	3.37%
362.00	Station Equipment	277,152,259	-10.0%	304,867,485	73,339,157	231,528,328	79.45	2,914,139	1.05%
364.00	Poles, Towers and Fixtures	350,321,128	-100.0%	700,642,255	98,202,957	602,439,298	43.33	13,903,515	3.97%
365.00	Overhead Conductors and Devices	353,199,211	-50.0%	529,798,816	67,196,039	462,602,777	39.55	11,696,657	3.31%
366.00	Underground Conduit	65,589,368	-60.0%	104,942,989	10,293,557	94,649,432	120.89	782,938	1.19%
367.00	Underground Conductors and Devices	289,000,609	-25.0%	361,250,762	58,178,267	303,072,495	149.74	2,023,992	0.70%
368.00	Line Transformers	312,553,713	-10.0%	343,809,085	109,409,688	234,399,397	26.84	8,733,211	2.79%
369.00	Services	235,390,272	-70.0%	400,163,463	71,066,509	329,096,954	50.11	6,567,491	2.79%
370.00	Meters	75,148,135	-30.0%	97,692,576	-2,348,370	100,040,946	13.90	* 7,199,191	9.58%
370.16	AMI Meters	19,989,061	0.0%	19,989,061	8,845,290	11,143,771	8.15	* 1,367,252	6.84%

**PUD Proposed Depreciation Rate Development
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Account No.	Description	[1] Original Cost	[2] Net Salvage	[3] Depreciable Base	[4] Book Reserve	[5] Future Accruals	[6] Remaining Life	[7] Accrual Amount	[8] Accrual Rate
371.00	Installations on Customer Premises	43,164,899	-30.0%	56,114,369	16,218,664	39,895,705	38.49	1,036,521	2.40%
373.00	Street Lighting and Signal Systems	55,963,644	-35.0%	75,550,920	28,616,768	46,934,152	92.98	504,777	0.90%
	Total Distribution Plant	2,085,017,818		3,002,619,624	541,156,597	2,461,463,027	43.25	56,915,108	2.73%
	General Plant								
390.00	Structures and Improvements	53,200,467	-10.0%	58,520,514	12,234,055	46,286,459	74.90	617,977	1.16%
391.00	Office Furniture and Equipment								
	Fully Accrued	7,394,363		7,394,363	7,394,363	0		0	0.00%
	Amortized	2,345,765	0.0%	2,345,765	1,607,975	737,790	6.30	117,397	5.00%
	Total Office Furniture and Equipment	9,740,128		9,740,128	9,002,338	737,790		117,397	1.21%
391.11	Office Furniture and Equipment - Computers	98,721	0.0%	98,721	44,000	54,721	2.80	19,543	19.80%
392.00	Transportation Equipment	377,991	0.0%	377,991	223,100	154,891	6.10	25,392	6.72%
393.00	Stores Equipment	2,092,705	0.0%	2,092,705	1,486,000	606,705	8.70	69,736	3.33%
394.00	Tools, Shop and Garage Equipment	19,602,170	0.0%	19,602,170	5,503,000	14,099,170	18.00	783,287	4.00%
395.00	Laboratory Equipment								
	Fully Accrued	2,001,114		2,001,114	2,001,114	0		0	0.00%
	Amortized	1,935,364	0.0%	1,935,364	1,313,000	622,364	6.40	97,244	5.02%
	Total Laboratory Equipment	3,936,478		3,936,478	3,314,114	622,364		97,244	2.47%
396.00	Power Operated Equipment								
	Fully Accrued	287,251		287,251	287,251	0		0	0.00%
	Amortized	989,821	0.0%	989,821	538,800	451,021	8.20	55,003	5.56%
	Total Power Operated Equipment	1,277,072		1,277,072	826,051	451,021		55,003	4.31%
397.00	Communication Equipment								
	Fully Accrued	32,578,762		32,578,762	32,578,762	0		0	0.00%
	Amortized	25,380,994	0.0%	25,380,994	13,530,000	11,850,994	7.00	1,692,999	6.67%
	Total Communication Equipment	57,959,756		57,959,756	46,108,762	11,850,994		1,692,999	2.92%
397.16	Communication Equipment - AMI	2,670,468	0.0%	2,670,468	13,157	2,657,311	14.50	183,263	6.86%
398.00	Miscellaneous Equipment	5,200,681	0.0%	5,200,681	2,173,000	3,027,681	11.60	261,007	5.02%
399.30	Other Tangible Property	529,811	0.0%	529,811	434,800	95,011	7.20	13,196	2.49%
	Total General Plant	156,686,447		162,006,494	81,362,377	80,644,117		3,936,044	2.51%
	TOTAL DEPRECIABLE PLANT	4,430,090,600		5,799,074,291	1,569,365,922	4,229,708,369		114,007,740	2.57%

[1] PSO Depreciation Study pp. VI-4 - VI-8

**PUD Proposed Depreciation Rate Development
(SL-AL-RL-BG System)**

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Account No.	Description	Original Cost	Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Remaining Life	Accrual Amount	Accrual Rate

[2] Weighted net salvage for life span accounts from DG-D-6; no adjustment to net salvage for mass property accounts

[3] = [1]* (1-[2])

[4] PSO Depreciation Study pp. VI-4 - VI-8

[5] = [3] - [4]

[6] From applying Iowa curves in DG-D-5 to each account and obtaining average remaining lives; see detailed calculations in DG-D-11

[7] = [5] / [6]

[8] = [7] / [1]

* Approved rates from Cause No. PUD 201300217, Order No. 639314

Calculated Accumulated Depreciation

Account No.	Description	[1] Original Cost	[2] Average Life	[3] Iowa Curve	[4] Remaining Life	[5] Net Salvage	[6] Calc. Accum. Depreciation	[7] Book Reserve	[8] Difference
Steam Production Plant									
310.10	Land and Land Rights - Coal Northeast Rail Spur	206,091		100 - R1.5	25.50	-2.8%	157,825	89,320	-68,505
310.31	Land and Land Rights - Oil/Gas Northeast Generating Plant - Units 1 and 2	1		100 - R1.5		-6.8%	1	0	-1
311.00	Structures and Improvements - Coal Northeast Generating Plant - Units 3 and 4 Oklaunion Generating Plant	19,246,966 <u>16,498,411</u>		90 - R1.5 90 - R1.5	24.19 <u>29.40</u>	-7.0% -11.6%	15,054,122 <u>12,392,438</u>	9,987,904 <u>10,483,261</u>	-5,066,217 <u>-1,909,177</u>
	Total Structures and Improvements - Coal	35,745,377			26.17			20,471,165	-6,975,394
311.30	Structures and Improvements - Oil/Gas Comanche Generating Plant Northeast Generating Plant - Units 1 and 2 Riverside Generating Plant - Units 1 and 2 Southwestern Generating Plant - Units 1, 2, and 3 Tulsa Generating Plant - Units 2 and 4	4,320,338 10,699,258 9,274,689 8,417,897 <u>6,777,614</u>		90 - R1.5 90 - R1.5 90 - R1.5 90 - R1.5 90 - R1.5	19.70 20.65 25.33 21.55 <u>18.69</u>	-7.3% -6.8% -11.6% -6.9% -8.9%	3,621,898 8,806,140 7,438,266 6,845,305 <u>5,849,500</u>	3,086,996 5,484,894 4,091,588 4,111,634 <u>3,410,291</u>	-534,902 -3,321,247 -3,346,679 -2,733,671 <u>-2,439,208</u>
	Total Structures and Improvements - Oil/Gas	39,489,796			21.48			20,185,402	-12,375,707
312.00	Boiler Plant Equipment - Coal Northeast Generating Plant - Units 3 and 4 Oklaunion Generating Plant	294,722,614 <u>48,702,262</u>		93 - R0.5 93 - R0.5	23.78 <u>28.89</u>	-7.0% -11.6%	234,642,066 <u>37,452,128</u>	171,570,365 <u>28,326,629</u>	-63,071,700 <u>-9,125,499</u>
	Total Boiler Plant Equipment - Coal	343,424,876			24.44			199,896,994	-72,197,199
312.11	Coal Transportation Equipment Northeast Generating Plant - Units 3 and 4	5,157,617		83 - S1.5	24.42	-7.0%	3,893,715	5,214,481	1,320,766
312.12	Boiler Plant Equipment - Rail Spur Northeast Rail Spur	22,359,915		68 - L4	25.13	-2.8%	14,490,276	16,108,672	1,618,396
312.30	Boiler Plant Equipment - Oil/Gas Comanche Generating Plant Northeast Generating Plant - Units 1 and 2 Riverside Generating Plant - Units 1 and 2 Riverside Generating Plant - Units 3 and 4 Southwestern Generating Plant - Units 1, 2, and 3 Tulsa Generating Plant - Units 2 and 4	24,536,016 92,871,894 74,237,741 61,638 35,226,572 <u>23,011,032</u>		93 - R0.5 93 - R0.5 93 - R0.5 93 - R0.5 93 - R0.5 93 - R0.5	19.80 20.21 23.35 37.70 20.92 <u>17.62</u>	-7.3% -6.8% -11.6% -11.1% -6.9% -8.9%	20,727,067 77,642,778 62,054,736 40,735 29,191,774 <u>20,316,235</u>	12,397,277 45,932,398 48,146,667 4,614 13,850,080 <u>13,937,958</u>	-8,329,790 -31,710,381 -13,908,069 -36,121 -15,341,694 <u>-6,378,277</u>
	Total Boiler Plant Equipment - Oil/Gas	249,944,894			20.75			134,268,994	-75,704,332
314.00	Turbogenerator Units - Coal Northeast Generating Plant - Units 3 and 4	94,927,093		67 - L0.5	22.31	-7.0%	67,728,195	47,331,137	-20,397,057

Calculated Accumulated Depreciation

Account No.	Description	[1] Original Cost	[2] Average Life	[3] Iowa Curve	[4] Remaining Life	[5] Net Salvage	[6] Calc. Accum. Depreciation	[7] Book Reserve	[8] Difference
	Oklaunion Generating Plant	15,515,079	67	- L0.5	26.22	-11.6%	10,534,427	10,094,317	-440,110
	Total Turbogenerator Units - Coal	110,442,172			22.71			57,425,454	-20,837,168
314.30	Turbogenerator Units - Oil/Gas								
	Comanche Generating Plant	52,387,347	67	- L0.5	18.92	-7.3%	40,347,974	30,773,716	-9,574,259
	Northeast Generating Plant - Units 1 and 2	130,955,306	67	- L0.5	19.91	-6.8%	98,311,649	76,108,066	-22,203,583
	Riverside Generating Plant - Units 1 and 2	69,903,487	67	- L0.5	22.64	-11.6%	51,656,811	35,122,827	-16,533,983
	Southwestern Generating Plant - Units 1, 2, and 3	29,583,638	67	- L0.5	19.52	-6.9%	22,415,362	12,682,277	-9,733,085
	Tulsa Generating Plant - Units 2 and 4	28,246,353	67	- L0.5	17.01	-8.9%	22,956,447	15,253,930	-7,702,517
	Total Turbogenerator Units - Oil/Gas	311,076,130			20.01			169,940,816	-65,747,427
315.00	Accessory Electric Equipment - Coal								
	Northeast Generating Plant - Units 3 and 4	31,266,409	98	- L1	23.83	-7.0%	25,311,855	20,622,749	-4,689,106
	Oklaunion Generating Plant	6,401,056	98	- L1	28.60	-11.6%	5,056,727	4,610,990	-445,737
	Total Accessory Electric Equipment - Coal	37,667,465			24.50			25,233,739	-5,134,843
315.30	Accessory Electric Equipment - Oil/Gas								
	Comanche Generating Plant	6,171,526	98	- L1	19.44	-7.3%	5,309,745	4,316,094	-993,651
	Northeast Generating Plant - Units 1 and 2	12,474,043	98	- L1	20.63	-6.8%	10,519,177	7,977,258	-2,541,919
	Riverside Generating Plant - Units 1 and 2	9,727,194	98	- L1	23.76	-11.6%	8,224,538	6,853,646	-1,370,892
	Southwestern Generating Plant - Units 1, 2, and 3	9,512,916	98	- L1	21.59	-6.9%	7,930,417	3,735,689	-4,194,728
	Tulsa Generating Plant - Units 2 and 4	7,642,161	98	- L1	18.18	-8.9%	6,780,095	3,266,155	-3,513,941
	Total Accessory Electric Equipment - Oil/Gas	45,527,840			20.62			26,148,841	-12,615,131
316.00	Miscellaneous Power Plant Equipment - Coal								
	Northeast Generating Plant - Units 3 and 4	21,442,631	41	- R2	20.12	-7.0%	11,680,690	10,695,874	-984,816
	Oklaunion Generating Plant	5,556,650	41	- R2	21.40	-11.6%	2,963,260	3,971,773	1,008,513
	Total Miscellaneous Power Plant Equipment - Coal	26,999,281			20.31			14,667,647	23,697
316.30	Miscellaneous Power Plant Equipment - Oil/Gas								
	Comanche Generating Plant	2,037,776	41	- R2	17.46	-7.3%	1,255,696	1,535,474	279,778
	Northeast Generating Plant - Units 1 and 2	7,467,190	41	- R2	19.11	-6.8%	4,258,406	4,313,392	54,986
	Riverside Generating Plant - Units 1 and 2	6,150,919	41	- R2	22.63	-11.6%	3,075,936	1,888,335	-1,187,601
	Southwestern Generating Plant - Units 1, 2, and 3	1,365,269	41	- R2	19.69	-6.9%	758,710	817,636	58,926
	Tulsa Generating Plant - Units 2 and 4	2,898,622	41	- R2	18.04	-8.9%	1,768,127	943,973	-824,154
	Total Miscellaneous Power Plant Equipment - Oil/Gas	19,919,775			20.10			9,498,811	-1,618,066
	Total Steam Production Plant	1,247,961,231			21.83			699,150,337	-270,310,916
	Other Production Plant								

Calculated Accumulated Depreciation

Account No.	Description	[1] Original Cost	[2] Average Life	[3] Iowa Curve	[4] Remaining Life	[5] Net Salvage	[6] Calc. Accum. Depreciation	[7] Book Reserve	[8] Difference
341.00	Structures and Improvements								
	Southwest Generating Unit - Units 4 and 5	5,375,687	45 - R1		32.75	-3.6%	1,515,970	66,940	-1,449,030
	Weleetka Generating Plant	<u>769,477</u>	45 - R1		<u>7.20</u>	-5.2%	679,768	<u>260,840</u>	<u>-418,928</u>
	Total Structures and Improvements	6,145,164			24.78			327,780	-1,867,958
342.00	Fuel Holders, Producers and Accessories								
	Comanche Generating Plant - Diesel Unit	2,994	146 - S3		20.50	-1.4%	2,610	1,550	-1,060
	Northeast Generating Plant - Diesel Units 1 and 2	63,289	146 - S3		21.46	-2.0%	55,070	53,439	-1,632
	Riverside Generating Plant - Diesel Unit	24,392	146 - S3		26.43	-1.5%	20,276	4,582	-15,694
	Riverside Generating Plant - Units 3 and 4	9,797,993	146 - S3		41.49	-7.8%	7,563,651	1,355,237	-6,208,414
	Southwestern Generating Plant - Diesel Unit	67,052	146 - S3		22.46	-1.0%	57,305	30,001	-27,305
	Tulsa Generating Plant - Diesel Unit	70,372	146 - S3		19.47	-1.5%	61,886	58,408	-3,478
	Weleetka Generating Plant - Diesel Unit	10,291	146 - S3		7.50	-1.6%	9,916	5,352	-4,564
	Weleetka Generating Plant	<u>2,134,695</u>	146 - S3		<u>7.50</u>	-5.2%	2,129,703	<u>1,750,243</u>	<u>-379,460</u>
	Total Fuel Holders, Producers and Accessories	12,171,079			33.50			3,258,812	-6,641,606
344.00	Generators								
	Comanche Generating Plant - Diesel Unit	754,469	158 - O3		19.23	-1.4%	672,040	644,381	-27,659
	Northeast Generating Plant - Diesel Units 1 and 2	241,260	158 - O3		20.07	-2.0%	214,843	193,101	-21,742
	Northeast Generating Plant - Diesel Units 3 and 4	437,950	158 - O3		23.57	-1.2%	376,965	356,363	-20,602
	Riverside Generating Plant - Diesel Unit	470,175	158 - O3		24.39	-1.5%	403,568	393,597	-9,972
	Riverside Generating Plant - Units 3 and 4	48,138,853	158 - O3		36.93	-7.8%	39,779,978	6,516,916	-33,263,062
	Southwestern Generating Plant - Diesel Unit	212,484	158 - O3		21.00	-1.0%	186,086	183,193	-2,893
	Southwestern Generating Plant - Units 4 and 5	44,412,407	158 - O3		36.94	-3.6%	35,251,767	6,136,854	-29,114,913
	Tulsa Generating Plant - Diesel Unit	608,404	158 - O3		18.32	-1.5%	545,781	511,343	-34,439
	Weleetka Generating Plant - Diesel Unit	666,380	158 - O3		7.33	-1.6%	645,482	352,414	-293,068
	Weleetka Generating Plant	<u>23,599,604</u>	158 - O3		<u>7.34</u>	-5.2%	23,666,379	<u>19,722,699</u>	<u>-3,943,680</u>
	Total Generators	119,541,985			29.69			35,010,859	-66,732,030
345.00	Accessory Electric Equipment								
	Northeast Generating Plant - Diesel Units 1 and 2	83,558	24 - L1.5		13.28	-1.6%	37,911	38,494	583
	Riverside Generating Plant - Diesel Unit	28,635	24 - L1.5		9.21	-1.5%	17,912	25,131	7,219
	Riverside Generating Plant - Units 3 and 4	4,047,011	24 - L1.5		18.40	-7.8%	1,018,358	524,795	-493,563
	Southwestern Generating Unit - Units 4 and 5	10,102,577	24 - L1.5		18.34	-3.6%	2,468,143	1,331,578	-1,136,566
	Weleetka Generating Plant - Diesel Unit	36,296	24 - L1.5		5.37	-1.6%	28,619	20,289	-8,330
	Weleetka Generating Plant	<u>339,619</u>	24 - L1.5		<u>6.67</u>	-5.2%	257,908	<u>231,499</u>	<u>-26,409</u>
	Total Accessory Electric Equipment	14,637,696			17.97			2,171,785	-1,657,066
346.00	Miscellaneous Power Plant Equipment								
	Comanche Generating Plant - Diesel Unit	25,779	23 - L0		14.08	-1.4%	10,140	13,043	2,904
	Northeast Generating Plant - Diesel Units 1 and 2	3,019	23 - L0		11.15	-2.0%	1,587	2,510	923
	Riverside Generating Plant - Units 3 and 4	51,139	23 - L0		19.04	-7.8%	9,495	5,212	-4,283

Calculated Accumulated Depreciation

Account No.	Description	[1] Original Cost	[2] Average Life	[3] Iowa Curve	[4] Remaining Life	[5] Net Salvage	[6] Calc. Accum. Depreciation	[7] Book Reserve	[8] Difference
	Southwestern Generating Unit - Units 4 and 5	6,188	23 - L0		21.60	-3.6%	390	102	-289
	Weleetka Generating Plant - Diesel Unit	911	23 - L0		4.99	-1.6%	724	933	209
	Weleetka Generating Plant	<u>2,081,766</u>	23 - L0		<u>6.84</u>	-5.2%	1,538,267	<u>1,088,518</u>	<u>-449,749</u>
	Total Miscellaneous Power Plant Equipment	2,168,802			8.00			1,110,318	-450,285
	Total Other Production Plant	<u>154,664,726</u>			<u>26.94</u>			<u>41,879,555</u>	<u>-77,348,945</u>
Transmission Plant									
350.10	Land and Land Rights	38,255,178	140 - S2		116.48	0.0%	6,426,870	15,759,963	9,333,093
352.00	Structures and Improvements	4,611,552	33 - L4		20.78	-5.0%	1,793,055	1,107,107	-685,948
353.00	Station Equipment	346,843,672	54 - L0.5		45.65	-10.0%	58,995,539	66,900,311	7,904,772
354.00	Towers and Fixtures	17,788,368	107 - R2		79.96	-50.0%	6,742,955	7,538,278	795,323
355.00	Poles and Fixtures	213,845,301	52 - S1		40.44	-80.0%	85,571,019	54,117,824	-31,453,196
356.00	Overhead Conductors and Devices	164,344,392	87 - L1.5		69.30	-75.0%	58,512,271	60,351,091	1,838,820
358.00	Underground Conductors and Devices	<u>71,915</u>	80 - L5		<u>50.21</u>	0.0%	26,779	<u>42,482</u>	<u>15,702</u>
	Total Transmission Plant	<u>785,760,378</u>			<u>48.41</u>			<u>205,817,055</u>	<u>-12,251,434</u>
Distribution Plant									
360.10	Land and Land Rights	2,498,986	109 - S4		97.14	0.0%	271,908	1,005,413	733,505
361.00	Structures and Improvements	5,046,532	33 - S0.5		24.50	-5.0%	1,364,858	1,132,658	-232,199
362.00	Station Equipment	277,152,259	89 - L0		79.45	-10.0%	32,713,309	73,339,157	40,625,848
364.00	Poles, Towers and Fixtures	350,321,128	54 - S0		43.33	-100.0%	138,441,720	98,202,957	-40,238,762
365.00	Overhead Conductors and Devices	353,199,211	47 - R0.5		39.55	-50.0%	83,978,749	67,196,039	-16,782,710
366.00	Underground Conduit	65,589,368	127 - L0		120.89	-60.0%	5,048,832	10,293,557	5,244,725
367.00	Underground Conductors and Devices	289,000,609	156 - O1		149.74	-25.0%	14,496,345	58,178,267	43,681,922
368.00	Line Transformers	312,553,713	37 - R1		26.84	-10.0%	94,408,116	109,409,688	15,001,572
369.00	Services	235,390,272	61 - R1.5		50.11	-70.0%	71,439,018	71,066,509	-372,509
370.00	Meters	75,148,135	27 - S0.5		13.90	* -30.0%	47,398,991	-2,348,370	-49,747,361
370.16	AMI Meters	19,989,061	47 - L0		8.15	* 0.0%	16,522,872	8,845,290	-7,677,582
371.00	Installations on Customer Premises	43,164,899	40 - O3		38.49	-30.0%	2,118,317	16,218,664	14,100,347
373.00	Street Lighting and Signal Systems	<u>55,963,644</u>	98 - O4		<u>92.98</u>	-35.0%	3,870,057	<u>28,616,768</u>	<u>24,746,710</u>
	Total Distribution Plant	<u>2,085,017,818</u>			<u>43.25</u>			<u>541,156,597</u>	<u>29,083,506</u>
General Plant									
390.00	Structures and Improvements	53,200,467	84 - L0		74.90	-10.0%	6,339,722	12,234,055	5,894,332
391.00	Office Furniture and Equipment								0
	Fully Accrued	7,394,363						7,394,363	7,394,363
	Amortized	<u>2,345,765</u>	20 - SQ		6.30	0.0%	1,606,849	<u>1,607,975</u>	<u>1,126</u>

Calculated Accumulated Depreciation

Account No.	Description	[1] Original Cost	[2] Average Life	[3] Iowa Curve	[4] Remaining Life	[5] Net Salvage	[6] Calc. Accum. Depreciation	[7] Book Reserve	[8] Difference
	Total Office Furniture and Equipment	9,740,128						9,002,338	7,395,489
391.11	Office Furniture and Equipment - Computers	98,721	5 - SQ		2.80	0.0%	43,437	44,000	563
392.00	Transportation Equipment	377,991	15 - SQ		6.10	0.0%	224,275	223,100	-1,175
393.00	Stores Equipment	2,092,705	30 - SQ		8.70	0.0%	1,485,821	1,486,000	179
394.00	Tools, Shop and Garage Equipment	19,602,170	25 - SQ		18.00	0.0%	5,488,608	5,503,000	14,392
395.00	Laboratory Equipment								
	Fully Accrued	2,001,114						2,001,114	2,001,114
	Amortized	1,935,364	20 - SQ		6.40	0.0%	1,316,047	1,313,000	-3,047
	Total Laboratory Equipment	3,936,478						3,314,114	1,998,067
396.00	Power Operated Equipment								
	Fully Accrued	287,251						287,251	287,251
	Amortized	989,821	18 - SQ		8.20	0.0%	538,902	538,800	-102
	Total Power Operated Equipment	1,277,072						826,051	287,149
397.00	Communication Equipment								
	Fully Accrued	32,578,762						32,578,762	32,578,762
	Amortized	25,380,994	20 - SQ		7.00	0.0%	16,497,646	13,530,000	-2,967,646
	Total Communication Equipment	57,959,756						46,108,762	29,611,116
397.16	Communication Equipment - AMI	2,670,468	15 - SQ		14.50	0.0%	89,016	13,157	-75,858
398.00	Miscellaneous Equipment	5,200,681	20 - SQ		11.60	0.0%	2,184,286	2,173,000	-11,286
399.30	Other Tangible Property	529,811	40 - SQ		7.20	0.0%	434,445	434,800	355
	Total General Plant	156,686,447						81,362,377	45,113,324
	TOTAL DEPRECIABLE PLANT	4,430,090,600					1,855,080,387	1,569,365,922	-285,714,465

[1] PSO Depreciation Study pp. VI-4 - VI-8

[2], [3] Average life and Iowa curve calculated from combination of mathematical best fit, visual best fit, and professional judgement; see DG-D-12 for detailed calculations

[4], [5] DG-D-4

[6] Calculated Accumulated Depreciation (CAD) = [1]*(1-[4]/[2])*(1-[5])

[7] PSO Depreciation Study pp. VI-4 - VI-8

[8] = [7] - [6]

* Remaining lives calculated from approved rates from Cause No. PUD 201300217, Order No. 639314

Weighted Net Salvage

Location	[1]	[2]	[3]	[4]	[5]
	Terminal Retirements		Interim Retirements		Weighted Net Salvage
	Retirements	Net Salvage	Retirements	Net Salvage	
Comanche Generating Plant	73%	-2.7%	27%	-20%	-7.3%
Northeast Generating Plant - Units 1 and 2	74%	-2.1%	26%	-20%	-6.8%
Northeast Generating Plant - Units 3 and 4	72%	-1.8%	28%	-20%	-7.0%
Northeast Rail Spur	95%	-1.8%	5%	-20%	-2.8%
Oklunion Generating Plant	73%	-8.4%	27%	-20%	-11.6%
Riverside Generating Plant - Units 1 and 2	75%	-8.8%	25%	-20%	-11.6%
Riverside Generating Plant - Units 3 and 4	79%	-8.8%	21%	-20%	-11.1%
Southwestern Generating Plant - Units 1, 2, and 3	76%	-2.7%	24%	-20%	-6.9%
Tulsa Generating Plant - Units 2 and 4	75%	-5.2%	25%	-20%	-8.9%
Comanche Generating Plant - Diesel Unit	76%	-0.3%	24%	-5%	-1.4%
Northeast Generating Plant - Diesel Units 1 and 2	65%	-0.4%	35%	-5%	-2.0%
Northeast Generating Plant - Diesel Units 3 and 4	77%	0.0%	23%	-5%	-1.2%
Riverside Generating Plant - Diesel Unit	74%	-0.3%	26%	-5%	-1.5%
Riverside Generating Plant - Units 3 and 4	76%	-8.8%	24%	-5%	-7.8%
Southwestern Generating Plant - Diesel Unit	82%	-0.1%	18%	-5%	-1.0%
Southwestern Generating Plant - Units 4 and 5	62%	-2.7%	38%	-5%	-3.6%
Tulsa Generating Plant - Diesel Unit	79%	-0.5%	21%	-5%	-1.5%
Weleetka Generating Plant - Diesel Unit	73%	-0.3%	27%	-5%	-1.6%
Weleetka Generating Plant	75%	-5.2%	25%	-5%	-5.2%

[1] DG-D-7

[2] DG-D-9

[3] DG-D-7

[4] Unadjusted interim net salvage from PSO Depreciation Study p. VIII-3

[5] = [1]*[2] + [3]*[4]

Interim and Terminal Retirement Percentage

Exhibit DG-D-7

[1]	[2]	[3]	[4]	[5]	
Location	Total Projected Retirements	Total Terminal Retirements Amount	(%)	Total Interim Retirements Amount	(%)
Comanche Generating Plant	89,453,002	65,527,411	73%	23,925,591	27%
Northeast Generating Plant - Units 1 and 2	254,467,691	187,661,197	74%	66,806,494	26%
Northeast Generating Plant - Units 3 and 4	461,605,713	331,131,452	72%	130,474,261	28%
Northeast Rail Spur	22,359,915	21,174,840	95%	1,185,076	5%
Oklaunion Generating Plant	92,673,458	67,255,576	73%	25,417,882	27%
Riverside Generating Plant - Units 1 and 2	169,294,030	126,363,969	75%	42,930,061	25%
Riverside Generating Plant - Units 3 and 4	61,638	48,589,535	79%	13,049	21%
Southwestern Generating Plant - Units 1, 2, and 3	84,106,291	63,721,716	76%	20,384,575	24%
Tulsa Generating Plant - Units 2 and 4	68,575,783	51,291,073	75%	17,284,710	25%
Total	\$ 1,242,597,522	\$ 914,175,823	74%	\$ 328,421,699	26%
Comanche Generating Plant - Diesel Unit	783,243	595,194	76%	188,049	24%
Northeast Generating Plant - Diesel Units 1 and 2	391,126	252,641	65%	138,485	35%
Northeast Generating Plant - Diesel Units 3 and 4	437,950	335,776	77%	102,174	23%
Riverside Generating Plant - Diesel Unit	523,202	385,821	74%	137,381	26%
Riverside Generating Plant - Units 3 and 4	62,034,996	46,861,301	76%	15,173,696	24%
Southwestern Generating Plant - Diesel Unit	279,536	229,903	82%	49,633	18%
Southwestern Generating Plant - Units 4 and 5	59,896,859	37,199,181	62%	22,697,678	38%
Tulsa Generating Plant - Diesel Unit	678,776	536,772	79%	142,004	21%
Weleetka Generating Plant - Diesel Unit	713,878	522,908	73%	190,970	27%
Weleetka Generating Plant	28,925,160	21,749,765	75%	7,175,395	25%
Total	\$ 154,664,726	\$ 108,669,261	70%	\$ 45,995,465	30%

[1] From PSO Depreciation Study p. VIII-2

[2] = [1] - [4]

[3] = [2] / [1]

[4] Totals by location from DG-D-8

[5] = [4] / [1]

Interim Retirement Calculation

Study Date	2014.5	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
Account No.	Description	Original Cost	Retire. Date	Avg. Life	Iowa Curve	Avg. Age at Study	Years to PYR	Avg. Age of Retire.	Age as % of ASL	Percent Surviving	Percent Retired	Interim Retired	Avg PYR	PYR Weight
310.10	Land and Land Rights - Coal Northeast Rail Spur	206,091	2040	100	- R1.5	19.50	25.50	45.00	45%	88%	12%	24,916	2040	420,425,538
310.31	Land and Land Rights - Oil/Gas Northeast Generating Plant - Units 1 and 2	1	2036	100	- R1.5	42.55	21.50	64.05	64%	79%	21%	0	2036	2,036
311.00	Structures and Improvements - Coal Northeast Generating Plant - Units 3 and 4	19,246,966	2040	90	- R1.5	25.92	28.27	54.19	60%	81%	19%	3,601,107		39,263,809,804
	Oklaunion Generating Plant	16,498,411	2046	90	- R1.5	25.92	28.27	54.19	60%	81%	19%	3,086,853		33,755,749,090
	Total Structures and Improvements - Coal	35,745,377											2043	73,019,558,894
311.30	Structures and Improvements - Oil/Gas Comanche Generating Plant	4,320,338	2035	90	- R1.5	33.82	22.43	56.25	63%	80%	20%	875,300		8,791,887,810
	Northeast Generating Plant - Units 1 and 2	10,699,258	2036	90	- R1.5	33.82	22.43	56.25	63%	80%	20%	2,167,670		21,783,688,942
	Riverside Generating Plant - Units 1 and 2	9,274,689	2041	90	- R1.5	33.82	22.43	56.25	63%	80%	20%	1,879,052		18,929,640,555
	Southwestern Generating Plant - Units 1, 2, and 3	8,417,897	2037	90	- R1.5	33.82	22.43	56.25	63%	80%	20%	1,705,466		17,147,255,639
	Tulsa Generating Plant - Units 2 and 4	6,777,614	2034	90	- R1.5	33.82	22.43	56.25	63%	80%	20%	1,373,145		13,785,667,079
	Total Structures and Improvements - Oil/Gas	39,489,796											2037	80,438,140,025
312.00	Boiler Plant Equipment - Coal Northeast Generating Plant - Units 3 and 4	294,722,614	2040	93	- R0.5	25.45	26.35	51.80	56%	76%	24%	70,910,261		601,234,132,825
	Oklaunion Generating Plant	48,702,262	2046	93	- R0.5	25.45	26.35	51.80	56%	76%	24%	11,717,764		99,644,828,461
	Total Boiler Plant Equipment - Coal	343,424,876											2041	700,878,961,286
312.11	Coal Transportation Equipment Northeast Generating Plant - Units 3 and 4	5,157,617	2040	83	- S1.5	21.87	25.50	47.37	57%	88%	12%	618,914	2040	10,521,539,537
312.12	Boiler Plant Equipment - Rail Spur Northeast Rail Spur	22,359,915	2040	68	- L4	18.96	25.50	44.46	65%	95%	5%	1,185,076	2040	45,614,227,130
312.30	Boiler Plant Equipment - Oil/Gas Comanche Generating Plant	24,536,016	2035	93	- R0.5	23.25	22.85	46.10	50%	79%	21%	5,194,275		49,930,792,519
	Northeast Generating Plant - Units 1 and 2	92,871,894	2036	93	- R0.5	23.25	22.85	46.10	50%	79%	21%	19,660,980		189,087,177,039
	Riverside Generating Plant - Units 1 and 2	74,237,741	2041	93	- R0.5	23.25	22.85	46.10	50%	79%	21%	15,716,130		151,519,229,259
	Riverside Generating Plant - Units 3 and 4	61,638	2056	93	- R0.5	23.25	22.85	46.10	50%	79%	21%	13,049		126,728,509
	Southwestern Generating Plant - Units 1, 2, and 3	35,226,572	2037	93	- R0.5	23.25	22.85	46.10	50%	79%	21%	7,457,465		71,756,527,633
	Tulsa Generating Plant - Units 2 and 4	23,011,032	2034	93	- R0.5	23.25	22.85	46.10	50%	79%	21%	4,871,435		46,804,438,559
	Total Boiler Plant Equipment - Oil/Gas	249,944,894											2037	509,224,893,518
314.00	Turbogenerator Units - Coal Northeast Generating Plant - Units 3 and 4	94,927,093	2040	67	- L0.5	24.19	26.34	50.53	75%	61%	39%	36,746,278		193,651,269,863
	Oklaunion Generating Plant	15,515,079	2046	67	- L0.5	24.19	26.34	50.53	75%	61%	39%	6,005,887		31,743,850,857
	Total Turbogenerator Units - Coal	110,442,172											2041	225,395,120,719
314.30	Turbogenerator Units - Oil/Gas Comanche Generating Plant	52,387,347	2035	67	- L0.5	19.69	22.37	42.06	63%	69%	31%	16,030,528		106,608,250,412

Interim Retirement Calculation

Study Date	2014.5	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
Account No.	Description	Original Cost	Retire. Date	Avg. Life	Iowa Curve	Avg. Age at Study	Years to PYR	Avg. Age of Retire.	Age as % of ASL	Percent Surviving	Percent Retired	Interim Retired	Avg PYR	PYR Weight
	Northeast Generating Plant - Units 1 and 2	130,955,306	2036	67	- L0.5	19.69	22.37	42.06	63%	69%	31%	40,072,324		266,625,002,690
	Riverside Generating Plant - Units 1 and 2	69,903,487	2041	67	- L0.5	19.69	22.37	42.06	63%	69%	31%	21,390,467		142,673,016,457
	Southwestern Generating Plant - Units 1, 2, and 3	29,583,638	2037	67	- L0.5	19.69	22.37	42.06	63%	69%	31%	9,052,593		60,261,870,137
	Tulsa Generating Plant - Units 2 and 4	<u>28,246,353</u>	2034	67	- L0.5	19.69	22.37	42.06	63%	69%	31%	8,643,384		<u>57,453,082,917</u>
	Total Turbogenerator Units - Oil/Gas	311,076,130											2037	633,621,222,614
315.00	Accessory Electric Equipment - Coal													
	Northeast Generating Plant - Units 3 and 4	31,266,409	2040	98	- L1	27.00	26.52	53.52	55%	78%	22%	6,844,217		63,783,475,115
	Oklauion Generating Plant	<u>6,401,056</u>	2046	98	- L1	27.00	26.52	53.52	55%	78%	22%	1,401,191		<u>13,096,559,942</u>
	Total Accessory Electric Equipment - Coal	37,667,465											2041	76,880,035,057
315.30	Accessory Electric Equipment - Oil/Gas													
	Comanche Generating Plant	6,171,526	2035	98	- L1	25.38	22.31	47.69	49%	82%	18%	1,085,571		12,559,055,044
	Northeast Generating Plant - Units 1 and 2	12,474,043	2036	98	- L1	25.38	22.31	47.69	49%	82%	18%	2,194,184		25,397,151,507
	Riverside Generating Plant - Units 1 and 2	9,727,194	2041	98	- L1	25.38	22.31	47.69	49%	82%	18%	1,711,014		19,853,203,832
	Southwestern Generating Plant - Units 1, 2, and 3	9,512,916	2037	98	- L1	25.38	22.31	47.69	49%	82%	18%	1,673,322		19,377,809,138
	Tulsa Generating Plant - Units 2 and 4	<u>7,642,161</u>	2034	98	- L1	25.38	22.31	47.69	49%	82%	18%	1,344,256		<u>15,544,155,983</u>
	Total Accessory Electric Equipment - Oil/Gas	45,527,840											2037	92,731,375,503
316.00	Miscellaneous Power Plant Equipment - Coal													
	Northeast Generating Plant - Units 3 and 4	21,442,631	2040	41	- R2	18.92	26.73	45.65	111%	42%	58%	12,372,398		43,742,967,709
	Oklauion Generating Plant	<u>5,556,650</u>	2046	41	- R2	18.92	26.73	45.65	111%	42%	58%	3,206,187		<u>11,368,906,330</u>
	Total Miscellaneous Power Plant Equipment - Coal	26,999,281											2041	55,111,874,039
316.30	Miscellaneous Power Plant Equipment - Oil/Gas													
	Comanche Generating Plant	2,037,776	2035	41	- R2	14.32	22.72	37.04	90%	64%	36%	739,916		4,146,873,366
	Northeast Generating Plant - Units 1 and 2	7,467,190	2036	41	- R2	14.32	22.72	37.04	90%	64%	36%	2,711,337		15,203,199,105
	Riverside Generating Plant - Units 1 and 2	6,150,919	2041	41	- R2	14.32	22.72	37.04	90%	64%	36%	2,233,399		12,554,025,026
	Southwestern Generating Plant - Units 1, 2, and 3	1,365,269	2037	41	- R2	14.32	22.72	37.04	90%	64%	36%	495,729		2,781,052,362
	Tulsa Generating Plant - Units 2 and 4	<u>2,898,622</u>	2034	41	- R2	14.32	22.72	37.04	90%	64%	36%	1,052,490		<u>5,895,797,168</u>
	Total Miscellaneous Power Plant Equipment - Oil/Gas	19,919,775											2037	40,580,947,028
	Total Steam Production Plant	<u>1,247,961,231</u>												
	Other Production Plant													
341.00	Structures and Improvements													
	Southwest Generating Unit - Units 4 and 5	5,375,687	2056	45	- R1	8.03	37.24	45.27	101%	52%	48%	2,572,266		11,052,412,554
	Weleetka Generating Plant	<u>769,477</u>	2022	45	- R1	8.03	37.24	45.27	101%	52%	48%	368,195		<u>1,555,881,807</u>
	Total Structures and Improvements	6,145,164											2052	12,608,294,361
342.00	Fuel Holders, Producers and Accessories													
	Comanche Generating Plant - Diesel Unit	2,994	2035	146	- S3	9.78	35.14	44.92	31%	100%	0%	3		6,093,401
	Northeast Generating Plant - Diesel Units 1 and 2	63,289	2036	146	- S3	9.78	35.14	44.92	31%	100%	0%	57		128,856,404

Interim Retirement Calculation

Study Date	2014.5	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
Account No.	Description	Original Cost	Retire. Date	Avg. Life	Iowa Curve	Avg. Age at Study	Years to PYR	Avg. Age of Retire.	Age as % of ASL	Percent Surviving	Percent Retired	Interim Retired	Avg PYR	PYR Weight
	Riverside Generating Plant - Diesel Unit	24,392	2041	146	- S3	9.78	35.14	44.92	31%	100%	0%	22		49,784,072
	Riverside Generating Plant - Units 3 and 4	9,797,993	2056	146	- S3	9.78	35.14	44.92	31%	100%	0%	8,818		20,144,674,574
	Southwestern Generating Plant - Diesel Unit	67,052	2037	146	- S3	9.78	35.14	44.92	31%	100%	0%	60		136,585,168
	Tulsa Generating Plant - Diesel Unit	70,372	2034	146	- S3	9.78	35.14	44.92	31%	100%	0%	63		143,136,648
	Weleetka Generating Plant - Diesel Unit	10,291	2022	146	- S3	9.78	35.14	44.92	31%	100%	0%	9		20,808,038
	Weleetka Generating Plant	<u>2,134,695</u>	2022	146	- S3	9.78	35.14	44.92	31%	100%	0%	1,921		<u>4,316,353,411</u>
	Total Fuel Holders, Producers and Accessories	12,171,079											2050	24,946,291,717
344.00	Generators													
	Comanche Generating Plant - Diesel Unit	754,469	2035	158	- O3	11.39	34.16	45.55	29%	77%	23%	176,018		1,535,344,964
	Northeast Generating Plant - Diesel Units 1 and 2	241,260	2036	158	- O3	11.39	34.16	45.55	29%	77%	23%	56,286		491,205,360
	Northeast Generating Plant - Diesel Units 3 and 4	437,950	2040	158	- O3	11.39	34.16	45.55	29%	77%	23%	102,174		893,417,776
	Riverside Generating Plant - Diesel Unit	470,175	2041	158	- O3	11.39	34.16	45.55	29%	77%	23%	109,692		959,626,583
	Riverside Generating Plant - Units 3 and 4	48,138,853	2056	158	- O3	11.39	34.16	45.55	29%	77%	23%	11,230,794		98,973,481,871
	Southwestern Generating Plant - Diesel Unit	212,484	2037	158	- O3	11.39	34.16	45.55	29%	77%	23%	49,572		432,828,910
	Southwestern Generating Plant - Units 4 and 5	44,412,407	2056	158	- O3	11.39	34.16	45.55	29%	77%	23%	10,361,415		91,311,908,956
	Tulsa Generating Plant - Diesel Unit	608,404	2034	158	- O3	11.39	34.16	45.55	29%	77%	23%	141,941		1,237,493,736
	Weleetka Generating Plant - Diesel Unit	666,380	2022	158	- O3	11.39	34.16	45.55	29%	77%	23%	155,466		1,347,420,724
	Weleetka Generating Plant	<u>23,599,604</u>	2022	158	- O3	11.39	34.16	45.55	29%	77%	23%	5,505,788		<u>47,718,398,641</u>
	Total Generators	119,541,985											2049	244,901,127,521
345.00	Accessory Electric Equipment													
	Northeast Generating Plant - Diesel Units 1 and 2	83,558	2036	24	- L1.5	6.43	40.48	46.91	195%	3%	97%	80,734		170,124,292
	Riverside Generating Plant - Diesel Unit	28,635	2041	24	- L1.5	6.43	40.48	46.91	195%	3%	97%	27,668		58,444,953
	Riverside Generating Plant - Units 3 and 4	4,047,011	2056	24	- L1.5	6.43	40.48	46.91	195%	3%	97%	3,910,222		8,320,653,773
	Southwestern Generating Unit - Units 4 and 5	10,102,577	2056	24	- L1.5	6.43	40.48	46.91	195%	3%	97%	9,761,110		20,770,897,572
	Weleetka Generating Plant - Diesel Unit	36,296	2022	24	- L1.5	6.43	40.48	46.91	195%	3%	97%	35,069		73,390,856
	Weleetka Generating Plant	<u>339,619</u>	2022	24	- L1.5	6.43	40.48	46.91	195%	3%	97%	328,140		<u>686,709,800</u>
	Total Accessory Electric Equipment	14,637,696											2055	30,080,221,246
346.00	Miscellaneous Power Plant Equipment													
	Comanche Generating Plant - Diesel Unit	25,779	2035	23	- L0	10.88	8.57	19.45	85%	53%	47%	12,029		52,461,201
	Northeast Generating Plant - Diesel Units 1 and 2	3,019	2036	23	- L0	10.88	8.57	19.45	85%	53%	47%	1,409		6,146,684
	Riverside Generating Plant - Units 3 and 4	51,139	2056	23	- L0	10.88	8.57	19.45	85%	53%	47%	23,862		105,142,421
	Southwestern Generating Unit - Units 4 and 5	6,188	2056	23	- L0	10.88	8.57	19.45	85%	53%	47%	2,887		12,722,816
	Weleetka Generating Plant - Diesel Unit	911	2022	23	- L0	10.88	8.57	19.45	85%	53%	47%	425		1,841,031
	Weleetka Generating Plant	<u>2,081,766</u>	2022	23	- L0	10.88	8.57	19.45	85%	53%	47%	971,352		<u>4,209,330,771</u>
	Total Miscellaneous Power Plant Equipment	2,168,802											2023	4,387,644,924

[1], [2] PSO Depreciation Study pp. VI-4 - VI-8

[3], [4] DG-D-5

[5] Average age of survivors from DG-D-13

[6] = [11] - study date (year)

[7] = [5] + [6]

[8] = [7] / [3]

Interim Retirement Calculation

<u>Study Date</u>		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
<u>Account No.</u>	<u>Description</u>	<u>Original Cost</u>	<u>Retire. Date</u>	<u>Avg. Life</u>	<u>Iowa Curve</u>	<u>Avg. Age at Study</u>	<u>Years to PYR</u>	<u>Avg. Age of Retire.</u>	<u>Age as % of ASL</u>	<u>Percent Surviving</u>	<u>Percent Retired</u>	<u>Interim Retired</u>	<u>Avg PYR</u>	<u>PYR Weight</u>

[9] Percent surviving at age in [8] given the Iowa curve in [4]

[10] = 1 - [9]

[11] = [1] * [10]

[12] = Average year of probable retirement = subtotals in [1] / subtotals in [13]

[13] = [1] * [2]

Terminal Net Salvage Calculation

	[1]	[2]	[3]	[4]
Plant	Decommissioning Cost	Removed Contingency	Terminal Retirements	Terminal Net Salvage
Comanche Generating Plant				
Comanche	2,767,333	1,768,371	65,527,411	-2.70%
Diesel Unit	8,207	1,704	595,194	-0.29%
Total	2,775,540	1,770,075	66,122,605	
Northeast Generating Plant - Units 1 and 2				
Units 1 & 2 - Steam	7,445,745	3,978,013	187,661,197.03	-2.12%
Diesel Unit	4,755	929	252,640.68	-0.37%
Total	7,450,500	3,978,942	187,913,838	
Northeast Generating Plant - Units 3 and 4				
Units 3 & 4			331,131,452	
Rail Spur			21,174,840	
Total Units 3 & 4 and Rail Spur	12,440,067	6,445,752	352,306,292	-1.83%
Diesel Unit	165	1 *	335,776	0.00%
Total	12,440,232	6,445,753	352,642,068	
Oklunion Generating Plant	6,259,181	5,623,769 **	67,255,576	-8.36%
Riverside Generating Plant - Units 1 and 2				
Units 1 & 2			126,363,969	
Units 3 & 4			46,861,301	
Units 3 & 4 - Steam Production			48,590	
Total Units 3 & 4	20,679,481	15,183,475	173,273,859	-8.76%
Diesel Unit	4,383	991	385,821	-0.26%
Total	20,683,864	15,184,466	173,659,680	

Terminal Net Salvage Calculation

	[1]	[2]	[3]	[4]
Plant	Decommissioning Cost	Removed Contingency	Terminal Retirements	Terminal Net Salvage
Southwestern Generating Plant				
Units 1, 2, & 3			63,721,716	
Units 4 & 5			37,199,181	
Total Units 1-5	5,350,067	2,760,681	100,920,897	-2.74%
Diesel Unit	3,474	317	229,903	-0.14%
Total	5,353,541	2,760,998	101,150,800	
Tulsa Plant				
Units 2 & 4	4,827,195	2,664,544	51,291,073	-5.19%
Diesel Unit	14,714	2,897	536,772	-0.54%
Total	4,841,909	2,667,441	51,827,845	
Weleetka Generating Plant				
Weleetka	1,458,226	1,136,265	21,749,765	-5.22%
Diesel Unit	52,878	1,704	522,908	-0.33%
Total Weleetka	1,511,104	1,137,969	22,272,673	
TOTAL	61,315,871		1,022,845,084	

[1] Decommissioning costs from S&L study, unadjusted

[2] Removing 15% contingency from S&L study; diesel allocations from DG-D-10

[3] DG-D-7

[4] = [2] / [3]

Allocation of Diesel Decommissioning Cost

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
<u>Plant</u>	<u>Direct Cost</u>	<u>Diesel Labor Cost</u>	<u>Total Labor Cost</u>	<u>Diesel Labor Ratio</u>	<u>Indirect Cost</u>	<u>Diesel Indirect Cost</u>	<u>Total Diesel Allocation</u>
Comanche	\$ (77)	\$ 25,443	\$ 3,933,883	0.647%	\$ 275,370	\$ 1,781	\$ 1,704
Northeast Generating Plant - Units 1 & 2	(42)	13,878	12,591,468	0.110%	881,400	\$ 971	\$ 929
Northeast Generating Plant - Units 3 & 4	(2,098)	6,486	21,492,079	0.030%	1,504,440	\$ 454	\$ (1,644)
Riverside Generating Plant	(45)	14,803	23,997,714	0.062%	1,679,840	\$ 1,036	\$ 991
Southwestern Generating Plant	(478)	11,354	9,324,293	0.122%	652,700	\$ 795	\$ 317
Tulsa Plant	(131)	43,253	7,958,829	0.543%	557,120	\$ 3,028	\$ 2,897
Weleetka	(77)	25,443	1,662,913	1.530%	116,400	\$ 1,781	\$ 1,704

[1], [2], [3], [5] PSO Conceptual Demolition Cost Estimates

[4] = [2] / [3]

[6] = [4] * [5]

[7] = [1] + [6]

PSO
Electric Division
311.00 Structures and Improvements - Coal
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

NORTHEAST GENERATING PLANT - UNITS 3 AND 4

Interim Survivor Curve: Iowa 90 RI.5
Probable Retirement Year: 2040

1978	402.38	56.12	7.17	23.79	170.56
1979	9,242,023.14	55.36	166,959.05	23.83	3,978,618.82
1980	310,544.04	54.58	5,689.63	23.87	135,805.46
1982	570,129.16	53.01	10,754.41	23.94	257,500.25
1983	839,991.62	52.22	16,085.38	23.98	385,718.27
1985	106,219.31	50.62	2,098.46	24.05	50,463.37
1986	1,076,745.59	49.81	21,618.09	24.08	520,574.99
1987	186,440.45	48.99	3,805.53	24.11	91,760.27
1988	664,922.56	48.17	13,803.44	24.14	333,269.19
1989	181,561.59	47.34	3,834.92	24.17	92,705.56
1990	165,554.50	46.51	3,559.35	24.20	86,148.17
1991	191,340.08	45.68	4,189.11	24.23	101,509.59
1992	102,718.37	44.83	2,291.11	24.26	55,580.92
1993	134,460.56	43.99	3,056.86	24.29	74,239.93
1994	62,419.77	43.13	1,447.09	24.31	35,182.51
1997	251,176.19	40.55	6,194.08	24.39	151,062.07
1999	196,981.70	38.81	5,076.08	24.44	124,035.57
2001	38,883.19	37.04	1,049.67	24.48	25,696.15
2002	126,050.89	36.16	3,486.32	24.50	85,422.02
2003	52,914.24	35.26	1,500.51	24.52	36,797.44
2004	51,088.33	34.37	1,486.48	24.54	36,484.47
2005	1,200,967.45	33.47	35,882.82	24.56	881,448.72
2006	941,814.46	32.57	28,920.37	24.59	711,012.90
2007	514,108.55	31.66	16,239.13	24.60	399,562.01
2008	624,659.62	30.75	20,315.62	24.62	500,255.64

PSO
Electric Division
311.00 Structures and Improvements - Coal
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2009	529,991.83	29.83	17,765.16	24.64	437,788.41
2010	127,419.40	28.92	4,406.67	24.66	108,675.71
2011	117,589.52	27.99	4,200.60	24.68	103,670.08
2012	331,870.20	27.07	12,260.41	24.70	302,803.45
2013	106,023.21	26.14	4,055.98	24.72	100,244.14
2014	199,953.69	25.21	7,932.08	24.73	196,178.90
Total	19,246,965.59	44.76	429,971.59	24.19	10,400,385.55

OKLAUNION GENERATING PLANT

Interim Survivor Curve: Iowa 90 RI.5
Probable Retirement Year: 2046

1986	13,115,590.62	54.58	240,296.99	29.24	7,026,350.77
1987	929,234.98	53.80	17,271.96	29.29	505,914.67
1988	113,293.11	53.01	2,137.06	29.34	62,704.23
1989	175,475.54	52.22	3,360.26	29.39	98,756.34
1993	237.39	48.99	4.85	29.57	143.28
2002	294.01	41.42	7.10	29.91	212.35
2003	903,935.72	40.55	22,291.34	29.95	667,560.94
2004	17,539.18	39.68	442.01	29.98	13,251.51
2005	100,074.51	38.81	2,578.85	30.01	77,398.03
2006	66,629.06	37.93	1,756.78	30.04	52,782.44
2007	188,828.18	37.04	5,097.49	30.08	153,312.35
2008	75,232.95	36.16	2,080.79	30.11	62,645.55
2009	77,365.88	35.26	2,193.89	30.14	66,115.92
2010	360,603.15	34.37	10,492.21	30.17	316,504.49
2011	32,599.64	33.47	974.02	30.19	29,409.95
2012	101,587.60	32.57	3,119.46	30.22	94,277.91
2013	132,985.88	31.66	4,200.62	30.25	127,069.36
2014	106,903.69	30.75	3,476.80	30.28	105,267.73

PSO
Electric Division
311.00 Structures and Improvements - Coal
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	16,498,411.09	51.27	321,782.47	29.40	9,459,677.82
Account Total	35,745,376.68	47.55	751,754.05	26.42	19,860,063.38
Composite Average Remaining Life ... 26.42 Years					

PSO
Electric Division
311.30 Structures and Improvements - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
COMANCHE GENERATING PLANT					
<i>Interim Survivor Curve: Iowa 100 RI.5</i>					
<i>Probable Retirement Year: 2035</i>					
1972	427,581.00	57.76	7,402.98	19.51	144,445.66
1973	1,396,638.55	56.96	24,520.58	19.53	478,976.39
1974	396,253.74	56.15	7,056.74	19.55	137,984.41
1975	52,690.00	55.34	952.08	19.57	18,636.23
1976	458,721.24	54.53	8,412.78	19.59	164,832.86
1977	4,769.54	53.71	88.81	19.61	1,741.77
1980	20,681.36	51.22	403.80	19.67	7,941.25
1981	98,442.25	50.38	1,954.10	19.68	38,464.15
1983	10,288.90	48.69	211.33	19.72	4,166.80
1985	22,365.00	46.98	476.10	19.75	9,401.78
1986	21,934.54	46.11	475.65	19.76	9,400.10
1987	55,328.98	45.25	1,222.75	19.78	24,181.95
1988	178,742.53	44.38	4,027.51	19.79	79,708.31
1989	481.00	43.51	11.06	19.81	218.96
1990	854,571.21	42.63	20,046.24	19.82	397,285.40
1992	24,497.32	40.86	599.48	19.84	11,896.55
1998	3,620.70	35.48	102.05	19.92	2,032.58
2000	5,010.37	33.66	148.87	19.94	2,968.40
2004	17,298.64	29.97	577.14	19.98	11,532.32
2007	54,999.68	27.18	2,023.65	20.01	40,497.77
2011	3,317.88	23.41	141.72	20.05	2,841.41
2012	21,347.12	22.46	950.31	20.06	19,061.69
2013	183,597.93	21.51	8,534.62	20.07	171,269.22
2014	7,158.51	20.56	348.20	20.08	6,990.53
Total	4,320,337.99	47.64	90,688.54	19.70	1,786,476.49

PSO
Electric Division
311.30 Structures and Improvements - Oil/Gas
Original Cost Of Utility Plant In Service
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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
NORTHEAST GENERATING PLANT - UNITS 1 AND 2					
<i>Interim Survivor Curve: Iowa 100 RI.5</i>					
<i>Probable Retirement Year: 2036</i>					
1961	3,617,135.89	66.92	54,052.09	20.10	1,086,706.90
1962	79,553.77	66.19	1,201.92	20.14	24,200.60
1969	7,154.00	60.90	117.46	20.33	2,388.37
1970	2,623,520.89	60.13	43,633.65	20.36	888,273.89
1971	38,858.00	59.34	654.81	20.38	13,347.05
1972	12,325.00	58.55	210.49	20.41	4,295.40
1980	285,921.91	52.05	5,493.09	20.58	113,032.57
1981	45,553.05	51.22	889.42	20.60	18,319.14
1982	4,636.07	50.38	92.03	20.61	1,897.09
1986	102,464.85	46.98	2,181.22	20.68	45,116.40
1987	76,650.44	46.11	1,662.16	20.70	34,406.19
1988	59,368.36	45.25	1,312.02	20.72	27,178.99
1989	379,888.36	44.38	8,559.82	20.73	177,456.52
1990	10,009.12	43.51	230.06	20.75	4,772.72
1991	50,285.42	42.63	1,179.58	20.76	24,489.30
1992	161,595.52	41.75	3,870.65	20.77	80,412.43
1994	1,354.03	39.98	33.87	20.80	704.62
1995	23,607.55	39.08	604.03	20.82	12,573.93
1998	652.78	36.39	17.94	20.86	374.16
2002	54,072.44	32.74	1,651.54	20.90	34,523.31
2003	20,822.15	31.82	654.35	20.92	13,686.15
2004	109,037.68	30.90	3,528.87	20.93	73,847.55
2006	468,593.07	29.04	16,133.60	20.95	337,980.85
2007	63,682.79	28.11	2,265.25	20.96	47,479.84
2008	838,591.07	27.18	30,855.02	20.97	647,041.06
2009	43,335.24	26.24	1,651.43	20.98	34,649.05

PSO
Electric Division
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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2010	10,864.45	25.30	429.41	20.99	9,013.84
2011	492,996.99	24.36	20,239.92	21.00	425,070.56
2012	88,840.73	23.41	3,794.69	21.01	79,730.87
2013	634,812.70	22.46	28,259.96	21.02	594,061.48
2014	293,073.51	21.51	13,623.63	21.03	286,512.52
Total	10,699,257.83	42.95	249,083.99	20.65	5,143,543.36

RIVERSIDE GENERATING PLANT - UNITS 1 AND 2

Interim Survivor Curve: Iowa 100 RI.5
Probable Retirement Year: 2041

1974	3,404,345.92	60.90	55,896.48	24.86	1,389,480.57
1975	10,323.70	60.13	171.70	24.89	4,274.28
1976	1,658,381.64	59.34	27,946.10	24.93	696,607.28
1979	105,969.05	56.96	1,860.48	25.02	46,556.89
1980	123,207.52	56.15	2,194.16	25.05	54,972.09
1981	100,920.32	55.34	1,823.57	25.08	45,742.99
1983	12,016.77	53.71	223.75	25.14	5,625.38
1986	222,213.24	51.22	4,338.70	25.22	109,429.48
1987	84,088.28	50.38	1,669.17	25.25	42,140.70
1988	15,820.44	49.53	319.39	25.27	8,071.37
1990	12,263.49	47.83	256.38	25.32	6,491.40
1991	235,129.82	46.98	5,005.33	25.34	126,849.51
1992	56,745.97	46.11	1,230.54	25.36	31,212.38
1993	3,025.22	45.25	66.86	25.39	1,697.31
1994	603.77	44.38	13.60	25.41	345.67
1997	654.29	41.75	15.67	25.47	399.19
2000	106,997.42	39.08	2,737.67	25.53	69,891.77
2001	134,511.25	38.19	3,522.38	25.55	89,991.13
2005	17,258.82	34.57	499.25	25.62	12,790.73

PSO
Electric Division
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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2006	339,972.58	33.66	10,101.18	25.64	258,959.93
2007	45,445.91	32.74	1,388.06	25.65	35,609.20
2008	427,926.34	31.82	13,447.83	25.67	345,205.12
2009	324,978.93	30.90	10,517.55	25.69	270,160.87
2010	290,177.35	29.97	9,681.24	25.70	248,828.97
2011	514,166.25	29.04	17,702.68	25.72	455,283.74
2012	59,230.38	28.11	2,106.87	25.73	54,216.85
2013	363,164.15	27.18	13,362.22	25.75	344,063.97
2014	605,150.33	26.24	23,061.26	25.76	594,138.71
Total	9,274,689.15	43.92	211,160.07	25.33	5,349,037.47

SOUTHWESTERN GENERATING PLANT - UNITS 1, 2 AND 3

Interim Survivor Curve: Iowa 100 RI.5
Probable Retirement Year: 2037

1952	880,899.57	73.85	11,928.11	20.61	245,861.53
1953	428,412.22	73.19	5,853.46	20.66	120,908.02
1954	68,428.40	72.52	943.57	20.70	19,528.43
1957	406,405.00	70.47	5,766.89	20.82	120,047.92
1958	76,439.06	69.78	1,095.51	20.85	22,846.33
1959	30,575.88	69.07	442.67	20.89	9,247.63
1963	4,066.00	66.19	61.43	21.03	1,291.90
1966	130,823.29	63.96	2,045.38	21.12	43,208.27
1967	2,637,616.22	63.21	41,730.97	21.16	882,854.72
1968	7,714.00	62.44	123.53	21.18	2,617.00
1969	53,578.00	61.68	868.68	21.21	18,428.19
1970	1,509.00	60.90	24.78	21.24	526.28
1971	8,272.00	60.13	137.58	21.27	2,926.14
1972	2,286.00	59.34	38.52	21.29	820.32
1974	14,130.00	57.76	244.64	21.35	5,222.04

PSO
Electric Division
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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1977	53,081.09	55.34	959.14	21.42	20,542.78
1983	111,254.91	50.38	2,208.43	21.54	47,579.89
1985	22,185.56	48.69	455.69	21.58	9,835.05
1986	70,440.82	47.83	1,472.65	21.60	31,810.51
1987	584,351.44	46.98	12,439.38	21.62	268,916.49
1988	8,731.29	46.11	189.34	21.64	4,096.43
1990	199,676.43	44.38	4,499.20	21.67	97,493.73
1992	19,594.01	42.63	459.63	21.70	9,974.50
1993	13,268.24	41.75	317.81	21.72	6,901.94
1995	17,200.00	39.98	430.26	21.75	9,357.01
1998	4,354.32	37.29	116.77	21.79	2,544.47
1999	8,528.89	36.39	234.40	21.80	5,110.88
2001	4,626.00	34.57	133.82	21.83	2,921.28
2002	20,555.46	33.66	610.74	21.84	13,340.35
2004	139,838.85	31.82	4,394.52	21.87	96,100.47
2005	2,833.34	30.90	91.70	21.88	2,006.44
2007	23,783.27	29.04	818.85	21.91	17,937.04
2008	266,564.86	28.11	9,481.92	21.92	207,808.88
2009	561,000.91	27.18	20,641.40	21.93	452,629.81
2010	235,808.84	26.24	8,986.28	21.94	197,151.27
2011	76,086.62	25.30	3,007.29	21.95	66,012.04
2012	906,129.90	24.36	37,201.03	21.96	816,979.73
2013	251,894.47	23.41	10,759.28	21.97	236,406.72
2014	64,952.57	22.46	2,891.49	21.98	63,562.44
Total	8,417,896.73	43.37	194,106.76	21.55	4,183,354.85

TULSA GENERATING PLANT - UNITS 2 AND 4

Interim Survivor Curve: Iowa 100 RI.5
Probable Retirement Year: 2034

PSO
Electric Division
311.30 Structures and Improvements - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1958	4,722,901.01	67.64	69,820.68	18.29	1,276,737.74
1988	4,718.17	43.51	108.45	18.86	2,045.53
1991	11,798.44	40.86	288.72	18.90	5,456.69
1994	286,533.29	38.19	7,503.31	18.93	142,061.49
1996	63.84	36.39	1.75	18.95	33.26
1997	0.43	35.48	0.01	18.97	0.23
2001	496,510.06	31.82	15,603.11	19.01	296,554.27
2002	42,753.46	30.90	1,383.66	19.02	26,310.81
2003	19,745.45	29.97	658.77	19.03	12,533.23
2004	27,932.24	29.04	961.70	19.03	18,305.13
2005	67,873.72	28.11	2,414.32	19.04	45,977.33
2007	51,556.62	26.24	1,964.74	19.06	37,450.57
2008	11,874.85	25.30	469.35	19.07	8,950.32
2009	323,417.22	24.36	13,277.85	19.08	253,322.30
2010	5,806.05	23.41	248.00	19.09	4,733.41
2011	44,637.86	22.46	1,987.14	19.10	37,944.89
2012	561,477.24	21.51	26,100.47	19.10	498,595.99
2013	42,537.91	20.56	2,069.13	19.11	39,543.67
2014	55,476.24	19.60	2,830.13	19.12	54,108.60
Total	6,777,614.10	45.89	147,691.30	18.69	2,760,665.44
Account					
Total	39,489,795.80	44.23	892,730.66	21.53	19,223,077.61

Composite Average Remaining Life ... 21.53 Years

PSO
Electric Division
312.00 Boiler Plant Equipment - Coal
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
NORTHEAST GENERATING PLANT - UNITS 3 AND 4					
<i>Interim Survivor Curve: Iowa 93 R0.5</i>					
<i>Probable Retirement Year: 2040</i>					
1979	100,314,507.00	52.64	1,905,816.79	23.56	44,903,861.57
1980	78,017,797.25	51.92	1,502,596.94	23.58	35,435,698.76
1981	1,349,825.61	51.20	26,362.52	23.60	622,259.39
1982	1,740,394.98	50.48	34,478.68	23.62	814,538.52
1983	19,715.99	49.75	396.33	23.64	9,370.88
1984	393,796.37	49.01	8,034.85	23.66	190,135.90
1985	1,380,935.58	48.27	28,608.74	23.68	677,538.83
1986	1,778,397.06	47.52	37,421.78	23.70	886,953.31
1987	199,852.18	46.77	4,272.99	23.72	101,354.00
1988	943,559.21	46.01	20,506.00	23.74	486,765.45
1989	871,608.69	45.25	19,261.52	23.76	457,559.75
1990	2,485,381.69	44.48	55,871.93	23.77	1,328,196.85
1991	1,359,341.67	43.71	31,098.66	23.79	739,802.12
1992	867,622.20	42.93	20,208.97	23.81	481,079.79
1993	1,364,603.22	42.15	32,375.47	23.82	771,227.03
1994	7,776,715.15	41.36	188,020.61	23.84	4,481,873.32
1995	7,320,636.86	40.57	180,455.37	23.85	4,304,344.11
1996	3,703,912.86	39.77	93,135.36	23.87	2,222,951.47
1997	1,123,886.48	38.97	28,842.98	23.88	688,857.79
1998	979,656.14	38.16	25,674.19	23.90	613,558.24
1999	519,146.29	37.34	13,901.79	23.91	332,426.56
2000	812,701.21	36.53	22,250.23	23.93	532,380.21
2001	5,462,277.45	35.70	152,995.19	23.94	3,662,891.79
2002	2,918,272.89	34.87	83,680.07	23.96	2,004,603.80
2003	3,605,320.52	34.04	105,910.49	23.97	2,538,624.90
2004	2,236,832.14	33.20	67,367.56	23.98	1,615,698.96

PSO
Electric Division
312.00 Boiler Plant Equipment - Coal
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2005	4,345,635.61	32.36	134,287.08	24.00	3,222,485.71
2006	8,167,050.88	31.51	259,161.33	24.01	6,222,592.78
2007	10,855,310.95	30.66	354,040.45	24.02	8,505,419.22
2008	8,530,892.86	29.80	286,230.21	24.04	6,880,144.38
2009	6,403,655.15	28.94	221,253.07	24.05	5,321,180.81
2010	2,842,791.15	28.08	101,252.21	24.06	2,436,449.61
2011	2,481,850.93	27.21	91,226.68	24.08	2,196,375.64
2012	19,245,822.25	26.33	730,956.51	24.09	17,607,827.60
2013	1,192,465.29	25.45	46,856.47	24.10	1,129,303.88
2014	1,110,442.37	24.56	45,205.38	24.11	1,090,075.01
Total	294,722,614.13	42.35	6,960,015.39	23.78	165,516,407.91

OKLAUNION GENERATING PLANT

Interim Survivor Curve: Iowa 93 R0.5
Probable Retirement Year: 2046

1986	33,677,873.25	51.92	648,624.69	28.72	18,631,713.68
1987	2,632,832.00	51.20	51,420.05	28.75	1,478,506.73
1988	320,854.71	50.48	6,356.40	28.78	182,947.97
1989	513,832.75	49.75	10,328.93	28.81	297,566.46
1990	288,080.50	49.01	5,877.87	28.84	169,492.95
1991	96,448.53	48.27	1,998.12	28.86	57,669.57
1992	37,273.35	47.52	784.32	28.89	22,657.19
1993	274,810.87	46.77	5,875.66	28.91	169,881.81
1994	4,533.97	46.01	98.53	28.94	2,851.36
1997	56,136.51	43.71	1,284.28	29.01	37,255.77
2002	500,939.91	39.77	12,596.20	29.12	366,821.26
2003	482,759.90	38.97	12,389.36	29.14	361,064.63
2004	498,800.73	38.16	13,072.24	29.16	381,243.91
2005	175,642.40	37.34	4,703.38	29.19	137,270.05

PSO
Electric Division
312.00 Boiler Plant Equipment - Coal
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2006	380,272.63	36.53	10,411.15	29.21	304,069.56
2007	752,561.17	35.70	21,078.80	29.23	616,062.96
2008	1,086,940.87	34.87	31,167.50	29.25	911,555.05
2009	2,163,412.63	34.04	63,552.77	29.27	1,860,001.93
2010	1,196,812.94	33.20	36,044.89	29.29	1,055,643.79
2011	2,037,505.59	32.36	62,962.18	29.31	1,845,206.43
2012	575,889.05	31.51	18,274.43	29.33	535,916.84
2013	526,503.25	30.66	17,171.64	29.35	503,907.17
2014	421,544.69	29.80	14,143.75	29.36	415,322.92
Total	48,702,262.20	46.37	1,050,217.14	28.89	30,344,629.99
Account					
Total	343,424,876.33	42.87	8,010,232.53	24.45	195,861,037.89

Composite Average Remaining Life ... 24.45 Years

PSO
Electric Division
312.11 Coal Transportation Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
NORTHEAST GENERATING PLANT - UNITS 3 AND 4					
<i>Interim Survivor Curve: Iowa 83 S1.5</i>					
<i>Probable Retirement Year: 2040</i>					
1992	5,010,821.31	46.45	107,878.93	24.37	2,629,260.17
2014	146,796.11	25.86	5,677.23	25.36	143,957.25
Total	5,157,617.42	45.42	113,556.16	24.42	2,773,217.42
<i>Account</i>					
Total	5,157,617.42	45.42	113,556.16	24.42	2,773,217.42
Composite Average Remaining Life ... 24.42 Years					

PSO
Electric Division
312.12 Boiler Plant Equipment - Rail Spur
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
NORTHEAST RAIL SPUR					
<i>Interim Survivor Curve: Iowa 68 L4</i>					
<i>Probable Retirement Year: 2040</i>					
1995	20,180,382.18	44.60	452,480.81	25.10	11,357,251.72
1997	888,458.60	42.71	20,801.01	25.21	524,441.63
2002	641,014.01	37.89	16,917.68	25.39	429,543.04
2004	650,060.47	35.93	18,092.24	25.43	460,091.90
Total	22,359,915.26	43.99	508,291.74	25.13	12,771,328.29
Account					
Total	22,359,915.26	43.99	508,291.74	25.13	12,771,328.29
Composite Average Remaining Life ... 25.13 Years					

PSO
Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
COMANCHE GENERATING PLANT					
<i>Interim Survivor Curve: Iowa 65 RI.5</i>					
<i>Probable Retirement Year: 2035</i>					
1974	2,459,459.36	51.58	47,678.09	17.98	857,165.11
1975	81,487.00	50.99	1,598.07	18.06	28,865.18
1976	347,456.28	50.38	6,896.09	18.15	125,129.65
1977	4,109.06	49.77	82.57	18.22	1,504.70
1979	6,036.85	48.49	124.49	18.37	2,287.42
1985	112,863.65	44.40	2,542.08	18.77	47,704.57
1986	9,613,667.92	43.68	220,100.62	18.82	4,142,885.69
1987	32,970.85	42.95	767.68	18.88	14,492.07
1988	23,723.34	42.21	562.04	18.93	10,639.54
1989	202,442.25	41.46	4,882.74	18.98	92,681.38
1990	9,228.33	40.70	226.73	19.03	4,314.56
1996	336,331.50	35.97	9,349.82	19.29	180,320.95
1998	111,807.38	34.33	3,256.75	19.36	63,046.62
1999	29,938.11	33.50	893.69	19.39	17,331.30
2000	12,267.58	32.66	375.61	19.43	7,296.65
2001	292,890.71	31.82	9,206.03	19.46	179,131.98
2003	192,456.67	30.10	6,393.11	19.52	124,786.88
2005	847,117.33	28.37	29,862.90	19.58	584,596.77
2010	47,435.25	23.92	1,982.96	19.70	39,074.01
2011	95,775.28	23.02	4,161.27	19.73	82,096.27
2012	2,959,532.36	22.11	133,884.26	19.75	2,644,419.84
2013	42,467.51	21.19	2,004.19	19.77	39,631.00
2014	6,674,551.41	20.27	329,303.00	19.80	6,518,808.38
Total	24,536,015.98	30.06	816,134.79	19.37	15,808,210.51

PSO
Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
NORTHEAST GENERATING PLANT - UNITS 1 AND 2					
<i>Interim Survivor Curve: Iowa 65 RI.5</i>					
<i>Probable Retirement Year: 2036</i>					
1961	5,717,742.33	58.48	97,780.10	17.19	1,680,891.05
1962	111,779.86	58.08	1,924.74	17.33	33,348.60
1963	65,190.40	57.66	1,130.59	17.46	19,740.02
1964	8,677.00	57.23	151.61	17.59	2,666.70
1966	1,078.45	56.33	19.15	17.84	341.51
1967	3,944.00	55.86	70.61	17.96	1,268.01
1968	10,417.00	55.37	188.13	18.07	3,400.21
1969	8,848.00	54.87	161.25	18.19	2,932.74
1970	13,441,465.43	54.36	247,278.94	18.30	4,524,596.54
1971	256,808.00	53.83	4,770.75	18.40	87,798.31
1972	191,316.04	53.29	3,590.20	18.51	66,443.50
1973	17,692.00	52.73	335.50	18.61	6,242.37
1974	21,262.00	52.17	407.59	18.70	7,623.25
1975	27,744.00	51.58	537.83	18.80	10,109.38
1976	27,978.99	50.99	548.71	18.89	10,363.65
1977	2,739.20	50.38	54.37	18.97	1,031.56
1979	9,595.14	49.13	195.28	19.14	3,737.80
1980	285,662.46	48.49	5,890.91	19.22	113,223.14
1981	51,269.26	47.84	1,071.74	19.30	20,679.61
1983	10,728.98	46.49	230.76	19.44	4,486.03
1984	34,430.78	45.81	751.66	19.51	14,663.59
1985	104,959.34	45.11	2,326.88	19.57	45,546.69
1986	122,994.92	44.40	2,770.28	19.64	54,400.24
1987	168,472.74	43.68	3,857.11	19.70	75,978.45
1988	2,721.67	42.95	63.37	19.76	1,251.97
1989	50,696.16	42.21	1,201.06	19.81	23,796.80

PSO
Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1990	269,556.74	41.46	6,501.49	19.87	129,165.36
1991	2,510,297.06	40.70	61,674.03	19.92	1,228,517.13
1992	135,513.71	39.94	3,393.31	19.97	67,761.98
1993	312,146.34	39.16	7,971.14	20.02	159,564.88
1994	140,352.21	38.38	3,657.39	20.06	73,380.87
1995	447,171.98	37.58	11,898.55	20.11	239,263.85
1997	2,378,925.67	35.97	66,132.73	20.19	1,335,395.52
1998	900,946.72	35.16	25,627.66	20.23	518,511.51
1999	1,243,195.90	34.33	36,212.06	20.27	734,037.44
2000	10,029.97	33.50	299.41	20.31	6,080.24
2001	24,029,643.19	32.66	735,735.44	20.34	14,967,039.19
2002	206,689.29	31.82	6,496.58	20.38	132,384.67
2003	11,221,430.81	30.96	362,417.83	20.41	7,397,161.13
2004	170,726.32	30.10	5,671.26	20.44	115,937.89
2005	55,787.02	29.24	1,908.00	20.47	39,064.42
2006	50,345.41	28.37	1,774.80	20.50	36,391.29
2007	740,474.05	27.49	26,936.83	20.53	553,109.09
2008	616,443.34	26.61	23,169.53	20.56	476,420.12
2009	222,943.38	25.72	8,669.26	20.59	178,501.48
2010	248,659.55	24.82	10,017.82	20.62	206,537.15
2011	299,715.29	23.92	12,529.14	20.64	258,642.90
2012	823,646.81	23.02	35,786.01	20.67	739,649.07
2013	1,593,018.55	22.11	72,065.48	20.69	1,491,298.28
2014	23,488,020.96	21.19	1,108,480.31	20.72	22,965,147.09
Total	92,871,894.42	30.83	3,012,335.14	20.21	60,865,524.29

RIVERSIDE GENERATING PLANT - UNITS 1 AND 2

Interim Survivor Curve: Iowa 65 RI.5
Probable Retirement Year: 2041

PSO
Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1974	19,315,836.46	54.87	352,019.22	22.08	7,772,988.09
1975	1,065,148.77	54.36	19,595.25	22.22	435,479.43
1976	23,961,798.90	53.83	445,140.74	22.36	9,954,766.62
1977	541,806.40	53.29	10,167.44	22.50	228,739.16
1978	1,911,481.22	52.73	36,247.87	22.63	820,230.08
1979	46,890.78	52.17	898.88	22.75	20,453.22
1980	43,997.39	51.58	852.92	22.88	19,512.24
1981	107,414.20	50.99	2,106.54	22.99	48,439.21
1983	67,200.13	49.77	1,350.33	23.22	31,355.66
1985	221,738.97	48.49	4,572.69	23.43	107,141.72
1986	258,535.01	47.84	5,404.44	23.53	127,166.52
1987	70,846.60	47.17	1,501.89	23.63	35,484.31
1988	119,355.35	46.49	2,567.09	23.72	60,887.86
1989	11,064.23	45.81	241.54	23.81	5,750.75
1990	4,661.49	45.11	103.34	23.89	2,469.24
1991	1,286,209.38	44.40	28,969.93	23.98	694,615.64
1992	8,061,177.19	43.68	184,557.04	24.06	4,439,786.50
1993	2,414,549.70	42.95	56,219.07	24.13	1,356,774.51
1994	7,222.30	42.21	171.11	24.21	4,141.98
1995	79,347.98	41.46	1,913.81	24.28	46,465.00
1996	144,366.25	40.70	3,546.85	24.35	86,357.00
1997	32,133.73	39.94	804.64	24.41	19,643.95
1998	1,181,225.47	39.16	30,164.43	24.48	738,338.66
1999	21,618.64	38.38	563.35	24.54	13,823.65
2000	223,538.11	37.58	5,948.00	24.60	146,306.34
2001	96,361.42	36.78	2,619.87	24.65	64,591.25
2002	177.57	35.97	4.94	24.71	121.98
2003	886,483.68	35.16	25,216.25	24.76	624,423.28
2004	673,517.82	34.33	19,618.36	24.81	486,820.74
2005	328,575.84	33.50	9,808.40	24.86	243,876.83

PSO
Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2006	2,615,519.77	32.66	80,081.53	24.91	1,995,044.60
2007	968,072.44	31.82	30,428.10	24.96	759,457.76
2008	2,901,186.43	30.96	93,699.43	25.00	2,342,936.16
2009	1,396,800.87	30.10	46,399.57	25.05	1,162,261.07
2010	645,779.50	29.24	22,086.67	25.09	554,189.34
2011	459,846.84	28.37	16,210.70	25.13	407,427.78
2012	1,284,216.68	27.49	46,716.99	25.17	1,176,029.26
2013	432,228.58	26.61	16,245.67	25.21	409,600.94
2014	349,808.85	25.72	13,602.48	25.25	343,475.73
Total	74,237,740.94	45.87	1,618,367.36	23.35	37,787,374.03

RIVERSIDE GENERATING PLANT - UNITS 3 AND 4

Interim Survivor Curve: Iowa 65 RI.5
Probable Retirement Year: 0

2012	61,638.38	65.00	948.27	62.95	59,692.19
Total	61,638.38	65.00	948.27	62.95	59,692.19

SOUTHWESTERN GENERATING PLANT - UNITS 1, 2 AND 3

Interim Survivor Curve: Iowa 65 RI.5
Probable Retirement Year: 2037

1952	1,210,861.79	61.70	19,625.42	16.28	319,530.29
1953	479,373.43	61.44	7,802.51	16.46	128,403.62
1954	2,243,287.28	61.16	36,676.15	16.63	609,953.72
1955	13,521.74	60.88	222.11	16.80	3,731.61
1960	83.04	59.23	1.40	17.61	24.69
1965	5,082.00	57.23	88.80	18.33	1,627.86
1966	395.00	56.79	6.96	18.47	128.44
1967	5,895,615.51	56.33	104,662.25	18.60	1,946,398.39

PSO
Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1968	14,862.17	55.86	266.07	18.72	4,981.66
1970	2,208.00	54.87	40.24	18.97	763.25
1972	13,428.00	53.83	249.45	19.20	4,788.73
1973	23,358.00	53.29	438.33	19.31	8,462.39
1975	4,535.00	52.17	86.93	19.51	1,696.49
1976	68,184.18	51.58	1,321.79	19.61	25,926.22
1980	260,137.93	49.13	5,294.36	19.98	105,782.07
1981	85,278.00	48.49	1,758.60	20.06	35,283.15
1982	220,945.40	47.84	4,618.66	20.14	93,041.63
1983	20,030.19	47.17	424.62	20.22	8,587.13
1984	1,482.02	46.49	31.88	20.30	647.00
1986	58,804.36	45.11	1,303.65	20.44	26,646.61
1987	13,647.05	44.40	307.38	20.51	6,303.58
1988	61,865.04	43.68	1,416.37	20.57	29,137.38
1989	9,520.61	42.95	221.67	20.63	4,574.09
1990	70,304.16	42.21	1,665.60	20.69	34,467.77
1991	18,758.73	41.46	452.45	20.75	9,389.11
1992	18,236.96	40.70	448.05	20.81	9,322.62
1993	2,195,690.12	39.94	54,980.87	20.86	1,146,936.89
1994	20,032.49	39.16	511.56	20.91	10,697.49
1995	280,283.68	38.38	7,303.81	20.96	153,096.45
1997	106,439.68	36.78	2,893.88	21.05	60,928.15
1998	917,836.82	35.97	25,515.32	21.10	538,328.69
1999	1,286,581.40	35.16	36,597.13	21.14	773,677.05
2000	19,265.86	34.33	561.18	21.18	11,886.58
2001	397,962.02	33.50	11,879.67	21.22	252,093.40
2002	167,132.16	32.66	5,117.22	21.26	108,786.41
2003	437,073.03	31.82	13,737.92	21.30	292,554.81
2004	131,862.80	30.96	4,258.76	21.33	90,844.96
2005	653,732.13	30.10	21,715.97	21.37	463,972.90

PSO
Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2006	515,641.24	29.24	17,635.74	21.40	377,391.67
2007	73,443.72	28.37	2,589.07	21.43	55,487.29
2008	558,352.88	27.49	20,311.66	21.46	435,953.30
2009	138,064.93	26.61	5,189.28	21.49	111,538.00
2010	482,776.52	25.72	18,772.99	21.52	404,061.05
2011	197,697.25	24.82	7,964.69	21.55	171,659.66
2012	148,773.26	23.92	6,219.24	21.58	134,214.88
2013	15,360,034.36	23.02	667,366.64	21.61	14,420,567.21
2014	324,090.29	22.11	14,661.30	21.63	317,192.65
Total	35,226,572.23	31.03	1,135,215.61	20.92	23,751,468.97

TULSA GENERATING PLANT - UNITS 2 AND 4

Interim Survivor Curve: Iowa 65 RI.5
Probable Retirement Year: 2034

1958	13,084,766.20	58.86	222,297.69	15.63	3,474,054.06
1994	822,748.65	36.78	22,368.84	18.34	410,275.60
1996	552,761.60	35.16	15,723.44	18.41	289,503.09
1997	3,216.81	34.33	93.70	18.45	1,728.31
1998	768,859.33	33.50	22,951.42	18.48	424,079.92
1999	396,653.32	32.66	12,144.66	18.51	224,771.75
2000	58,939.03	31.82	1,852.55	18.54	34,342.07
2001	21,885.31	30.96	706.83	18.57	13,123.10
2002	86,858.56	30.10	2,885.31	18.59	53,649.69
2003	706,132.20	29.24	24,150.82	18.62	449,705.23
2004	287,398.60	28.37	10,131.49	18.65	188,920.75
2005	19,656.60	27.49	715.06	18.67	13,351.56
2006	83,116.82	26.61	3,124.01	18.70	58,408.14
2007	358,411.77	25.72	13,937.01	18.72	260,900.28
2008	1,202,123.93	24.82	48,430.32	18.74	907,742.77

PSO
Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2009	325,320.75	23.92	13,599.54	18.77	255,205.96
2010	148,895.75	23.02	6,469.26	18.79	121,541.02
2011	503,611.54	22.11	22,782.54	18.81	428,512.40
2012	1,376,095.75	21.19	64,942.68	18.83	1,222,827.74
2013	717,819.98	20.27	35,415.16	18.85	667,561.97
2014	1,485,759.24	19.34	76,810.12	18.87	1,449,336.03
Total	23,011,031.74	37.02	621,532.46	17.62	10,949,541.42
Account Total	249,944,893.69	34.69	7,204,533.63	20.71	149,221,811.43

Composite Average Remaining Life ... 20.71 Years

PSO
Electric Division
314.00 Turbogenerator Units - Coal
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
NORTHEAST GENERATING PLANT - UNITS 3 AND 4					
<i>Interim Survivor Curve: Iowa 67 L0.5</i>					
<i>Probable Retirement Year: 2040</i>					
1979	23,911,858.92	48.34	494,698.81	21.20	10,487,379.31
1980	31,609,326.23	47.82	660,959.76	21.25	14,047,897.07
1981	232,384.59	47.30	4,912.89	21.31	104,689.01
1983	9,175.61	46.23	198.49	21.42	4,252.45
1986	1,489.81	44.54	33.45	21.61	722.74
1987	641,189.38	43.96	14,584.55	21.68	316,133.83
1988	117,059.87	43.37	2,698.91	21.74	58,682.79
1989	309,277.09	42.77	7,230.74	21.81	157,730.32
1990	265,847.81	42.16	6,305.38	21.89	137,993.98
1991	584,610.23	41.54	14,072.87	21.96	309,039.81
1992	770,753.75	40.91	18,839.69	22.04	415,136.02
1993	121,566.96	40.27	3,018.75	22.11	66,756.36
1994	1,095,495.35	39.62	27,650.03	22.19	613,631.95
1995	29,872.80	38.96	766.77	22.28	17,079.83
1996	1,125,473.62	38.29	29,394.57	22.36	657,180.91
1997	265,377.13	37.61	7,056.50	22.44	158,365.52
1998	42,219.23	36.92	1,143.65	22.53	25,763.40
1999	48,178.12	36.22	1,330.34	22.62	30,085.79
2000	1,210,920.09	35.50	34,107.05	22.70	774,307.63
2001	573,410.73	34.78	16,485.94	22.79	375,746.18
2002	38,493.51	34.05	1,130.50	22.88	25,866.55
2003	30,870.34	33.31	926.82	22.97	21,290.44
2004	72,333.74	32.56	2,221.85	23.06	51,238.68
2005	716,149.74	31.79	22,525.13	23.15	521,527.30
2006	2,114,101.96	31.02	68,150.57	23.24	1,584,068.09
2007	4,877,649.63	30.24	161,304.56	23.34	3,764,238.08

PSO
Electric Division
314.00 Turbogenerator Units - Coal
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2008	13,401,188.34	29.45	455,101.34	23.43	10,661,874.73
2009	619,863.94	28.64	21,639.76	23.52	508,988.74
2010	9,992,804.99	27.83	359,025.75	23.61	8,477,848.86
2013	16,495.07	25.34	650.90	23.90	15,559.59
2014	81,654.49	24.49	3,333.76	24.01	80,035.96
Total	94,927,093.07	38.88	2,441,500.09	22.31	54,471,111.95

OKLAUNION GENERATING PLANT

Interim Survivor Curve: Iowa 67 L0.5
Probable Retirement Year: 2046

1986	11,918,367.53	47.82	249,216.36	25.56	6,369,428.56
1987	929,235.00	47.30	19,645.14	25.65	503,909.67
1988	113,292.00	46.77	2,422.37	25.74	62,362.49
1989	181,351.00	46.23	3,923.01	25.84	101,380.81
1993	21,454.64	43.96	488.01	26.26	12,814.47
2003	12,827.26	37.61	341.08	27.46	9,366.03
2004	601.38	36.92	16.29	27.59	449.42
2005	45,066.64	36.22	1,244.42	27.72	34,494.91
2006	344,192.91	35.50	9,694.62	27.85	269,998.63
2007	68,378.13	34.78	1,965.92	27.98	55,014.48
2008	20,272.22	34.05	595.37	28.12	16,739.92
2009	523,925.24	33.31	15,729.78	28.25	444,414.21
2010	20,908.43	32.56	642.24	28.39	18,232.08
2014	1,315,206.24	29.45	44,664.11	28.96	1,293,654.34
Total	15,515,078.62	44.25	350,588.71	26.22	9,192,260.02

PSO
Electric Division
314.00 Turbogenerator Units - Coal
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
Account					
Total	110,442,171.69	39.56	2,792,088.79	22.80	63,663,371.97
Composite Average Remaining Life ...			22.80	Years	

PSO
Electric Division
314.30 Turbogenerator Units - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
COMANCHE GENERATING PLANT					
<i>Interim Survivor Curve: Iowa 55 RI.5</i>					
<i>Probable Retirement Year: 2035</i>					
1958	3,298.00	53.30	61.87	13.66	845.30
1973	102,060.50	48.89	2,087.72	16.43	34,306.69
1974	6,670,290.56	48.46	137,646.29	16.58	2,282,714.00
1975	93,472.00	48.02	1,946.68	16.73	32,571.39
1976	117,946.38	47.56	2,480.17	16.87	41,852.68
1977	18,863.70	47.08	400.69	17.01	6,817.00
1980	81,897.58	45.55	1,798.05	17.40	31,286.53
1981	1,987.39	45.01	44.16	17.52	773.69
1986	9,891,555.41	42.06	235,170.85	18.06	4,246,402.90
1987	1,230,282.00	41.43	29,696.82	18.15	539,050.54
1988	1,357,121.60	40.78	33,278.29	18.24	607,094.61
1989	337,576.08	40.12	8,414.12	18.33	154,233.07
1990	37,481.86	39.45	950.21	18.41	17,496.37
1991	535,024.33	38.76	13,803.90	18.49	255,283.21
1992	1,591,857.40	38.06	41,825.91	18.57	776,721.76
1993	160,346.47	37.35	4,293.42	18.64	80,045.55
1994	628,642.90	36.62	17,165.30	18.71	321,229.69
1997	900,974.85	34.38	26,204.94	18.91	495,422.15
1999	1,123,124.17	32.83	34,206.12	19.02	650,601.98
2000	15,013.41	32.04	468.51	19.07	8,936.12
2001	2,351,574.29	31.25	75,260.07	19.12	1,439,272.81
2002	416,034.58	30.44	13,668.40	19.17	262,064.77
2005	16,304.13	27.96	583.14	19.31	11,259.48
2006	1,824,112.16	27.12	67,270.51	19.35	1,301,679.43
2007	2,580,545.68	26.26	98,250.68	19.39	1,905,045.18
2008	1,649,343.43	25.41	64,919.49	19.43	1,261,277.93

PSO
Electric Division
314.30 Turbogenerator Units - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2009	551,450.64	24.54	22,471.94	19.47	437,430.92
2010	10,066,473.43	23.67	425,360.19	19.50	8,295,227.94
2011	4,729,311.36	22.78	207,563.22	19.54	4,055,041.17
2012	1,801,016.16	21.90	82,248.58	19.57	1,609,580.30
2013	1,418,439.82	21.00	67,535.38	19.60	1,323,853.74
2014	83,924.37	20.10	4,174.89	19.63	81,969.84
Total	52,387,346.64	30.44	1,721,250.51	18.92	32,567,388.76

NORTHEAST GENERATING PLANT - UNITS 1 AND 2

Interim Survivor Curve: Iowa 55 RI.5
Probable Retirement Year: 2036

1962	10,137.63	52.70	192.36	14.88	2,861.92
1963	3,479.73	52.47	66.32	15.09	1,000.65
1965	1,320.00	51.97	25.40	15.50	393.81
1969	1,903.00	50.76	37.49	16.29	610.48
1970	11,100,047.15	50.42	220,142.10	16.47	3,625,831.58
1971	309,704.00	50.06	6,186.20	16.65	103,007.01
1972	142,353.00	49.69	2,864.93	16.83	48,208.19
1973	198,803.00	49.30	4,032.87	17.00	68,551.28
1974	18,350.00	48.89	375.36	17.16	6,442.55
1975	13,975.43	48.46	288.39	17.33	4,996.52
1976	12,522.19	48.02	260.79	17.48	4,559.21
1977	9,676.40	47.56	203.47	17.63	3,588.08
1983	184,184.09	44.45	4,143.90	18.44	76,424.11
1986	36,112.30	42.68	846.12	18.78	15,893.16
1987	804,198.21	42.06	19,119.74	18.89	361,149.21
1988	356,031.97	41.43	8,593.98	18.99	163,197.55
1989	463,047.77	40.78	11,354.50	19.09	216,717.85
1990	222,936.74	40.12	5,556.72	19.18	106,569.85

PSO
Electric Division
314.30 Turbogenerator Units - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1991	3,738,458.25	39.45	94,773.94	19.27	1,826,066.84
1992	144,304.64	38.76	3,723.13	19.35	72,053.14
1993	1,476.64	38.06	38.80	19.43	754.02
1994	28,450.44	37.35	761.79	19.51	14,864.18
1997	275,328.93	35.14	7,835.21	19.73	154,554.13
1998	111,342.63	34.38	3,238.41	19.79	64,090.44
1999	26,808.98	33.61	797.57	19.85	15,834.18
2000	227,796.23	32.83	6,937.81	19.91	138,148.11
2001	69,504,171.94	32.04	2,168,965.19	19.97	43,311,487.58
2002	273,060.52	31.25	8,739.06	20.02	174,985.26
2003	1,135,557.60	30.44	37,307.62	20.08	748,975.55
2004	59,657.52	29.62	2,014.08	20.13	40,535.05
2005	9,443,980.66	28.79	327,984.06	20.17	6,616,767.96
2006	5,927,903.77	27.96	212,019.70	20.22	4,287,115.65
2007	202,213.31	27.12	7,457.32	20.26	151,119.51
2008	4,653,931.75	26.26	177,191.96	20.31	3,598,348.85
2009	2,604,644.33	25.41	102,520.90	20.35	2,086,210.41
2010	552,073.13	24.54	22,497.30	20.39	458,701.08
2011	1,964,076.67	23.67	82,992.32	20.43	1,695,351.16
2012	1,042,998.92	22.78	45,775.84	20.46	936,794.06
2013	4,589,364.83	21.90	209,586.54	20.50	4,296,750.94
2014	10,558,921.54	21.00	502,736.03	20.54	10,324,285.59
Total	130,955,305.84	30.38	4,310,185.24	19.91	85,823,796.73

RIVERSIDE GENERATING PLANT - UNITS 1 AND 2

Interim Survivor Curve: Iowa 55 RI.5
Probable Retirement Year: 2041

1974	14,438,393.85	50.76	284,422.69	19.72	5,607,474.15
1975	217,611.39	50.42	4,315.79	19.95	86,108.85

PSO
Electric Division
314.30 Turbogenerator Units - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1976	16,450,693.42	50.06	328,595.43	20.18	6,632,027.18
1977	430,525.32	49.69	8,664.54	20.41	176,824.39
1978	8,307.40	49.30	168.52	20.63	3,476.03
1979	32,104.11	48.89	656.71	20.84	13,684.56
1980	36,942.20	48.46	762.33	21.04	16,043.09
1981	9,556.45	48.02	199.03	21.25	4,228.37
1982	64,909.32	47.56	1,364.91	21.44	29,262.98
1984	848,527.37	46.58	18,214.72	21.81	397,242.34
1985	642,589.86	46.07	13,946.78	21.98	306,598.12
1986	21,932.34	45.55	481.52	22.15	10,667.17
1987	263,388.25	45.01	5,852.38	22.32	130,604.26
1988	28,430.89	44.45	639.66	22.47	14,375.58
1989	1,709,056.04	43.87	38,954.50	22.63	881,358.28
1990	12,723.98	43.28	293.97	22.77	6,693.64
1991	449,762.27	42.68	10,538.04	22.91	241,431.44
1992	8,898,904.53	42.06	211,570.67	23.05	4,875,682.96
1993	624,122.41	41.43	15,065.20	23.17	349,127.55
1994	280,591.86	40.78	6,880.46	23.30	160,303.44
1996	4,022.62	39.45	101.98	23.53	2,399.58
1997	8,628.07	38.76	222.61	23.64	5,262.39
1999	66,067.16	37.35	1,769.01	23.84	42,180.96
2000	318,753.39	36.62	8,703.67	23.94	208,368.23
2001	51,197.77	35.89	1,426.64	24.03	34,284.25
2002	49,128.48	35.14	1,398.08	24.12	33,721.38
2003	5,793.28	34.38	168.50	24.20	4,078.39
2004	482,001.60	33.61	14,339.69	24.29	348,247.17
2005	297,651.39	32.83	9,065.34	24.36	220,863.03
2006	403,826.36	32.04	12,601.91	24.44	307,969.21
2007	644,814.20	31.25	20,636.71	24.51	505,803.19
2008	9,787,458.93	30.44	321,557.27	24.58	7,903,653.92

PSO
Electric Division
314.30 Turbogenerator Units - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2009	10,501,034.81	29.62	354,521.87	24.65	8,737,599.47
2010	1,145,715.77	28.79	39,790.05	24.71	983,234.69
2011	141,604.44	27.96	5,064.68	24.77	125,465.65
2013	278,268.30	26.26	10,594.68	24.89	263,703.85
2014	248,446.92	25.41	9,779.07	24.95	243,951.90
Total	69,903,486.75	39.64	1,763,329.57	22.64	39,914,001.68

SOUTHWESTERN GENERATING PLANT - UNITS 1, 2 AND 3

Interim Survivor Curve: Iowa 55 RI.5
Probable Retirement Year: 2037

1952	2,594,403.88	54.36	47,725.02	12.86	613,971.56
1953	641,747.29	54.27	11,825.73	13.11	155,032.76
1954	2,152,677.13	54.16	39,744.54	13.35	530,744.16
1955	1,935.27	54.05	35.81	13.60	486.86
1957	5,734.00	53.79	106.61	14.08	1,500.87
1958	20,334.00	53.64	379.10	14.32	5,427.75
1967	6,899,521.59	51.69	133,480.53	16.35	2,182,962.59
1968	129,708.00	51.40	2,523.64	16.56	41,796.51
1970	14,007.00	50.76	275.92	16.97	4,681.78
1973	131,636.62	49.69	2,649.25	17.54	46,468.29
1974	7,644.00	49.30	155.06	17.72	2,747.75
1975	2,782.00	48.89	56.91	17.90	1,018.44
1979	10,612.14	47.08	225.41	18.55	4,180.87
1980	1,793.60	46.58	38.50	18.70	719.91
1982	2,081.77	45.55	45.71	18.98	867.63
1985	445,252.90	43.87	10,148.65	19.37	196,606.63
1987	1,262,033.27	42.68	29,569.74	19.61	579,837.50
1988	10,972.37	42.06	260.87	19.72	5,144.40
1989	13,960.05	41.43	336.97	19.83	6,681.14

PSO
Electric Division
314.30 Turbogenerator Units - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1990	21,819.76	40.78	535.05	19.93	10,662.80
1991	99,176.74	40.12	2,471.99	20.03	49,506.59
1992	544,117.67	39.45	13,793.97	20.12	277,550.34
1993	446,338.54	38.76	11,515.76	20.21	232,747.70
1994	124,019.82	38.06	3,258.61	20.30	66,141.31
1996	80,259.75	36.62	2,191.52	20.46	44,834.44
1997	48,448.28	35.89	1,350.02	20.53	27,720.82
1998	12,230.15	35.14	348.04	20.61	7,171.65
1999	4,810.42	34.38	139.91	20.67	2,892.63
2000	747,358.69	33.61	22,234.14	20.74	461,149.53
2002	127,142.14	32.04	3,967.63	20.86	82,779.68
2003	394,163.50	31.25	12,614.86	20.92	263,925.21
2004	191,068.08	30.44	6,277.35	20.98	131,682.73
2005	571,303.37	29.62	19,287.58	21.03	405,634.44
2007	319,494.58	27.96	11,427.17	21.13	241,470.62
2008	16,658.53	27.12	614.34	21.18	13,011.12
2009	12,191.11	26.26	464.16	21.22	9,851.75
2010	234,440.78	25.41	9,227.78	21.27	196,267.86
2011	46,803.33	24.54	1,907.26	21.31	40,647.65
2012	1,810,653.25	23.67	76,509.40	21.35	1,633,706.63
2013	6,389,288.04	22.78	280,417.40	21.39	5,999,006.46
2014	2,993,014.36	21.90	136,684.61	21.43	2,929,417.23
Total	29,583,637.77	32.99	896,822.50	19.52	17,508,656.59

TULSA GENERATING PLANT - UNITS 2 AND 4

Interim Survivor Curve: Iowa 55 RI.5
Probable Retirement Year: 2034

1958	13,173,494.21	53.12	248,011.93	13.30	3,297,441.95
1997	80,097.23	33.61	2,382.92	18.07	43,069.38

PSO
Electric Division
314.30 Turbogenerator Units - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1998	61,573.42	32.83	1,875.29	18.13	33,992.59
1999	1,235,143.38	32.04	38,544.20	18.18	700,596.44
2001	791,191.40	30.44	25,993.81	18.27	474,888.56
2002	189,870.06	29.62	6,410.14	18.31	117,389.67
2003	118,933.25	28.79	4,130.48	18.36	75,815.51
2004	1,391,879.72	27.96	49,782.51	18.40	915,769.01
2005	139,814.72	27.12	5,156.16	18.43	95,048.81
2006	3,902,799.03	26.26	148,593.63	18.47	2,744,703.71
2007	137,639.69	25.41	5,417.61	18.51	100,262.12
2008	854,134.07	24.54	34,806.46	18.54	645,358.65
2009	5,532.59	23.67	233.78	18.57	4,342.41
2011	3,135,815.56	21.90	143,206.03	18.64	2,669,087.60
2012	2,930,527.24	21.00	139,529.56	18.67	2,604,725.18
2013	50,307.22	20.10	2,502.58	18.70	46,791.19
2014	47,600.66	19.20	2,479.82	18.73	46,436.09
Total	28,246,353.45	32.88	859,056.92	17.01	14,615,718.87
Account					
Total	311,076,130.45	32.57	9,550,644.73	19.94	190,429,562.63

Composite Average Remaining Life ... 19.94 Years

PSO
Electric Division
315.00 Accessory Electric Equipment - Coal
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
NORTHEAST GENERATING PLANT - UNITS 3 AND 4					
<i>Interim Survivor Curve: Iowa 98 LI</i>					
<i>Probable Retirement Year: 2040</i>					
1979	12,873,362.09	55.25	233,022.80	23.14	5,391,981.10
1980	8,711,365.91	54.51	159,800.60	23.19	3,706,529.90
1981	32,601.00	53.78	606.25	23.25	14,095.88
1982	47,807.56	53.03	901.54	23.31	21,013.38
1985	43,896.61	50.74	865.05	23.48	20,315.22
1987	541,608.76	49.18	11,011.93	23.60	259,927.54
1988	54,421.40	48.39	1,124.59	23.66	26,612.81
1989	209,367.50	47.59	4,399.10	23.72	104,368.24
1990	133,473.73	46.79	2,852.80	23.79	67,854.94
1991	1,217.82	45.97	26.49	23.85	631.67
1992	3,375.60	45.15	74.76	23.91	1,787.22
1993	69,548.00	44.32	1,569.05	23.97	37,604.31
1994	110,048.49	43.49	2,530.43	24.03	60,796.14
1996	464,225.99	41.80	11,105.94	24.14	268,143.31
1998	53,245.59	40.08	1,328.39	24.26	32,226.49
1999	30,889.79	39.21	787.71	24.32	19,154.41
2000	8,666.26	38.34	226.04	24.37	5,509.05
2001	888,673.20	37.46	23,723.60	24.43	579,504.10
2002	282,851.88	36.57	7,733.94	24.48	189,336.55
2003	29,272.02	35.68	820.40	24.53	20,127.72
2004	218,995.25	34.78	6,296.23	24.59	154,797.49
2005	239,933.56	33.88	7,082.25	24.64	174,479.89
2006	109,630.08	32.97	3,325.25	24.69	82,085.28
2007	316,706.88	32.05	9,880.28	24.73	244,371.52
2008	194,119.42	31.13	6,234.78	24.78	154,496.29
2009	2,504,883.00	30.21	82,914.45	24.82	2,058,331.94

PSO
Electric Division
315.00 Accessory Electric Equipment - Coal
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2010	596,100.31	29.28	20,357.75	24.87	506,263.09
2011	245,498.71	28.35	8,660.34	24.91	215,732.15
2012	312,376.78	27.41	11,396.74	24.95	284,358.47
2013	939,205.85	26.47	35,486.05	24.99	886,788.06
2014	999,040.33	25.52	39,146.68	25.03	979,726.61
Total	31,266,409.37	44.97	695,292.20	23.83	16,568,950.75

OKLAUNION GENERATING PLANT

Interim Survivor Curve: Iowa 98 LI
Probable Retirement Year: 2046

1986	5,416,254.19	54.51	99,355.33	28.39	2,820,663.24
1987	412,993.00	53.78	7,679.98	28.48	218,696.13
1988	50,352.00	53.03	949.52	28.56	27,121.45
1989	63,957.38	52.28	1,223.48	28.65	35,054.07
1993	13,892.46	49.18	282.46	29.01	8,192.87
2003	24,606.31	40.94	600.97	29.86	17,946.55
2004	93,834.95	40.08	2,341.03	29.94	70,096.80
2005	7,040.99	39.21	179.55	30.02	5,390.31
2006	15,029.99	38.34	392.02	30.10	11,798.92
2007	22,496.47	37.46	600.56	30.17	18,120.55
2008	39,048.57	36.57	1,067.69	30.25	32,293.74
2009	80,827.34	35.68	2,265.32	30.32	68,679.11
2010	18,487.47	34.78	531.52	30.39	16,151.38
2011	7,077.01	33.88	208.90	30.45	6,361.75
2012	4,157.74	32.97	126.11	30.52	3,848.82
2013	16,481.59	32.05	514.17	30.58	15,724.64
2014	114,518.23	31.13	3,678.13	30.64	112,708.98
Total	6,401,055.69	52.47	121,996.74	28.60	3,488,849.32

PSO
Electric Division
315.00 Accessory Electric Equipment - Coal
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
<i>Account</i>					
Total	37,667,465.06	46.09	817,288.94	24.54	20,057,800.07

Composite Average Remaining Life ... 24.54 Years

PSO
Electric Division
315.30 Accessory Electric Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)

COMANCHE GENERATING PLANT

Interim Survivor Curve: Iowa 70 R2.5
Probable Retirement Year: 2035

1974	2,692,544.87	55.34	48,652.70	18.48	899,195.67
1985	3,350.29	47.05	71.21	19.30	1,374.55
1986	119,618.02	46.23	2,587.49	19.36	50,090.46
1987	1,556.02	45.40	34.27	19.41	665.34
1988	6,575.00	44.57	147.53	19.47	2,871.72
1989	1,880,650.79	43.72	43,012.81	19.52	839,409.83
1990	132,869.22	42.87	3,099.26	19.56	60,630.26
1996	207,817.61	37.61	5,525.51	19.81	109,455.13
1997	10,750.24	36.71	292.83	19.84	5,810.90
1998	15,525.47	35.81	433.59	19.88	8,618.51
2001	27,191.00	33.06	822.46	19.97	16,423.71
2002	2,038.20	32.14	63.43	20.00	1,268.29
2004	23,977.77	30.27	792.08	20.05	15,880.03
2011	48,269.21	23.63	2,042.83	20.19	41,253.37
2012	52,230.11	22.67	2,304.28	20.21	46,571.67
2013	42,991.96	21.70	1,981.04	20.23	40,070.74
2014	903,570.04	20.73	43,578.54	20.24	882,126.81
Total	6,171,525.82	39.70	155,441.89	19.44	3,021,717.00

NORTHEAST GENERATING PLANT - UNITS 1 AND 2

Interim Survivor Curve: Iowa 70 R2.5
Probable Retirement Year: 2036

1961	1,160,136.06	63.40	18,299.64	17.42	318,861.24
1962	24,469.91	62.93	388.81	17.60	6,843.24
1963	650.00	62.45	10.41	17.77	184.93

PSO
Electric Division
315.30 Accessory Electric Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1970	1,298,277.25	58.59	22,158.31	18.79	416,313.90
1971	35,784.30	57.97	617.27	18.91	11,673.73
1982	26,205.43	50.22	521.79	19.95	10,411.87
1983	25,139.32	49.44	508.44	20.03	10,181.99
1985	159,646.69	47.86	3,335.99	20.16	67,256.09
1986	10,505.15	47.05	223.29	20.22	4,515.69
1987	852.51	46.23	18.44	20.28	374.06
1989	36,903.26	44.57	828.04	20.40	16,890.39
1990	1,197.57	43.72	27.39	20.45	560.15
1991	18,431.59	42.87	429.93	20.50	8,814.12
1995	8,729.42	39.39	221.61	20.68	4,583.89
1997	796,195.19	37.61	21,169.47	20.76	439,572.01
1998	12,999.93	36.71	354.11	20.80	7,366.02
2001	5,208,763.67	33.98	153,284.88	20.90	3,204,289.75
2002	335,275.22	33.06	10,141.24	20.94	212,307.38
2003	1,582,098.86	32.14	49,232.25	20.96	1,032,145.82
2005	120,188.86	30.27	3,970.33	21.02	83,454.86
2006	3,195.76	29.33	108.95	21.05	2,292.81
2008	275,521.13	27.45	10,038.74	21.09	211,749.12
2010	65,019.52	25.54	2,545.43	21.14	53,800.89
2011	22,682.27	24.59	922.51	21.16	19,516.70
2012	446,767.46	23.63	18,907.96	21.17	400,374.53
2013	492,139.58	22.67	21,712.18	21.19	460,148.45
2014	306,267.07	21.70	14,112.57	21.21	299,328.14
Total	12,474,042.98	35.23	354,089.98	20.63	7,303,811.79

RIVERSIDE GENERATING PLANT - UNITS 1 AND 2

Interim Survivor Curve: Iowa 70 R2.5
Probable Retirement Year: 2041

PSO
Electric Division
315.30 Accessory Electric Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1974	2,633,346.49	59.19	44,486.56	22.82	1,015,385.24
1975	10,571.88	58.59	180.44	22.99	4,147.88
1976	4,936,918.33	57.97	85,160.86	23.14	1,970,973.68
1977	147,386.68	57.34	2,570.55	23.29	59,875.99
1982	20,657.03	53.94	382.95	23.96	9,173.77
1984	89,714.02	52.49	1,709.16	24.18	41,331.10
1987	28,628.00	50.22	570.03	24.49	13,960.04
1989	163,966.99	48.65	3,370.01	24.67	83,151.50
1990	105,339.32	47.86	2,201.18	24.76	54,501.12
1991	61,640.96	47.05	1,310.19	24.84	32,547.89
1993	154,468.06	45.40	3,402.20	25.00	85,046.33
1994	130,032.01	44.57	2,917.69	25.07	73,148.16
2002	76,680.41	37.61	2,038.80	25.55	52,092.12
2004	5,509.90	35.81	153.88	25.65	3,946.36
2005	169,436.34	34.90	4,855.41	25.69	124,735.17
2006	159,823.47	33.98	4,703.33	25.73	121,029.13
2007	18,592.38	33.06	562.37	25.77	14,493.98
2008	201,594.57	32.14	6,273.28	25.81	161,923.74
2009	347,346.99	31.21	11,130.86	25.85	287,712.74
2010	8,705.42	30.27	287.58	25.88	7,443.40
2011	122,326.61	29.33	4,170.18	25.92	108,076.23
2012	55,628.99	28.39	1,959.35	25.95	50,840.86
2013	36,839.91	27.45	1,342.28	25.98	34,869.95
2014	42,039.67	26.50	1,586.62	26.01	41,262.50
Total	9,727,194.43	51.93	187,325.75	23.76	4,451,668.89

SOUTHWESTERN GENERATING PLANT - UNITS 1, 2 AND 3

Interim Survivor Curve: Iowa 70 R2.5
Probable Retirement Year: 2037

PSO
Electric Division
315.30 Accessory Electric Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1952	292,256.23	66.99	4,362.55	15.99	69,772.60
1953	80,479.49	66.71	1,206.33	16.24	19,584.93
1954	245,932.60	66.42	3,702.75	16.47	61,000.93
1967	1,097,464.54	60.90	18,019.82	19.05	343,266.08
1968	26.00	60.35	0.43	19.20	8.27
1970	5,631.00	59.19	95.13	19.49	1,854.03
1974	6,391.23	56.69	112.75	20.00	2,254.66
1981	15,424.27	51.75	298.08	20.70	6,168.96
1982	47,833.73	50.99	938.11	20.78	19,493.55
1983	20,772.92	50.22	413.62	20.86	8,627.78
1985	49,063.57	48.65	1,008.40	21.01	21,185.33
1986	12,559.37	47.86	262.44	21.08	5,531.85
1987	13,796.27	47.05	293.24	21.15	6,200.93
1988	30,219.34	46.23	653.68	21.21	13,864.63
1989	26,912.73	45.40	592.76	21.27	12,609.17
1991	10,587.55	43.72	242.15	21.39	5,178.81
1993	1,287,985.04	42.01	30,657.71	21.49	658,920.02
1994	33,489.58	41.15	813.94	21.54	17,534.54
1996	556,351.36	39.39	14,123.92	21.64	305,580.08
1997	24,333.01	38.50	631.97	21.68	13,700.30
1999	24,840.20	36.71	676.63	21.76	14,723.67
2000	185,445.30	35.81	5,179.08	21.80	112,892.44
2001	95,437.59	34.90	2,734.89	21.83	59,714.24
2002	415,197.57	33.98	12,218.54	21.87	267,202.89
2003	185,481.83	33.06	5,610.36	21.90	122,877.15
2004	156,613.61	32.14	4,873.55	21.93	106,892.22
2005	26,054.18	31.21	834.92	21.96	18,337.13
2008	909,263.03	28.39	32,025.79	22.04	706,002.44
2009	461,766.82	27.45	16,824.69	22.07	371,309.24
2010	640,052.88	26.50	24,156.20	22.09	533,679.69

PSO
Electric Division
315.30 Accessory Electric Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2012	1,943,577.94	24.59	79,046.95	22.14	1,749,784.12
2013	540,205.71	23.63	22,862.42	22.16	506,546.49
2014	71,469.14	22.67	3,153.07	22.18	69,920.00
Total	9,512,915.63	32.96	288,626.89	21.59	6,232,219.16

TULSA GENERATING PLANT - UNITS 2 AND 4

Interim Survivor Curve: Iowa 70 R2.5
Probable Retirement Year: 2034

1958	3,806,535.98	63.84	59,626.27	15.74	938,630.35
1994	682,952.46	38.50	17,737.31	18.82	333,809.86
1996	2,401.65	36.71	65.42	18.89	1,235.55
1999	182,415.24	33.98	5,368.16	18.98	101,865.51
2000	3,050.55	33.06	92.27	19.00	1,753.42
2001	31,685.89	32.14	986.01	19.03	18,762.82
2002	141,708.49	31.21	4,541.10	19.05	86,524.34
2003	115,828.72	30.27	3,826.30	19.08	72,995.56
2004	41,842.15	29.33	1,426.42	19.10	27,244.24
2005	233,894.66	28.39	8,238.17	19.12	157,521.06
2006	92,430.13	27.45	3,367.74	19.14	64,463.59
2007	4,197.99	26.50	158.44	19.16	3,035.76
2008	6,316.26	25.54	247.27	19.18	4,742.54
2009	268,617.15	24.59	10,924.88	19.20	209,722.67
2010	882,458.71	23.63	37,347.15	19.21	717,570.71
2012	469,333.92	21.70	21,626.57	19.24	416,184.09
2013	498,795.86	20.73	24,056.57	19.26	463,294.06
2014	177,695.44	19.76	8,990.70	19.27	173,268.10
Total	7,642,161.25	36.63	208,626.76	18.18	3,792,624.22

PSO
Electric Division
315.30 Accessory Electric Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
Account					
Total	45,527,840.11	38.13	1,194,111.27	20.77	24,802,041.08
Composite Average Remaining Life ... 20.77 Years					

PSO
Electric Division
316.00 Miscellaneous Power Plant Equipment - Coal
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
NORTHEAST GENERATING PLANT - UNITS 3 AND 4					
<i>Interim Survivor Curve: Iowa 41 R2</i>					
<i>Probable Retirement Year: 2040</i>					
1978	2,613.43	40.74	64.15	13.23	848.51
1979	3,772,921.00	40.67	92,780.06	13.68	1,268,919.44
1980	2,082,078.93	40.58	51,310.22	14.13	724,921.52
1981	37,676.36	40.48	930.82	14.58	13,568.11
1982	58,812.89	40.36	1,457.27	15.02	21,893.45
1983	82,647.85	40.22	2,054.77	15.47	31,777.45
1984	15,926.72	40.07	397.49	15.90	6,321.29
1985	127,785.59	39.89	3,203.22	16.33	52,317.87
1986	954,020.47	39.70	24,032.76	16.75	402,666.52
1987	148,736.01	39.48	3,767.57	17.17	64,690.15
1988	237,098.26	39.24	6,042.91	17.57	106,198.45
1989	163,317.05	38.97	4,190.92	17.97	75,306.59
1990	301,543.42	38.68	7,796.33	18.35	143,071.30
1991	516,307.12	38.36	13,459.42	18.72	251,994.51
1992	74,549.08	38.02	1,960.95	19.08	37,415.83
1993	105,389.80	37.65	2,799.44	19.43	54,382.81
1994	17,173.69	37.25	461.04	19.76	9,109.35
1997	220,072.50	35.90	6,130.01	20.68	126,739.42
1998	1,090,804.14	35.40	30,814.81	20.96	645,725.78
1999	483,350.93	34.87	13,861.08	21.22	294,145.33
2000	325.10	34.32	9.47	21.47	203.43
2001	1,992,613.83	33.74	59,055.14	21.72	1,282,430.37
2002	800,134.56	33.14	24,143.34	21.95	529,830.01
2003	309,064.79	32.52	9,504.57	22.16	210,644.78
2004	287,982.49	31.87	9,035.64	22.37	202,111.71
2005	891,271.24	31.20	28,561.99	22.56	644,475.76

PSO
Electric Division
316.00 Miscellaneous Power Plant Equipment - Coal
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2006	775,854.77	30.52	25,423.45	22.75	578,353.28
2007	337,881.54	29.81	11,334.48	22.92	259,833.61
2008	480,461.77	29.08	16,519.76	23.09	381,433.58
2009	695,977.90	28.34	24,558.11	23.25	570,883.69
2010	168,194.63	27.58	6,098.68	23.39	142,672.02
2011	3,007,053.69	26.80	112,197.86	23.53	2,640,374.88
2012	568,016.66	26.01	21,839.87	23.67	516,846.22
2013	195,310.70	25.20	7,750.29	23.79	184,374.05
2014	439,662.32	24.38	18,034.76	23.91	431,151.96
Total	21,442,631.23	33.42	641,582.67	20.12	12,907,633.04

OKLAUNION GENERATING PLANT

Interim Survivor Curve: Iowa 41 R2
Probable Retirement Year: 2046

1986	2,726,615.05	40.58	67,194.00	17.87	1,200,510.25
1987	206,497.00	40.48	5,101.67	18.41	93,901.43
1988	25,176.00	40.36	623.81	18.94	11,814.81
1989	25,648.94	40.22	637.68	19.47	12,415.27
1993	1,338.46	39.48	33.90	21.50	729.08
1998	470,975.30	38.02	12,388.62	23.78	294,647.52
2000	436,963.76	37.25	11,730.53	24.59	288,508.12
2001	1,003,084.53	36.83	27,237.87	24.98	680,312.31
2002	316,060.30	36.38	8,688.47	25.34	220,199.27
2003	81,365.62	35.90	2,266.40	25.70	58,235.27
2004	36,278.25	35.40	1,024.85	26.03	26,677.40
2005	10,599.71	34.87	303.97	26.35	8,010.20
2006	31,897.03	34.32	929.44	26.66	24,776.81
2007	38,620.54	33.74	1,144.60	26.95	30,846.49
2008	29,894.81	33.14	902.05	27.23	24,559.81

PSO
Electric Division
316.00 Miscellaneous Power Plant Equipment - Coal
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2009	40,689.77	32.52	1,251.32	27.49	34,399.40
2010	18,121.40	31.87	568.57	27.74	15,772.48
2011	16,243.84	31.20	520.56	27.98	14,563.87
2012	12,937.94	30.52	423.95	28.20	11,956.76
2013	6,586.64	29.81	220.95	28.42	6,278.55
2014	21,055.32	29.08	723.95	28.62	20,717.67
Total	5,556,650.21	38.61	143,917.17	21.40	3,079,832.76
Account Total	26,999,281.44	34.37	785,499.84	20.35	15,987,465.80

Composite Average Remaining Life ... 20.35 Years

PSO
Electric Division
316.30 Miscellaneous Power Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
COMANCHE GENERATING PLANT					
<i>Interim Survivor Curve: Iowa 45 RI.5</i>					
<i>Probable Retirement Year: 2035</i>					
1973	10,460.00	43.42	240.89	13.56	3,265.67
1974	505,675.50	43.22	11,700.75	13.82	161,665.14
1976	1,690.62	42.75	39.54	14.32	566.39
1977	640.56	42.49	15.07	14.57	219.64
1978	7,588.11	42.21	179.76	14.81	2,662.37
1979	9,552.67	41.91	227.91	15.05	3,429.09
1980	2,691.23	41.59	64.70	15.27	988.27
1983	27,841.25	40.51	687.23	15.92	10,941.90
1984	1,266.80	40.11	31.58	16.12	509.23
1985	10,077.16	39.69	253.91	16.32	4,143.40
1986	36,709.07	39.24	935.40	16.51	15,440.72
1987	10,572.10	38.78	272.62	16.69	4,549.34
1988	11,228.97	38.30	293.22	16.86	4,944.00
1989	46,053.49	37.79	1,218.64	17.03	20,750.34
1990	4,648.58	37.27	124.74	17.19	2,143.97
1991	179,354.00	36.72	4,884.14	17.34	84,690.91
1992	37,153.51	36.16	1,027.53	17.49	17,966.94
1993	33,554.06	35.58	943.17	17.62	16,622.93
1994	16,793.38	34.98	480.15	17.76	8,526.02
1995	35,007.57	34.36	1,018.96	17.88	18,222.70
1996	18,033.38	33.72	534.80	18.00	9,628.29
1998	19,681.22	32.40	607.50	18.23	11,072.10
2000	20,764.60	31.01	669.60	18.43	12,338.32
2001	337,529.82	30.29	11,141.73	18.52	206,329.59
2003	36.69	28.82	1.27	18.69	23.79
2004	503,079.80	28.06	17,928.12	18.77	336,478.18

PSO
Electric Division
316.30 Miscellaneous Power Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2010	95,353.86	23.26	4,100.21	19.17	78,588.36
2011	23,402.17	22.42	1,043.98	19.22	20,068.48
2012	18,562.26	21.57	860.68	19.28	16,591.24
2013	4,194.49	20.71	202.55	19.33	3,915.14
2014	8,578.69	19.84	432.39	19.38	8,379.17
Total	2,037,775.61	32.78	62,162.74	17.46	1,085,661.61

NORTHEAST GENERATING PLANT - UNITS 1 AND 2

Interim Survivor Curve: Iowa 45 RI.5
Probable Retirement Year: 2036

1970	357,569.08	44.08	8,111.39	13.02	105,586.54
1971	10,797.08	43.94	245.72	13.30	3,269.03
1972	34,766.00	43.78	794.04	13.59	10,790.27
1973	8,576.00	43.61	196.65	13.87	2,727.61
1974	30,515.46	43.42	702.75	14.15	9,943.13
1975	6,783.00	43.22	156.95	14.42	2,263.71
1976	8,532.58	42.99	198.46	14.69	2,915.90
1977	13,059.26	42.75	305.46	14.96	4,569.34
1978	3,750.96	42.49	88.27	15.22	1,343.40
1979	33,639.74	42.21	796.91	15.47	12,330.10
1980	8,911.09	41.91	212.61	15.72	3,342.20
1981	12,521.77	41.59	301.05	15.96	4,805.43
1982	4,324.04	41.25	104.81	16.20	1,697.68
1983	1,000.67	40.89	24.47	16.42	401.91
1984	4,352.34	40.51	107.43	16.64	1,788.19
1985	146,307.88	40.11	3,647.61	16.86	61,490.75
1986	457,950.76	39.69	11,538.83	17.06	196,904.30
1987	184,534.25	39.24	4,702.19	17.26	81,172.38
1988	158,996.21	38.78	4,099.94	17.45	71,557.08

PSO
Electric Division
316.30 Miscellaneous Power Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1989	246,641.14	38.30	6,440.46	17.64	113,585.08
1990	26,681.56	37.79	706.03	17.81	12,576.25
1991	160,632.90	37.27	4,310.44	17.98	77,505.11
1992	11,221.58	36.72	305.58	18.14	5,543.81
1993	5,526.99	36.16	152.86	18.30	2,796.55
1995	4,477.62	34.98	128.02	18.58	2,378.99
1996	16,550.02	34.36	481.72	18.72	9,015.63
1997	11,511.16	33.72	341.37	18.84	6,432.24
1998	40,813.45	33.07	1,234.27	18.96	23,404.76
1999	35,143.81	32.40	1,084.78	19.08	20,694.58
2000	1,242,970.32	31.71	39,196.15	19.19	752,007.09
2001	291,751.06	31.01	9,408.18	19.29	181,470.64
2002	65,265.57	30.29	2,154.39	19.39	41,765.30
2003	284,984.23	29.56	9,639.70	19.48	187,768.15
2004	148,082.47	28.82	5,138.36	19.57	100,542.47
2005	3,772.50	28.06	134.44	19.65	2,641.81
2006	584,399.54	27.29	21,414.54	19.73	422,507.59
2007	572,318.40	26.51	21,591.84	19.81	427,636.39
2008	574,303.12	25.71	22,337.21	19.88	444,016.65
2009	235,216.81	24.90	9,445.18	19.95	188,399.87
2010	176,477.82	24.08	7,327.30	20.01	146,636.23
2011	189,562.15	23.26	8,151.16	20.08	163,635.05
2012	391,917.07	22.42	17,483.50	20.14	352,031.97
2013	188,649.72	21.57	8,747.14	20.19	176,631.74
2014	471,430.95	20.71	22,765.52	20.25	460,964.99
Total	7,467,190.13	29.12	256,455.68	19.11	4,901,487.92

PSO
Electric Division
316.30 Miscellaneous Power Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
RIVERSIDE GENERATING PLANT - UNITS 1 AND 2					
<i>Interim Survivor Curve: Iowa 45 RI.5</i>					
<i>Probable Retirement Year: 2041</i>					
1973	13,876.48	44.32	313.06	15.06	4,714.02
1974	586,528.16	44.21	13,266.83	15.42	204,588.29
1975	24,735.20	44.08	561.11	15.78	8,855.77
1976	85,189.12	43.94	1,938.74	16.14	31,293.90
1977	7,370.74	43.78	168.34	16.50	2,777.43
1978	19,056.66	43.61	436.96	16.85	7,363.14
1979	14,936.80	43.42	343.98	17.20	5,915.94
1980	15,288.99	43.22	353.77	17.54	6,205.37
1981	706.57	42.99	16.43	17.88	293.82
1982	6,307.70	42.75	147.54	18.21	2,686.60
1983	7,345.00	42.49	172.86	18.53	3,203.55
1984	40,840.12	42.21	967.49	18.85	18,236.70
1985	177,162.62	41.91	4,226.88	19.16	80,979.38
1986	84,472.59	41.59	2,030.89	19.46	39,521.14
1987	74,933.43	41.25	1,816.39	19.75	35,877.68
1988	165,034.56	40.89	4,035.70	20.04	80,857.39
1989	36,828.60	40.51	909.07	20.31	18,462.96
1990	153,296.63	40.11	3,821.85	20.58	78,638.00
1991	240,367.53	39.69	6,056.46	20.83	126,167.52
1992	98,619.48	39.24	2,512.96	21.08	52,969.38
1993	76,364.39	38.78	1,969.16	21.32	41,973.73
1996	444.41	37.27	11.93	21.97	262.02
1999	27,286.30	35.58	766.99	22.55	17,292.65
2000	31,324.46	34.98	895.62	22.72	20,348.73
2001	198,997.27	34.36	5,792.16	22.89	132,559.24
2002	29,789.65	33.72	883.44	23.04	20,357.78

PSO
Electric Division
316.30 Miscellaneous Power Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2003	32,174.31	33.07	973.01	23.19	22,567.90
2004	204,916.58	32.40	6,325.13	23.34	147,614.02
2005	429,927.73	31.71	13,557.45	23.47	318,248.27
2006	168,393.97	31.01	5,430.25	23.60	128,174.92
2007	184,131.00	30.29	6,078.09	23.73	144,218.47
2008	765,725.40	29.56	25,900.96	23.85	617,636.45
2009	515,220.27	28.82	17,877.80	23.96	428,330.10
2010	168,764.16	28.06	6,014.20	24.07	144,739.82
2011	355,045.31	27.29	13,010.16	24.17	314,443.25
2012	281,857.71	26.51	10,633.64	24.27	258,048.93
2013	253,252.29	25.71	9,850.11	24.36	239,966.14
2014	574,406.49	24.90	23,065.41	24.45	563,993.15
Total	6,150,918.68	31.85	193,132.82	22.63	4,370,383.55

SOUTHWESTERN GENERATING PLANT - UNITS 1, 2 AND 3

Interim Survivor Curve: Iowa 45 RI.5
Probable Retirement Year: 2037

1972	2,262.15	43.94	51.48	13.86	713.45
1974	721.00	43.61	16.53	14.45	238.95
1976	4,872.99	43.22	112.76	15.03	1,695.21
1977	2,062.11	42.99	47.96	15.32	734.76
1978	3,912.72	42.75	91.52	15.60	1,427.54
1979	997.46	42.49	23.47	15.87	372.56
1980	5,155.05	42.21	122.12	16.14	1,970.78
1981	1,258.30	41.91	30.02	16.40	492.34
1982	11,154.72	41.59	268.18	16.65	4,466.12
1983	6,092.99	41.25	147.69	16.90	2,496.03
1984	38,411.54	40.89	939.30	17.14	16,098.85
1985	22,309.82	40.51	550.69	17.37	9,565.86

PSO
Electric Division
316.30 Miscellaneous Power Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1986	132,310.91	40.11	3,298.66	17.60	58,042.52
1987	32,471.99	39.69	818.19	17.81	14,573.56
1988	45,997.38	39.24	1,172.08	18.02	21,121.21
1989	69,119.54	38.78	1,782.34	18.22	32,475.33
1990	47,498.26	38.30	1,240.31	18.41	22,838.82
1991	12,613.37	37.79	333.77	18.60	6,207.61
1992	63,813.72	37.27	1,712.38	18.78	32,150.64
1996	11,880.49	34.98	339.68	19.41	6,592.61
1997	6,483.40	34.36	188.71	19.55	3,688.91
1998	5,646.87	33.72	167.46	19.68	3,295.84
2000	24,029.99	32.40	741.73	19.93	14,781.45
2001	242,203.47	31.71	7,637.71	20.04	153,078.50
2002	164,697.21	31.01	5,311.04	20.15	107,021.29
2003	30,792.53	30.29	1,016.45	20.25	20,586.62
2004	30,840.81	29.56	1,043.20	20.35	21,230.91
2005	14,585.03	28.82	506.09	20.44	10,346.79
2006	32,102.41	28.06	1,144.03	20.53	23,490.06
2007	11,016.32	27.29	403.68	20.62	8,322.57
2009	107,627.01	25.71	4,186.09	20.77	86,961.04
2010	16,055.80	24.90	644.72	20.85	13,440.42
2011	18,459.21	24.08	766.42	20.92	16,030.84
2012	38,353.42	23.26	1,649.20	20.98	34,605.43
2013	40,497.11	22.42	1,806.58	21.05	38,024.28
2014	66,961.61	21.57	3,104.81	21.11	65,539.49
Total	1,365,268.71	31.45	43,417.07	19.69	854,719.18

TULSA GENERATING PLANT - UNITS 2 AND 4

Interim Survivor Curve: Iowa 45 RI.5
Probable Retirement Year: 2034

PSO
Electric Division
316.30 Miscellaneous Power Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1988	6,007.51	37.79	158.97	16.24	2,582.33
1989	90,925.02	37.27	2,439.89	16.39	40,001.00
1990	128,637.58	36.72	3,503.04	16.54	57,937.09
1991	24,384.99	36.16	674.40	16.68	11,246.61
1992	84,125.46	35.58	2,364.68	16.81	39,744.66
1993	107,542.26	34.98	3,074.83	16.93	52,064.55
1994	54,728.10	34.36	1,592.96	17.05	27,162.06
1995	17,235.08	33.72	511.12	17.17	8,773.50
1996	5,193.56	33.07	157.06	17.27	2,712.89
1997	2,194.22	32.40	67.73	17.37	1,176.77
1999	47,956.10	31.01	1,546.45	17.56	27,161.51
2000	11,820.66	30.29	390.20	17.65	6,887.24
2001	211,372.29	29.56	7,149.75	17.73	126,787.35
2002	76,657.74	28.82	2,659.97	17.81	47,377.08
2003	141,756.61	28.06	5,051.74	17.89	90,350.47
2004	103,369.15	27.29	3,787.82	17.96	68,012.73
2005	86,938.26	26.51	3,279.92	18.02	59,111.44
2006	14,181.43	25.71	551.58	18.09	9,975.62
2007	12,484.53	24.90	501.32	18.15	9,096.85
2008	270,597.65	24.08	11,235.12	18.20	204,520.33
2009	214,225.01	23.26	9,211.66	18.26	168,191.60
2010	245,938.72	22.42	10,971.38	18.31	200,896.63
2011	524,427.85	21.57	24,316.18	18.36	446,472.61
2012	125,930.35	20.71	6,081.21	18.41	111,949.87
2013	115,441.00	19.84	5,818.60	18.46	107,385.77
2014	174,550.88	18.96	9,204.78	18.50	170,287.56
Total	2,898,622.01	24.92	116,302.35	18.04	2,097,866.13

PSO
Electric Division
316.30 Miscellaneous Power Plant Equipment - Oil/Gas
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
Account					
Total	19,919,775.14	29.67	671,470.67	19.82	13,310,118.39
Composite Average Remaining Life ... 19.82 Years					

PSO
Electric Division
341.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

SOUTHWESTERN GENERATING UNIT - UNITS 4 AND 5

Interim Survivor Curve: Iowa 45 RI
Probable Retirement Year: 2056

2008	5,278,865.10	37.77	139,761.46	32.74	4,575,100.50
2010	49,619.77	36.78	1,349.12	33.25	44,861.48
2012	21,393.69	35.72	598.90	33.74	20,206.17
2013	221.95	35.17	6.31	33.97	214.40
2014	25,586.53	34.60	739.52	34.20	25,289.92
Total	5,375,687.04	37.74	142,455.32	32.75	4,665,672.49

WELEETKA GENERATING PLANT

Interim Survivor Curve: Iowa 45 RI
Probable Retirement Year: 2022

1963	3,274.00	41.99	77.97	6.33	493.79
1975	97,042.00	37.28	2,602.83	6.78	17,652.62
1976	148,740.00	36.78	4,044.12	6.81	27,543.76
1977	19,221.47	36.26	530.12	6.84	3,625.40
1981	16,389.20	34.01	481.84	6.94	3,343.62
1989	26,729.37	28.80	928.06	7.10	6,584.65
2001	20,199.63	19.47	1,037.47	7.24	7,507.00
2008	397,933.87	13.36	29,785.22	7.29	217,017.00
2009	29,512.38	12.45	2,369.86	7.29	17,282.51
2012	10,434.74	9.69	1,077.38	7.31	7,877.48
Total	769,476.66	17.92	42,934.88	7.20	308,927.84

PSO
Electric Division
341.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
<i>Account</i>					
Total	6,145,163.70	33.15	185,390.19	26.83	4,974,600.33

Composite Average Remaining Life ... 26.83 Years

PSO
Electric Division
342.00 Fuel Holders, Producers and Accessories
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

COMANCHE GENERATING PLANT -DIESEL UNIT

Interim Survivor Curve: Iowa 146 S3

Probable Retirement Year: 2035

2004	2,994.30	31.00	96.59	20.50	1,980.09
Total	2,994.30	31.00	96.59	20.50	1,980.09

NORTHEAST GENERATING PLANT - DIESEL UNITS 1 AND 2

Interim Survivor Curve: Iowa 146 S3

Probable Retirement Year: 2036

1974	63,289.00	61.95	1,021.67	21.46	21,921.42
Total	63,289.00	61.95	1,021.67	21.46	21,921.42

RIVERSIDE GENERATING PLANT - DIESEL UNIT

Interim Survivor Curve: Iowa 146 S3

Probable Retirement Year: 2041

1976	24,392.00	64.92	375.70	26.43	9,930.56
Total	24,392.00	64.92	375.70	26.43	9,930.56

RIVERSIDE GENERATING PLANT - UNITS 3 AND 4

Interim Survivor Curve: Iowa 146 S3

Probable Retirement Year: 2056

2008	9,755,831.82	47.99	203,277.96	41.49	8,434,525.10
2013	42,161.65	43.00	980.57	41.50	40,690.79
Total	9,797,993.47	47.97	204,258.53	41.49	8,475,215.89

PSO
Electric Division
342.00 Fuel Holders, Producers and Accessories
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

SOUTHWESTERN GENERATING PLANT - DIESEL

Interim Survivor Curve: Iowa 146 S3
Probable Retirement Year: 2037

1974	58,811.00	62.94	934.41	22.45	20,977.29
2004	8,241.12	33.00	249.73	22.50	5,618.92
Total	67,052.12	56.63	1,184.14	22.46	26,596.21

TULSA GENERATING PLANT - DIESEL UNIT

Interim Survivor Curve: Iowa 146 S3
Probable Retirement Year: 2034

1974	70,372.00	59.96	1,173.69	19.47	22,848.63
Total	70,372.00	59.96	1,173.69	19.47	22,848.63

WELEETKA GENERATING PLANT - DIESEL UNIT

Interim Survivor Curve: Iowa 146 S3
Probable Retirement Year: 2022

1988	10,290.82	34.00	302.68	7.50	2,269.99
Total	10,290.82	34.00	302.68	7.50	2,269.99

WELEETKA GENERATING PLANT

Interim Survivor Curve: Iowa 146 S3
Probable Retirement Year: 2022

1975	328,348.00	46.99	6,987.06	7.50	52,386.72
1976	81,384.00	45.99	1,769.42	7.50	13,267.09
1979	7,885.71	43.00	183.40	7.50	1,375.27
1997	1,716,816.93	25.00	68,672.78	7.50	515,043.97

PSO
Electric Division
342.00 Fuel Holders, Producers and Accessories
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2000	260.42	22.00	11.84	7.50	88.78
Total	2,134,695.06	27.50	77,624.50	7.50	582,161.84
Account					
Total	12,171,078.77	42.55	286,037.50	31.96	9,142,924.63

Composite Average Remaining Life ... 31.96 Years

PSO
Electric Division
344.00 Generators

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)

COMANCHE GENERATING PLANT -DIESEL UNIT

Interim Survivor Curve: Iowa 158 O3

Probable Retirement Year: 2035

1962	424,961.00	59.51	7,141.18	19.18	136,938.13
1967	36,137.00	56.25	642.46	19.19	12,330.96
1991	293,371.27	39.00	7,521.66	19.29	145,123.54
Total	754,469.27	49.29	15,305.30	19.23	294,392.63

NORTHEAST GENERATING PLANT - DIESEL UNITS 1 AND 2

Interim Survivor Curve: Iowa 158 O3

Probable Retirement Year: 2036

1968	241,260.00	56.25	4,289.21	20.07	86,078.51
Total	241,260.00	56.25	4,289.21	20.07	86,078.51

NORTHEAST GENERATING PLANT - 3 AND 4 - DIESEL

Interim Survivor Curve: Iowa 158 O3

Probable Retirement Year: 2040

1981	437,949.89	50.10	8,742.09	23.57	206,090.10
Total	437,949.89	50.10	8,742.09	23.57	206,090.10

RIVERSIDE GENERATING PLANT - DIESEL UNIT

Interim Survivor Curve: Iowa 158 O3

Probable Retirement Year: 2041

1976	464,510.61	54.24	8,564.21	24.39	208,872.04
1977	5,664.10	53.56	105.75	24.40	2,579.93

PSO
Electric Division
344.00 Generators

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
Total	470,174.71	54.23	8,669.96	24.39	211,451.97

RIVERSIDE GENERATING PLANT - UNITS 3 AND 4

Interim Survivor Curve: Iowa 158 O3
Probable Retirement Year: 2056

2008	48,061,179.55	42.07	1,142,492.88	36.93	42,197,468.67
2012	66,449.80	39.00	1,703.69	37.01	63,045.35
2013	11,223.70	38.23	293.62	37.02	10,870.56
Total	48,138,853.05	42.06	1,144,490.19	36.93	42,271,384.58

SOUTHWESTERN GENERATING PLANT - DIESEL

Interim Survivor Curve: Iowa 158 O3
Probable Retirement Year: 2037

1962	103,266.00	60.78	1,698.96	20.91	35,523.97
1986	8,086.54	44.31	182.48	21.02	3,836.27
1992	101,130.97	39.78	2,542.47	21.05	53,531.28
Total	212,483.51	48.03	4,423.91	21.00	92,891.52

SOUTHWESTERN GENERATING UNIT - UNITS 4 AND 5

Interim Survivor Curve: Iowa 158 O3
Probable Retirement Year: 2056

2008	43,026,663.11	42.07	1,022,814.19	36.93	37,777,189.11
2013	44,822.28	38.23	1,172.58	37.02	43,412.01
2014	1,340,921.69	37.44	35,812.74	37.04	1,326,518.64
Total	44,412,407.08	41.91	1,059,799.50	36.94	39,147,119.76

PSO
Electric Division
344.00 Generators

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)

TULSA GENERATING PLANT - DIESEL UNIT

Interim Survivor Curve: Iowa 158 O3
Probable Retirement Year: 2034

1967	608,404.00	55.58	10,945.90	18.32	200,488.99
Total	608,404.00	55.58	10,945.90	18.32	200,488.99

WELEETKA GENERATING PLANT - DIESEL UNIT

Interim Survivor Curve: Iowa 158 O3
Probable Retirement Year: 2022

1963	327,177.00	50.10	6,530.91	7.32	47,808.85
1971	1,126.00	44.31	25.41	7.32	186.12
1988	171,806.08	31.00	5,541.84	7.34	40,650.65
1990	165,288.26	29.34	5,633.24	7.34	41,328.70
1993	982.84	26.81	36.65	7.34	268.99
Total	666,380.18	37.50	17,768.05	7.33	130,243.31

WELEETKA GENERATING PLANT

Interim Survivor Curve: Iowa 158 O3
Probable Retirement Year: 2022

1963	1,064.50	50.10	21.25	7.32	155.55
1975	2,256,328.75	41.31	54,621.62	7.33	400,214.05
1976	6,860,811.87	40.54	169,215.07	7.33	1,239,940.15
1981	5,800.00	36.65	158.23	7.33	1,159.96
1985	15,841.17	33.45	473.52	7.33	3,472.46
1987	114,110.73	31.82	3,585.66	7.33	26,299.17
1989	2,654,965.15	30.17	87,988.13	7.34	645,467.03
1990	408,904.07	29.34	13,935.98	7.34	102,242.44

PSO
Electric Division
344.00 Generators

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1991	3,531,384.59	28.50	123,890.61	7.34	909,006.41
1993	815,428.13	26.81	30,410.72	7.34	223,169.74
1997	4,710,945.93	23.37	201,558.13	7.34	1,479,659.51
2001	111,172.45	19.85	5,600.63	7.34	41,130.04
2002	230,309.66	18.96	12,149.37	7.34	89,230.32
2004	20,707.84	17.15	1,207.16	7.35	8,867.55
2009	1,462,146.03	12.56	116,430.89	7.35	855,656.52
2010	139,462.92	11.62	11,998.55	7.35	88,186.07
2012	13,277.77	9.74	1,363.47	7.35	10,022.91
2013	246,942.12	8.79	28,100.19	7.35	206,583.59
Total	23,599,603.68	27.36	862,709.20	7.34	6,330,463.47
Account					
Total	119,541,985.37	38.11	3,137,143.32	28.36	88,970,604.85

Composite Average Remaining Life ... 28.36 Years

PSO
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

NORTHEAST GENERATING PLANT - DIESEL UNITS 1 AND 2

Interim Survivor Curve: Iowa 24 LI.5

Probable Retirement Year: 2036

1968	8,147.71	24.00	339.48	4.98	1,691.45
1969	692.00	24.00	28.83	5.17	149.18
1985	583.39	23.93	24.38	8.61	209.93
1989	37,598.07	23.82	1,578.46	9.46	14,932.84
2014	36,536.93	18.40	1,985.67	17.91	35,567.52
Total	83,558.10	21.12	3,956.82	13.28	52,550.92

RIVERSIDE GENERATING PLANT - DIESEL UNIT

Interim Survivor Curve: Iowa 24 LI.5

Probable Retirement Year: 2041

1985	12,431.53	23.98	518.38	8.80	4,560.32
1988	16,203.92	23.96	676.41	9.53	6,443.27
Total	28,635.45	23.97	1,194.80	9.21	11,003.58

RIVERSIDE GENERATING PLANT - UNITS 3 AND 4

Interim Survivor Curve: Iowa 24 LI.5

Probable Retirement Year: 2056

2008	3,740,470.86	23.85	156,809.27	18.08	2,835,355.36
2009	39,000.96	23.82	1,637.36	18.84	30,850.79
2010	19,239.87	23.78	809.11	19.63	15,885.62
2013	11,183.29	23.61	473.61	22.17	10,500.74
2014	237,115.61	23.54	10,073.09	23.05	232,231.55
Total	4,047,010.59	23.83	169,802.43	18.40	3,124,824.06

PSO
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)

SOUTHWESTERN GENERATING UNIT - UNITS 4 AND 5

Interim Survivor Curve: Iowa 24 LI.5
Probable Retirement Year: 2056

2008	9,512,703.17	23.85	398,794.71	18.08	7,210,828.52
2010	14,992.02	23.78	630.47	19.63	12,378.34
2011	13,692.45	23.73	576.97	20.45	11,801.67
2012	138,175.76	23.68	5,835.95	21.30	124,324.03
2013	3,058.08	23.61	129.51	22.17	2,871.44
2014	419,955.16	23.54	17,840.43	23.05	411,305.00
Total	10,102,576.64	23.84	423,808.05	18.34	7,773,509.00

WELEETKA GENERATING PLANT - DIESEL UNIT

Interim Survivor Curve: Iowa 24 LI.5
Probable Retirement Year: 2022

1963	1,704.00	23.99	71.02	3.62	257.41
1967	14,988.00	23.97	625.16	4.03	2,518.79
1969	1,592.00	23.96	66.46	4.22	280.52
1986	4,017.25	22.84	175.87	5.50	967.02
1988	3,821.27	22.49	169.93	5.60	951.46
2006	10,173.65	14.66	693.83	6.78	4,702.37
Total	36,296.17	20.14	1,802.26	5.37	9,677.57

WELEETKA GENERATING PLANT

Interim Survivor Curve: Iowa 24 LI.5
Probable Retirement Year: 2022

1975	640.96	23.82	26.91	4.75	127.70
1985	2,262.36	22.99	98.39	5.44	535.60

PSO
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1989	38,587.56	22.28	1,731.83	5.65	9,777.87
1998	5,364.98	19.37	277.04	6.09	1,686.14
2000	17,718.23	18.40	962.93	6.23	5,995.72
2003	14,647.91	16.69	877.43	6.48	5,687.46
2006	59,416.49	14.66	4,052.15	6.78	27,462.93
2007	168,004.21	13.91	12,074.00	6.87	82,975.12
2012	29,647.10	9.70	3,054.84	7.25	22,153.41
2013	3,329.29	8.79	378.85	7.31	2,768.81
Total	339,619.09	14.43	23,534.38	6.76	159,170.75
Account Total	14,637,696.04	23.45	624,098.74	17.83	11,130,735.88

Composite Average Remaining Life ... 17.83 Years

PSO
Electric Division
346.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

COMANCHE GENERATING PLANT -DIESEL UNIT

Interim Survivor Curve: Iowa 23 L0
Probable Retirement Year: 2035

2002	17,857.80	20.47	872.55	13.18	11,499.79
2014	7,921.66	16.13	491.02	15.69	7,704.01
Total	25,779.46	18.91	1,363.57	14.08	19,203.80

NORTHEAST GENERATING PLANT - DIESEL UNITS 1 AND 2

Interim Survivor Curve: Iowa 23 L0
Probable Retirement Year: 2036

1989	3,019.00	22.48	134.33	11.15	1,497.49
Total	3,019.00	22.48	134.33	11.15	1,497.49

RIVERSIDE GENERATING PLANT - UNITS 3 AND 4

Interim Survivor Curve: Iowa 23 L0
Probable Retirement Year: 2056

2009	50,534.88	22.48	2,248.48	19.03	42,788.50
2011	604.43	22.32	27.08	19.93	539.70
Total	51,139.31	22.47	2,275.56	19.04	43,328.19

SOUTHWESTERN GENERATING UNIT - UNITS 4 AND 5

Interim Survivor Curve: Iowa 23 L0
Probable Retirement Year: 2056

2014	6,188.14	22.02	281.02	21.60	6,069.48
Total	6,188.14	22.02	281.02	21.60	6,069.48

PSO
Electric Division
346.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

WELEETKA GENERATING PLANT - DIESEL UNIT

Interim Survivor Curve: Iowa 23 L0
Probable Retirement Year: 2022

1963	314.50	22.92	13.72	4.77	65.50
1969	596.00	22.78	26.17	5.11	133.60
Total	910.50	22.83	39.89	4.99	199.11

WELEETKA GENERATING PLANT

Interim Survivor Curve: Iowa 23 L0
Probable Retirement Year: 2022

1979	3,927.67	22.13	177.48	5.59	991.67
1983	4,509.90	21.62	208.55	5.76	1,201.20
1984	1,054.00	21.47	49.10	5.80	284.82
1986	4,559.27	21.11	215.94	5.88	1,270.22
1987	7,945.95	20.91	379.94	5.92	2,250.01
1989	12,041.82	20.47	588.37	6.00	3,529.98
1990	11,390.25	20.22	563.40	6.04	3,401.64
1991	22,811.53	19.95	1,143.45	6.08	6,946.52
1998	7,176.46	17.51	409.75	6.32	2,591.31
1999	190.57	17.08	11.16	6.36	70.95
2001	1,211,262.54	16.13	75,079.27	6.42	482,307.09
2002	21,543.13	15.62	1,378.88	6.46	8,902.54
2004	211,878.55	14.53	14,583.85	6.52	95,085.46
2008	30,625.20	12.02	2,547.18	6.66	16,959.21
2009	219,557.50	11.33	19,378.54	6.70	129,806.68
2010	5,160.02	10.61	486.35	6.74	3,279.17
2011	118,951.09	9.86	12,061.29	6.79	81,908.91
2012	102,277.20	9.09	11,254.46	6.84	77,036.47

PSO
Electric Division
346.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2013	78,509.96	8.29	9,474.73	6.91	65,440.10
2014	6,393.35	7.46	857.22	6.98	5,986.81
Total	2,081,765.96	13.80	150,848.92	6.56	989,250.76
Account Total	2,168,802.37	14.00	154,943.28	6.84	1,059,548.82

Composite Average Remaining Life ... 6.84 Years

PSO
Electric Division
350.10 Land and Land Rights

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 140 Survivor Curve: S2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1934	171,929.55	140.00	1,228.07	67.16	82,471.25
1935	22,526.43	140.00	160.90	67.85	10,917.84
1936	100.00	140.00	0.71	68.57	48.98
1937	7,541.91	140.00	53.87	69.28	3,732.26
1938	15.00	140.00	0.11	70.00	7.50
1939	16,375.85	140.00	116.97	70.73	8,273.27
1941	106,404.75	140.00	760.03	72.20	54,874.96
1942	6,642.42	140.00	47.45	72.95	3,461.31
1943	12,457.91	140.00	88.99	73.71	6,559.09
1944	19,085.52	140.00	136.33	74.47	10,152.47
1945	1,545.13	140.00	11.04	75.23	830.34
1946	11,589.99	140.00	82.79	76.01	6,292.69
1947	2,288.30	140.00	16.34	76.79	1,255.21
1949	18,450.14	140.00	131.79	78.37	10,328.38
1950	25,273.90	140.00	180.53	79.17	14,293.21
1951	39,855.96	140.00	284.69	79.98	22,769.78
1952	22,635.19	140.00	161.68	80.79	13,062.05
1953	48,824.67	140.00	348.75	81.61	28,461.96
1954	176,065.25	140.00	1,257.61	82.44	103,676.24
1955	16,463.66	140.00	117.60	83.26	9,791.64
1956	36,698.15	140.00	262.13	84.11	22,046.55
1957	220,726.36	140.00	1,576.62	84.95	133,936.58
1958	346,216.42	140.00	2,472.97	85.80	212,188.68
1959	249,374.26	140.00	1,781.24	86.65	154,351.91
1960	217,775.00	140.00	1,555.54	87.52	136,138.57
1961	54,538.00	140.00	389.56	88.39	34,432.23
1962	128,206.00	140.00	915.76	89.26	81,742.41

PSO
Electric Division
350.10 Land and Land Rights
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 140 Survivor Curve: S2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1963	62,891.00	140.00	449.22	90.14	40,491.87
1964	214,479.00	140.00	1,531.99	91.02	139,449.23
1965	271,700.00	140.00	1,940.71	91.92	178,382.49
1966	462,311.00	140.00	3,302.22	92.81	306,469.39
1967	150,370.00	140.00	1,074.07	93.71	100,651.66
1968	175,601.00	140.00	1,254.29	94.62	118,678.42
1969	186,608.00	140.00	1,332.91	95.52	127,324.68
1970	444,997.00	140.00	3,178.55	96.44	306,546.85
1971	710,537.00	140.00	5,075.26	97.36	494,152.52
1972	320,298.00	140.00	2,287.84	98.29	224,874.55
1973	608,571.00	140.00	4,346.93	99.22	431,291.62
1974	215,598.00	140.00	1,539.99	100.15	154,235.48
1975	291,688.00	140.00	2,083.49	101.09	210,627.05
1976	1,211,182.91	140.00	8,651.30	102.03	882,711.18
1977	679,095.71	140.00	4,850.68	102.98	499,529.07
1978	232,995.90	140.00	1,664.26	103.93	172,971.37
1979	451,564.28	140.00	3,225.46	104.89	338,311.87
1980	83,081.68	140.00	593.44	105.84	62,811.53
1981	63,884.33	140.00	456.32	106.81	48,737.24
1982	2,454,291.18	140.00	17,530.65	107.77	1,889,295.17
1983	2,091,590.90	140.00	14,939.93	108.74	1,624,499.47
1984	67,961.85	140.00	485.44	109.71	53,256.58
1985	1,239,132.56	140.00	8,850.94	110.68	979,636.75
1986	219,048.33	140.00	1,564.63	111.66	174,703.13
1987	416.91	140.00	2.98	112.63	335.42
1988	55,337.27	140.00	395.27	113.62	44,908.42
1989	546,726.68	140.00	3,905.19	114.60	447,530.17

PSO
Electric Division
350.10 Land and Land Rights
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 140 Survivor Curve: S2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1990	75,905.04	140.00	542.18	115.58	62,666.96
1991	815.22	140.00	5.82	116.57	678.78
1992	2,859,242.17	140.00	20,423.15	117.56	2,400,902.67
1993	2,395,352.18	140.00	17,109.65	118.55	2,028,312.93
1994	321,996.13	140.00	2,299.97	119.54	274,934.01
1996	2,444,999.05	140.00	17,464.27	121.52	2,122,345.20
1997	1,165,096.17	140.00	8,322.11	122.52	1,019,614.08
1998	317,344.00	140.00	2,266.74	123.51	279,976.16
1999	1,247,530.90	140.00	8,910.93	124.51	1,109,513.21
2000	75,445.08	140.00	538.89	125.51	67,635.76
2001	579,354.37	140.00	4,138.24	126.51	523,512.36
2002	983,646.90	140.00	7,026.05	127.50	895,851.77
2003	208,606.99	140.00	1,490.05	128.50	191,475.99
2004	131,326.05	140.00	938.04	129.50	121,478.54
2005	30,510.19	140.00	217.93	130.50	28,440.12
2006	1,598,958.87	140.00	11,421.13	131.50	1,501,888.19
2007	3,900,091.14	140.00	27,857.78	132.50	3,691,170.75
2008	2,101,674.22	140.00	15,011.95	133.50	2,004,099.11
2009	186,926.49	140.00	1,335.19	134.50	179,583.07
2010	22,096.84	140.00	157.83	135.50	21,386.59
2011	537,078.60	140.00	3,836.27	136.50	523,651.58
2012	585,010.59	140.00	4,178.65	137.50	574,564.04
2013	638,802.65	140.00	4,562.87	138.50	631,958.34
2014	355,802.68	140.00	2,541.45	139.50	354,531.96

PSO
Electric Division
350.10 Land and Land Rights
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 140 *Survivor Curve: S2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	38,255,177.73	140.00	273,251.18	116.48	31,828,682.71

Composite Average Remaining Life ... 116. Years

PSO
Electric Division
352.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 33 Survivor Curve: L4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1937	678.79	0.00	0.00	0.00	0.00
1942	10,431.34	0.00	0.00	0.00	0.00
1948	11,715.17	33.00	355.02	1.06	376.41
1954	2,793.07	33.00	84.64	1.76	148.85
1955	6,165.00	33.00	186.83	1.89	352.75
1958	10,000.00	33.00	303.05	2.30	696.76
1961	64,533.13	33.00	1,955.65	2.75	5,375.54
1962	4,345.00	33.00	131.67	2.91	382.94
1963	5,604.00	33.00	169.83	3.07	521.89
1964	23,968.00	33.00	726.34	3.24	2,355.87
1965	68,277.92	33.00	2,069.13	3.42	7,076.11
1966	47,213.00	33.00	1,430.77	3.60	5,154.35
1967	1,356.00	33.00	41.09	3.79	155.82
1968	15,852.00	33.00	480.39	3.99	1,915.76
1969	3,444.00	33.00	104.37	4.19	437.42
1970	22,284.08	33.00	675.31	4.40	2,972.13
1971	42,987.00	33.00	1,302.70	4.62	6,014.73
1972	3,847.00	33.00	116.58	4.84	563.95
1973	64,940.00	33.00	1,967.98	5.06	9,955.64
1974	4,876.00	33.00	147.77	5.28	779.76
1975	5,398.00	33.00	163.58	5.49	897.46
1976	16,500.00	33.00	500.03	5.68	2,840.46
1977	2,407.42	33.00	72.96	5.86	427.22
1978	97,169.74	33.00	2,944.69	6.01	17,701.26
1979	42,495.00	33.00	1,287.79	6.15	7,921.39
1980	40,348.33	33.00	1,222.74	6.29	7,685.28
1982	14,089.00	33.00	426.96	6.59	2,814.13

PSO
Electric Division
352.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 33 Survivor Curve: L4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1983	11,294.50	33.00	342.28	6.80	2,326.44
1984	329,419.53	33.00	9,982.92	7.05	70,422.46
1985	31,431.16	33.00	952.51	7.38	7,026.72
1986	1,846.05	33.00	55.94	7.78	435.06
1987	87,742.82	33.00	2,659.01	8.26	21,954.80
1988	16,016.50	33.00	485.37	8.81	4,277.85
1989	121,087.52	33.00	3,669.51	9.44	34,633.86
1990	48,328.81	33.00	1,464.58	10.12	14,821.05
1991	8,526.93	33.00	258.41	10.85	2,802.65
1992	6,454.00	33.00	195.59	11.61	2,270.28
1996	5,433.53	33.00	164.66	14.91	2,455.85
1997	24,223.24	33.00	734.08	15.80	11,598.01
1998	479,476.23	33.00	14,530.33	16.71	242,751.09
2000	15,070.59	33.00	456.71	18.58	8,486.18
2002	5,366.28	33.00	162.62	20.52	3,337.18
2004	43,242.53	33.00	1,310.45	22.50	29,486.67
2005	2,376.25	33.00	72.01	23.50	1,692.18
2007	91,876.70	33.00	2,784.28	25.50	70,994.56
2008	270,792.38	33.00	8,206.25	26.50	217,451.76
2009	1,102,649.04	33.00	33,415.32	27.50	918,864.80
2010	377,819.86	33.00	11,449.67	28.50	326,296.34
2011	490,942.36	33.00	14,877.80	29.50	438,870.05
2012	316,867.57	33.00	9,602.54	30.50	292,861.22
2013	82,594.37	33.00	2,502.99	31.50	78,839.89
2014	6,955.65	33.00	210.79	32.50	6,850.26

PSO
Electric Division
352.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 33 Survivor Curve: L4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	4,611,552.39	31.73	139,414.47	20.78	2,897,331.09

Composite Average Remaining Life ... 20.7 Years

PSO
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 Survivor Curve: L0.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1934	150,239.06	54.00	2,782.16	21.18	58,927.19
1935	16,038.34	54.00	297.00	21.41	6,358.46
1936	1,794.78	54.00	33.24	21.64	719.23
1937	18,762.04	54.00	347.44	21.88	7,600.51
1938	2,460.00	54.00	45.55	22.11	1,007.27
1939	8,029.29	54.00	148.69	22.35	3,323.08
1940	2,198.24	54.00	40.71	22.59	919.59
1941	15,809.13	54.00	292.76	22.83	6,684.69
1942	277,423.98	54.00	5,137.40	23.08	118,569.74
1943	18,076.92	54.00	334.75	23.33	7,809.29
1944	9,533.18	54.00	176.54	23.58	4,163.06
1945	15,241.43	54.00	282.24	23.84	6,727.37
1946	6,578.69	54.00	121.83	24.09	2,934.98
1947	20,806.49	54.00	385.30	24.35	9,382.33
1948	139,637.32	54.00	2,585.84	24.61	63,644.27
1949	68,762.87	54.00	1,273.37	24.88	31,677.99
1950	1,002,411.97	54.00	18,562.89	25.14	466,761.46
1951	91,611.82	54.00	1,696.49	25.42	43,118.66
1952	889,727.52	54.00	16,476.18	25.69	423,257.81
1953	493,881.12	54.00	9,145.80	25.96	237,467.65
1954	1,141,392.71	54.00	21,136.57	26.24	554,690.43
1955	299,942.31	54.00	5,554.40	26.52	147,328.27
1956	1,053,490.20	54.00	19,508.77	26.81	523,010.85
1957	828,269.04	54.00	15,338.07	27.10	415,606.57
1958	1,666,802.82	54.00	30,866.23	27.39	845,352.25
1959	824,901.99	54.00	15,275.72	27.68	422,841.59
1960	468,193.77	54.00	8,670.12	27.98	242,561.55

PSO
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 Survivor Curve: L0.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1961	2,105,828.58	54.00	38,996.21	28.28	1,102,654.92
1962	341,030.32	54.00	6,315.28	28.58	180,479.87
1963	420,934.11	54.00	7,794.95	28.88	225,147.92
1964	2,072,238.77	54.00	38,374.19	29.19	1,120,269.28
1965	1,358,825.68	54.00	25,163.04	29.50	742,433.00
1966	2,277,213.80	54.00	42,169.96	29.82	1,257,498.29
1967	1,598,277.86	54.00	29,597.27	30.14	892,000.73
1968	1,296,335.08	54.00	24,005.83	30.46	731,204.14
1969	501,093.54	54.00	9,279.36	30.78	285,658.83
1970	2,215,599.35	54.00	41,028.97	31.11	1,276,516.51
1971	2,311,956.58	54.00	42,813.33	31.44	1,346,253.12
1972	1,647,413.31	54.00	30,507.17	31.78	969,507.42
1973	2,170,980.29	54.00	40,202.70	32.12	1,291,234.90
1974	878,510.72	54.00	16,268.46	32.46	528,076.15
1975	1,437,866.30	54.00	26,626.73	32.81	873,509.00
1976	2,238,234.03	54.00	41,448.12	33.15	1,374,209.65
1977	1,419,458.96	54.00	26,285.86	33.51	880,781.49
1978	3,417,117.81	54.00	63,278.96	33.86	2,142,915.09
1979	4,708,217.28	54.00	87,187.83	34.22	2,983,983.78
1980	4,145,258.10	54.00	76,762.83	34.59	2,655,131.41
1981	367,002.86	54.00	6,796.24	34.96	237,573.50
1982	593,601.29	54.00	10,992.44	35.33	388,344.33
1983	2,733,096.64	54.00	50,612.10	35.70	1,807,058.62
1984	6,001,886.39	54.00	111,144.29	36.08	4,010,623.56
1985	2,877,029.33	54.00	53,277.48	36.47	1,943,098.06
1986	1,800,650.31	54.00	33,344.85	36.87	1,229,262.93
1987	556,922.98	54.00	10,313.23	37.27	384,343.94

PSO
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 Survivor Curve: L0.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1988	547,581.98	54.00	10,140.25	37.68	382,063.99
1989	4,857,962.22	54.00	89,960.84	38.10	3,427,384.06
1990	4,547,770.41	54.00	84,216.64	38.53	3,244,861.85
1991	4,925,767.25	54.00	91,216.47	38.97	3,554,825.93
1992	3,347,635.70	54.00	61,992.27	39.43	2,444,158.01
1993	4,359,876.92	54.00	80,737.18	39.90	3,221,041.25
1994	4,917,593.36	54.00	91,065.10	40.38	3,676,994.94
1996	5,071,443.50	54.00	93,914.14	41.39	3,886,665.70
1997	2,653,488.99	54.00	49,137.91	41.91	2,059,448.80
1998	3,169,565.50	54.00	58,694.73	42.45	2,491,664.30
1999	5,696,240.51	54.00	105,484.27	43.01	4,536,831.44
2000	808,002.89	54.00	14,962.78	43.58	652,137.92
2001	4,555,233.04	54.00	84,354.83	44.17	3,726,360.96
2002	6,633,741.25	54.00	122,845.12	44.78	5,501,283.16
2003	7,240,356.59	54.00	134,078.56	45.41	6,088,043.24
2004	5,316,485.99	54.00	98,451.89	46.05	4,533,499.06
2005	11,186,222.48	54.00	207,148.99	46.70	9,674,717.39
2006	12,336,921.16	54.00	228,457.89	47.38	10,824,628.27
2007	33,861,994.52	54.00	627,064.06	48.08	30,147,025.47
2008	25,671,896.29	54.00	475,397.97	48.79	23,194,774.41
2009	11,063,885.53	54.00	204,883.53	49.52	10,146,511.79
2010	13,492,167.25	54.00	249,851.00	50.28	12,561,710.84
2011	11,471,356.96	54.00	212,429.18	51.05	10,844,995.46
2012	6,119,986.75	54.00	113,331.30	51.85	5,876,116.98
2013	11,717,260.51	54.00	216,982.87	52.68	11,430,316.46
2014	78,248,637.03	54.00	1,449,025.92	53.55	77,588,535.09

PSO
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 Survivor Curve: L0.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	346,843,671.88	54.00	6,422,929.40	45.65	293,228,813.33

Composite Average Remaining Life ... 45.6 Years

PSO
Electric Division
354.00 Towers and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 107 Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1934	64,588.29	107.00	603.63	44.13	26,640.85
1935	16,972.42	107.00	158.62	44.76	7,099.21
1937	643.22	107.00	6.01	46.01	276.60
1951	136,116.46	107.00	1,272.12	55.35	70,408.71
1952	28,391.49	107.00	265.34	56.05	14,871.94
1954	53,664.03	107.00	501.53	57.46	28,817.76
1955	9,731.00	107.00	90.94	58.17	5,290.51
1957	513,849.65	107.00	4,802.33	59.61	286,285.32
1958	630,378.17	107.00	5,891.38	60.34	355,487.08
1961	238,565.74	107.00	2,229.58	62.54	139,445.88
1963	47,488.28	107.00	443.82	64.03	28,418.39
1964	296,109.99	107.00	2,767.38	64.78	179,276.83
1965	136,482.61	107.00	1,275.54	65.54	83,593.73
1966	210,330.62	107.00	1,965.70	66.29	130,314.16
1967	2,546,524.08	107.00	23,799.27	67.06	1,595,869.22
1968	43,661.82	107.00	408.05	67.82	27,674.49
1969	92,352.00	107.00	863.10	68.59	59,197.26
1970	458,971.50	107.00	4,289.45	69.36	297,515.28
1971	61,060.62	107.00	570.66	70.14	40,024.09
1972	7,261.00	107.00	67.86	70.92	4,812.41
1974	335,089.00	107.00	3,131.67	72.49	227,009.54
1975	459,298.51	107.00	4,292.51	73.28	314,551.85
1976	278,002.42	107.00	2,598.15	74.07	192,454.83
1977	338,256.18	107.00	3,161.27	74.87	236,689.51
1978	3,203,972.68	107.00	29,943.64	75.67	2,265,923.89
1979	616,446.64	107.00	5,761.18	76.48	440,601.34
1980	23,107.80	107.00	215.96	77.29	16,690.66

PSO
Electric Division
354.00 Towers and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 107 Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1983	177,032.70	107.00	1,654.51	79.73	131,913.44
1984	218,149.29	107.00	2,038.78	80.55	164,219.65
1985	91,541.01	107.00	855.52	81.37	69,616.37
1986	267,834.76	107.00	2,503.13	82.20	205,759.11
1987	94,112.38	107.00	879.55	83.03	73,031.06
1988	5,882.24	107.00	54.97	83.87	4,610.47
1989	469,434.78	107.00	4,387.24	84.70	371,613.57
1992	33,675.89	107.00	314.73	87.23	27,454.70
1993	372,446.32	107.00	3,480.80	88.08	306,597.65
1994	24,247.21	107.00	226.61	88.93	20,153.40
1997	784,142.86	107.00	7,328.43	91.51	670,612.61
1998	54,758.03	107.00	511.76	92.37	47,271.96
1999	1,701.26	107.00	15.90	93.24	1,482.45
2002	2,212.39	107.00	20.68	95.85	1,981.89
2003	38,866.08	107.00	363.23	96.73	35,135.57
2008	2,464,742.98	107.00	23,034.96	101.16	2,330,116.32
2009	1,723,867.02	107.00	16,110.89	102.05	1,644,089.45
2011	116,404.88	107.00	1,087.90	103.84	112,968.01
Total	17,788,368.30	107.00	166,246.27	79.96	13,293,869.03

Composite Average Remaining Life ... 79.9 Years

PSO
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 Survivor Curve: S1

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1934	165,614.44	52.00	3,184.89	6.62	21,083.41
1935	108,081.79	52.00	2,078.50	6.93	14,395.64
1937	8,182.66	52.00	157.36	7.55	1,187.55
1939	15,562.32	52.00	299.28	8.18	2,447.81
1941	228,854.55	52.00	4,401.05	8.82	38,832.04
1942	13,197.11	52.00	253.79	9.15	2,322.21
1943	46,548.49	52.00	895.16	9.48	8,486.21
1944	15,036.90	52.00	289.17	9.82	2,838.32
1945	213.23	52.00	4.10	10.15	41.63
1946	24,481.62	52.00	470.80	10.49	4,939.01
1947	5,349.81	52.00	102.88	10.83	1,114.58
1948	339.68	52.00	6.53	11.18	73.03
1949	114,712.92	52.00	2,206.02	11.53	25,437.95
1950	16,402.51	52.00	315.43	11.89	3,749.14
1951	49,751.98	52.00	956.77	12.24	11,714.94
1952	82,269.80	52.00	1,582.11	12.61	19,945.63
1953	62,199.33	52.00	1,196.14	12.97	15,518.63
1954	254,637.68	52.00	4,896.88	13.35	65,349.89
1955	38,430.40	52.00	739.05	13.72	10,140.46
1956	31,772.35	52.00	611.01	14.10	8,616.51
1957	133,380.29	52.00	2,565.00	14.49	37,159.39
1958	23,711.68	52.00	455.99	14.88	6,783.78
1959	11,454.34	52.00	220.28	15.27	3,364.02
1960	382,817.66	52.00	7,361.88	15.67	115,375.76
1961	145,259.97	52.00	2,793.46	16.08	44,912.30
1962	124,085.08	52.00	2,386.25	16.49	39,346.47
1963	205,564.53	52.00	3,953.16	16.91	66,831.05

PSO
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 Survivor Curve: S1

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1964	368,132.61	52.00	7,079.47	17.33	122,676.77
1965	536,234.60	52.00	10,312.20	17.76	183,117.99
1966	199,442.53	52.00	3,835.43	18.19	69,776.40
1967	398,275.19	52.00	7,659.14	18.63	142,722.07
1968	212,577.30	52.00	4,088.02	19.08	78,009.93
1969	197,928.69	52.00	3,806.32	19.54	74,367.00
1970	577,188.66	52.00	11,099.78	20.00	221,989.96
1971	1,666,420.72	52.00	32,046.54	20.47	655,968.12
1972	877,233.18	52.00	16,869.86	20.95	353,365.60
1973	574,250.46	52.00	11,043.28	21.43	236,676.48
1974	1,324,360.17	52.00	25,468.46	21.92	558,395.46
1975	1,738,819.33	52.00	33,438.82	22.43	749,918.48
1976	507,551.44	52.00	9,760.60	22.94	223,876.83
1977	649,967.04	52.00	12,499.36	23.46	293,183.45
1978	792,253.33	52.00	15,235.64	23.98	365,413.35
1979	1,020,264.05	52.00	19,620.46	24.52	481,129.31
1980	2,071,323.75	52.00	39,833.14	25.07	998,587.81
1981	318,183.20	52.00	6,118.91	25.63	156,807.87
1982	608,130.99	52.00	11,694.82	26.19	306,321.78
1983	671,578.13	52.00	12,914.96	26.77	345,756.33
1984	9,424,036.00	52.00	181,231.41	27.36	4,958,788.04
1985	1,012,177.00	52.00	19,464.94	27.96	544,295.50
1986	1,497,855.69	52.00	28,804.91	28.58	823,123.35
1987	1,134,542.61	52.00	21,818.12	29.20	637,106.01
1988	669,281.89	52.00	12,870.80	29.84	384,040.71
1989	2,082,283.83	52.00	40,043.91	30.49	1,220,868.05
1990	2,296,307.49	52.00	44,159.75	31.15	1,375,638.50

PSO
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 Survivor Curve: S1

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1991	4,362,154.22	52.00	83,887.56	31.83	2,669,974.47
1992	1,368,457.15	52.00	26,316.48	32.52	855,769.35
1993	5,878,783.09	52.00	113,053.49	33.22	3,755,960.64
1994	3,006,170.04	52.00	57,810.95	33.94	1,962,205.79
1995	28,073.76	52.00	539.88	34.68	18,720.56
1996	4,805,470.86	52.00	92,412.88	35.42	3,273,445.77
1997	3,566,718.22	52.00	68,590.72	36.19	2,482,049.68
1998	4,093,121.31	52.00	78,713.85	36.97	2,909,764.74
1999	5,330,836.64	52.00	102,516.06	37.76	3,871,221.56
2000	2,598,471.38	52.00	49,970.59	38.57	1,927,553.84
2001	7,777,895.73	52.00	149,574.88	39.40	5,893,471.24
2002	9,522,993.23	52.00	183,134.44	40.25	7,370,298.35
2003	6,896,983.83	52.00	132,634.27	41.11	5,451,956.44
2004	7,569,808.87	52.00	145,573.21	41.98	6,111,320.95
2005	3,020,446.38	52.00	58,085.49	42.87	2,490,285.68
2006	5,042,169.11	52.00	96,964.77	43.78	4,245,110.63
2007	23,646,061.88	52.00	454,731.84	44.70	20,327,483.35
2008	17,601,495.16	52.00	338,490.20	45.64	15,447,589.53
2009	11,907,924.30	52.00	228,998.48	46.59	10,668,471.25
2010	17,897,732.26	52.00	344,187.07	47.55	16,366,405.27
2011	8,387,973.52	52.00	161,307.14	48.53	7,827,529.79
2012	3,330,040.65	52.00	64,039.23	49.51	3,170,589.44
2013	11,316,258.99	52.00	217,620.31	50.50	10,990,352.65
2014	9,154,746.97	52.00	176,052.78	51.50	9,066,738.10

PSO
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 Survivor Curve: S1

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	213,845,300.55	52.00	4,112,408.55	40.44	166,288,197.56

Composite Average Remaining Life ... 40.4 Years

PSO
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 87 Survivor Curve: LI.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1934	474,716.46	87.00	5,456.34	39.12	213,477.92
1935	113,690.99	87.00	1,306.75	39.40	51,487.10
1937	4,493.88	87.00	51.65	39.96	2,064.24
1939	12,272.77	87.00	141.06	40.54	5,718.34
1940	11,885.50	87.00	136.61	40.83	5,577.66
1941	643,733.34	87.00	7,399.00	41.12	304,259.08
1942	31,560.75	87.00	362.76	41.42	15,025.00
1943	8,900.11	87.00	102.30	41.72	4,267.84
1944	1,804.12	87.00	20.74	42.03	871.45
1946	85,818.23	87.00	986.39	42.65	42,067.58
1948	33,375.53	87.00	383.61	43.29	16,606.68
1949	188,879.54	87.00	2,170.96	43.62	94,695.03
1950	64,654.10	87.00	743.13	43.95	32,663.09
1951	48,065.66	87.00	552.46	44.29	24,470.80
1952	86,396.83	87.00	993.04	44.64	44,330.06
1953	247,521.01	87.00	2,844.98	44.99	128,007.81
1954	1,122,687.07	87.00	12,904.05	45.35	585,255.63
1955	59,886.50	87.00	688.33	45.72	31,472.76
1956	49,751.79	87.00	571.84	46.10	26,361.20
1957	568,654.98	87.00	6,536.06	46.48	303,808.57
1958	252,457.17	87.00	2,901.72	46.87	136,012.55
1959	164,817.35	87.00	1,894.39	47.27	89,553.10
1960	732,861.35	87.00	8,423.43	47.68	401,636.71
1961	471,850.82	87.00	5,423.40	48.10	260,869.50
1962	306,284.34	87.00	3,520.40	48.53	170,837.49
1963	384,839.74	87.00	4,423.31	48.96	216,585.03
1964	1,056,673.69	87.00	12,145.30	49.41	600,111.09

PSO
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 87 Survivor Curve: LI.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1965	1,242,879.26	87.00	14,285.52	49.87	712,388.22
1966	417,249.25	87.00	4,795.82	50.34	241,400.14
1967	2,537,805.95	87.00	29,169.27	50.81	1,482,222.42
1968	334,015.98	87.00	3,839.14	51.31	196,987.17
1969	608,789.77	87.00	6,997.37	51.81	362,564.67
1970	1,141,587.99	87.00	13,121.29	52.33	686,652.99
1971	3,288,070.58	87.00	37,792.74	52.86	1,997,750.64
1972	701,258.82	87.00	8,060.20	53.40	430,439.92
1973	796,053.11	87.00	9,149.75	53.96	493,709.31
1974	2,950,233.93	87.00	33,909.68	54.53	1,849,016.28
1975	2,750,133.57	87.00	31,609.75	55.12	1,742,222.33
1976	580,431.03	87.00	6,671.41	55.71	371,690.16
1977	2,439,982.33	87.00	28,044.90	56.32	1,579,611.84
1978	3,323,587.69	87.00	38,200.97	56.95	2,175,471.83
1979	4,104,152.63	87.00	47,172.70	57.58	2,716,428.62
1980	3,802,625.14	87.00	43,706.97	58.23	2,545,240.43
1981	686,365.03	87.00	7,889.01	58.90	464,631.49
1982	336,931.01	87.00	3,872.65	59.58	230,720.23
1983	1,026,101.39	87.00	11,793.90	60.26	710,745.41
1984	15,401,878.20	87.00	177,027.57	60.96	10,791,946.06
1985	1,336,046.08	87.00	15,356.37	61.67	947,040.91
1986	2,109,569.70	87.00	24,247.17	62.39	1,512,784.35
1987	809,967.71	87.00	9,309.68	63.12	587,621.77
1988	661,784.81	87.00	7,606.48	63.86	485,775.75
1989	3,073,524.53	87.00	35,326.77	64.61	2,282,588.59
1990	2,410,478.95	87.00	27,705.79	65.37	1,811,230.54
1991	7,413,728.86	87.00	85,212.62	66.14	5,636,296.43

PSO
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 87 Survivor Curve: LI.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1992	881,264.33	87.00	10,129.16	66.92	677,886.14
1993	3,687,111.19	87.00	42,379.27	67.71	2,869,699.33
1994	4,396,648.24	87.00	50,534.61	68.52	3,462,397.84
1995	1,795.43	87.00	20.64	69.33	1,430.76
1996	1,561,191.83	87.00	17,944.17	70.15	1,258,854.25
1997	2,233,931.65	87.00	25,676.58	70.99	1,822,686.29
1998	1,067,984.07	87.00	12,275.30	71.83	881,719.90
1999	962,469.78	87.00	11,062.53	72.68	804,037.77
2000	209,699.74	87.00	2,410.27	73.54	177,259.17
2001	4,103,709.13	87.00	47,167.60	74.42	3,509,988.89
2002	8,960,932.10	87.00	102,996.01	75.30	7,755,771.86
2003	2,681,627.76	87.00	30,822.35	76.19	2,348,454.45
2004	3,226,030.27	87.00	37,079.65	77.09	2,858,608.02
2005	577,331.17	87.00	6,635.78	78.00	517,609.96
2006	2,813,454.38	87.00	32,337.55	78.92	2,552,088.66
2007	10,764,140.28	87.00	123,721.90	79.85	9,878,664.67
2008	10,139,852.63	87.00	116,546.40	80.78	9,414,851.79
2009	4,959,467.18	87.00	57,003.59	81.72	4,658,496.91
2010	12,231,196.41	87.00	140,584.08	82.67	11,622,133.09
2011	5,071,571.01	87.00	58,292.10	83.62	4,874,613.20
2012	3,914,682.60	87.00	44,994.95	84.58	3,805,810.66
2013	4,300,319.90	87.00	49,427.42	85.55	4,228,379.20
2014	2,084,213.83	87.00	23,955.73	86.52	2,072,549.80
Total	164,344,391.83	87.00	1,888,957.14	69.30	130,907,264.45

Composite Average Remaining Life ... 69.3 Years

PSO
Electric Division
358.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 Survivor Curve: L5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1974	44,422.00	80.00	555.28	39.50	21,935.75
2002	27,493.00	80.00	343.66	67.50	23,197.22
Total	71,915.00	80.00	898.94	50.21	45,132.97

Composite Average Remaining Life ... 50.2 Years

PSO
Electric Division
358.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 Survivor Curve: L5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

PSO
Electric Division
360.10 Land and Land Rights

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 109 Survivor Curve: S4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1953	310.50	109.00	2.85	47.74	136.00
1962	570.00	109.00	5.23	56.54	295.68
1996	4,067.84	109.00	37.32	90.50	3,377.43
1997	55,374.14	109.00	508.02	91.50	46,483.83
1998	11,974.96	109.00	109.86	92.50	10,162.24
1999	652,711.34	109.00	5,988.15	93.50	559,894.95
2000	301,564.77	109.00	2,766.64	94.50	261,448.51
2001	578,121.58	109.00	5,303.85	95.50	506,519.65
2002	17,814.82	109.00	163.44	96.50	15,771.84
2004	69,391.37	109.00	636.62	98.50	62,706.91
2005	125,019.21	109.00	1,146.96	99.50	114,123.08
2007	129,617.19	109.00	1,189.14	101.50	120,698.61
2008	164,158.96	109.00	1,506.04	102.50	154,369.70
2009	290,218.68	109.00	2,662.55	103.50	275,574.68
2010	32,105.03	109.00	294.54	104.50	30,779.60
2012	38,891.15	109.00	356.80	106.50	37,999.15
2013	27,073.97	109.00	248.38	107.50	26,701.39
Total	2,498,985.51	109.00	22,926.38	97.14	2,227,043.27

Composite Average Remaining Life ... 97.1 Years

PSO
Electric Division
361.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 33 Survivor Curve: S.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1934	3,336.04	0.00	0.00	0.00	0.00
1935	4,206.21	0.00	0.00	0.00	0.00
1953	4,500.00	33.00	136.36	2.14	292.45
1957	3,978.00	33.00	120.54	3.92	472.72
1959	522.00	33.00	15.82	4.80	75.94
1962	3,330.00	33.00	100.91	6.11	617.02
1963	3,334.00	33.00	101.03	6.55	661.95
1965	44,051.08	33.00	1,334.83	7.43	9,914.28
1966	19,658.00	33.00	595.67	7.87	4,685.25
1967	15,624.00	33.00	473.44	8.30	3,931.47
1968	39,034.76	33.00	1,182.83	8.74	10,342.05
1969	11,740.00	33.00	355.74	9.18	3,267.07
1970	33,091.92	33.00	1,002.75	9.62	9,651.45
1971	4,283.00	33.00	129.78	10.07	1,306.58
1972	16,851.00	33.00	510.62	10.51	5,367.13
1973	31,803.00	33.00	963.69	10.96	10,558.32
1974	20,281.00	33.00	614.55	11.40	7,007.58
1975	33,592.00	33.00	1,017.90	11.85	12,063.12
1976	31,434.00	33.00	952.51	12.30	11,716.84
1977	14,354.05	33.00	434.96	12.75	5,546.96
1978	15,664.00	33.00	474.65	13.21	6,268.66
1979	37,575.00	33.00	1,138.59	13.66	15,556.71
1980	39,340.80	33.00	1,192.10	14.12	16,834.30
1982	60,616.34	33.00	1,836.79	15.05	27,636.15
1983	91,456.36	33.00	2,771.30	15.51	42,988.67
1984	294,759.58	33.00	8,931.78	15.98	142,739.98
1985	91,147.91	33.00	2,761.96	16.45	45,443.04

PSO
Electric Division
361.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 33 Survivor Curve: S.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1986	30,306.41	33.00	918.34	16.93	15,546.11
1987	44,455.15	33.00	1,347.08	17.41	23,448.58
1988	4,930.62	33.00	149.41	17.89	2,672.76
1989	58,115.00	33.00	1,761.00	18.37	32,358.05
1990	216,824.99	33.00	6,570.21	18.86	123,943.72
1991	19,564.75	33.00	592.85	19.36	11,476.49
1992	6,931.77	33.00	210.05	19.86	4,170.71
1993	399,401.32	33.00	12,102.62	20.36	246,393.20
1994	157.19	33.00	4.76	20.87	99.39
1996	6,954.38	33.00	210.73	21.90	4,614.07
1997	49,335.19	33.00	1,494.95	22.42	33,514.60
1998	215,416.72	33.00	6,527.54	22.95	149,789.89
2000	43,701.79	33.00	1,324.25	24.02	31,813.68
2001	4,280.13	33.00	129.70	24.57	3,186.95
2002	8,050.00	33.00	243.93	25.13	6,129.56
2003	353,883.32	33.00	10,723.34	25.69	275,504.08
2004	460.00	33.00	13.94	26.26	366.09
2005	6,455.94	33.00	195.63	26.85	5,251.62
2006	17,154.11	33.00	519.80	27.44	14,261.06
2007	428,980.07	33.00	12,998.91	28.04	364,442.97
2008	680,463.68	33.00	20,619.35	28.65	590,712.20
2009	346,360.52	33.00	10,495.38	29.27	307,227.53
2010	105,536.35	33.00	3,197.95	29.91	95,651.27
2012	12,283.24	33.00	372.21	31.23	11,624.53
2013	606,277.37	33.00	18,371.36	31.92	586,409.14
2014	410,688.16	33.00	12,444.63	32.63	406,088.24

PSO
Electric Division
361.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 33 Survivor Curve: S.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	5,046,532.22	31.76	152,691.00	24.50	3,741,642.17

Composite Average Remaining Life ... 24.5 Years

PSO
Electric Division
362.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 89 Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	155,166.93	89.00	1,743.50	53.69	93,604.81
1935	113,367.65	89.00	1,273.83	54.00	68,785.22
1936	18,380.23	89.00	206.53	54.31	11,216.66
1937	124,095.38	89.00	1,394.38	54.63	76,168.31
1938	51,273.43	89.00	576.12	54.94	31,653.15
1939	53,013.50	89.00	595.68	55.26	32,916.71
1940	26,526.25	89.00	298.06	55.58	16,565.73
1941	22,165.35	89.00	249.06	55.90	13,922.40
1942	93,754.46	89.00	1,053.45	56.22	59,228.07
1943	13,848.22	89.00	155.60	56.55	8,798.98
1944	57,835.39	89.00	649.86	56.87	36,960.18
1945	42,884.45	89.00	481.86	57.20	27,564.00
1946	12,612.72	89.00	141.72	57.53	8,153.67
1947	111,812.26	89.00	1,256.36	57.87	72,700.14
1948	296,933.74	89.00	3,336.44	58.20	194,180.97
1949	420,085.51	89.00	4,720.21	58.54	276,303.14
1950	393,425.24	89.00	4,420.65	58.87	260,259.13
1951	286,390.85	89.00	3,217.98	59.21	190,547.25
1952	816,170.54	89.00	9,170.75	59.56	546,165.36
1953	850,476.59	89.00	9,556.23	59.90	572,407.33
1954	1,318,179.10	89.00	14,811.48	60.24	892,312.11
1955	1,241,504.27	89.00	13,949.94	60.59	845,259.33
1956	1,043,813.88	89.00	11,728.62	60.94	714,766.29
1957	1,664,479.16	89.00	18,702.62	61.29	1,146,353.92
1958	1,332,362.93	89.00	14,970.85	61.65	922,909.11
1959	1,136,363.15	89.00	12,768.54	62.00	791,684.57
1960	1,003,804.72	89.00	11,279.07	62.36	703,368.47

PSO
Electric Division
362.00 Station Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 89 Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1961	1,049,340.86	89.00	11,790.73	62.72	739,518.26
1962	958,942.17	89.00	10,774.98	63.08	679,709.70
1963	756,984.67	89.00	8,505.72	63.45	539,655.64
1964	1,135,658.12	89.00	12,760.62	63.81	814,284.23
1965	1,813,070.92	89.00	20,372.24	64.18	1,307,500.92
1966	1,467,573.59	89.00	16,490.12	64.55	1,064,448.68
1967	1,180,195.65	89.00	13,261.05	64.92	860,949.35
1968	2,123,404.09	89.00	23,859.24	65.30	1,557,955.71
1969	1,398,905.51	89.00	15,718.55	65.67	1,032,309.29
1970	1,177,339.15	89.00	13,228.96	66.05	873,820.15
1971	1,093,589.79	89.00	12,287.92	66.43	816,345.77
1972	2,137,688.58	89.00	24,019.75	66.82	1,604,959.08
1973	1,815,178.35	89.00	20,395.92	67.20	1,370,693.24
1974	1,609,521.39	89.00	18,085.09	67.59	1,222,425.46
1975	3,631,808.13	89.00	40,808.15	67.99	2,774,344.52
1976	2,375,134.65	89.00	26,687.77	68.38	1,824,908.11
1977	1,200,949.49	89.00	13,494.25	68.78	928,109.56
1978	3,850,380.54	89.00	43,264.10	69.18	2,993,003.10
1979	1,850,638.98	89.00	20,794.37	69.59	1,446,980.73
1980	2,255,732.42	89.00	25,346.13	69.99	1,774,089.05
1981	372,272.88	89.00	4,182.98	70.41	294,514.23
1982	2,954,843.13	89.00	33,201.56	70.83	2,351,513.50
1983	3,483,886.46	89.00	39,146.05	71.25	2,789,118.83
1984	2,342,418.71	89.00	26,320.16	71.68	1,886,528.54
1985	1,964,141.28	89.00	22,069.72	72.11	1,591,407.64
1986	1,480,490.36	89.00	16,635.26	72.55	1,206,810.92
1987	972,559.60	89.00	10,927.99	72.99	797,609.88

PSO
Electric Division
362.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 89 Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1988	2,238,136.26	89.00	25,148.41	73.44	1,846,793.76
1989	4,241,730.43	89.00	47,661.43	73.89	3,521,683.53
1990	5,742,779.60	89.00	64,527.70	74.35	4,797,593.59
1991	7,007,158.42	89.00	78,734.66	74.82	5,890,789.61
1992	3,691,354.25	89.00	41,477.23	75.29	3,122,886.21
1993	3,767,430.79	89.00	42,332.05	75.77	3,207,576.22
1994	3,969,816.65	89.00	44,606.12	76.26	3,401,628.13
1996	4,027,006.90	89.00	45,248.73	77.26	3,495,780.17
1997	5,546,491.37	89.00	62,322.14	77.77	4,846,670.47
1998	6,264,509.16	89.00	70,390.01	78.29	5,510,677.52
1999	6,866,889.24	89.00	77,158.55	78.82	6,081,728.72
2000	2,154,681.09	89.00	24,210.68	79.36	1,921,381.22
2001	4,642,169.90	89.00	52,160.90	79.91	4,168,222.42
2002	4,562,084.54	89.00	51,261.03	80.47	4,125,064.88
2003	6,967,652.09	89.00	78,290.75	81.04	6,345,014.81
2004	3,750,569.04	89.00	42,142.59	81.63	3,440,061.67
2005	4,495,624.28	89.00	50,514.26	82.23	4,153,651.76
2006	7,889,874.35	89.00	88,653.13	82.84	7,344,009.48
2007	14,507,517.72	89.00	163,011.08	83.48	13,607,511.01
2008	10,811,504.82	89.00	121,481.50	84.12	10,219,460.47
2009	14,400,385.31	89.00	161,807.30	84.79	13,719,713.29
2010	9,781,353.05	89.00	109,906.39	85.48	9,394,678.07
2011	12,339,581.01	89.00	138,651.45	86.19	11,950,654.08
2012	6,186,432.94	89.00	69,512.73	86.93	6,043,028.01
2013	35,851,107.24	89.00	402,834.43	87.71	35,333,235.35
2014	24,295,043.24	89.00	272,986.82	88.54	24,168,991.30

PSO
Electric Division
362.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 89 Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	277,152,259.06	89.00	3,114,170.82	79.45	247,416,754.85

Composite Average Remaining Life ... 79.4 Years

PSO
Electric Division
364.00 Poles, Towers, and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 Survivor Curve: S0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	31,109.53	54.00	576.10	10.39	5,988.00
1935	118,173.34	54.00	2,188.39	10.79	23,610.46
1936	8,542.54	54.00	158.20	11.19	1,769.49
1937	13,270.85	54.00	245.76	11.58	2,847.03
1938	6,114.33	54.00	113.23	11.98	1,356.92
1939	6,781.73	54.00	125.59	12.38	1,555.38
1940	6,263.25	54.00	115.99	12.79	1,483.16
1941	3,851.47	54.00	71.32	13.19	940.88
1942	12,402.99	54.00	229.68	13.60	3,123.22
1943	13,586.35	54.00	251.60	14.01	3,523.83
1944	17,640.31	54.00	326.67	14.42	4,709.34
1945	18,008.89	54.00	333.50	14.83	4,944.87
1946	59,823.14	54.00	1,107.84	15.24	16,883.89
1947	176,811.39	54.00	3,274.28	15.66	51,260.57
1948	252,340.17	54.00	4,672.96	16.07	75,106.56
1949	301,561.84	54.00	5,584.47	16.49	92,097.29
1950	317,756.60	54.00	5,884.38	16.91	99,521.36
1951	346,292.77	54.00	6,412.82	17.34	111,175.28
1952	332,739.38	54.00	6,161.84	17.76	109,444.17
1953	533,203.89	54.00	9,874.14	18.19	179,601.37
1954	329,857.77	54.00	6,108.47	18.62	113,732.39
1955	410,374.80	54.00	7,599.53	19.05	144,777.38
1956	531,976.91	54.00	9,851.42	19.49	191,957.40
1957	624,868.41	54.00	11,571.63	19.92	230,531.26
1958	578,513.90	54.00	10,713.21	20.36	218,137.32
1959	522,299.22	54.00	9,672.20	20.80	201,214.12
1960	680,767.89	54.00	12,606.80	21.25	267,866.90

PSO
Electric Division
364.00 Poles, Towers, and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 Survivor Curve: S0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1961	770,984.66	54.00	14,277.48	21.69	309,749.49
1962	761,671.07	54.00	14,105.01	22.14	312,353.89
1963	820,510.98	54.00	15,194.64	22.60	343,363.19
1964	153,930.79	54.00	2,850.57	23.05	65,714.74
1965	912,573.07	54.00	16,899.49	23.51	397,339.01
1966	598,517.38	54.00	11,083.65	23.97	265,715.68
1967	491,626.02	54.00	9,104.18	24.44	222,493.64
1968	1,089,784.66	54.00	20,181.18	24.91	502,649.74
1969	1,125,251.10	54.00	20,837.97	25.38	528,835.02
1970	1,200,427.13	54.00	22,230.11	25.85	574,725.81
1971	1,255,031.45	54.00	23,241.30	26.33	611,983.42
1972	1,297,596.30	54.00	24,029.54	26.81	644,330.15
1973	1,426,406.61	54.00	26,414.92	27.30	721,133.69
1974	1,436,678.97	54.00	26,605.14	27.79	739,365.76
1975	1,228,737.88	54.00	22,754.39	28.28	643,595.22
1976	1,410,368.37	54.00	26,117.91	28.78	751,744.57
1977	1,566,132.85	54.00	29,002.44	29.29	849,344.88
1978	2,043,083.98	54.00	37,834.86	29.79	1,127,165.94
1979	2,730,840.60	54.00	50,571.08	30.30	1,532,482.25
1980	2,079,712.59	54.00	38,513.17	30.82	1,186,979.46
1981	2,518,894.67	54.00	46,646.16	31.34	1,461,964.74
1982	4,294,464.02	54.00	79,527.05	31.87	2,534,382.40
1983	3,364,320.69	54.00	62,302.19	32.40	2,018,594.01
1984	4,370,910.63	54.00	80,942.72	32.94	2,666,043.19
1985	3,938,894.00	54.00	72,942.42	33.48	2,442,088.88
1986	3,733,472.21	54.00	69,138.32	34.03	2,352,701.52
1987	4,299,881.24	54.00	79,627.37	34.58	2,753,855.43

PSO
Electric Division
364.00 Poles, Towers, and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 Survivor Curve: S0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1988	3,933,055.14	54.00	72,834.30	35.15	2,559,837.72
1989	4,204,443.18	54.00	77,860.00	35.71	2,780,727.74
1990	3,529,946.13	54.00	65,369.32	36.29	2,372,238.76
1991	4,147,483.50	54.00	76,805.19	36.87	2,831,886.30
1992	4,282,797.33	54.00	79,311.00	37.46	2,971,107.58
1993	5,301,863.01	54.00	98,182.57	38.06	3,736,809.43
1994	5,063,753.13	54.00	93,773.13	38.67	3,625,865.43
1995	5,986,088.60	54.00	110,853.40	39.28	4,354,490.83
1996	12,395,797.06	54.00	229,551.61	39.91	9,160,420.12
1997	8,453,964.67	54.00	156,554.78	40.54	6,346,629.36
1998	11,294,896.54	54.00	209,164.58	41.18	8,613,664.16
1999	11,532,660.52	54.00	213,567.62	41.84	8,934,779.26
2000	13,031,123.25	54.00	241,316.90	42.50	10,256,311.30
2001	10,051,595.78	54.00	186,140.51	43.18	8,037,299.59
2002	4,673,458.79	54.00	86,545.46	43.87	3,796,595.62
2003	6,988,392.92	54.00	129,414.58	44.57	5,768,114.36
2004	12,923,824.49	54.00	239,329.89	45.29	10,838,600.29
2005	12,239,725.16	54.00	226,661.40	46.02	10,430,125.64
2006	14,329,698.55	54.00	265,364.58	46.76	12,409,521.99
2007	15,310,924.03	54.00	283,535.40	47.53	13,476,080.42
2008	18,190,337.85	54.00	336,857.84	48.31	16,274,179.74
2009	10,406,547.27	54.00	192,713.68	49.11	9,465,038.88
2010	12,588,938.15	54.00	233,128.30	49.94	11,642,182.12
2011	17,303,741.54	54.00	320,439.40	50.79	16,274,231.31
2012	19,699,554.50	54.00	364,806.27	51.66	18,845,466.51
2013	17,313,605.61	54.00	320,622.07	52.57	16,853,644.36
2014	27,967,273.31	54.00	517,912.05	53.51	27,713,110.06

PSO
Electric Division
364.00 Poles, Towers, and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 Survivor Curve: S0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	350,321,127.59	54.00	6,487,423.10	43.33	281,088,814.44

Composite Average Remaining Life ... 43.3 Years

PSO
Electric Division
365.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 47 Survivor Curve: R0.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1934	92,239.89	47.00	1,962.50	6.18	12,124.91
1935	102,176.79	47.00	2,173.92	6.59	14,323.08
1936	3,183.56	47.00	67.73	6.99	473.79
1937	8,746.70	47.00	186.10	7.40	1,376.74
1938	8,530.74	47.00	181.50	7.80	1,415.44
1939	8,866.08	47.00	188.64	8.20	1,546.24
1940	13,047.85	47.00	277.61	8.59	2,385.76
1941	16,239.05	47.00	345.50	8.99	3,105.48
1942	11,620.22	47.00	247.23	9.38	2,320.02
1943	6,174.10	47.00	131.36	9.78	1,284.68
1944	7,895.75	47.00	167.99	10.18	1,709.49
1945	6,709.47	47.00	142.75	10.57	1,509.35
1946	24,368.95	47.00	518.48	10.97	5,688.62
1947	83,237.41	47.00	1,770.96	11.37	20,139.26
1948	95,831.66	47.00	2,038.92	11.77	24,004.35
1949	198,491.78	47.00	4,223.12	12.18	51,425.88
1950	195,450.20	47.00	4,158.41	12.58	52,328.82
1951	256,853.70	47.00	5,464.83	12.99	71,005.77
1952	218,766.77	47.00	4,654.49	13.41	62,395.95
1953	343,728.56	47.00	7,313.19	13.82	101,075.48
1954	376,971.72	47.00	8,020.47	14.24	114,209.80
1955	434,330.43	47.00	9,240.84	14.66	135,490.24
1956	504,647.18	47.00	10,736.90	15.09	161,997.53
1957	679,979.75	47.00	14,467.29	15.52	224,500.71
1958	399,032.50	47.00	8,489.84	15.95	135,427.43
1959	361,708.78	47.00	7,695.74	16.39	126,131.08
1960	515,803.92	47.00	10,974.27	16.83	184,719.06

PSO
Electric Division
365.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 47 Survivor Curve: R0.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1961	624,131.17	47.00	13,279.05	17.28	229,443.88
1962	470,862.39	47.00	10,018.09	17.73	177,617.98
1963	511,125.88	47.00	10,874.74	18.19	197,760.90
1964	605,629.46	47.00	12,885.41	18.65	240,259.73
1965	971,096.73	47.00	20,661.11	19.11	394,852.94
1966	815,884.36	47.00	17,358.80	19.58	339,898.15
1967	896,917.05	47.00	19,082.86	20.06	382,713.83
1968	692,926.47	47.00	14,742.74	20.53	302,740.17
1969	1,102,716.20	47.00	23,461.45	21.02	493,141.87
1970	824,073.01	47.00	17,533.02	21.51	377,109.55
1971	1,147,144.90	47.00	24,406.72	22.00	537,014.75
1972	1,120,827.94	47.00	23,846.80	22.50	536,612.85
1973	1,168,791.45	47.00	24,867.27	23.01	572,114.22
1974	992,953.36	47.00	21,126.13	23.52	496,798.35
1975	766,647.80	47.00	16,311.24	24.03	391,956.11
1976	874,109.35	47.00	18,597.60	24.55	456,545.65
1977	1,151,449.52	47.00	24,498.30	25.07	614,227.37
1978	1,200,998.25	47.00	25,552.51	25.60	654,158.56
1979	1,822,333.06	47.00	38,772.06	26.13	1,013,251.29
1980	1,250,396.28	47.00	26,603.50	26.67	709,564.61
1981	1,367,952.21	47.00	29,104.63	27.21	792,053.20
1982	2,631,205.49	47.00	55,981.67	27.76	1,554,079.28
1983	2,308,008.86	47.00	49,105.33	28.31	1,390,232.79
1984	2,713,062.07	47.00	57,723.26	28.87	1,666,244.30
1985	2,033,872.75	47.00	43,272.79	29.42	1,273,297.19
1986	1,900,534.08	47.00	40,435.87	29.99	1,212,571.43
1987	2,297,853.56	47.00	48,889.26	30.55	1,493,752.53

PSO
Electric Division
365.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 47 Survivor Curve: R0.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1988	2,373,319.07	47.00	50,494.87	31.12	1,571,616.30
1989	3,138,411.28	47.00	66,773.01	31.70	2,116,534.81
1990	3,031,104.23	47.00	64,489.94	32.27	2,081,332.54
1991	3,707,650.10	47.00	78,884.17	32.85	2,591,579.90
1992	4,026,759.68	47.00	85,673.56	33.43	2,864,490.84
1993	5,110,335.88	47.00	108,727.79	34.02	3,698,858.67
1994	5,310,356.44	47.00	112,983.44	34.61	3,909,938.13
1995	684,390.89	47.00	14,561.14	35.20	512,490.58
1996	11,934,094.76	47.00	253,910.46	35.79	9,086,655.48
1997	5,512,203.40	47.00	117,277.95	36.38	4,266,539.78
1998	5,697,336.59	47.00	121,216.85	36.97	4,481,901.05
1999	7,176,701.97	47.00	152,691.91	37.57	5,736,675.02
2000	6,878,772.08	47.00	146,353.14	38.17	5,585,959.68
2001	6,229,380.41	47.00	132,536.64	38.77	5,137,971.85
2002	12,022,463.77	47.00	255,790.61	39.37	10,069,575.00
2003	10,810,000.59	47.00	229,994.17	39.97	9,192,472.12
2004	16,287,356.58	47.00	346,530.71	40.57	14,059,164.60
2005	15,115,353.33	47.00	321,595.10	41.18	13,241,865.47
2006	23,492,896.04	47.00	499,836.16	41.78	20,883,909.33
2007	20,677,391.75	47.00	439,933.34	42.39	18,648,343.00
2008	32,813,877.68	47.00	698,149.89	43.00	30,019,169.44
2009	12,498,020.29	47.00	265,908.58	43.61	11,596,007.08
2010	33,674,064.77	47.00	716,451.28	44.22	31,682,592.19
2011	12,048,783.60	47.00	256,350.59	44.84	11,493,821.81
2012	16,310,524.97	47.00	347,023.64	45.45	15,773,112.49
2013	19,367,800.16	47.00	412,070.39	46.07	18,984,337.80
2014	18,031,723.33	47.00	383,643.95	46.69	17,912,540.13

PSO
Electric Division
365.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 47 Survivor Curve: R0.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	353,199,210.80	47.00	7,514,686.08	39.55	297,213,583.54

Composite Average Remaining Life ... 39.5 Years

PSO
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 127 Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1937	124,842.70	127.00	983.05	89.08	87,572.52
1938	10,474.19	127.00	82.48	89.44	7,376.93
1939	2,393.01	127.00	18.84	89.80	1,692.20
1940	919.36	127.00	7.24	90.17	652.75
1941	41.26	127.00	0.32	90.53	29.41
1946	2,951.47	127.00	23.24	92.37	2,146.85
1947	7.76	127.00	0.06	92.75	5.67
1949	117,754.40	127.00	927.23	93.50	86,695.05
1950	134,817.59	127.00	1,061.59	93.88	99,658.60
1951	1,460.44	127.00	11.50	94.26	1,083.93
1953	4,794.69	127.00	37.75	95.02	3,587.43
1954	277,337.21	127.00	2,183.84	95.40	208,344.74
1956	128,361.45	127.00	1,010.76	96.18	97,211.49
1957	130,744.83	127.00	1,029.52	96.57	99,417.90
1958	44,421.04	127.00	349.78	96.96	33,914.70
1959	69,354.57	127.00	546.12	97.35	53,166.00
1960	88,751.14	127.00	698.85	97.75	68,312.24
1961	59,205.78	127.00	466.20	98.15	45,757.02
1962	11,325.02	127.00	89.18	98.55	8,788.30
1963	22,228.49	127.00	175.03	98.95	17,319.99
1964	60,175.85	127.00	473.84	99.36	47,080.61
1965	18,603.84	127.00	146.49	99.77	14,615.35
1966	19,473.15	127.00	153.34	100.18	15,361.53
1967	36,650.82	127.00	288.60	100.60	29,032.10
1968	29,215.66	127.00	230.05	101.01	23,238.41
1969	12,052.69	127.00	94.91	101.44	9,626.86
1971	17,034.61	127.00	134.14	102.29	13,720.55

PSO
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 127 Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1972	117,210.70	127.00	922.95	102.72	94,805.86
1973	272,195.07	127.00	2,143.35	103.15	221,094.01
1974	19,622.79	127.00	154.52	103.59	16,006.77
1975	153,072.80	127.00	1,205.34	104.04	125,399.10
1976	36,388.57	127.00	286.53	104.48	29,937.98
1977	149,481.89	127.00	1,177.06	104.93	123,510.52
1978	113,170.59	127.00	891.14	105.39	93,914.09
1979	304,424.91	127.00	2,397.13	105.85	253,727.65
1980	67,727.94	127.00	533.31	106.31	56,696.32
1981	3,702.95	127.00	29.16	106.78	3,113.46
1982	17,000.00	127.00	133.86	107.25	14,356.56
1983	162,995.76	127.00	1,283.48	107.73	138,264.77
1984	166,286.30	127.00	1,309.39	108.21	141,688.92
1985	5,420.00	127.00	42.68	108.70	4,639.10
1986	93,972.59	127.00	739.97	109.19	80,798.15
1987	360,732.26	127.00	2,840.51	109.69	311,566.15
1988	383.00	127.00	3.02	110.19	332.32
1989	3,359.76	127.00	26.46	110.70	2,928.73
1990	384,725.80	127.00	3,029.45	111.22	336,933.51
1991	45,027.16	127.00	354.56	111.74	39,617.11
1992	5,344.54	127.00	42.08	112.27	4,724.72
1993	325.73	127.00	2.56	112.80	289.33
1994	30,469.46	127.00	239.93	113.35	27,195.25
1995	91,867.11	127.00	723.39	113.90	82,393.60
1996	1,069,576.74	127.00	8,422.17	114.45	963,930.44
1997	817,713.86	127.00	6,438.92	115.02	740,602.53
1998	1,074,986.77	127.00	8,464.77	115.60	978,490.26

PSO
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 127 Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1999	588,802.52	127.00	4,636.41	116.18	538,657.68
2000	520,920.74	127.00	4,101.89	116.77	478,989.55
2001	546,631.14	127.00	4,304.34	117.37	505,194.52
2002	4,936,373.79	127.00	38,870.48	117.98	4,586,087.59
2003	4,147,148.57	127.00	32,655.88	118.61	3,873,294.28
2004	1,415,562.23	127.00	11,146.56	119.25	1,329,182.52
2005	1,587,402.49	127.00	12,499.68	119.89	1,498,640.61
2006	2,271,740.46	127.00	17,888.36	120.55	2,156,400.21
2007	3,594,835.30	127.00	28,306.81	121.23	3,431,539.19
2008	6,657,302.44	127.00	52,421.58	121.92	6,391,289.11
2009	10,265,850.14	127.00	80,836.37	122.63	9,913,124.65
2010	3,878,758.95	127.00	30,542.50	123.35	3,767,284.81
2011	2,503,121.67	127.00	19,710.33	124.10	2,446,087.14
2012	4,022,316.55	127.00	31,672.92	124.88	3,955,440.91
2013	2,458,388.46	127.00	19,358.08	125.70	2,433,277.91
2014	9,201,634.55	127.00	72,456.41	126.56	9,169,968.46
Total	65,589,368.07	127.00	516,470.24	120.89	62,436,825.48

Composite Average Remaining Life ... 120. Years

PSO
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 156 Survivor Curve: 01

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1937	18,597.55	156.00	119.22	117.25	13,977.88
1938	14,708.75	156.00	94.29	117.75	11,102.21
1939	8,623.31	156.00	55.28	118.25	6,536.54
1940	4,615.68	156.00	29.59	118.75	3,513.52
1941	1,264.07	156.00	8.10	119.25	966.28
1946	1,065.08	156.00	6.83	121.75	831.24
1947	1,073.84	156.00	6.88	122.25	841.51
1949	46,390.99	156.00	297.38	123.25	36,651.69
1950	95,785.90	156.00	614.02	123.75	75,983.66
1951	3,571.03	156.00	22.89	124.25	2,844.22
1953	8,018.85	156.00	51.40	125.25	6,438.18
1954	346,155.65	156.00	2,218.96	125.75	279,031.41
1955	4,120.97	156.00	26.42	126.25	3,335.07
1956	200,294.37	156.00	1,283.95	126.75	162,738.55
1957	150,218.80	156.00	962.95	127.25	122,533.79
1958	95,518.36	156.00	612.30	127.75	78,220.68
1959	119,992.83	156.00	769.19	128.25	98,647.60
1960	83,839.63	156.00	537.44	128.75	69,194.32
1961	42,428.26	156.00	271.98	129.25	35,152.78
1962	57,050.32	156.00	365.71	129.75	47,450.35
1963	55,484.20	156.00	355.67	130.25	46,325.60
1964	122,828.88	156.00	787.37	130.75	102,947.60
1965	144,060.99	156.00	923.48	131.25	121,204.79
1966	176,296.74	156.00	1,130.12	131.75	148,891.19
1967	404,523.31	156.00	2,593.12	132.25	342,936.23
1968	263,892.99	156.00	1,691.63	132.75	224,562.15
1969	322,013.32	156.00	2,064.20	133.25	275,052.29

PSO
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 156 Survivor Curve: 01

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1970	344,560.30	156.00	2,208.74	133.75	295,415.50
1971	583,694.55	156.00	3,741.66	134.25	502,312.77
1972	715,159.87	156.00	4,584.39	134.75	617,740.72
1973	1,649,766.51	156.00	10,575.51	135.25	1,430,322.95
1974	985,107.78	156.00	6,314.84	135.75	857,231.21
1975	1,354,147.77	156.00	8,680.50	136.25	1,182,706.40
1976	1,022,993.38	156.00	6,557.70	136.75	896,756.50
1977	1,465,552.51	156.00	9,394.64	137.25	1,289,401.48
1978	1,916,521.63	156.00	12,285.49	137.75	1,692,309.50
1979	2,128,316.65	156.00	13,643.16	138.25	1,886,148.47
1980	2,019,352.01	156.00	12,944.66	138.75	1,796,054.65
1981	1,941,645.70	156.00	12,446.54	139.25	1,733,164.34
1982	1,866,811.76	156.00	11,966.84	139.75	1,672,349.07
1983	2,201,333.51	156.00	14,111.22	140.25	1,979,079.93
1984	2,809,578.12	156.00	18,010.26	140.75	2,534,919.46
1985	2,958,854.39	156.00	18,967.16	141.25	2,679,086.47
1986	1,570,822.92	156.00	10,069.46	141.75	1,427,331.95
1987	1,748,360.14	156.00	11,207.52	142.25	1,594,255.32
1988	1,820,569.93	156.00	11,670.41	142.75	1,665,935.66
1989	2,401,539.46	156.00	15,394.60	143.25	2,205,256.60
1990	3,182,110.68	156.00	20,398.30	143.75	2,932,229.35
1991	4,098,336.19	156.00	26,271.59	144.25	3,789,642.43
1992	2,733,239.09	156.00	17,520.90	144.75	2,536,127.52
1993	3,869,542.37	156.00	24,804.95	145.25	3,602,887.51
1994	7,138,611.99	156.00	45,760.69	145.75	6,669,561.95
1995	400,987.77	156.00	2,570.45	146.25	375,925.68
1996	12,342,336.45	156.00	79,118.16	146.75	11,610,489.11

PSO
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 156 Survivor Curve: 01

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1997	8,810,178.23	156.00	56,475.94	147.25	8,316,010.88
1998	8,462,483.22	156.00	54,247.11	147.75	8,014,942.07
1999	8,531,857.46	156.00	54,691.82	148.25	8,107,993.06
2000	9,822,999.56	156.00	62,968.44	148.75	9,366,475.51
2001	5,734,464.92	156.00	36,759.68	149.25	5,486,335.58
2002	4,319,064.98	156.00	27,686.53	149.75	4,146,023.16
2003	3,359,484.33	156.00	21,535.32	150.25	3,235,655.53
2004	8,497,770.69	156.00	54,473.31	150.75	8,211,784.30
2005	8,831,669.74	156.00	56,613.71	151.25	8,562,753.32
2006	12,147,151.99	156.00	77,866.96	151.75	11,816,215.95
2007	18,634,456.10	156.00	119,452.57	152.25	18,186,507.28
2008	35,557,074.65	156.00	227,931.74	152.75	34,816,294.30
2009	18,169,029.12	156.00	116,469.04	153.25	17,848,738.65
2010	14,008,392.54	156.00	89,798.09	153.75	13,806,346.77
2011	12,619,303.55	156.00	80,893.60	154.25	12,477,740.03
2012	14,172,150.79	156.00	90,847.83	154.75	14,058,591.72
2013	12,052,998.67	156.00	77,263.41	155.25	11,995,052.05
2014	15,207,790.59	156.00	97,486.59	155.75	15,183,419.31
Total	289,000,609.23	156.00	1,852,582.41	149.74	277,409,433.31

Composite Average Remaining Life ... 149. Years

PSO
Electric Division
368.00 Line Transformers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 37 Survivor Curve: R1

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1934	2,342.09	0.00	0.00	0.00	0.00
1937	72.74	0.00	0.00	0.00	0.00
1938	232.13	0.00	0.00	0.00	0.00
1939	27.97	0.00	0.00	0.00	0.00
1944	998.00	37.00	26.97	1.32	35.65
1945	384.41	37.00	10.39	1.65	17.10
1946	312.06	37.00	8.43	1.97	16.65
1947	348.86	37.00	9.43	2.29	21.58
1948	1,989.04	37.00	53.76	2.60	139.53
1949	4,670.87	37.00	126.24	2.89	364.65
1950	823.74	37.00	22.26	3.18	70.85
1951	4,498.67	37.00	121.58	3.48	423.35
1952	6,106.81	37.00	165.04	3.78	623.54
1953	9,050.17	37.00	244.59	4.08	997.95
1954	21,931.12	37.00	592.72	4.39	2,602.82
1955	5,272.83	37.00	142.50	4.70	670.15
1956	21,422.03	37.00	578.96	5.02	2,906.98
1957	25,860.68	37.00	698.92	5.35	3,736.62
1958	7,142.77	37.00	193.04	5.68	1,096.37
1959	37,377.90	37.00	1,010.18	6.02	6,077.87
1960	33,076.39	37.00	893.93	6.36	5,686.15
1961	186,720.09	37.00	5,046.34	6.71	33,877.15
1962	198,926.53	37.00	5,376.24	7.07	38,012.21
1963	432,050.37	37.00	11,676.70	7.43	86,815.78
1964	779,558.06	37.00	21,068.53	7.81	164,478.01
1965	1,225,096.43	37.00	33,109.76	8.19	271,045.34
1966	1,173,956.90	37.00	31,727.65	8.57	271,981.26

PSO
Electric Division
368.00 Line Transformers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 37 Survivor Curve: RI

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1967	1,722,283.46	37.00	46,546.86	8.97	417,345.34
1968	1,644,371.23	37.00	44,441.18	9.37	416,315.49
1969	1,029,480.01	37.00	27,822.98	9.78	272,020.71
1970	1,490,389.63	37.00	40,279.64	10.19	410,607.67
1971	1,626,443.71	37.00	43,956.67	10.62	466,781.06
1972	1,775,786.71	37.00	47,992.85	11.05	530,442.95
1973	2,455,055.28	37.00	66,350.93	11.49	762,665.20
1974	2,065,674.73	37.00	55,827.44	11.94	666,849.52
1975	1,430,131.69	37.00	38,651.09	12.40	479,417.17
1976	1,436,623.46	37.00	38,826.54	12.87	499,765.99
1977	2,023,861.13	37.00	54,697.37	13.35	730,140.22
1978	2,969,845.71	37.00	80,263.79	13.83	1,110,393.46
1979	3,263,796.41	37.00	88,208.17	14.33	1,263,996.94
1980	2,445,590.40	37.00	66,095.13	14.83	980,475.58
1981	3,294,259.39	37.00	89,031.47	15.35	1,366,412.20
1982	4,408,196.33	37.00	119,137.01	15.87	1,890,836.56
1983	5,543,328.95	37.00	149,815.38	16.40	2,457,575.75
1984	3,321,820.62	37.00	89,776.35	16.95	1,521,374.31
1985	10,194,253.89	37.00	275,512.43	17.50	4,820,744.03
1986	3,368,213.10	37.00	91,030.16	18.06	1,643,883.98
1987	2,155,418.14	37.00	58,252.87	18.63	1,085,200.43
1988	2,855,606.43	37.00	77,176.33	19.21	1,482,402.99
1989	3,667,548.62	37.00	99,120.08	19.80	1,962,275.00
1990	4,922,889.27	37.00	133,047.23	20.39	2,713,444.87
1991	5,415,784.89	37.00	146,368.35	21.00	3,073,722.77
1992	5,400,070.73	37.00	145,943.65	21.61	3,154,546.54
1993	5,363,141.80	37.00	144,945.60	22.24	3,223,247.38

PSO
Electric Division
368.00 Line Transformers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 37 Survivor Curve: R1

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1994	8,181,985.88	37.00	221,128.38	22.87	5,056,770.53
1995	4,419,001.51	37.00	119,429.03	23.51	2,807,204.56
1996	5,725,728.26	37.00	154,744.95	24.15	3,737,117.12
1997	5,081,311.71	37.00	137,328.79	24.80	3,405,963.31
1998	5,359,444.35	37.00	144,845.67	25.46	3,687,527.44
1999	6,078,282.94	37.00	164,273.18	26.12	4,291,087.36
2000	8,696,913.02	37.00	235,044.93	26.79	6,296,873.60
2001	6,873,200.31	37.00	185,756.82	27.46	5,101,480.74
2002	6,778,971.29	37.00	183,210.16	28.14	5,155,623.31
2003	7,643,292.62	37.00	206,569.52	28.82	5,953,835.24
2004	7,207,886.43	37.00	194,802.13	29.51	5,748,277.26
2005	8,675,944.27	37.00	234,478.22	30.20	7,080,715.34
2006	15,454,956.55	37.00	417,689.49	30.89	12,903,310.41
2007	15,438,472.61	37.00	417,243.99	31.59	13,181,127.30
2008	21,518,008.87	37.00	581,551.05	32.29	18,780,590.50
2009	11,027,074.29	37.00	298,020.45	33.00	9,835,522.88
2010	11,768,992.70	37.00	318,071.72	33.72	10,724,400.10
2011	15,001,845.80	37.00	405,443.61	34.44	13,962,032.71
2012	17,263,333.75	37.00	466,563.14	35.16	16,404,957.46
2013	14,110,685.93	37.00	381,358.90	35.89	13,687,997.79
2014	18,778,264.98	37.00	507,506.05	36.63	18,590,028.07
Total	312,553,713.45	35.03	8,447,081.90	26.84	226,687,024.70

Composite Average Remaining Life ... 26.8 Years

PSO
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 61 Survivor Curve: R1.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1934	2,544.59	61.00	41.71	11.98	499.60
1935	373.65	61.00	6.13	12.30	75.36
1936	828.00	61.00	13.57	12.64	171.54
1937	1,255.07	61.00	20.57	12.98	266.97
1938	2,035.10	61.00	33.36	13.32	444.39
1939	4,245.64	61.00	69.60	13.67	951.57
1940	2,888.88	61.00	47.36	14.03	664.40
1941	8,678.43	61.00	142.27	14.39	2,047.77
1942	5,371.37	61.00	88.05	14.77	1,300.20
1943	1,716.53	61.00	28.14	15.14	426.17
1944	4,027.26	61.00	66.02	15.53	1,025.40
1945	15,345.99	61.00	251.57	15.93	4,006.49
1946	38,612.89	61.00	632.99	16.33	10,335.64
1947	70,513.03	61.00	1,155.94	16.74	19,348.62
1948	71,716.19	61.00	1,175.66	17.16	20,171.10
1949	114,730.34	61.00	1,880.80	17.58	33,072.61
1950	55,351.52	61.00	907.39	18.02	16,350.44
1951	180,283.58	61.00	2,955.44	18.46	54,567.18
1952	133,565.43	61.00	2,189.57	18.92	41,417.64
1953	262,342.80	61.00	4,300.66	19.38	83,330.48
1954	208,670.65	61.00	3,420.79	19.85	67,889.77
1955	372,502.81	61.00	6,106.54	20.32	124,104.63
1956	337,227.84	61.00	5,528.27	20.81	115,047.69
1957	309,810.34	61.00	5,078.80	21.31	108,212.31
1958	266,164.92	61.00	4,363.31	21.81	95,161.53
1959	277,466.69	61.00	4,548.58	22.32	101,537.21
1960	123,546.61	61.00	2,025.33	22.84	46,267.16

PSO
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 61 Survivor Curve: R1.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1961	296,904.29	61.00	4,867.23	23.37	113,759.82
1962	273,447.79	61.00	4,482.70	23.91	107,186.88
1963	308,340.51	61.00	5,054.71	24.46	123,626.42
1964	293,388.23	61.00	4,809.59	25.01	120,293.04
1965	306,669.37	61.00	5,027.31	25.57	128,569.95
1966	481,190.98	61.00	7,888.29	26.14	206,224.99
1967	553,561.93	61.00	9,074.69	26.72	242,501.06
1968	570,729.97	61.00	9,356.13	27.31	255,513.42
1969	628,978.83	61.00	10,311.02	27.90	287,701.28
1970	553,656.01	61.00	9,076.23	28.51	258,718.12
1971	965,512.45	61.00	15,827.90	29.11	460,824.36
1972	1,121,328.67	61.00	18,382.24	29.73	546,503.32
1973	994,607.49	61.00	16,304.86	30.35	494,928.78
1974	1,299,022.89	61.00	21,295.23	30.99	659,853.20
1975	936,973.22	61.00	15,360.05	31.62	485,728.57
1976	1,611,278.48	61.00	26,414.12	32.27	852,341.19
1977	1,935,224.71	61.00	31,724.65	32.92	1,044,380.68
1978	1,978,754.45	61.00	32,438.25	33.58	1,089,193.49
1979	2,016,329.39	61.00	33,054.22	34.24	1,131,863.17
1980	2,223,477.45	61.00	36,450.06	34.91	1,272,546.82
1981	2,718,229.34	61.00	44,560.65	35.59	1,585,916.77
1982	3,113,294.85	61.00	51,037.07	36.27	1,851,297.63
1983	3,094,545.91	61.00	50,729.71	36.96	1,875,037.40
1984	3,357,410.12	61.00	55,038.91	37.66	2,072,588.09
1985	2,470,192.32	61.00	40,494.52	38.36	1,553,261.33
1986	2,207,147.68	61.00	36,182.36	39.06	1,413,355.26
1987	2,087,707.20	61.00	34,224.34	39.77	1,361,224.07

PSO
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 61 Survivor Curve: R1.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1988	1,959,971.37	61.00	32,130.33	40.49	1,300,951.23
1989	2,347,498.25	61.00	38,483.16	41.21	1,585,894.32
1990	1,927,822.19	61.00	31,603.30	41.94	1,325,329.94
1991	3,866,170.88	61.00	63,379.16	42.67	2,704,120.94
1992	3,562,374.93	61.00	58,398.96	43.40	2,534,611.37
1993	3,433,067.50	61.00	56,279.19	44.14	2,484,250.64
1994	4,805,706.75	61.00	78,781.22	44.88	3,536,046.04
1995	114,760.06	61.00	1,881.29	45.63	85,849.07
1996	6,014,783.02	61.00	98,601.93	46.39	4,573,692.46
1997	4,985,332.84	61.00	81,725.88	47.14	3,852,617.32
1998	5,011,475.12	61.00	82,154.44	47.90	3,935,307.36
1999	5,819,813.86	61.00	95,405.75	48.67	4,642,972.39
2000	6,558,005.34	61.00	107,507.12	49.43	5,314,377.88
2001	2,880,208.10	61.00	47,216.01	50.21	2,370,483.78
2002	516,644.62	61.00	8,469.49	50.98	431,782.59
2003	3,865,372.80	61.00	63,366.08	51.76	3,279,829.33
2004	9,727,908.28	61.00	159,472.18	52.54	8,379,283.65
2005	6,346,124.89	61.00	104,033.71	53.33	5,548,146.26
2006	13,185,186.24	61.00	216,148.25	54.12	11,698,389.36
2007	15,207,959.82	61.00	249,308.12	54.92	13,691,345.92
2008	17,577,104.35	61.00	288,146.13	55.72	16,054,189.44
2009	11,919,927.00	61.00	195,406.52	56.52	11,044,105.40
2010	10,978,084.71	61.00	179,966.65	57.33	10,316,638.70
2011	10,403,332.12	61.00	170,544.58	58.13	9,914,588.74
2012	14,052,885.41	61.00	230,372.67	58.95	13,580,316.06
2013	17,379,989.29	61.00	284,914.77	59.77	17,028,574.39
2014	9,673,041.99	61.00	158,572.74	60.59	9,607,650.48

PSO
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 61 Survivor Curve: R1.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	235,390,272.41	61.00	3,858,815.12	50.11	193,364,978.05

Composite Average Remaining Life ... 50.1 Years

PSO
Electric Division
370.00 Meters

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 27 Survivor Curve: S.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1947	6,857.22	0.00	0.00	0.00	0.00
1948	9,637.20	0.00	0.00	0.00	0.00
1949	4,134.45	0.00	0.00	0.00	0.00
1950	5,326.31	0.00	0.00	0.00	0.00
1951	8,379.11	0.00	0.00	0.00	0.00
1952	10,643.66	0.00	0.00	0.00	0.00
1953	7,860.39	0.00	0.00	0.00	0.00
1954	8,023.82	0.00	0.00	0.00	0.00
1955	6,395.04	0.00	0.00	0.00	0.00
1956	16,233.29	0.00	0.00	0.00	0.00
1957	20,158.96	0.00	0.00	0.00	0.00
1958	27,208.04	0.00	0.00	0.00	0.00
1959	26,817.56	0.00	0.00	0.00	0.00
1960	29,958.93	0.00	0.00	0.00	0.00
1961	26,258.66	27.00	972.50	0.50	486.25
1962	32,820.23	27.00	1,215.51	0.81	983.51
1963	47,718.84	27.00	1,767.28	1.24	2,195.18
1964	41,821.50	27.00	1,548.87	1.69	2,609.96
1965	61,640.11	27.00	2,282.86	2.13	4,861.19
1966	59,963.03	27.00	2,220.75	2.57	5,714.57
1967	45,591.57	27.00	1,688.50	3.01	5,089.51
1968	58,683.55	27.00	2,173.36	3.45	7,506.83
1969	34,103.08	27.00	1,263.02	3.89	4,917.40
1970	69,317.50	27.00	2,567.20	4.33	11,118.11
1971	49,010.39	27.00	1,815.11	4.77	8,654.46
1972	130,398.97	27.00	4,829.37	5.21	25,137.04
1973	146,905.45	27.00	5,440.69	5.64	30,698.81

PSO
Electric Division
370.00 Meters

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 27 Survivor Curve: S.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1974	145,187.57	27.00	5,377.07	6.08	32,690.82
1975	97,819.34	27.00	3,622.77	6.52	23,611.60
1976	185,885.40	27.00	6,884.32	6.96	47,890.96
1977	230,057.57	27.00	8,520.25	7.40	63,016.20
1978	210,423.15	27.00	7,793.09	7.84	61,073.33
1979	331,869.36	27.00	12,290.88	8.28	101,757.79
1980	231,820.45	27.00	8,585.54	8.72	74,892.52
1981	289,989.21	27.00	10,739.84	9.17	98,470.03
1982	491,367.01	27.00	18,197.93	9.62	174,995.93
1983	410,843.20	27.00	15,215.71	10.07	153,162.71
1984	414,173.12	27.00	15,339.03	10.52	161,338.14
1985	512,845.69	27.00	18,993.40	10.97	208,410.08
1986	378,767.62	27.00	14,027.78	11.43	160,339.73
1987	426,806.52	27.00	15,806.91	11.89	187,950.89
1988	550,689.05	27.00	20,394.94	12.35	251,955.85
1989	453,480.01	27.00	16,794.77	12.82	215,319.23
1990	999,254.91	27.00	37,007.71	13.29	491,866.19
1991	1,341,030.32	27.00	49,665.47	13.77	683,647.36
1992	798,429.92	27.00	29,570.10	14.24	421,173.18
1993	1,631,475.81	27.00	60,422.21	14.73	889,750.88
1994	851,524.01	27.00	31,536.46	15.21	479,751.79
1995	95,458.36	27.00	3,535.33	15.70	55,520.53
1996	1,907,398.89	27.00	70,641.11	16.20	1,144,477.64
1997	3,069,952.94	27.00	113,696.66	16.70	1,899,171.38
1998	923,674.33	27.00	34,208.56	17.21	588,804.60
1999	4,320,825.91	27.00	160,023.12	17.73	2,836,684.76
2001	2,694,853.34	27.00	99,804.73	18.78	1,873,925.08

PSO
Electric Division
370.00 Meters

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 27 Survivor Curve: S.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2002	1,392,135.44	27.00	51,558.17	19.31	995,676.32
2003	1,853,229.18	27.00	68,634.92	19.86	1,362,762.27
2004	2,515,022.75	27.00	93,144.65	20.41	1,900,890.45
2005	2,044,061.11	27.00	75,702.44	20.97	1,587,477.68
2006	6,155,442.97	27.00	227,968.73	21.54	4,910,917.72
2007	3,899,199.35	27.00	144,408.05	22.12	3,195,005.28
2008	30,169.79	27.00	1,117.35	22.72	25,386.24
2009	4,067,801.40	27.00	150,652.28	23.33	3,514,483.54
2010	2,921,955.54	27.00	108,215.53	23.95	2,591,848.84
2011	4,224,278.04	27.00	156,447.44	24.59	3,847,085.02
2012	6,709,389.58	27.00	248,484.32	25.25	6,273,789.52
2013	4,846,145.16	27.00	179,478.49	25.93	4,653,311.81
2014	3,849,274.21	27.00	142,559.06	26.63	3,796,887.17
Total	69,495,874.39	21.36	2,566,852.13	20.32	52,147,143.87

Composite Average Remaining Life ... 20.3 Years

PSO
Electric Division
370.16 AMI Meters

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 47 Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2011	4,444,171.00	47.00	94,559.86	44.38	4,196,682.03
2012	4,569,721.11	47.00	97,231.22	45.06	4,380,801.47
2013	172,639.54	47.00	3,673.30	45.78	168,150.07
2014	3,897,075.85	47.00	82,919.17	46.56	3,860,981.29
Total	13,083,607.50	47.00	278,383.55	45.29	12,606,614.86

Composite Average Remaining Life ... 45.2 Years

PSO
Electric Division
371.00 Installations on Customer Premises
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40 Survivor Curve: 03

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1962	207.31	39.45	5.26	38.40	201.80
1963	14,414.62	39.45	365.42	38.50	14,067.78
1964	62,059.20	39.45	1,573.24	38.58	60,703.15
1965	39,384.10	39.45	998.41	38.66	38,603.68
1966	42,086.06	39.45	1,066.91	38.73	41,325.48
1967	52,212.75	39.45	1,323.63	38.80	51,351.29
1968	49,488.13	39.45	1,254.56	38.85	48,735.04
1969	55,537.93	39.45	1,407.93	38.89	54,754.81
1970	51,191.53	39.45	1,297.74	38.92	50,512.13
1971	91,522.80	39.45	2,320.17	38.95	90,369.79
1972	138,256.17	39.45	3,504.89	38.97	136,568.73
1973	138,467.72	39.45	3,510.25	38.98	136,812.20
1974	166,885.98	39.45	4,230.68	38.97	164,887.21
1975	194,767.10	39.45	4,937.48	38.97	192,405.49
1976	197,965.77	39.45	5,018.57	38.95	195,485.42
1977	221,857.97	39.45	5,624.26	38.93	218,964.73
1978	216,358.81	39.45	5,484.85	38.90	213,375.78
1979	286,270.52	39.45	7,257.16	38.87	282,085.65
1980	318,595.22	39.45	8,076.61	38.83	313,606.30
1981	407,503.64	39.45	10,330.50	38.79	400,675.33
1982	276,852.12	39.45	7,018.40	38.74	271,859.85
1983	433,741.65	39.45	10,995.66	38.68	425,356.19
1984	323,918.46	39.45	8,211.56	38.63	317,188.81
1985	366,562.26	39.45	9,292.61	38.57	358,421.64
1986	463,158.68	39.45	11,741.40	38.51	452,162.92
1987	447,352.69	39.45	11,340.71	38.45	436,068.47
1988	438,882.95	39.45	11,125.99	38.39	427,137.06

PSO
Electric Division
371.00 Installations on Customer Premises
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40 Survivor Curve: 03

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1989	467,381.32	39.45	11,848.45	38.33	454,195.43
1990	448,003.15	39.45	11,357.20	38.28	434,711.87
1991	778,976.81	39.45	19,747.61	38.22	754,834.26
1992	910,747.65	39.45	23,088.10	38.17	881,354.26
1993	991,667.63	39.45	25,139.47	38.13	958,562.14
1994	1,367,092.09	39.45	34,656.75	38.09	1,320,062.98
1995	126,703.69	39.45	3,212.03	38.06	122,242.63
1996	2,145,661.75	39.45	54,394.04	38.03	2,068,682.07
1997	1,060,748.29	39.45	26,890.72	38.01	1,022,240.68
1998	1,313,357.54	39.45	33,294.54	38.01	1,265,360.38
1999	1,012,614.64	39.45	25,670.50	38.01	975,636.89
2000	1,465,001.78	39.45	37,138.83	38.02	1,411,864.87
2001	805,203.92	39.45	20,412.49	38.04	776,433.25
2002	713,881.52	39.45	18,097.40	38.07	688,935.89
2003	1,003,830.10	39.45	25,447.80	38.11	969,852.81
2004	2,099,469.54	39.45	53,223.03	38.17	2,031,271.78
2005	1,132,263.99	39.45	28,703.69	38.23	1,097,388.36
2006	1,047,490.48	39.45	26,554.62	38.31	1,017,283.19
2007	971,230.85	39.45	24,621.39	38.40	945,440.01
2008	6,055,423.85	39.45	153,509.27	38.50	5,910,194.70
2009	1,626,580.43	39.45	41,234.96	38.61	1,592,265.42
2010	1,725,055.10	39.45	43,731.36	38.74	1,694,141.14
2011	1,834,579.46	39.45	46,507.88	38.88	1,808,092.04
2012	1,853,378.86	39.45	46,984.46	39.03	1,833,600.78
2013	2,919,099.56	39.45	74,001.23	39.19	2,899,804.66
2014	1,793,952.87	39.45	45,477.97	39.36	1,789,873.50

PSO
Electric Division
371.00 Installations on Customer Premises
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40 Survivor Curve: 03

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	43,164,899.01	39.45	1,094,260.66	38.49	42,118,012.74

Composite Average Remaining Life ... 38.4 Years

PSO
Electric Division
373.00 Street Lighting and Signal Systems
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 98 Survivor Curve: 04

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1934	65,201.85	89.86	725.60	112.92	81,931.96
1935	35,181.04	89.86	391.51	112.75	44,143.77
1938	2,378.67	89.86	26.47	112.21	2,970.24
1939	127.88	89.86	1.42	112.01	159.40
1940	776.96	89.86	8.65	111.80	966.68
1941	928.41	89.86	10.33	111.59	1,152.88
1942	1,703.11	89.86	18.95	111.36	2,110.64
1945	4,386.03	89.86	48.81	110.64	5,400.25
1946	640.24	89.86	7.12	110.38	786.45
1947	5,660.34	89.86	62.99	110.12	6,936.28
1948	13,389.49	89.86	149.00	109.84	16,366.95
1949	15,218.13	89.86	169.35	109.56	18,554.56
1950	40,532.34	89.86	451.06	109.27	49,288.20
1951	34,044.38	89.86	378.86	108.97	41,286.23
1952	26,736.58	89.86	297.54	108.67	32,333.39
1953	79,122.04	89.86	880.51	108.36	95,410.45
1954	43,275.16	89.86	481.59	108.04	52,030.50
1955	23,247.97	89.86	258.71	107.71	27,867.23
1956	48,882.51	89.86	543.99	107.38	58,414.52
1957	85,133.48	89.86	947.41	107.04	101,413.61
1958	61,451.79	89.86	683.87	106.70	72,967.46
1959	25,114.43	89.86	279.49	106.35	29,722.71
1960	153,645.34	89.86	1,709.84	105.99	181,228.75
1961	88,711.49	89.86	987.22	105.63	104,280.65
1962	88,396.16	89.86	983.71	105.26	103,549.35
1963	55,169.72	89.86	613.96	104.89	64,399.22
1964	65,545.36	89.86	729.42	104.52	76,236.78

PSO
Electric Division
373.00 Street Lighting and Signal Systems
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 98 Survivor Curve: 04

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1965	107,509.71	89.86	1,196.42	104.14	124,592.17
1966	199,691.65	89.86	2,222.26	103.74	230,541.35
1967	221,930.29	89.86	2,469.75	103.36	255,261.36
1968	267,164.49	89.86	2,973.13	102.97	306,132.46
1969	201,900.57	89.86	2,246.85	102.57	230,470.13
1970	147,133.81	89.86	1,637.38	102.18	167,310.08
1971	191,626.12	89.86	2,132.51	101.79	217,062.45
1972	208,251.40	89.86	2,317.52	101.39	234,978.46
1973	323,291.42	89.86	3,597.74	101.00	363,359.13
1974	277,110.78	89.86	3,083.82	100.60	310,235.09
1975	335,855.01	89.86	3,737.56	100.21	374,525.08
1976	175,365.57	89.86	1,951.55	99.81	194,788.37
1977	397,801.50	89.86	4,426.93	99.42	440,123.99
1978	343,658.82	89.86	3,824.40	99.03	378,729.11
1979	368,037.92	89.86	4,095.70	98.64	404,009.17
1980	434,909.40	89.86	4,839.88	98.26	475,556.65
1981	559,011.14	89.86	6,220.94	97.88	608,889.48
1982	281,236.78	89.86	3,129.74	97.50	305,152.35
1983	381,093.77	89.86	4,240.99	97.13	411,924.48
1984	467,977.92	89.86	5,207.88	96.76	503,928.71
1985	563,621.62	89.86	6,272.25	96.40	604,656.49
1986	514,076.74	89.86	5,720.89	96.05	549,475.18
1987	472,742.73	89.86	5,260.91	95.70	503,463.48
1988	1,088,319.95	89.86	12,111.35	95.36	1,154,912.31
1989	1,050,669.93	89.86	11,692.36	95.02	1,111,057.53
1990	951,878.02	89.86	10,592.96	94.70	1,003,136.79
1991	1,051,424.82	89.86	11,700.76	94.38	1,104,329.18

PSO
Electric Division
373.00 Street Lighting and Signal Systems
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 98 Survivor Curve: 04

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1992	1,125,088.46	89.86	12,520.52	94.07	1,177,831.93
1993	1,680,889.52	89.86	18,705.75	93.77	1,754,078.47
1994	1,449,482.50	89.86	16,130.54	93.48	1,507,907.74
1995	301,523.39	89.86	3,355.50	93.20	312,733.91
1996	3,825,335.59	89.86	42,570.17	92.93	3,956,014.70
1997	1,727,421.84	89.86	19,223.58	92.67	1,781,413.36
1998	2,183,222.59	89.86	24,295.95	92.42	2,245,366.94
1999	2,329,646.86	89.86	25,925.43	92.18	2,389,729.37
2000	1,269,890.57	89.86	14,131.95	91.95	1,299,396.26
2001	1,686,813.84	89.86	18,771.67	91.73	1,721,899.74
2002	485,950.50	89.86	5,407.89	91.52	494,934.19
2003	1,506,220.70	89.86	16,761.95	91.32	1,530,766.68
2004	1,912,526.59	89.86	21,283.51	91.14	1,939,742.01
2005	1,093,579.20	89.86	12,169.87	90.96	1,107,016.57
2006	1,402,750.30	89.86	15,610.48	90.80	1,417,437.20
2007	2,172,237.83	89.86	24,173.70	90.65	2,191,303.65
2008	6,094,529.84	89.86	67,822.85	90.51	6,138,462.19
2009	1,923,525.79	89.86	21,405.92	90.38	1,934,613.67
2010	1,565,659.33	89.86	17,423.41	90.26	1,572,617.14
2011	1,499,705.66	89.86	16,689.44	90.15	1,504,574.91
2012	1,829,813.53	89.86	20,363.04	90.05	1,833,787.14
2013	2,233,839.50	89.86	24,859.24	89.97	2,236,559.46
2014	2,016,097.58	89.86	22,436.10	89.89	2,016,871.58
Total	55,963,644.29	89.86	622,790.29	92.98	57,905,568.97

Composite Average Remaining Life ... 92.9 Years

PSO
Electric Division
373.00 Street Lighting and Signal Systems
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 98 Survivor Curve: 04

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
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PSO
Electric Division
390.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 84 Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1934	103,172.61	84.00	1,228.29	49.29	60,540.92
1935	29,397.16	84.00	349.98	49.59	17,356.13
1937	182.50	84.00	2.17	50.20	109.07
1938	1,006.57	84.00	11.98	50.51	605.28
1940	11,224.56	84.00	133.63	51.13	6,832.82
1941	10.02	84.00	0.12	51.45	6.14
1942	65.14	84.00	0.78	51.76	40.14
1945	324.76	84.00	3.87	52.72	203.83
1946	6,263.27	84.00	74.57	53.04	3,955.04
1947	7,729.24	84.00	92.02	53.37	4,910.56
1948	12,344.11	84.00	146.96	53.69	7,890.52
1949	13,213.11	84.00	157.30	54.02	8,497.72
1951	36,615.49	84.00	435.91	54.68	23,837.72
1952	19,217.90	84.00	228.79	55.02	12,587.81
1953	28,144.01	84.00	335.06	55.36	18,547.25
1954	8,904.22	84.00	106.01	55.69	5,903.90
1955	293,547.08	84.00	3,494.72	56.03	195,825.76
1956	5,769.01	84.00	68.68	56.38	3,872.06
1957	319.00	84.00	3.80	56.72	215.42
1958	16,499.91	84.00	196.43	57.07	11,210.26
1959	21,576.02	84.00	256.87	57.42	14,748.69
1960	6,177.00	84.00	73.54	57.77	4,248.23
1961	5,786.00	84.00	68.88	58.12	4,003.65
1962	178,718.00	84.00	2,127.66	58.48	124,421.23
1963	46,801.00	84.00	557.17	58.84	32,781.28
1964	64,872.00	84.00	772.31	59.19	45,716.77
1965	64,497.00	84.00	767.85	59.56	45,730.44

PSO
Electric Division
390.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 84 Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1966	102,030.00	84.00	1,214.68	59.92	72,784.88
1967	13,318.00	84.00	158.55	60.29	9,558.73
1968	672,598.19	84.00	8,007.38	60.66	485,693.95
1969	532,545.22	84.00	6,340.03	61.03	386,910.94
1970	611,677.76	84.00	7,282.11	61.40	447,120.67
1971	136,061.93	84.00	1,619.84	61.78	100,065.97
1972	43,205.00	84.00	514.36	62.15	31,969.18
1973	52,827.00	84.00	628.91	62.53	39,327.93
1974	272,963.26	84.00	3,249.67	62.92	204,455.02
1975	812,583.28	84.00	9,673.93	63.30	612,366.33
1976	9,064.46	84.00	107.91	63.69	6,872.87
1977	17,852.53	84.00	212.54	64.08	13,619.24
1978	83,423.46	84.00	993.17	64.47	64,033.49
1979	23,999.57	84.00	285.72	64.87	18,535.03
1980	31,831.04	84.00	378.95	65.27	24,735.43
1981	98,759.33	84.00	1,175.74	65.68	77,220.91
1982	1,210,435.04	84.00	14,410.41	66.09	952,349.63
1983	634,214.35	84.00	7,550.42	66.50	502,119.70
1984	456,695.63	84.00	5,437.03	66.92	363,850.49
1985	987,818.32	84.00	11,760.12	67.34	791,975.40
1986	1,287,696.60	84.00	15,330.22	67.77	1,038,965.82
1987	1,539,105.34	84.00	18,323.28	68.21	1,249,754.45
1988	1,506,660.82	84.00	17,937.02	68.64	1,231,281.17
1989	1,355,731.56	84.00	16,140.19	69.09	1,115,148.04
1990	2,541,198.34	84.00	30,253.34	69.54	2,103,895.02
1991	3,078,797.58	84.00	36,653.54	70.00	2,565,744.76
1992	490,171.61	84.00	5,835.57	70.46	411,195.75

PSO
Electric Division
390.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 84 Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1993	1,546,940.96	84.00	18,416.56	70.93	1,306,365.43
1994	688,731.89	84.00	8,199.46	71.41	585,563.09
1996	400,901.11	84.00	4,772.79	72.39	345,525.45
1997	8,204.14	84.00	97.67	72.90	7,119.96
1998	1,050,618.49	84.00	12,507.77	73.41	918,166.31
1999	3,299,036.00	84.00	39,275.52	73.93	2,903,686.83
2000	579,398.52	84.00	6,897.83	74.46	513,626.14
2001	473,754.01	84.00	5,640.11	75.00	423,025.68
2002	234,802.03	84.00	2,795.35	75.55	211,202.62
2003	337,072.43	84.00	4,012.90	76.12	305,454.67
2004	139,809.21	84.00	1,664.45	76.69	127,653.03
2005	96,803.50	84.00	1,152.46	77.29	89,073.56
2006	1,386,221.88	84.00	16,503.18	77.90	1,285,522.30
2007	947,607.68	84.00	11,281.41	78.52	885,778.39
2008	2,140,733.87	84.00	25,485.76	79.15	2,017,324.45
2009	748,449.14	84.00	8,910.40	79.81	711,158.83
2010	656,983.91	84.00	7,821.49	80.50	629,646.01
2011	1,327,167.43	84.00	15,800.13	81.21	1,283,120.86
2012	3,686,607.10	84.00	43,889.61	81.95	3,596,592.15
2013	2,319,753.70	84.00	27,617.01	82.72	2,284,450.95
2014	11,545,228.21	84.00	137,447.66	83.54	11,482,195.52
Total	53,200,467.12	84.00	633,359.49	74.98	47,488,401.69

Composite Average Remaining Life ... 74.9 Years

PSO
Electric Division
391.00 Office Furniture and Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 85 Survivor Curve: L4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1992	2,977,208.27	85.00	35,025.99	62.50	2,189,132.81
1993	3,276,864.20	85.00	38,551.35	63.50	2,448,013.12
1994	1,140,290.35	85.00	13,415.18	64.50	865,279.27
1996	832,545.72	85.00	9,794.66	66.50	651,344.56
1997	484,653.06	85.00	5,701.80	67.50	384,871.53
1999	84,501.28	85.00	994.13	69.50	69,092.22
2000	218.76	85.00	2.57	70.50	181.44
2001	47,002.68	85.00	552.97	71.50	39,537.55
2002	52,955.67	85.00	623.01	72.50	45,168.07
2003	68,498.37	85.00	805.86	73.50	59,230.94
2004	189,132.59	85.00	2,225.09	74.50	165,769.15
2005	7,599.51	85.00	89.41	75.50	6,750.15
2006	168,929.62	85.00	1,987.41	76.50	152,036.66
2007	58,681.45	85.00	690.37	77.50	53,503.67
2008	58,808.80	85.00	691.87	78.50	54,311.66
2009	26,366.48	85.00	310.19	79.50	24,660.41
2010	63,017.26	85.00	741.38	80.50	59,681.05
2011	6,898.09	85.00	81.15	81.50	6,614.05
2012	7,846.23	85.00	92.31	82.50	7,615.46
2013	812.24	85.00	9.56	83.50	797.91
2014	187,297.06	85.00	2,203.50	84.50	186,195.31
Total	9,740,127.69	85.00	114,589.76	65.19	7,469,787.00

Composite Average Remaining Life ... 65.1 Years

PSO
Electric Division
391.11 Office Furniture and Equipment - Computers
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 Survivor Curve: L3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2012	71,919.88	65.00	1,106.48	62.50	69,153.69
2013	26,800.65	65.00	412.32	63.50	26,182.16
Total	98,720.53	65.00	1,518.80	62.77	95,335.85

Composite Average Remaining Life ... 62.7 Years

PSO
Electric Division
392.00 Transportation Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 11 Survivor Curve: L5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2000	110,648.68	11.00	10,059.98	1.05	10,540.36
2001	17,467.00	11.00	1,588.07	1.22	1,929.53
2003	7,380.16	11.00	670.99	1.45	973.69
2004	5,913.25	11.00	537.62	1.63	873.70
2005	70,009.27	11.00	6,365.12	2.06	13,131.23
2006	5,838.36	11.00	530.81	2.76	1,463.70
2008	16,988.90	11.00	1,544.60	4.51	6,973.76
2009	17,274.15	11.00	1,570.53	5.50	8,636.95
2010	110,581.21	11.00	10,053.85	6.50	65,338.91
2012	14,500.80	11.00	1,318.39	8.50	11,204.83
2014	1,389.68	11.00	126.35	10.50	1,326.51
Total	377,991.46	11.00	34,366.31	3.56	122,393.18

Composite Average Remaining Life ... 3.56 Years

PSO
Electric Division
393.00 Stores Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 37 Survivor Curve: L2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1985	52,869.40	37.00	1,428.90	16.34	23,343.32
1986	194,051.37	37.00	5,244.63	16.64	87,259.39
1987	94,885.43	37.00	2,564.47	16.96	43,485.62
1988	79,169.52	37.00	2,139.72	17.30	37,008.10
1989	27,237.50	37.00	736.15	17.66	12,999.26
1990	148,737.38	37.00	4,019.93	18.05	72,547.97
1991	303,091.28	37.00	8,191.66	18.46	151,238.57
1992	107,094.51	37.00	2,894.45	18.91	54,739.04
1993	444,205.30	37.00	12,005.55	19.39	232,846.47
1994	89,121.08	37.00	2,408.68	19.91	47,966.70
1996	336,014.50	37.00	9,081.47	21.07	191,324.88
1999	9,345.56	37.00	252.58	23.10	5,834.13
2001	4,884.27	37.00	132.01	24.63	3,251.69
2002	37,567.82	37.00	1,015.35	25.44	25,830.31
2004	34,870.21	37.00	942.44	27.12	25,554.54
2009	7,780.66	37.00	210.29	31.61	6,647.88
2011	88,129.07	37.00	2,381.87	33.53	79,869.94
2013	2,254.47	37.00	60.93	35.50	2,163.24
2014	31,395.62	37.00	848.53	36.50	30,971.48
Total	2,092,704.95	37.00	56,559.60	20.07	1,134,882.53

Composite Average Remaining Life ... 20.0 Years

PSO
Electric Division
394.00 Tools, Shop and Garage Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 125 Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1990	365,947.39	125.00	2,927.58	103.42	302,779.67
1991	232,256.11	125.00	1,858.05	104.28	193,752.73
1992	217,551.96	125.00	1,740.41	105.13	182,977.00
1993	224,461.40	125.00	1,795.69	105.99	190,330.42
1994	229,044.28	125.00	1,832.35	106.85	195,794.07
1996	275,190.19	125.00	2,201.52	108.58	239,044.35
1997	160,854.83	125.00	1,286.84	109.45	140,844.54
1998	9,184.90	125.00	73.48	110.32	8,106.28
1999	203,852.42	125.00	1,630.82	111.19	181,336.73
2000	316,289.34	125.00	2,530.31	112.07	283,563.87
2001	229,550.13	125.00	1,836.40	112.94	207,411.79
2002	602,259.22	125.00	4,818.07	113.82	548,416.33
2003	671,483.51	125.00	5,371.86	114.71	616,190.59
2004	76,893.18	125.00	615.14	115.59	71,105.33
2005	1,102,537.37	125.00	8,820.29	116.48	1,027,347.74
2006	1,459,755.41	125.00	11,678.03	117.36	1,370,587.67
2007	2,346,329.36	125.00	18,770.62	118.26	2,219,730.90
2008	1,630,958.55	125.00	13,047.66	119.15	1,554,609.53
2009	1,561,898.78	125.00	12,495.18	120.04	1,499,964.02
2010	945,140.76	125.00	7,561.12	120.94	914,430.14
2011	1,217,499.37	125.00	9,739.99	121.84	1,186,700.22
2012	1,883,573.42	125.00	15,068.57	122.74	1,849,506.72
2013	131,703.69	125.00	1,053.63	123.64	130,273.27
2014	3,507,954.33	125.00	28,063.61	124.55	3,495,251.19

PSO
Electric Division
394.00 Tools, Shop and Garage Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 125 Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	19,602,169.90	125.00	156,817.21	118.67	18,610,055.09

Composite Average Remaining Life ... 118. Years

PSO
Electric Division
395.00 Laboratory Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 98 Survivor Curve: L4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1987	145,158.68	98.00	1,481.24	70.50	104,426.11
1988	64,130.36	98.00	654.41	71.50	46,788.93
1989	107,488.79	98.00	1,096.85	72.50	79,519.37
1990	210,147.33	98.00	2,144.41	73.50	157,609.50
1991	183,862.54	98.00	1,876.19	74.50	139,772.14
1992	120,141.98	98.00	1,225.96	75.50	92,557.78
1993	127,672.85	98.00	1,302.81	76.50	99,662.40
1994	1,042,511.61	98.00	10,638.10	77.50	824,430.60
1996	571,940.46	98.00	5,836.25	79.50	463,969.83
1997	167,242.74	98.00	1,706.59	80.50	137,377.33
1999	257,142.29	98.00	2,623.96	82.50	216,470.97
2000	43,522.33	98.00	444.11	83.50	37,082.67
2001	322,800.39	98.00	3,293.95	84.50	278,332.05
2002	55,446.41	98.00	565.79	85.50	48,374.01
2003	4,030.01	98.00	41.12	86.50	3,557.09
2004	15,218.11	98.00	155.29	87.50	13,587.56
2006	241,959.24	98.00	2,469.02	89.50	220,972.54
2007	26,099.13	98.00	266.32	90.50	24,101.71
2008	218.12	98.00	2.23	91.50	203.65
2009	2,851.22	98.00	29.09	92.50	2,691.20
2010	17,319.88	98.00	176.74	93.50	16,524.56
2011	30,345.80	98.00	309.66	94.50	29,262.00
2012	166,910.29	98.00	1,703.20	95.50	162,652.28
2013	2,565.06	98.00	26.17	96.50	2,525.80
2014	9,752.10	98.00	99.51	97.50	9,702.34

PSO
Electric Division
395.00 Laboratory Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 98 Survivor Curve: L4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	3,936,477.72	98.00	40,168.99	79.97	3,212,154.44

Composite Average Remaining Life ... 79.9 Years

PSO
Electric Division
396.00 Power Operated Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 85 Survivor Curve: L4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1990	56,227.26	85.00	661.50	60.50	40,021.56
1991	12,685.00	85.00	149.24	61.50	9,178.06
1992	84,624.77	85.00	995.59	62.50	62,224.35
1993	48,711.44	85.00	573.08	63.50	36,390.35
1994	12,424.60	85.00	146.17	64.50	9,428.08
1996	72,577.93	85.00	853.86	66.50	56,781.55
1998	45,012.40	85.00	529.56	68.50	36,274.70
1999	207,817.46	85.00	2,444.91	69.50	169,921.33
2002	1,443.37	85.00	16.98	72.50	1,231.11
2004	21,150.27	85.00	248.83	74.50	18,537.59
2005	62,350.56	85.00	733.54	75.50	55,381.97
2006	141,332.17	85.00	1,662.73	76.50	127,198.95
2007	475,910.50	85.00	5,598.95	77.50	433,918.39
2010	12,772.41	85.00	150.26	80.50	12,096.22
2011	22,031.59	85.00	259.20	81.50	21,124.41
Total	1,277,071.73	85.00	15,024.38	72.53	1,089,708.62

Composite Average Remaining Life ... 72.5 Years

PSO
Electric Division
397.00 Communication Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 Survivor Curve: S6

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1996	11,664,536.68	20.00	583,190.80	1.95	1,138,645.98
1997	12,779,182.24	20.00	638,919.63	2.67	1,704,091.40
1998	1,415,285.71	20.00	70,759.91	3.54	250,457.76
1999	6,719,757.59	20.00	335,967.12	4.51	1,514,327.93
2000	2,424,951.84	20.00	121,240.10	5.50	667,019.88
2001	1,817,146.68	20.00	90,851.72	6.50	590,650.43
2002	1,398,432.18	20.00	69,917.29	7.50	524,466.12
2003	1,492,366.99	20.00	74,613.74	8.50	634,308.99
2004	826,412.63	20.00	41,318.08	9.50	392,572.81
2005	4,338,922.54	20.00	216,932.72	10.50	2,278,061.67
2006	969,889.72	20.00	48,491.49	11.50	557,712.06
2007	2,147,111.20	20.00	107,348.93	12.50	1,341,994.25
2008	1,287,833.05	20.00	64,387.67	13.50	869,313.17
2009	1,631,224.56	20.00	81,556.19	14.50	1,182,665.52
2010	1,363,766.91	20.00	68,184.13	15.50	1,056,938.31
2011	405,714.32	20.00	20,284.46	16.50	334,718.70
2012	266,566.14	20.00	13,327.48	17.50	233,247.43
2013	313,721.00	20.00	15,685.08	18.50	290,193.38
2014	3,882,154.97	20.00	194,095.76	19.50	3,785,107.09
Total	57,144,976.95	20.00	2,857,072.31	6.77	19,346,492.88

Composite Average Remaining Life ... 6.77 Years

PSO
Electric Division
397.11 Communication Equipment - Mobile Radios
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 150 Survivor Curve: L3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2001	7,688.00	150.00	51.25	136.50	6,996.07
2002	599,074.25	150.00	3,993.89	137.50	549,150.76
2003	27,911.53	150.00	186.08	138.50	25,771.61
2010	12,523.51	150.00	83.49	145.50	12,147.80
2011	5,307.13	150.00	35.38	146.50	5,183.30
2012	7,164.88	150.00	47.77	147.50	7,045.46
Total	659,669.30	150.00	4,397.86	137.86	606,295.01

Composite Average Remaining Life ... 137. Years

PSO
Electric Division
397.12 Communication Equipment - SCADA
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 165 Survivor Curve: L3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2001	69,595.60	165.00	421.80	151.50	63,901.34
2009	82,152.59	165.00	497.90	159.50	79,414.13
2014	3,361.43	165.00	20.37	164.50	3,351.24
Total	155,109.62	165.00	940.07	156.02	146,666.71

Composite Average Remaining Life ... 156. Years

PSO
Electric Division
397.16 Communication Equipment - AMI
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 1 Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2014	2,670,468.27	1.04	2,556,680.73	0.81	2,078,578.44
Total	2,670,468.27	1.04	2,556,680.73	0.81	2,078,578.44

Composite Average Remaining Life ... 0.81 Years

PSO
Electric Division
398.00 Miscellaneous Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 Survivor Curve: S3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1997	216,119.92	30.00	7,204.00	13.19	95,009.37
1998	184,707.80	30.00	6,156.93	14.01	86,275.25
1999	329,851.09	30.00	10,995.04	14.87	163,496.28
2000	6,873.33	30.00	229.11	15.76	3,610.64
2001	36,488.39	30.00	1,216.28	16.67	20,280.22
2002	93,212.52	30.00	3,107.08	17.61	54,719.52
2003	27,631.93	30.00	921.06	18.57	17,102.44
2004	885,798.89	30.00	29,526.63	19.54	576,916.74
2005	167,293.80	30.00	5,576.46	20.52	114,431.47
2006	796,532.91	30.00	26,551.10	21.51	571,115.49
2007	262,819.51	30.00	8,760.65	22.50	197,152.57
2008	643,548.39	30.00	21,451.61	23.50	504,146.97
2009	587,609.98	30.00	19,587.00	24.50	479,891.50
2010	149,863.32	30.00	4,995.44	25.50	127,384.42
2011	310,773.82	30.00	10,359.13	26.50	274,517.09
2012	165,398.29	30.00	5,513.28	27.50	151,615.12
2013	79,912.02	30.00	2,663.73	28.50	75,916.42
2014	256,244.78	30.00	8,541.49	29.50	251,974.03
Total	5,200,680.69	30.00	173,356.04	21.72	3,765,555.54

Composite Average Remaining Life ... 21.7 Years

PSO
Electric Division
399.30 Other Tangible Property
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 124 Survivor Curve: L4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1980	347,335.21	124.00	2,801.10	89.50	250,700.39
1981	30,925.35	124.00	249.40	90.50	22,570.65
1982	34,275.76	124.00	276.42	91.50	25,292.26
1983	9,607.77	124.00	77.48	92.50	7,167.09
1986	73,297.52	124.00	591.11	95.50	56,450.88
1987	2,737.68	124.00	22.08	96.50	2,130.53
1989	30,125.24	124.00	242.95	98.50	23,930.12
1999	1,506.76	124.00	12.15	108.50	1,318.41
Total	529,811.29	124.00	4,272.68	91.17	389,560.33

Composite Average Remaining Life ... 91.1 Years

PSO
Electric Division
399.30 Other Tangible Property
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 124 Survivor Curve: L4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

PSO
Electric Division
311.99 Accounts 311 and 311.30
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$71,108,787.00	\$781.00	0.00001	100.00
0.5 - 1.5	\$70,145,111.00	\$545,176.00	0.00777	100.00
1.5 - 2.5	\$67,996,204.00	\$129,541.00	0.00191	99.22
2.5 - 3.5	\$69,729,289.00	\$76,901.00	0.00110	99.03
3.5 - 4.5	\$68,364,907.00	\$40,282.00	0.00059	98.92
4.5 - 5.5	\$67,415,283.00	\$54,271.00	0.00081	98.87
5.5 - 6.5	\$71,199,491.00	\$192,052.00	0.00270	98.79
6.5 - 7.5	\$69,263,961.00	\$154,841.00	0.00224	98.52
7.5 - 8.5	\$68,098,733.00	\$143,755.00	0.00211	98.30
8.5 - 9.5	\$66,181,673.00	\$64,728.00	0.00098	98.09
9.5 - 10.5	\$64,802,995.00	\$91,533.00	0.00141	98.00
10.5 - 11.5	\$64,759,795.00	\$225,517.00	0.00348	97.86
11.5 - 12.5	\$64,563,440.00	\$122,123.00	0.00189	97.52
12.5 - 13.5	\$64,197,591.00	\$28,196.00	0.00044	97.33
13.5 - 14.5	\$63,499,865.00	\$117,797.00	0.00186	97.29
14.5 - 15.5	\$63,270,060.00	\$35,928.00	0.00057	97.11
15.5 - 16.5	\$63,021,504.00	\$79,941.00	0.00127	97.05
16.5 - 17.5	\$62,934,173.00	\$98,589.00	0.00157	96.93
17.5 - 18.5	\$62,583,753.00	\$192,133.00	0.00307	96.78
18.5 - 19.5	\$62,391,556.00	\$13,492.00	0.00022	96.48
19.5 - 20.5	\$62,337,256.00	\$1,554,367.00	0.02493	96.46
20.5 - 21.5	\$60,431,978.00	\$342,930.00	0.00567	94.06
21.5 - 22.5	\$59,938,057.00	\$32,532.00	0.00054	93.52
22.5 - 23.5	\$59,540,374.00	\$52,949.00	0.00089	93.47
23.5 - 24.5	\$58,998,871.00	\$338,330.00	0.00573	93.39
24.5 - 25.5	\$57,419,366.00	\$235,506.00	0.00410	92.85
25.5 - 26.5	\$56,446,454.00	\$373,431.00	0.00662	92.47
26.5 - 27.5	\$55,027,426.00	\$586,316.00	0.01065	91.86
27.5 - 28.5	\$52,525,016.00	\$135,992.00	0.00259	90.88
28.5 - 29.5	\$37,773,615.00	\$81,080.00	0.00215	90.65
29.5 - 30.5	\$37,541,765.00	\$147,049.00	0.00392	90.45
30.5 - 31.5	\$37,394,716.00	\$106,524.00	0.00285	90.10
31.5 - 32.5	\$36,314,639.00	\$16,987.00	0.00047	89.84
32.5 - 33.5	\$35,722,887.00	\$42,992.00	0.00120	89.80
33.5 - 34.5	\$35,434,979.00	\$56,994.00	0.00161	89.69
34.5 - 35.5	\$34,642,630.00	\$77,520.00	0.00224	89.55
35.5 - 36.5	\$25,217,118.00	\$2,289.00	0.00009	89.35

PSO
Electric Division
311.99 Accounts 311 and 311.30
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$25,214,427.00	\$3,107.00	0.00012	89.34
37.5 - 38.5	\$25,147,308.00	\$44,946.00	0.00179	89.33
38.5 - 39.5	\$22,985,259.00	\$52,818.00	0.00230	89.17
39.5 - 40.5	\$22,869,427.00	\$263,015.00	0.01150	88.96
40.5 - 41.5	\$18,791,682.00	\$24,925.00	0.00133	87.94
41.5 - 42.5	\$17,370,118.00	\$37,085.00	0.00213	87.82
42.5 - 43.5	\$16,890,841.00	\$6,844.00	0.00041	87.63
43.5 - 44.5	\$16,836,867.00	\$11,741.00	0.00070	87.60
44.5 - 45.5	\$14,200,096.00	\$5,221.00	0.00037	87.54
45.5 - 46.5	\$13,062,013.00	\$7,409.00	0.00057	87.51
46.5 - 47.5	\$14,119,020.00	\$4,872.00	0.00035	87.46
47.5 - 48.5	\$11,476,532.00	\$0.00	0.00000	87.43
48.5 - 49.5	\$11,345,709.00	\$0.00	0.00000	87.43
49.5 - 50.5	\$11,345,709.00	\$30,333.00	0.00267	87.43
50.5 - 51.5	\$11,315,376.00	\$97,382.00	0.00861	87.19
51.5 - 52.5	\$11,213,928.00	\$90,711.00	0.00809	86.44
52.5 - 53.5	\$11,043,663.00	\$0.00	0.00000	85.74
53.5 - 54.5	\$7,426,527.00	\$787,797.00	0.10608	85.74
54.5 - 55.5	\$6,638,730.00	\$2,661.00	0.00040	76.65
55.5 - 56.5	\$6,605,493.00	\$0.00	0.00000	76.62
56.5 - 57.5	\$1,806,153.00	\$0.00	0.00000	76.62
57.5 - 58.5	\$1,399,748.00	\$15,217.00	0.01087	76.62
58.5 - 59.5	\$1,384,531.00	\$6,630.00	0.00479	75.78
59.5 - 60.5	\$1,377,901.00	\$0.00	0.00000	75.42
60.5 - 61.5	\$1,309,473.00	\$0.00	0.00000	75.42
61.5 - 62.5	\$881,061.00	\$161.00	0.00018	75.42
62.5 - 63.5	\$0.00	\$0.00	0.00000	75.41
63.5 - 64.5	\$0.00	\$0.00	0.00000	75.41
64.5 - 65.5	\$0.00	\$0.00	0.00000	75.41
65.5 - 66.5	\$0.00	\$0.00	0.00000	75.41
66.5 - 67.5	\$0.00	\$0.00	0.00000	75.41
67.5 - 68.5	\$0.00	\$0.00	0.00000	75.41
68.5 - 69.5	\$0.00	\$0.00	0.00000	75.41
69.5 - 70.5	\$0.00	\$0.00	0.00000	75.41
70.5 - 71.5	\$0.00	\$0.00	0.00000	75.41
71.5 - 72.5	\$0.00	\$0.00	0.00000	75.41
72.5 - 73.5	\$0.00	\$0.00	0.00000	75.41

PSO
Electric Division
311.99 Accounts 311 and 311.30
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

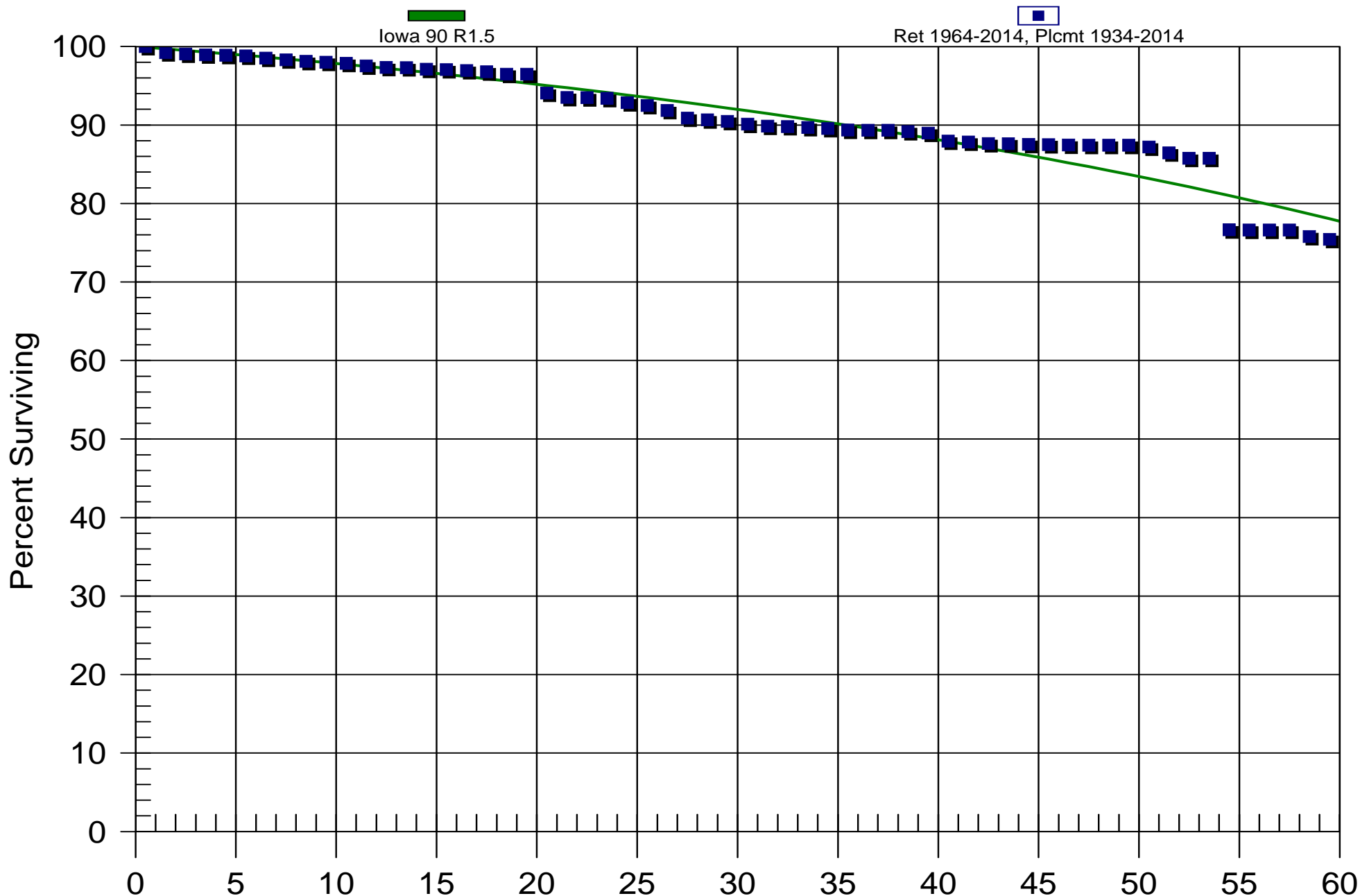
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$0.00	\$0.00	0.00000	75.41
74.5 - 75.5	\$0.00	\$0.00	0.00000	75.41
75.5 - 76.5	\$0.00	\$0.00	0.00000	75.41
76.5 - 77.5	\$0.00	\$0.00	0.00000	75.41
77.5 - 78.5	\$0.00	\$0.00	0.00000	75.41
78.5 - 79.5	\$0.00	\$0.00	0.00000	75.41
79.5 - 80.5	\$0.00	\$0.00	0.00000	75.41

PSO

Electric Division

311.99 Accounts 311 and 311.30

Original And Smooth Survivor Curves



PSO
Electric Division
312.11 Coal Transportation Equipment
Observed Life Table
Retirement Expr. 1979 TO 2014
Placement Years 1979 TO 2014

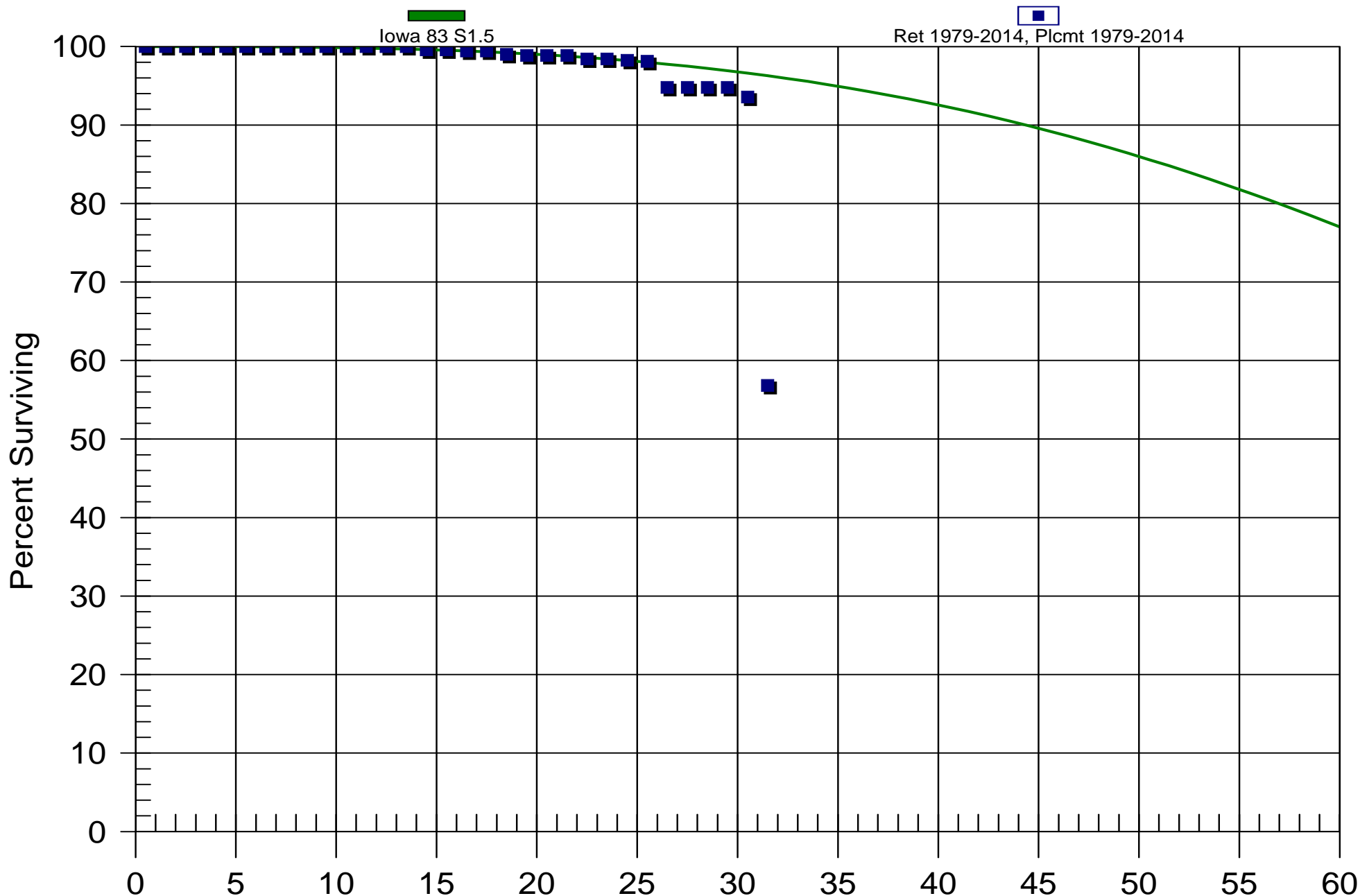
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$30,276,744.42	\$0.00	0.00000	100.00
0.5 - 1.5	\$30,104,589.31	\$0.00	0.00000	100.00
1.5 - 2.5	\$29,942,332.31	\$0.00	0.00000	100.00
2.5 - 3.5	\$29,867,589.31	\$0.00	0.00000	100.00
3.5 - 4.5	\$29,867,589.31	\$0.00	0.00000	100.00
4.5 - 5.5	\$29,864,352.31	\$0.00	0.00000	100.00
5.5 - 6.5	\$29,862,296.31	\$0.00	0.00000	100.00
6.5 - 7.5	\$29,862,296.31	\$0.00	0.00000	100.00
7.5 - 8.5	\$29,800,601.31	\$0.00	0.00000	100.00
8.5 - 9.5	\$29,800,601.31	\$0.00	0.00000	100.00
9.5 - 10.5	\$29,800,601.31	\$0.00	0.00000	100.00
10.5 - 11.5	\$29,800,601.31	\$39.00	0.00000	100.00
11.5 - 12.5	\$29,800,562.31	\$0.00	0.00000	100.00
12.5 - 13.5	\$29,800,562.31	\$0.00	0.00000	100.00
13.5 - 14.5	\$29,800,562.31	\$129,830.00	0.00436	100.00
14.5 - 15.5	\$29,670,732.31	\$0.00	0.00000	99.56
15.5 - 16.5	\$29,670,732.31	\$43,277.00	0.00146	99.56
16.5 - 17.5	\$29,627,455.31	\$0.00	0.00000	99.42
17.5 - 18.5	\$29,627,455.31	\$129,830.00	0.00438	99.42
18.5 - 19.5	\$29,497,625.31	\$38,900.00	0.00132	98.98
19.5 - 20.5	\$29,458,725.31	\$0.00	0.00000	98.85
20.5 - 21.5	\$29,458,725.31	\$0.00	0.00000	98.85
21.5 - 22.5	\$29,458,725.31	\$133,031.00	0.00452	98.85
22.5 - 23.5	\$24,314,873.00	\$0.00	0.00000	98.41
23.5 - 24.5	\$24,314,873.00	\$39,982.00	0.00164	98.41
24.5 - 25.5	\$24,274,891.00	\$37,161.00	0.00153	98.24
25.5 - 26.5	\$24,237,730.00	\$819,064.00	0.03379	98.09
26.5 - 27.5	\$23,418,666.00	\$0.00	0.00000	94.78
27.5 - 28.5	\$23,418,666.00	\$0.00	0.00000	94.78
28.5 - 29.5	\$23,418,666.00	\$0.00	0.00000	94.78
29.5 - 30.5	\$23,418,666.00	\$303,308.00	0.01295	94.78
30.5 - 31.5	\$23,115,358.00	\$9,073,517.00	0.39253	93.55

PSO

Electric Division

312.11 Coal Transportation Equipment

Original And Smooth Survivor Curves



PSO
Electric Division
312.12 Boiler Plant Equipment - Rail Spur
Observed Life Table
Retirement Expr. 1995 TO 2014
Placement Years 1995 TO 2014

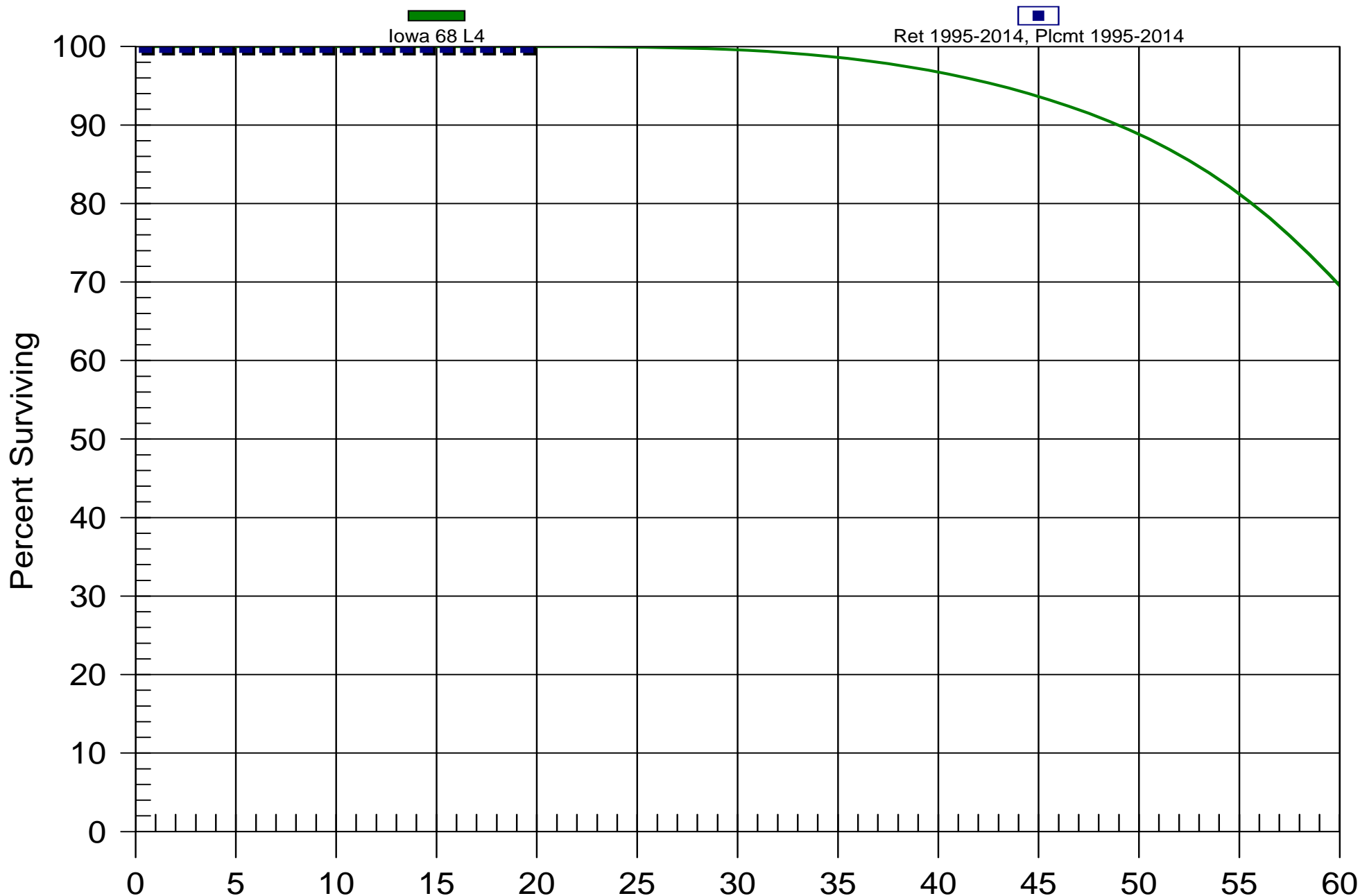
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$22,359,915.26	\$0.00	0.00000	100.00
0.5 - 1.5	\$22,359,915.26	\$0.00	0.00000	100.00
1.5 - 2.5	\$22,359,915.26	\$0.00	0.00000	100.00
2.5 - 3.5	\$22,359,915.26	\$0.00	0.00000	100.00
3.5 - 4.5	\$22,359,915.26	\$0.00	0.00000	100.00
4.5 - 5.5	\$22,359,915.26	\$0.00	0.00000	100.00
5.5 - 6.5	\$22,359,915.26	\$0.00	0.00000	100.00
6.5 - 7.5	\$22,359,915.26	\$0.00	0.00000	100.00
7.5 - 8.5	\$22,359,915.26	\$0.00	0.00000	100.00
8.5 - 9.5	\$22,359,915.26	\$0.00	0.00000	100.00
9.5 - 10.5	\$22,359,915.26	\$0.00	0.00000	100.00
10.5 - 11.5	\$21,709,854.79	\$0.00	0.00000	100.00
11.5 - 12.5	\$21,709,854.79	\$0.00	0.00000	100.00
12.5 - 13.5	\$21,068,840.78	\$0.00	0.00000	100.00
13.5 - 14.5	\$21,068,840.78	\$0.00	0.00000	100.00
14.5 - 15.5	\$21,068,840.78	\$0.00	0.00000	100.00
15.5 - 16.5	\$21,068,840.78	\$0.00	0.00000	100.00
16.5 - 17.5	\$21,068,840.78	\$0.00	0.00000	100.00
17.5 - 18.5	\$20,180,382.18	\$0.00	0.00000	100.00
18.5 - 19.5	\$20,180,382.18	\$0.00	0.00000	100.00

PSO

Electric Division

312.12 Boiler Plant Equipment - Rail Spur

Original And Smooth Survivor Curves



PSO
Electric Division
312.99 Accounts 312 and 312.30
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1964 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$617,522,922.00	\$4,650.00	0.00001	100.00
0.5 - 1.5	\$584,259,971.00	\$1,970,477.00	0.00337	100.00
1.5 - 2.5	\$562,586,953.00	\$1,253,520.00	0.00223	99.66
2.5 - 3.5	\$533,983,088.00	\$1,284,252.00	0.00241	99.44
3.5 - 4.5	\$547,305,181.00	\$1,467,388.00	0.00268	99.20
4.5 - 5.5	\$538,511,062.00	\$2,103,152.00	0.00391	98.93
5.5 - 6.5	\$525,781,858.00	\$1,872,776.00	0.00356	98.55
6.5 - 7.5	\$509,013,141.00	\$1,587,168.00	0.00312	98.20
7.5 - 8.5	\$493,739,394.00	\$2,000,391.00	0.00405	97.89
8.5 - 9.5	\$479,985,040.00	\$2,124,877.00	0.00443	97.49
9.5 - 10.5	\$471,363,278.00	\$1,179,274.00	0.00250	97.06
10.5 - 11.5	\$464,680,534.00	\$2,881,345.00	0.00620	96.82
11.5 - 12.5	\$444,267,533.00	\$1,439,879.00	0.00324	96.22
12.5 - 13.5	\$438,947,583.00	\$2,913,416.00	0.00664	95.91
13.5 - 14.5	\$405,356,919.00	\$2,599,540.00	0.00641	95.27
14.5 - 15.5	\$401,482,904.00	\$4,662,765.00	0.01161	94.66
15.5 - 16.5	\$393,323,006.00	\$743,390.00	0.00189	93.56
16.5 - 17.5	\$387,719,284.00	\$917,222.00	0.00237	93.38
17.5 - 18.5	\$383,101,323.00	\$4,301,968.00	0.01123	93.16
18.5 - 19.5	\$377,736,781.00	\$2,848,972.00	0.00754	92.12
19.5 - 20.5	\$366,760,368.00	\$2,864,759.00	0.00781	91.42
20.5 - 21.5	\$355,124,004.00	\$2,105,213.00	0.00593	90.71
21.5 - 22.5	\$346,456,991.00	\$823,537.00	0.00238	90.17
22.5 - 23.5	\$336,119,301.00	\$1,506,033.00	0.00448	89.96
23.5 - 24.5	\$329,342,213.00	\$289,258.00	0.00088	89.55
24.5 - 25.5	\$325,925,742.00	\$1,680,787.00	0.00516	89.47
25.5 - 26.5	\$322,585,791.00	\$1,225,333.00	0.00380	89.01
26.5 - 27.5	\$319,888,379.00	\$6,920,808.00	0.02164	88.67
27.5 - 28.5	\$309,848,950.00	\$782,605.00	0.00253	86.76
28.5 - 29.5	\$263,556,073.00	\$3,599,903.00	0.01366	86.54
29.5 - 30.5	\$258,135,672.00	\$787,696.00	0.00305	85.36
30.5 - 31.5	\$256,918,267.00	(\$170,751.00)	-0.00066	85.09
31.5 - 32.5	\$256,971,343.00	\$703,307.00	0.00274	85.15
32.5 - 33.5	\$254,306,696.00	\$834,920.00	0.00328	84.92
33.5 - 34.5	\$251,877,989.00	\$460,171.00	0.00183	84.64
34.5 - 35.5	\$172,810,223.00	\$187,067.00	0.00108	84.48
35.5 - 36.5	\$72,246,126.00	\$180,042.00	0.00249	84.39

PSO
Electric Division
312.99 Accounts 312 and 312.30
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1964 TO 2014

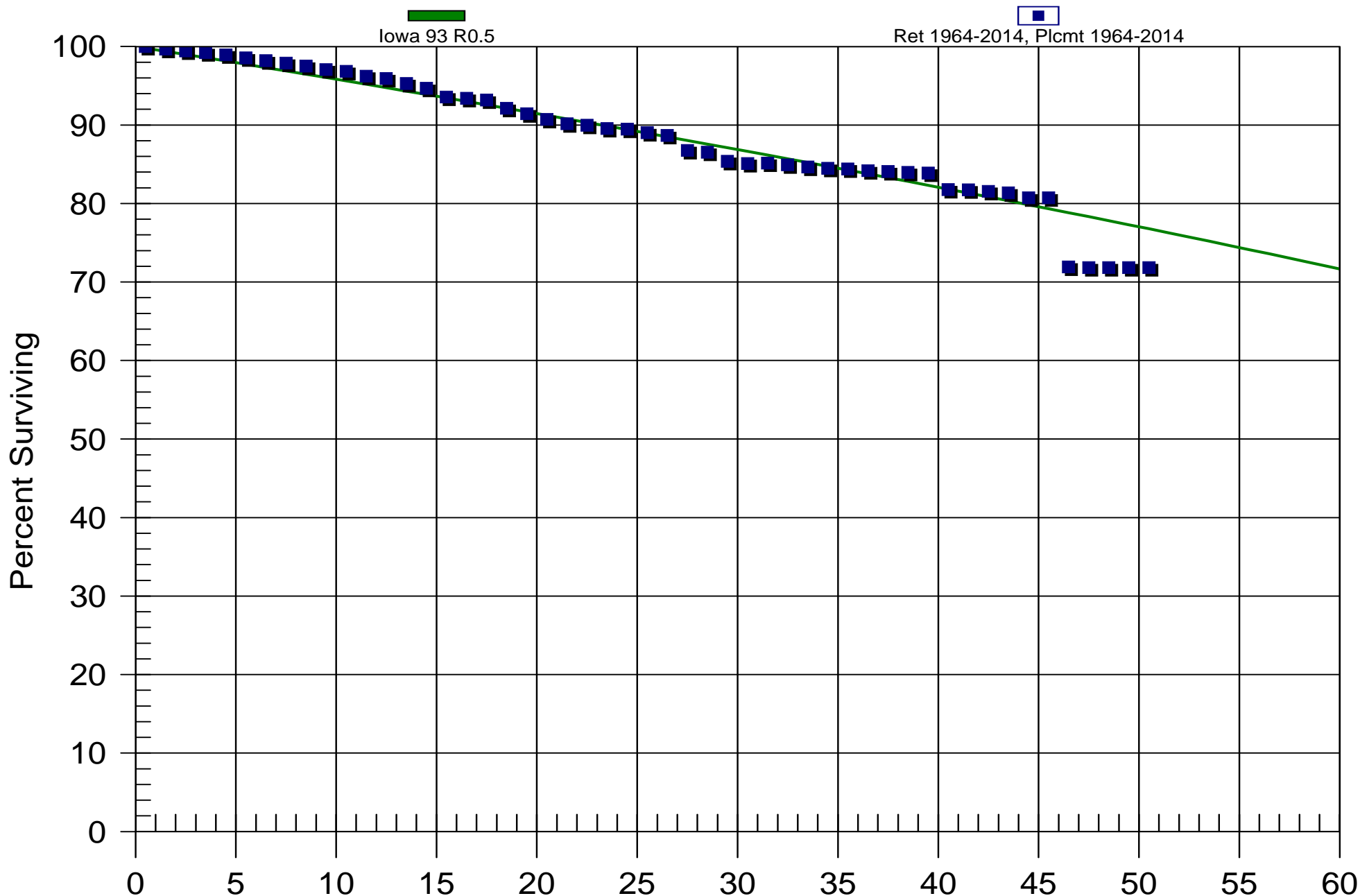
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$70,154,603.00	\$92,032.00	0.00131	84.18
37.5 - 38.5	\$69,513,916.00	\$92,849.00	0.00134	84.07
38.5 - 39.5	\$45,015,649.00	\$52,966.00	0.00118	83.96
39.5 - 40.5	\$43,783,768.00	\$1,097,066.00	0.02506	83.86
40.5 - 41.5	\$20,890,144.00	\$5,304.00	0.00025	81.76
41.5 - 42.5	\$20,843,790.00	\$50,040.00	0.00240	81.74
42.5 - 43.5	\$20,589,006.00	\$45,756.00	0.00222	81.54
43.5 - 44.5	\$20,286,442.00	\$158,833.00	0.00783	81.36
44.5 - 45.5	\$6,683,936.00	\$0.00	0.00000	80.73
45.5 - 46.5	\$6,675,088.00	\$727,710.00	0.10902	80.73
46.5 - 47.5	\$5,922,099.00	\$7,307.00	0.00123	71.92
47.5 - 48.5	\$15,232.00	\$0.00	0.00000	71.84
48.5 - 49.5	\$13,759.00	\$0.00	0.00000	71.84
49.5 - 50.5	\$8,677.00	\$0.00	0.00000	71.84

PSO

Electric Division

312.99 Accounts 312 and 312.30

Original And Smooth Survivor Curves



PSO
Electric Division
314.99 Accounts 314 and 314.30
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$403,103,920.00	\$7,000.00	0.00002	100.00
0.5 - 1.5	\$387,363,587.00	\$219,310.00	0.00057	100.00
1.5 - 2.5	\$374,678,310.00	(\$65,329.00)	-0.00017	99.94
2.5 - 3.5	\$373,062,301.00	\$454,390.00	0.00122	99.96
3.5 - 4.5	\$426,320,016.00	\$69,192.00	0.00016	99.84
4.5 - 5.5	\$398,746,102.00	\$9,840,384.00	0.02468	99.82
5.5 - 6.5	\$392,872,569.00	\$652,486.00	0.00166	97.36
6.5 - 7.5	\$362,271,718.00	\$158,011.00	0.00044	97.20
7.5 - 8.5	\$355,169,804.00	\$737,674.00	0.00208	97.15
8.5 - 9.5	\$339,898,253.00	\$647,041.00	0.00190	96.95
9.5 - 10.5	\$330,476,599.00	\$195,790.00	0.00059	96.77
10.5 - 11.5	\$328,502,677.00	\$1,672,164.00	0.00509	96.71
11.5 - 12.5	\$328,798,346.00	\$2,567,233.00	0.00781	96.22
12.5 - 13.5	\$326,559,336.00	\$546,986.00	0.00167	95.47
13.5 - 14.5	\$252,740,804.00	\$3,249,950.00	0.01286	95.31
14.5 - 15.5	\$246,971,012.00	\$1,337,808.00	0.00542	94.08
15.5 - 16.5	\$243,011,501.00	\$1,187,725.00	0.00489	93.57
16.5 - 17.5	\$241,460,672.00	\$2,710,638.00	0.01123	93.11
17.5 - 18.5	\$237,165,886.00	\$498,138.00	0.00210	92.07
18.5 - 19.5	\$235,457,992.00	\$1,648,352.00	0.00700	91.88
19.5 - 20.5	\$233,779,767.00	\$1,812,040.00	0.00775	91.23
20.5 - 21.5	\$229,810,527.00	\$480,236.00	0.00209	90.53
21.5 - 22.5	\$227,954,985.00	\$812,271.00	0.00356	90.34
22.5 - 23.5	\$215,197,426.00	\$165,122.00	0.00077	90.01
23.5 - 24.5	\$209,622,776.00	\$96.00	0.00000	89.94
24.5 - 25.5	\$209,061,870.00	\$867,677.00	0.00415	89.94
25.5 - 26.5	\$205,179,925.00	\$175,130.00	0.00085	89.57
26.5 - 27.5	\$203,021,886.00	\$2,476,806.00	0.01220	89.50
27.5 - 28.5	\$195,414,754.00	\$892,505.00	0.00457	88.40
28.5 - 29.5	\$172,534,498.00	\$4,295,774.00	0.02490	88.00
29.5 - 30.5	\$167,288,614.00	\$1,055,830.00	0.00631	85.81
30.5 - 31.5	\$165,384,257.00	\$3,980,713.00	0.02407	85.27
31.5 - 32.5	\$161,210,184.00	\$893,374.00	0.00554	83.21
32.5 - 33.5	\$160,249,819.00	\$6,648,775.00	0.04149	82.75
33.5 - 34.5	\$153,357,115.00	\$4,312,925.00	0.02812	79.32
34.5 - 35.5	\$117,314,231.00	\$1,058,589.00	0.00902	77.09
35.5 - 36.5	\$92,301,067.00	\$55,510.00	0.00060	76.39

PSO
Electric Division
314.99 Accounts 314 and 314.30
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$92,237,250.00	\$1,952,603.00	0.02117	76.35
37.5 - 38.5	\$89,702,354.00	\$244,868.00	0.00273	74.73
38.5 - 39.5	\$72,876,324.00	\$48,831.00	0.00067	74.53
39.5 - 40.5	\$72,499,652.00	\$7,111,479.00	0.09809	74.48
40.5 - 41.5	\$44,253,495.00	\$42,812.00	0.00097	67.17
41.5 - 42.5	\$43,778,183.00	\$298,787.00	0.00683	67.11
42.5 - 43.5	\$43,370,767.00	\$2,659,687.00	0.06132	66.65
43.5 - 44.5	\$40,401,376.00	\$962,129.00	0.02381	62.56
44.5 - 45.5	\$28,307,283.00	\$18,464.00	0.00065	61.07
45.5 - 46.5	\$25,013,181.00	\$1,163,023.00	0.04650	61.03
46.5 - 47.5	\$26,994,185.00	\$42,306.00	0.00157	58.19
47.5 - 48.5	\$20,052,357.00	\$1,068,675.00	0.05329	58.10
48.5 - 49.5	\$18,983,682.00	\$20,449.00	0.00108	55.01
49.5 - 50.5	\$18,961,913.00	\$0.00	0.00000	54.95
50.5 - 51.5	\$18,961,913.00	\$133,154.00	0.00702	54.95
51.5 - 52.5	\$18,825,279.00	\$4,976.00	0.00026	54.56
52.5 - 53.5	\$18,810,165.00	\$0.00	0.00000	54.55
53.5 - 54.5	\$18,810,165.00	\$1,767.00	0.00009	54.55
54.5 - 55.5	\$18,808,398.00	\$25,767.00	0.00137	54.54
55.5 - 56.5	\$18,782,631.00	\$39,619.00	0.00211	54.47
56.5 - 57.5	\$5,563,795.00	\$0.00	0.00000	54.35
57.5 - 58.5	\$5,558,061.00	\$163,511.00	0.02942	54.35
58.5 - 59.5	\$5,394,550.00	\$1,567.00	0.00029	52.75
59.5 - 60.5	\$5,391,048.00	\$2,220.00	0.00041	52.74
60.5 - 61.5	\$3,236,151.00	\$0.00	0.00000	52.72
61.5 - 62.5	\$2,594,404.00	\$0.00	0.00000	52.72
62.5 - 63.5	\$0.00	\$0.00	0.00000	52.72
63.5 - 64.5	\$0.00	\$0.00	0.00000	52.72
64.5 - 65.5	\$0.00	\$0.00	0.00000	52.72
65.5 - 66.5	\$0.00	\$0.00	0.00000	52.72
66.5 - 67.5	\$0.00	\$0.00	0.00000	52.72
67.5 - 68.5	\$0.00	\$0.00	0.00000	52.72
68.5 - 69.5	\$0.00	\$0.00	0.00000	52.72
69.5 - 70.5	\$0.00	\$0.00	0.00000	52.72
70.5 - 71.5	\$0.00	\$0.00	0.00000	52.72
71.5 - 72.5	\$0.00	\$0.00	0.00000	52.72
72.5 - 73.5	\$0.00	\$0.00	0.00000	52.72

PSO
Electric Division
314.99 Accounts 314 and 314.30
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

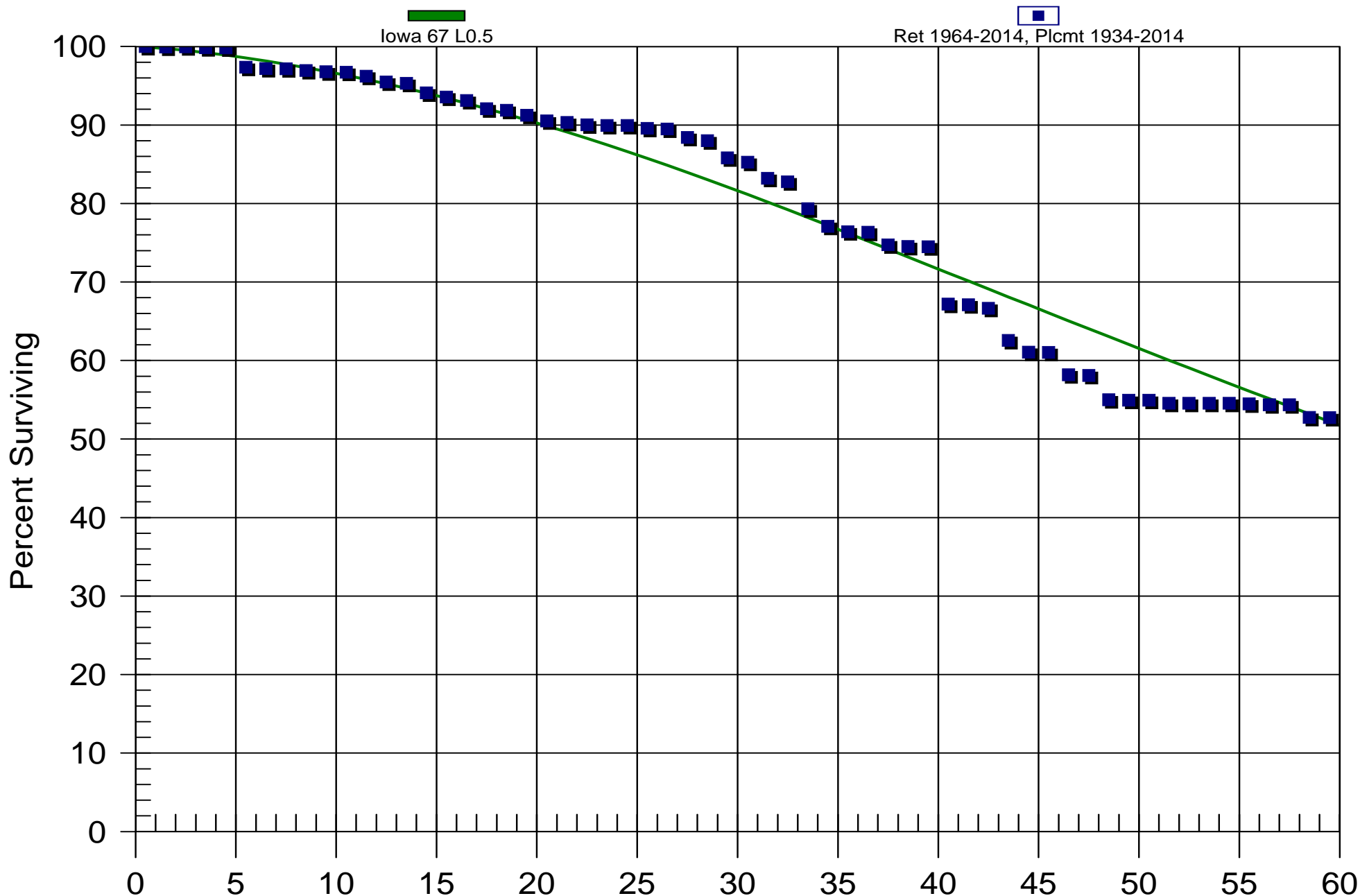
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$0.00	\$0.00	0.00000	52.72
74.5 - 75.5	\$0.00	\$0.00	0.00000	52.72
75.5 - 76.5	\$0.00	\$0.00	0.00000	52.72
76.5 - 77.5	\$0.00	\$0.00	0.00000	52.72
77.5 - 78.5	\$0.00	\$0.00	0.00000	52.72
78.5 - 79.5	\$0.00	\$0.00	0.00000	52.72
79.5 - 80.5	\$0.00	\$0.00	0.00000	52.72

PSO

Electric Division

314.99 Accounts 314 and 314.30

Original And Smooth Survivor Curves



PSO
Electric Division
315.99 Accounts 315 and 315.30
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$79,188,777.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$76,620,077.00	\$84,081.00	0.00110	100.00
1.5 - 2.5	\$74,342,471.00	\$24,327.00	0.00033	99.89
2.5 - 3.5	\$72,407,483.00	\$176,928.00	0.00244	99.86
3.5 - 4.5	\$76,929,635.00	\$11,876.00	0.00015	99.61
4.5 - 5.5	\$74,709,696.00	\$278,775.00	0.00373	99.60
5.5 - 6.5	\$75,093,378.00	\$27,017.00	0.00036	99.23
6.5 - 7.5	\$73,452,852.00	\$93,963.00	0.00128	99.19
7.5 - 8.5	\$73,035,774.00	\$313,014.00	0.00429	99.06
8.5 - 9.5	\$72,555,710.00	\$96,739.00	0.00133	98.64
9.5 - 10.5	\$71,987,882.00	\$189,410.00	0.00263	98.51
10.5 - 11.5	\$71,050,843.00	\$177,585.00	0.00250	98.25
11.5 - 12.5	\$69,329,078.00	\$50,020.00	0.00072	98.00
12.5 - 13.5	\$68,025,306.00	\$560,668.00	0.00824	97.93
13.5 - 14.5	\$61,130,587.00	(\$90,353.00)	-0.00148	97.13
14.5 - 15.5	\$59,508,840.00	\$70,336.00	0.00118	97.27
15.5 - 16.5	\$59,200,359.00	\$49,650.00	0.00084	97.15
16.5 - 17.5	\$59,068,938.00	\$38,429.00	0.00065	97.07
17.5 - 18.5	\$58,199,231.00	\$143,663.00	0.00247	97.01
18.5 - 19.5	\$56,824,771.00	\$16,029.00	0.00028	96.77
19.5 - 20.5	\$56,800,013.00	\$3,690.00	0.00006	96.74
20.5 - 21.5	\$55,839,801.00	\$16,930.00	0.00030	96.74
21.5 - 22.5	\$54,307,463.00	\$7,907.00	0.00015	96.71
22.5 - 23.5	\$54,296,180.00	\$49,936.00	0.00092	96.69
23.5 - 24.5	\$54,143,881.00	\$76,670.00	0.00142	96.60
24.5 - 25.5	\$53,694,331.00	\$32,791.00	0.00061	96.47
25.5 - 26.5	\$51,280,431.00	\$170,561.00	0.00333	96.41
26.5 - 27.5	\$50,968,303.00	\$490,417.00	0.00962	96.09
27.5 - 28.5	\$49,478,451.00	\$55,568.00	0.00112	95.16
28.5 - 29.5	\$43,779,667.00	\$143,180.00	0.00327	95.06
29.5 - 30.5	\$43,380,529.00	\$281,207.00	0.00648	94.75
30.5 - 31.5	\$43,009,608.00	\$138,629.00	0.00322	94.13
31.5 - 32.5	\$42,825,067.00	\$54,962.00	0.00128	93.83
32.5 - 33.5	\$42,627,601.00	\$165,831.00	0.00389	93.71
33.5 - 34.5	\$42,413,745.00	\$49,896.00	0.00118	93.34
34.5 - 35.5	\$33,652,483.00	\$62,576.00	0.00186	93.23
35.5 - 36.5	\$20,630,286.00	\$683,609.00	0.03314	93.06

PSO
Electric Division
315.99 Accounts 315 and 315.30
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$19,946,677.00	\$34,327.00	0.00172	89.98
37.5 - 38.5	\$19,764,963.00	\$610,082.00	0.03087	89.82
38.5 - 39.5	\$14,217,963.00	\$8,129.00	0.00057	87.05
39.5 - 40.5	\$14,199,262.00	\$126,959.00	0.00894	87.00
40.5 - 41.5	\$8,740,020.00	\$10,708.00	0.00123	86.22
41.5 - 42.5	\$8,729,312.00	\$2,184.00	0.00025	86.12
42.5 - 43.5	\$8,727,128.00	\$13,501.00	0.00155	86.09
43.5 - 44.5	\$8,677,843.00	\$18,648.00	0.00215	85.96
44.5 - 45.5	\$7,355,287.00	\$42,307.00	0.00575	85.78
45.5 - 46.5	\$6,147,800.00	\$20,815.00	0.00339	85.28
46.5 - 47.5	\$7,292,139.00	\$0.00	0.00000	84.99
47.5 - 48.5	\$6,194,674.00	\$159,493.00	0.02575	84.99
48.5 - 49.5	\$6,035,181.00	\$24,004.00	0.00398	82.81
49.5 - 50.5	\$6,011,177.00	\$140,220.00	0.02333	82.48
50.5 - 51.5	\$5,870,957.00	\$20,242.00	0.00345	80.55
51.5 - 52.5	\$5,850,065.00	\$83,349.00	0.01425	80.27
52.5 - 53.5	\$5,742,246.00	\$14,293.00	0.00249	79.13
53.5 - 54.5	\$4,567,817.00	\$22,647.00	0.00496	78.93
54.5 - 55.5	\$4,545,170.00	\$50,885.00	0.01120	78.54
55.5 - 56.5	\$4,494,285.00	\$6,290.00	0.00140	77.66
56.5 - 57.5	\$681,459.00	\$61,849.00	0.09076	77.55
57.5 - 58.5	\$619,610.00	\$125.00	0.00020	70.52
58.5 - 59.5	\$619,485.00	\$0.00	0.00000	70.50
59.5 - 60.5	\$619,485.00	\$0.00	0.00000	70.50
60.5 - 61.5	\$373,552.00	\$0.00	0.00000	70.50
61.5 - 62.5	\$293,073.00	\$817.00	0.00279	70.50
62.5 - 63.5	\$0.00	\$0.00	0.00000	70.30
63.5 - 64.5	\$0.00	\$0.00	0.00000	70.30
64.5 - 65.5	\$0.00	\$0.00	0.00000	70.30
65.5 - 66.5	\$0.00	\$0.00	0.00000	70.30
66.5 - 67.5	\$0.00	\$0.00	0.00000	70.30
67.5 - 68.5	\$0.00	\$0.00	0.00000	70.30
68.5 - 69.5	\$0.00	\$0.00	0.00000	70.30
69.5 - 70.5	\$0.00	\$0.00	0.00000	70.30
70.5 - 71.5	\$0.00	\$0.00	0.00000	70.30
71.5 - 72.5	\$0.00	\$0.00	0.00000	70.30
72.5 - 73.5	\$0.00	\$0.00	0.00000	70.30

PSO
Electric Division
315.99 Accounts 315 and 315.30
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

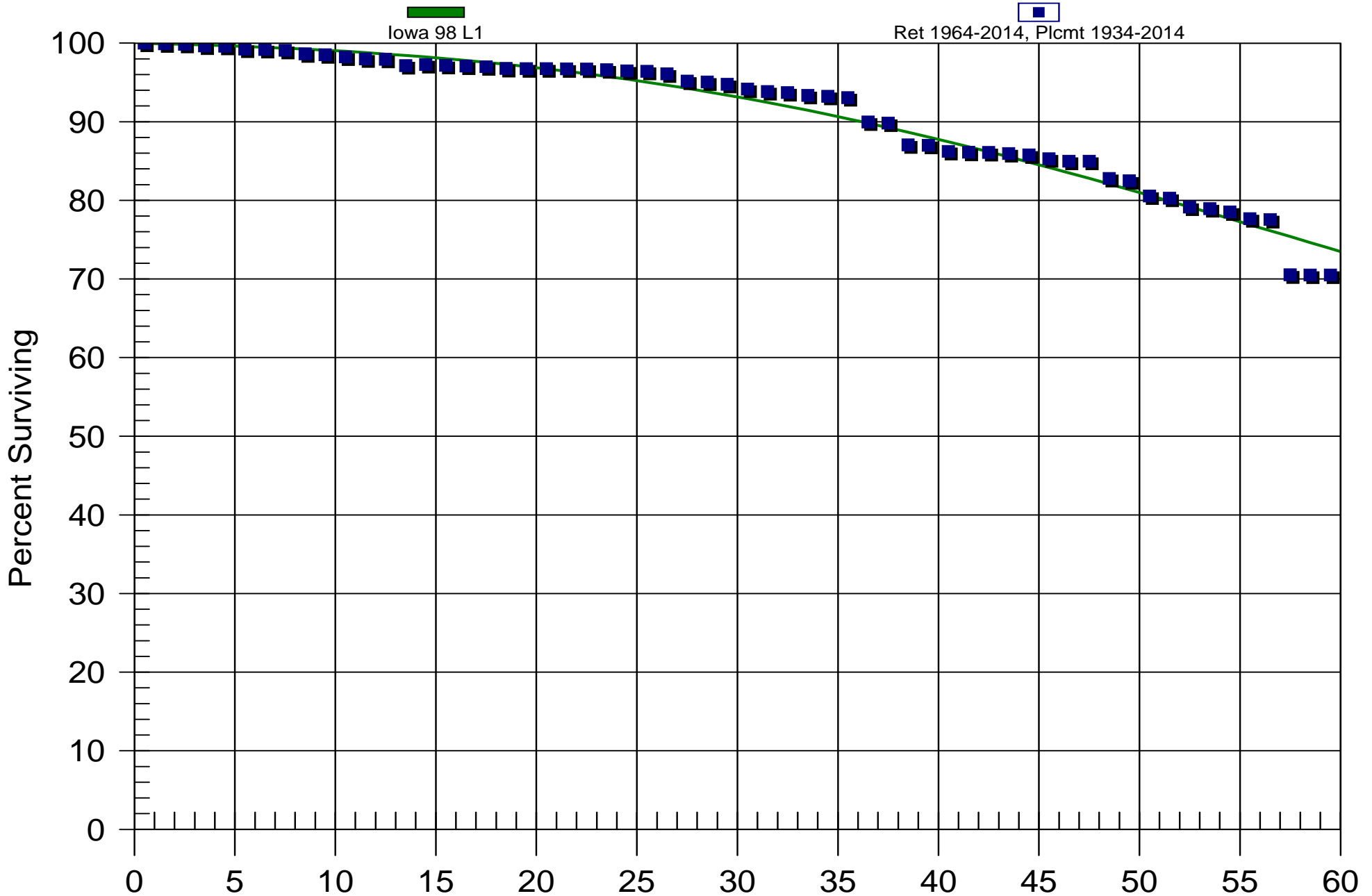
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$0.00	\$0.00	0.00000	70.30
74.5 - 75.5	\$0.00	\$0.00	0.00000	70.30
75.5 - 76.5	\$0.00	\$0.00	0.00000	70.30
76.5 - 77.5	\$0.00	\$0.00	0.00000	70.30
77.5 - 78.5	\$0.00	\$0.00	0.00000	70.30
78.5 - 79.5	\$0.00	\$0.00	0.00000	70.30
79.5 - 80.5	\$0.00	\$0.00	0.00000	70.30

PSO

Electric Division

315.99 Accounts 315 and 315.30

Original And Smooth Survivor Curves



PSO
Electric Division
316.99 Accounts 316 and 316.30
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1964 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$147,003,601.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$145,049,692.00	\$18,363.00	0.00013	100.00
1.5 - 2.5	\$144,253,180.00	\$64,218.00	0.00045	99.99
2.5 - 3.5	\$142,530,506.00	\$128,539.00	0.00090	99.94
3.5 - 4.5	\$46,938,922.00	\$109,960.00	0.00234	99.85
4.5 - 5.5	\$45,961,485.00	\$25,353.00	0.00055	99.62
5.5 - 6.5	\$44,249,404.00	\$162,002.00	0.00366	99.56
6.5 - 7.5	\$41,993,586.00	\$323,538.00	0.00770	99.20
7.5 - 8.5	\$40,508,533.00	\$219,115.00	0.00541	98.44
8.5 - 9.5	\$38,682,589.00	\$250,937.00	0.00649	97.90
9.5 - 10.5	\$36,996,259.00	\$263,488.00	0.00712	97.27
10.5 - 11.5	\$35,396,224.00	\$126,598.00	0.00358	96.57
11.5 - 12.5	\$34,415,152.00	\$98,322.00	0.00286	96.23
12.5 - 13.5	\$31,598,393.00	\$254,891.00	0.00807	95.95
13.5 - 14.5	\$27,072,507.00	\$331,888.00	0.01226	95.18
14.5 - 15.5	\$24,972,420.00	\$923,827.00	0.03699	94.01
15.5 - 16.5	\$23,942,965.00	\$106,658.00	0.00445	90.54
16.5 - 17.5	\$22,235,609.00	\$38,689.00	0.00174	90.13
17.5 - 18.5	\$21,956,658.00	\$301,285.00	0.01372	89.98
18.5 - 19.5	\$21,603,271.00	\$324,130.00	0.01500	88.74
19.5 - 20.5	\$21,222,421.00	\$233,980.00	0.01103	87.41
20.5 - 21.5	\$20,899,746.00	\$104,889.00	0.00502	86.45
21.5 - 22.5	\$20,416,844.00	\$167,266.00	0.00819	86.01
22.5 - 23.5	\$19,880,095.00	\$213,567.00	0.01074	85.31
23.5 - 24.5	\$18,532,868.00	\$229,999.00	0.01241	84.39
24.5 - 25.5	\$17,640,563.00	\$336,489.00	0.01907	83.34
25.5 - 26.5	\$16,625,540.00	\$168,693.00	0.01015	81.75
26.5 - 27.5	\$15,807,308.00	\$225,114.00	0.01424	80.92
27.5 - 28.5	\$14,924,449.00	\$38,283.00	0.00257	79.77
28.5 - 29.5	\$10,494,087.00	\$172,638.00	0.01645	79.57
29.5 - 30.5	\$9,837,806.00	\$147,351.00	0.01498	78.26
30.5 - 31.5	\$9,589,657.00	\$42,966.00	0.00448	77.09
31.5 - 32.5	\$9,421,763.00	\$310,259.00	0.03293	76.74
32.5 - 33.5	\$9,030,905.00	\$608,810.00	0.06741	74.21
33.5 - 34.5	\$8,369,932.00	\$144,999.00	0.01732	69.21
34.5 - 35.5	\$6,110,808.00	\$56,372.00	0.00922	68.01
35.5 - 36.5	\$2,222,388.00	\$28,188.00	0.01268	67.38

PSO
Electric Division
316.99 Accounts 316 and 316.30
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1964 TO 2014

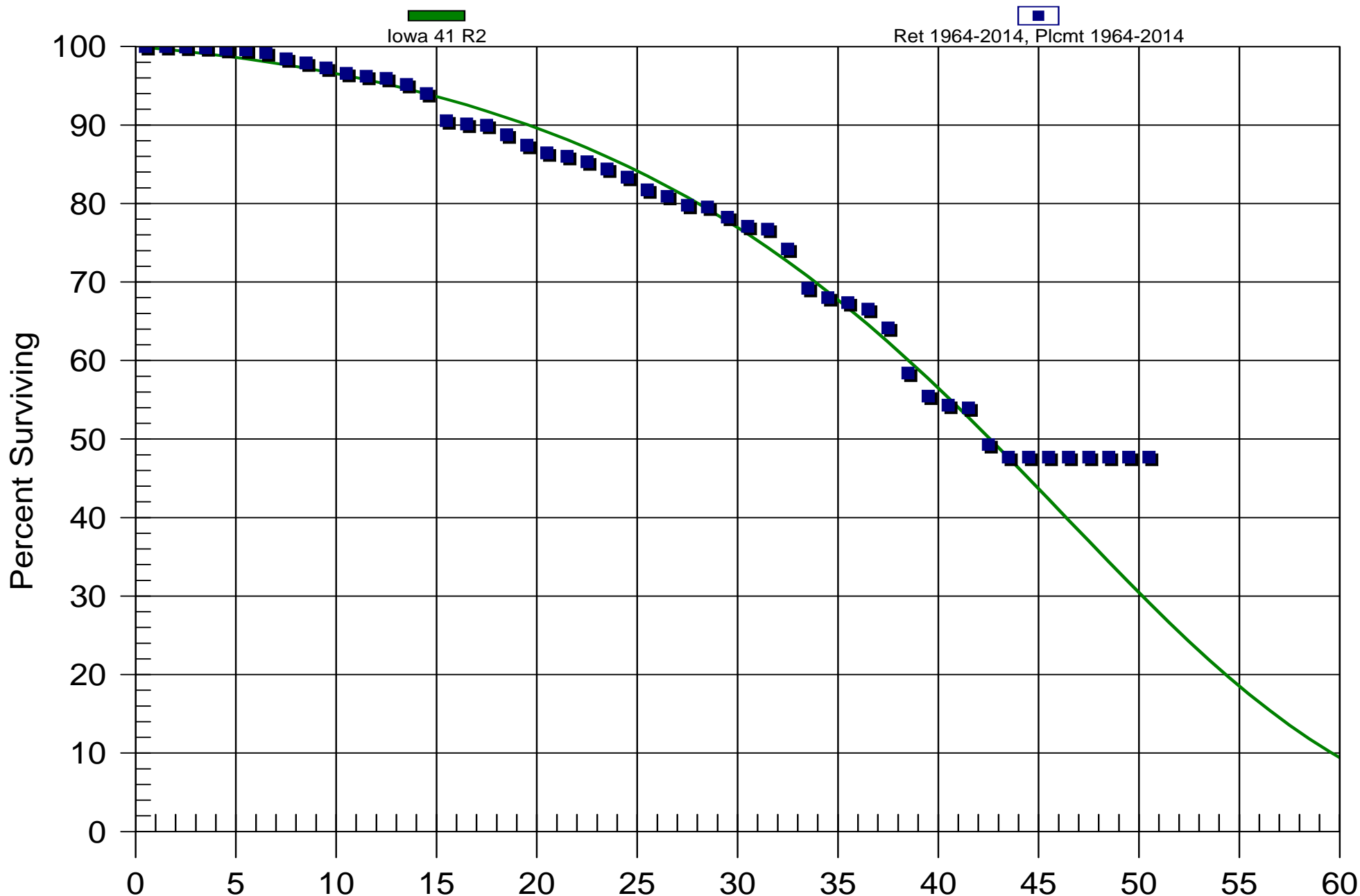
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$2,157,279.00	\$76,664.00	0.03554	66.53
37.5 - 38.5	\$2,057,482.00	\$184,781.00	0.08981	64.17
38.5 - 39.5	\$1,772,416.00	\$88,751.00	0.05007	58.40
39.5 - 40.5	\$1,652,147.00	\$35,328.00	0.02138	55.48
40.5 - 41.5	\$493,379.00	\$2,863.00	0.00580	54.29
41.5 - 42.5	\$457,604.00	\$39,660.00	0.08667	53.98
42.5 - 43.5	\$380,916.00	\$12,550.00	0.03295	49.30
43.5 - 44.5	\$357,569.00	\$0.00	0.00000	47.67
44.5 - 45.5	\$0.00	\$0.00	0.00000	47.67
45.5 - 46.5	\$0.00	\$0.00	0.00000	47.67
46.5 - 47.5	\$0.00	\$0.00	0.00000	47.67
47.5 - 48.5	\$0.00	\$0.00	0.00000	47.67
48.5 - 49.5	\$0.00	\$0.00	0.00000	47.67
49.5 - 50.5	\$0.00	\$0.00	0.00000	47.67

PSO

Electric Division

316.99 Accounts 316 and 316.30

Original And Smooth Survivor Curves



PSO
Electric Division
341.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1975 TO 2014
Placement Years 1963 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$6,979,627.70	\$0.00	0.00000	100.00
0.5 - 1.5	\$6,951,727.17	\$0.00	0.00000	100.00
1.5 - 2.5	\$6,951,505.22	\$0.00	0.00000	100.00
2.5 - 3.5	\$6,911,188.79	\$0.00	0.00000	100.00
3.5 - 4.5	\$6,935,971.79	\$14,985.00	0.00216	100.00
4.5 - 5.5	\$6,871,367.02	\$37,280.00	0.00543	99.78
5.5 - 6.5	\$6,804,574.64	\$665,633.00	0.09782	99.24
6.5 - 7.5	\$462,142.67	\$0.00	0.00000	89.53
7.5 - 8.5	\$462,142.67	\$0.00	0.00000	89.53
8.5 - 9.5	\$462,142.67	\$0.00	0.00000	89.53
9.5 - 10.5	\$462,142.67	\$0.00	0.00000	89.53
10.5 - 11.5	\$465,416.67	\$0.00	0.00000	89.53
11.5 - 12.5	\$468,690.67	\$0.00	0.00000	89.53
12.5 - 13.5	\$465,416.67	\$0.00	0.00000	89.53
13.5 - 14.5	\$445,217.04	\$4,800.00	0.01078	89.53
14.5 - 15.5	\$440,417.04	\$0.00	0.00000	88.57
15.5 - 16.5	\$440,417.04	\$0.00	0.00000	88.57
16.5 - 17.5	\$440,417.04	\$0.00	0.00000	88.57
17.5 - 18.5	\$440,417.04	\$0.00	0.00000	88.57
18.5 - 19.5	\$440,417.04	\$0.00	0.00000	88.57
19.5 - 20.5	\$440,417.04	\$46,794.00	0.10625	88.57
20.5 - 21.5	\$393,623.04	\$0.00	0.00000	79.16
21.5 - 22.5	\$393,623.04	\$0.00	0.00000	79.16
22.5 - 23.5	\$393,623.04	\$0.00	0.00000	79.16
23.5 - 24.5	\$393,623.04	\$0.00	0.00000	79.16
24.5 - 25.5	\$393,623.04	\$0.00	0.00000	79.16
25.5 - 26.5	\$366,893.67	\$0.00	0.00000	79.16
26.5 - 27.5	\$366,893.67	\$0.00	0.00000	79.16
27.5 - 28.5	\$366,893.67	\$0.00	0.00000	79.16
28.5 - 29.5	\$366,893.67	\$0.00	0.00000	79.16
29.5 - 30.5	\$366,893.67	\$0.00	0.00000	79.16
30.5 - 31.5	\$366,893.67	\$0.00	0.00000	79.16
31.5 - 32.5	\$366,893.67	\$0.00	0.00000	79.16
32.5 - 33.5	\$366,893.67	\$0.00	0.00000	79.16
33.5 - 34.5	\$350,504.47	\$76,725.00	0.21890	79.16
34.5 - 35.5	\$273,779.47	\$1.00	0.00000	61.83
35.5 - 36.5	\$273,778.47	\$0.00	0.00000	61.83

PSO
Electric Division
341.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1975 TO 2014
Placement Years 1963 TO 2014

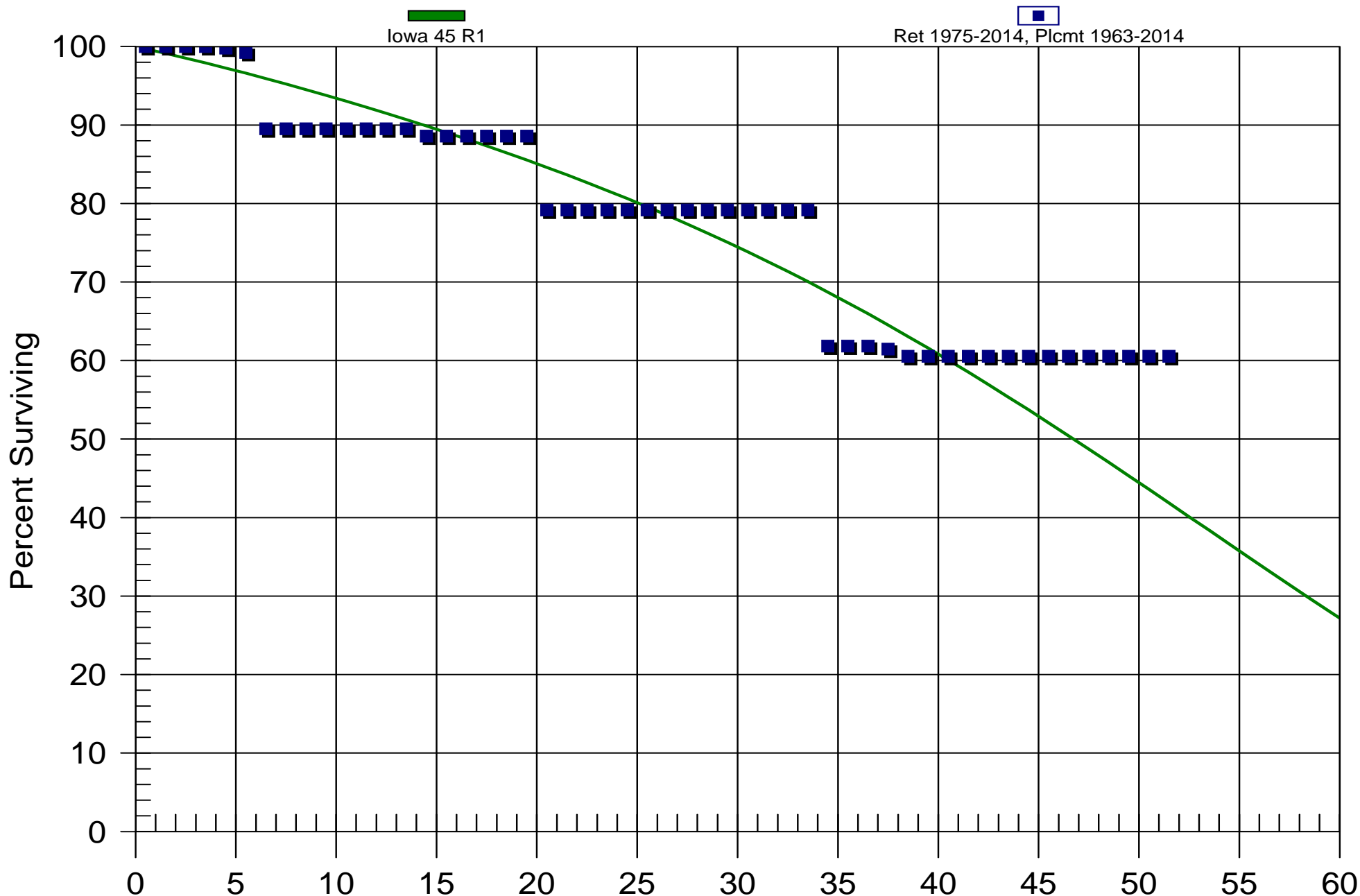
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$273,778.47	\$1,744.00	0.00637	61.83
37.5 - 38.5	\$252,813.00	\$3,757.00	0.01486	61.44
38.5 - 39.5	\$100,316.00	\$0.00	0.00000	60.52
39.5 - 40.5	\$3,274.00	\$0.00	0.00000	60.52
40.5 - 41.5	\$3,274.00	\$0.00	0.00000	60.52
41.5 - 42.5	\$3,274.00	\$0.00	0.00000	60.52
42.5 - 43.5	\$3,274.00	\$0.00	0.00000	60.52
43.5 - 44.5	\$3,274.00	\$0.00	0.00000	60.52
44.5 - 45.5	\$3,274.00	\$0.00	0.00000	60.52
45.5 - 46.5	\$3,274.00	\$0.00	0.00000	60.52
46.5 - 47.5	\$3,274.00	\$0.00	0.00000	60.52
47.5 - 48.5	\$3,274.00	\$0.00	0.00000	60.52
48.5 - 49.5	\$3,274.00	\$0.00	0.00000	60.52
49.5 - 50.5	\$3,274.00	\$0.00	0.00000	60.52
50.5 - 51.5	\$3,274.00	\$0.00	0.00000	60.52

PSO

Electric Division

341.00 Structures and Improvements

Original And Smooth Survivor Curves



PSO
Electric Division
342.00 Fuel Holders, Producers and Accessories

Observed Life Table
Retirement Expr. 1974 TO 2014
Placement Years 1974 TO 2013

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$11,028,547.77	\$0.00	0.00000	100.00
0.5 - 1.5	\$10,460,115.77	\$0.00	0.00000	100.00
1.5 - 2.5	\$10,418,214.12	\$0.00	0.00000	100.00
2.5 - 3.5	\$10,412,730.12	\$0.00	0.00000	100.00
3.5 - 4.5	\$10,412,730.12	\$630.00	0.00006	100.00
4.5 - 5.5	\$12,128,917.12	\$0.00	0.00000	99.99
5.5 - 6.5	\$12,128,917.12	\$0.00	0.00000	99.99
6.5 - 7.5	\$2,373,085.30	\$0.00	0.00000	99.99
7.5 - 8.5	\$2,373,085.30	\$0.00	0.00000	99.99
8.5 - 9.5	\$2,373,085.30	\$0.00	0.00000	99.99
9.5 - 10.5	\$2,373,085.30	\$0.00	0.00000	99.99
10.5 - 11.5	\$2,361,849.88	\$0.00	0.00000	99.99
11.5 - 12.5	\$2,361,849.88	\$0.00	0.00000	99.99
12.5 - 13.5	\$2,361,849.88	\$0.00	0.00000	99.99
13.5 - 14.5	\$2,361,849.88	\$0.00	0.00000	99.99
14.5 - 15.5	\$2,361,589.46	\$0.00	0.00000	99.99
15.5 - 16.5	\$2,361,589.46	\$0.00	0.00000	99.99
16.5 - 17.5	\$2,361,589.46	\$0.00	0.00000	99.99
17.5 - 18.5	\$644,772.53	\$0.00	0.00000	99.99
18.5 - 19.5	\$644,772.53	\$0.00	0.00000	99.99
19.5 - 20.5	\$644,772.53	\$0.00	0.00000	99.99
20.5 - 21.5	\$644,772.53	\$0.00	0.00000	99.99
21.5 - 22.5	\$644,772.53	\$0.00	0.00000	99.99
22.5 - 23.5	\$644,772.53	\$0.00	0.00000	99.99
23.5 - 24.5	\$644,772.53	\$0.00	0.00000	99.99
24.5 - 25.5	\$644,772.53	\$0.00	0.00000	99.99
25.5 - 26.5	\$644,772.53	\$0.00	0.00000	99.99
26.5 - 27.5	\$634,481.71	\$0.00	0.00000	99.99
27.5 - 28.5	\$634,481.71	\$0.00	0.00000	99.99
28.5 - 29.5	\$634,481.71	\$0.00	0.00000	99.99
29.5 - 30.5	\$634,481.71	\$0.00	0.00000	99.99
30.5 - 31.5	\$634,481.71	\$0.00	0.00000	99.99
31.5 - 32.5	\$634,481.71	\$0.00	0.00000	99.99
32.5 - 33.5	\$634,481.71	\$0.00	0.00000	99.99
33.5 - 34.5	\$634,481.71	\$0.00	0.00000	99.99
34.5 - 35.5	\$634,481.71	\$0.00	0.00000	99.99
35.5 - 36.5	\$626,596.00	\$0.00	0.00000	99.99

PSO
Electric Division
342.00 Fuel Holders, Producers and Accessories

Observed Life Table
Retirement Expr. 1974 TO 2014
Placement Years 1974 TO 2013

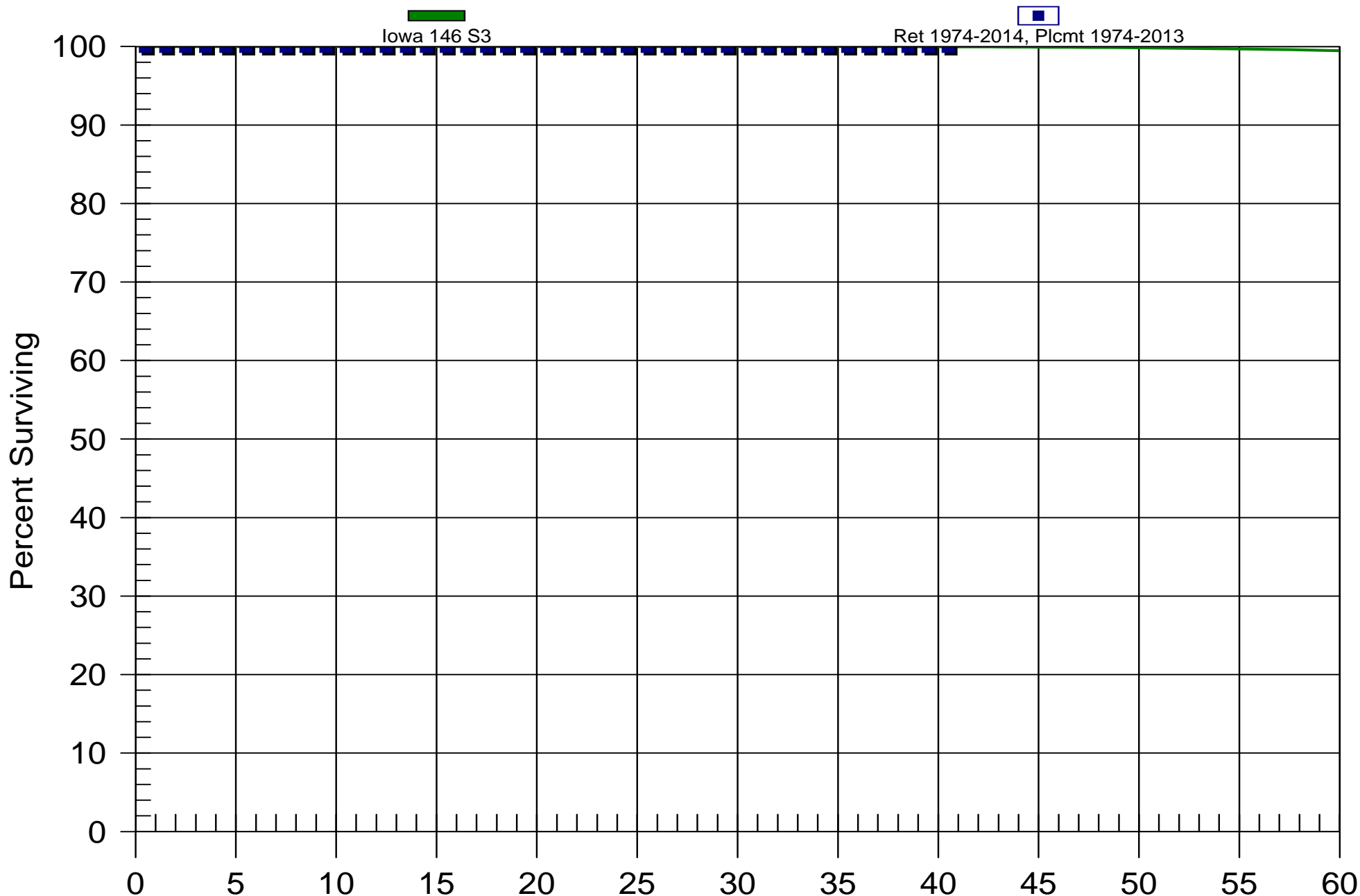
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$626,596.00	\$0.00	0.00000	99.99
37.5 - 38.5	\$626,596.00	\$0.00	0.00000	99.99
38.5 - 39.5	\$520,820.00	\$0.00	0.00000	99.99
39.5 - 40.5	\$192,472.00	\$0.00	0.00000	99.99

PSO

Electric Division

342.00 Fuel Holders, Producers and Accessories

Original And Smooth Survivor Curves



PSO
Electric Division
344.00 Generators
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1962 TO 2014

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$122,054,251.87	\$0.00	0.00000	100.00
0.5 - 1.5	\$121,032,518.68	\$0.00	0.00000	100.00
1.5 - 2.5	\$121,293,332.58	\$20,000.00	0.00016	100.00
2.5 - 3.5	\$121,193,605.01	\$0.00	0.00000	99.98
3.5 - 4.5	\$121,193,605.01	\$0.00	0.00000	99.98
4.5 - 5.5	\$126,546,141.09	\$30,922.00	0.00024	99.98
5.5 - 6.5	\$120,934,682.06	\$2,185.00	0.00002	99.96
6.5 - 7.5	\$29,844,654.40	\$0.00	0.00000	99.96
7.5 - 8.5	\$29,844,654.40	\$0.00	0.00000	99.96
8.5 - 9.5	\$29,844,654.40	\$2,500.00	0.00008	99.96
9.5 - 10.5	\$29,815,722.40	\$0.00	0.00000	99.95
10.5 - 11.5	\$30,133,917.56	\$0.00	0.00000	99.95
11.5 - 12.5	\$29,617,294.56	\$808,053.00	0.02728	99.95
12.5 - 13.5	\$28,676,348.90	\$3,032.00	0.00011	97.22
13.5 - 14.5	\$28,394,435.45	\$1,122,001.00	0.03951	97.21
14.5 - 15.5	\$27,272,434.45	\$1,179,501.00	0.04325	93.37
15.5 - 16.5	\$26,466,261.45	\$0.00	0.00000	89.33
16.5 - 17.5	\$26,466,261.45	\$77,112.00	0.00291	89.33
17.5 - 18.5	\$21,678,203.52	\$348,363.00	0.01607	89.07
18.5 - 19.5	\$21,329,840.52	\$0.00	0.00000	87.64
19.5 - 20.5	\$21,329,840.52	\$757.00	0.00004	87.64
20.5 - 21.5	\$21,329,083.52	\$1,050,000.00	0.04923	87.64
21.5 - 22.5	\$19,462,672.55	\$0.00	0.00000	83.32
22.5 - 23.5	\$19,361,541.58	\$0.00	0.00000	83.32
23.5 - 24.5	\$15,536,785.72	\$104,183.00	0.00671	83.32
24.5 - 25.5	\$14,858,410.39	\$0.00	0.00000	82.76
25.5 - 26.5	\$12,203,445.24	\$8,100.00	0.00066	82.76
26.5 - 27.5	\$12,023,539.16	\$0.00	0.00000	82.71
27.5 - 28.5	\$11,909,428.43	\$0.00	0.00000	82.71
28.5 - 29.5	\$11,901,341.89	\$36,379.00	0.00306	82.71
29.5 - 30.5	\$11,849,121.72	\$5,000.00	0.00042	82.46
30.5 - 31.5	\$11,844,121.72	\$0.00	0.00000	82.42
31.5 - 32.5	\$11,844,121.72	\$0.00	0.00000	82.42
32.5 - 33.5	\$11,844,121.72	\$0.00	0.00000	82.42
33.5 - 34.5	\$11,400,371.83	\$0.00	0.00000	82.42
34.5 - 35.5	\$11,400,371.83	\$30,520.00	0.00268	82.42
35.5 - 36.5	\$11,369,851.83	\$0.00	0.00000	82.20

PSO
Electric Division
344.00 Generators
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1962 TO 2014

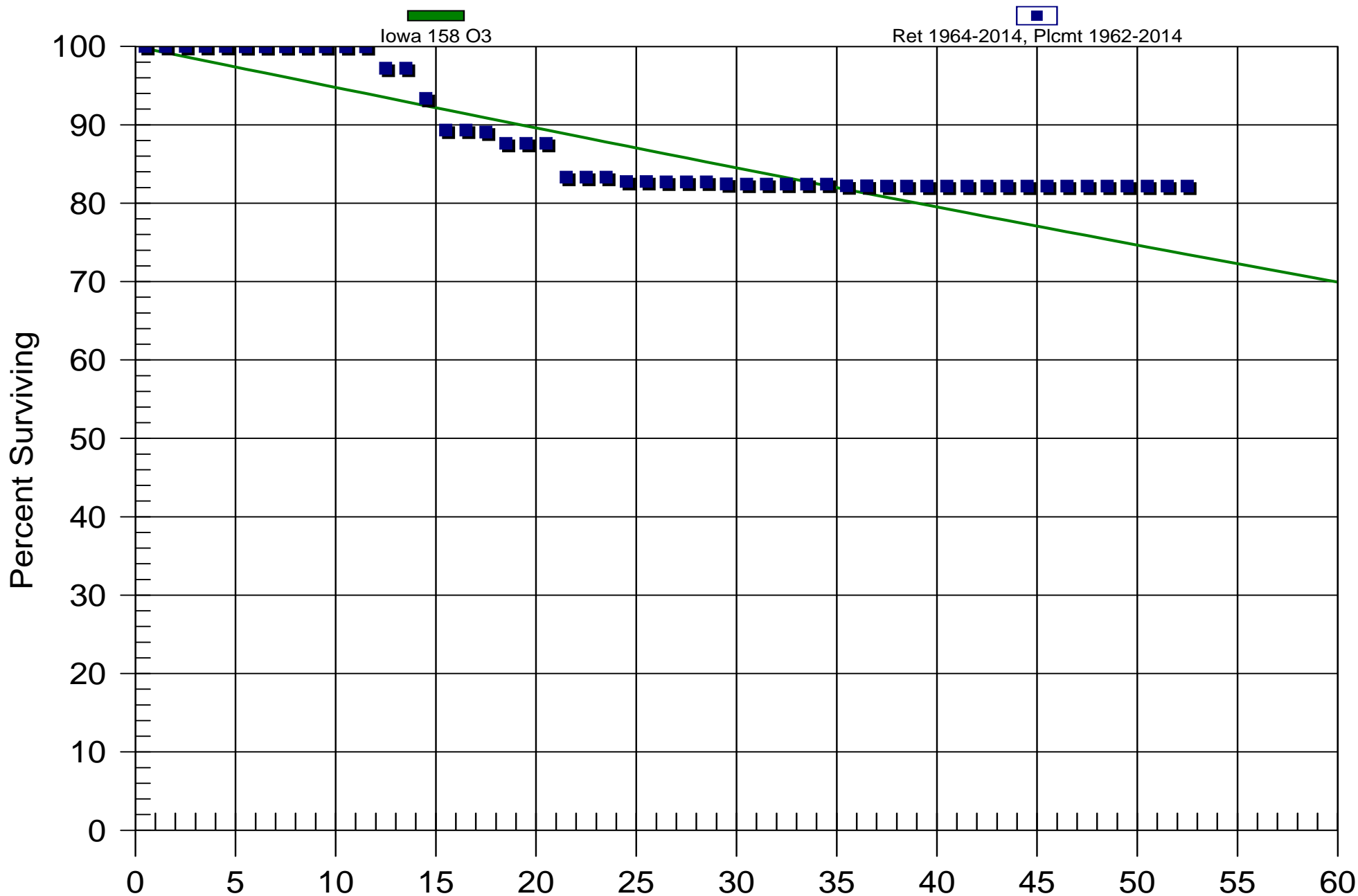
<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
36.5 - 37.5	\$11,369,851.83	\$553.00	0.00005	82.20
37.5 - 38.5	\$11,325,046.73	\$0.00	0.00000	82.20
38.5 - 39.5	\$3,999,724.25	\$0.00	0.00000	82.20
39.5 - 40.5	\$1,743,395.50	\$0.00	0.00000	82.20
40.5 - 41.5	\$1,743,395.50	\$0.00	0.00000	82.20
41.5 - 42.5	\$1,743,395.50	\$0.00	0.00000	82.20
42.5 - 43.5	\$1,743,395.50	\$0.00	0.00000	82.20
43.5 - 44.5	\$1,742,269.50	\$0.00	0.00000	82.20
44.5 - 45.5	\$1,742,269.50	\$0.00	0.00000	82.20
45.5 - 46.5	\$1,742,269.50	\$0.00	0.00000	82.20
46.5 - 47.5	\$1,501,009.50	\$0.00	0.00000	82.20
47.5 - 48.5	\$856,468.50	\$0.00	0.00000	82.20
48.5 - 49.5	\$856,468.50	\$0.00	0.00000	82.20
49.5 - 50.5	\$856,468.50	\$0.00	0.00000	82.20
50.5 - 51.5	\$856,468.50	\$0.00	0.00000	82.20
51.5 - 52.5	\$528,227.00	\$0.00	0.00000	82.20

PSO

Electric Division

344.00 Generators

Original And Smooth Survivor Curves



PSO
Electric Division
345.00 Accessory Electric Equipment
Observed Life Table
Retirement Expr. 1968 TO 2014
Placement Years 1963 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$14,854,827.04	\$0.00	0.00000	100.00
0.5 - 1.5	\$14,130,957.34	\$41,088.00	0.00291	100.00
1.5 - 2.5	\$14,169,610.68	\$21,324.00	0.00150	99.71
2.5 - 3.5	\$13,980,463.82	\$588.00	0.00004	99.56
3.5 - 4.5	\$14,008,505.37	\$0.00	0.00000	99.55
4.5 - 5.5	\$13,975,977.48	\$5,089.00	0.00036	99.55
5.5 - 6.5	\$13,931,887.52	\$1,382.00	0.00010	99.52
6.5 - 7.5	\$677,331.49	\$3,500.00	0.00517	99.51
7.5 - 8.5	\$505,827.28	\$5,663.00	0.01120	98.99
8.5 - 9.5	\$455,437.14	\$33,542.00	0.07365	97.89
9.5 - 10.5	\$435,895.14	\$9,118.00	0.02092	90.68
10.5 - 11.5	\$429,131.14	\$0.00	0.00000	88.78
11.5 - 12.5	\$412,129.23	\$0.00	0.00000	88.78
12.5 - 13.5	\$399,697.23	\$0.00	0.00000	88.78
13.5 - 14.5	\$399,697.23	\$0.00	0.00000	88.78
14.5 - 15.5	\$381,979.00	\$11,897.00	0.03115	88.78
15.5 - 16.5	\$370,082.00	\$0.00	0.00000	86.02
16.5 - 17.5	\$364,717.02	\$129,888.00	0.35613	86.02
17.5 - 18.5	\$234,829.02	\$69,328.00	0.29523	55.38
18.5 - 19.5	\$165,501.02	(\$18,454.00)	-0.11150	39.03
19.5 - 20.5	\$183,955.02	\$4,126.00	0.02243	43.38
20.5 - 21.5	\$179,829.02	\$7,702.00	0.04283	42.41
21.5 - 22.5	\$172,127.02	\$0.00	0.00000	40.59
22.5 - 23.5	\$172,127.02	\$723.00	0.00420	40.59
23.5 - 24.5	\$209,992.02	\$0.00	0.00000	40.42
24.5 - 25.5	\$209,992.02	\$1,601.00	0.00762	40.42
25.5 - 26.5	\$132,205.39	\$0.00	0.00000	40.12
26.5 - 27.5	\$112,180.20	\$0.00	0.00000	40.12
27.5 - 28.5	\$112,180.20	\$0.00	0.00000	40.12
28.5 - 29.5	\$108,162.95	\$9,433.00	0.08721	40.12
29.5 - 30.5	\$83,452.67	\$0.00	0.00000	36.62
30.5 - 31.5	\$83,452.67	\$28,592.00	0.34261	36.62
31.5 - 32.5	\$54,860.67	\$22,286.00	0.40623	24.07
32.5 - 33.5	\$32,574.67	\$371.00	0.01139	14.29
33.5 - 34.5	\$32,203.67	\$0.00	0.00000	14.13
34.5 - 35.5	\$32,203.67	\$0.00	0.00000	14.13
35.5 - 36.5	\$32,203.67	\$0.00	0.00000	14.13

PSO
Electric Division
345.00 Accessory Electric Equipment
Observed Life Table
Retirement Expr. 1968 TO 2014
Placement Years 1963 TO 2014

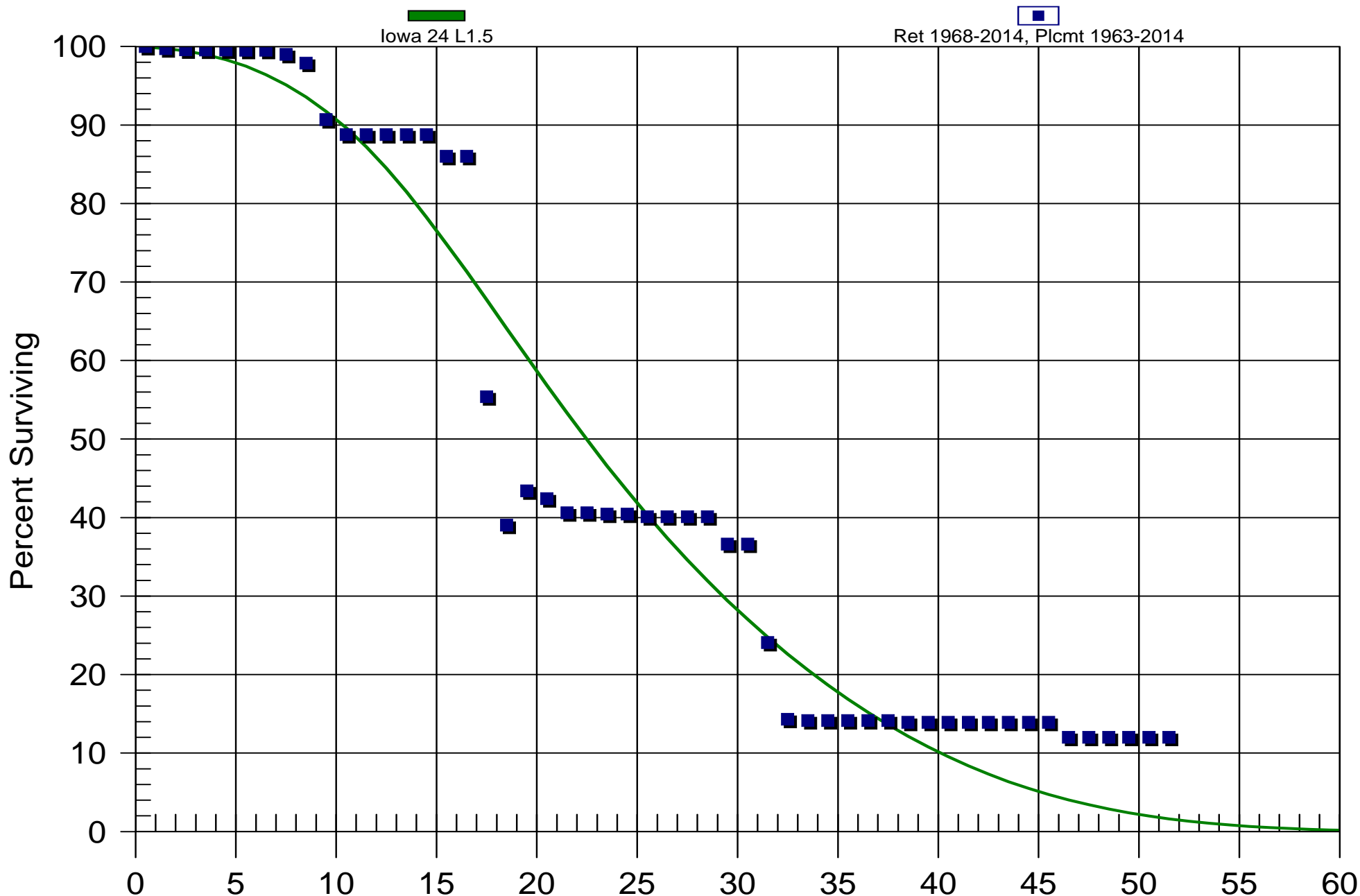
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$32,203.67	\$0.00	0.00000	14.13
37.5 - 38.5	\$32,203.67	\$509.00	0.01581	14.13
38.5 - 39.5	\$31,694.67	\$0.00	0.00000	13.91
39.5 - 40.5	\$31,053.71	\$0.00	0.00000	13.91
40.5 - 41.5	\$31,053.71	\$0.00	0.00000	13.91
41.5 - 42.5	\$31,053.71	\$0.00	0.00000	13.91
42.5 - 43.5	\$31,053.71	\$0.00	0.00000	13.91
43.5 - 44.5	\$31,053.71	\$0.00	0.00000	13.91
44.5 - 45.5	\$31,053.71	\$0.00	0.00000	13.91
45.5 - 46.5	\$28,769.71	\$3,930.00	0.13660	13.91
46.5 - 47.5	\$16,692.00	\$0.00	0.00000	12.01
47.5 - 48.5	\$1,704.00	\$0.00	0.00000	12.01
48.5 - 49.5	\$1,704.00	\$0.00	0.00000	12.01
49.5 - 50.5	\$1,704.00	\$0.00	0.00000	12.01
50.5 - 51.5	\$1,704.00	\$0.00	0.00000	12.01

PSO

Electric Division

345.00 Accessory Electric Equipment

Original And Smooth Survivor Curves



PSO
Electric Division
346.00 Miscellaneous Power Plant Equipment

Observed Life Table
Retirement Expr. 1975 TO 2014
Placement Years 1962 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$977,634.87	\$0.00	0.00000	100.00
0.5 - 1.5	\$1,177,450.72	\$0.00	0.00000	100.00
1.5 - 2.5	\$1,087,963.76	\$0.00	0.00000	100.00
2.5 - 3.5	\$985,877.56	\$0.00	0.00000	100.00
3.5 - 4.5	\$873,498.04	\$0.00	0.00000	100.00
4.5 - 5.5	\$668,510.02	\$0.00	0.00000	100.00
5.5 - 6.5	\$399,013.64	\$1,254.00	0.00314	100.00
6.5 - 7.5	\$371,509.44	\$0.00	0.00000	99.69
7.5 - 8.5	\$371,509.44	\$0.00	0.00000	99.69
8.5 - 9.5	\$371,509.44	\$0.00	0.00000	99.69
9.5 - 10.5	\$372,420.44	\$0.00	0.00000	99.69
10.5 - 11.5	\$159,630.89	\$69,665.00	0.43641	99.69
11.5 - 12.5	\$87,196.39	\$0.00	0.00000	56.18
12.5 - 13.5	\$1,339,749.46	\$5,265.00	0.00393	56.18
13.5 - 14.5	\$123,221.92	\$0.00	0.00000	55.96
14.5 - 15.5	\$123,221.92	\$4,200.00	0.03408	55.96
15.5 - 16.5	\$118,831.35	\$0.00	0.00000	54.05
16.5 - 17.5	\$111,654.89	\$0.00	0.00000	54.05
17.5 - 18.5	\$111,654.89	\$0.00	0.00000	54.05
18.5 - 19.5	\$111,654.89	\$0.00	0.00000	54.05
19.5 - 20.5	\$111,654.89	\$12,926.00	0.11577	54.05
20.5 - 21.5	\$98,728.89	\$0.00	0.00000	47.80
21.5 - 22.5	\$98,728.89	\$0.00	0.00000	47.80
22.5 - 23.5	\$98,728.89	\$22,283.00	0.22570	47.80
23.5 - 24.5	\$53,634.36	\$0.00	0.00000	37.01
24.5 - 25.5	\$42,244.11	\$3,906.00	0.09246	37.01
25.5 - 26.5	\$23,277.29	\$370.00	0.01590	33.59
26.5 - 27.5	\$22,907.29	\$0.00	0.00000	33.05
27.5 - 28.5	\$18,045.34	\$0.00	0.00000	33.05
28.5 - 29.5	\$13,486.07	\$0.00	0.00000	33.05
29.5 - 30.5	\$13,486.07	\$0.00	0.00000	33.05
30.5 - 31.5	\$12,432.07	\$0.00	0.00000	33.05
31.5 - 32.5	\$7,922.17	\$0.00	0.00000	33.05
32.5 - 33.5	\$7,922.17	\$0.00	0.00000	33.05
33.5 - 34.5	\$7,922.17	\$0.00	0.00000	33.05
34.5 - 35.5	\$7,922.17	\$0.00	0.00000	33.05
35.5 - 36.5	\$3,994.50	\$0.00	0.00000	33.05

PSO
Electric Division
346.00 Miscellaneous Power Plant Equipment

Observed Life Table
Retirement Expr. 1975 TO 2014
Placement Years 1962 TO 2014

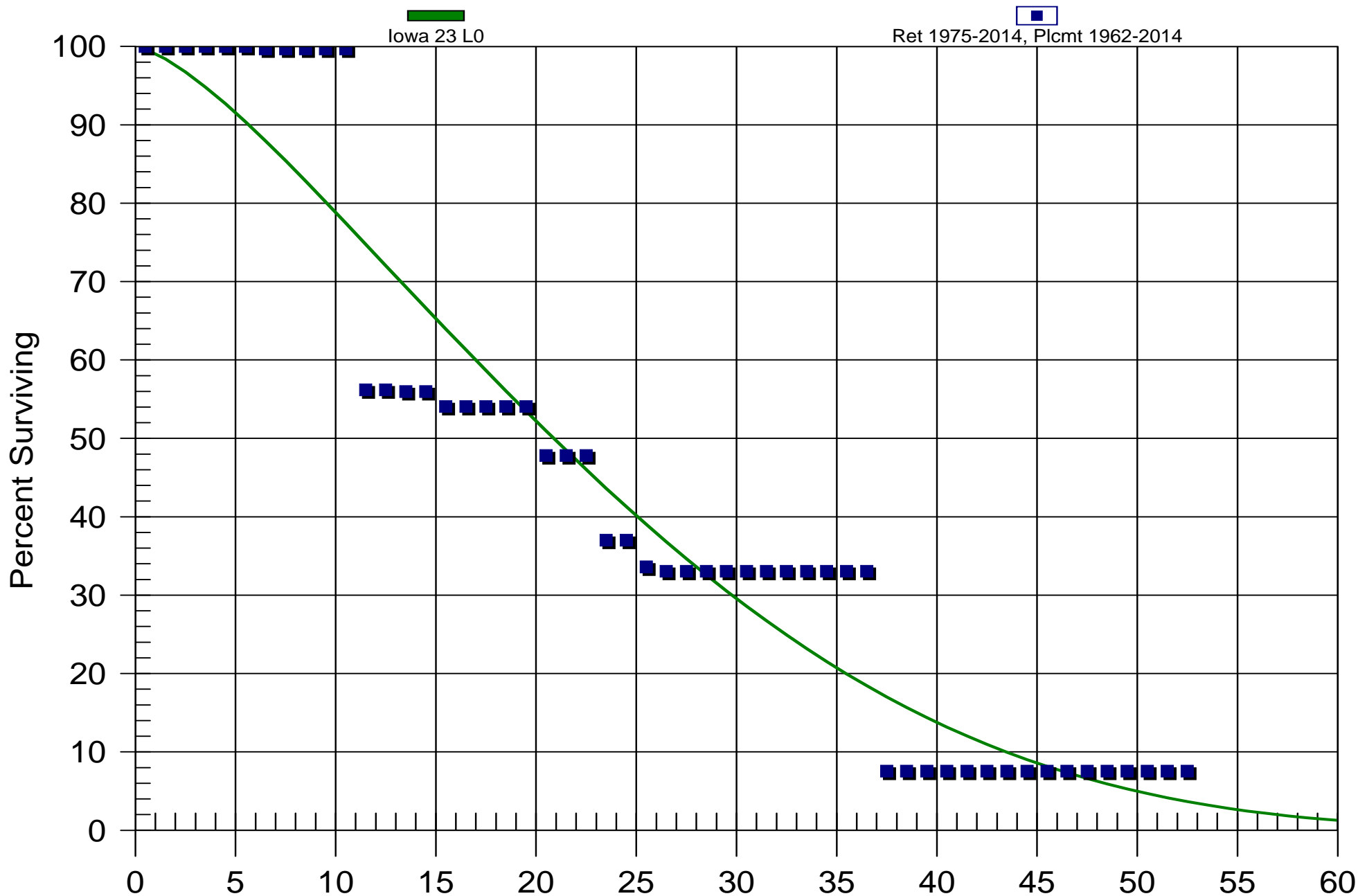
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$3,994.50	\$3,084.00	0.77206	33.05
37.5 - 38.5	\$910.50	\$0.00	0.00000	7.53
38.5 - 39.5	\$910.50	\$0.00	0.00000	7.53
39.5 - 40.5	\$910.50	\$0.00	0.00000	7.53
40.5 - 41.5	\$910.50	\$0.00	0.00000	7.53
41.5 - 42.5	\$910.50	\$0.00	0.00000	7.53
42.5 - 43.5	\$910.50	\$0.00	0.00000	7.53
43.5 - 44.5	\$910.50	\$0.00	0.00000	7.53
44.5 - 45.5	\$910.50	\$0.00	0.00000	7.53
45.5 - 46.5	\$314.50	\$0.00	0.00000	7.53
46.5 - 47.5	\$314.50	\$0.00	0.00000	7.53
47.5 - 48.5	\$314.50	\$0.00	0.00000	7.53
48.5 - 49.5	\$314.50	\$0.00	0.00000	7.53
49.5 - 50.5	\$314.50	\$0.00	0.00000	7.53
50.5 - 51.5	\$314.50	\$0.00	0.00000	7.53
51.5 - 52.5	\$0.00	\$0.00	0.00000	7.53

PSO

Electric Division

346.00 Miscellaneous Power Plant Equipment

Original And Smooth Survivor Curves



PSO
Electric Division
350.10 Land and Land Rights

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$36,252,606.01	\$0.00	0.00000	100.00
0.5 - 1.5	\$35,959,694.33	\$0.00	0.00000	100.00
1.5 - 2.5	\$35,463,052.68	\$0.00	0.00000	100.00
2.5 - 3.5	\$34,932,580.09	\$15,000.00	0.00043	100.00
3.5 - 4.5	\$34,598,276.49	\$0.00	0.00000	99.96
4.5 - 5.5	\$34,825,553.91	\$0.00	0.00000	99.96
5.5 - 6.5	\$35,050,144.84	\$0.00	0.00000	99.96
6.5 - 7.5	\$33,169,196.98	\$0.00	0.00000	99.96
7.5 - 8.5	\$29,305,803.99	\$0.00	0.00000	99.96
8.5 - 9.5	\$27,723,308.78	\$0.00	0.00000	99.96
9.5 - 10.5	\$27,869,090.84	\$15,393.00	0.00055	99.96
10.5 - 11.5	\$27,771,196.46	\$3,929.00	0.00014	99.90
11.5 - 12.5	\$27,584,980.66	\$837.00	0.00003	99.89
12.5 - 13.5	\$26,640,352.72	\$0.00	0.00000	99.88
13.5 - 14.5	\$26,091,371.25	\$0.00	0.00000	99.88
14.5 - 15.5	\$26,034,376.31	\$227.00	0.00001	99.88
15.5 - 16.5	\$24,786,618.41	\$0.00	0.00000	99.88
16.5 - 17.5	\$24,471,562.71	\$0.00	0.00000	99.88
17.5 - 18.5	\$23,318,056.53	\$0.00	0.00000	99.88
18.5 - 19.5	\$20,874,602.61	\$3,225.00	0.00015	99.88
19.5 - 20.5	\$20,890,463.13	\$0.00	0.00000	99.87
20.5 - 21.5	\$20,580,924.91	\$0.00	0.00000	99.87
21.5 - 22.5	\$18,192,487.15	\$0.00	0.00000	99.87
22.5 - 23.5	\$15,439,649.73	\$0.00	0.00000	99.87
23.5 - 24.5	\$15,438,866.51	\$0.00	0.00000	99.87
24.5 - 25.5	\$15,379,337.32	\$0.00	0.00000	99.87
25.5 - 26.5	\$14,832,625.64	\$0.00	0.00000	99.87
26.5 - 27.5	\$14,784,830.28	\$0.00	0.00000	99.87
27.5 - 28.5	\$14,784,513.37	\$0.00	0.00000	99.87
28.5 - 29.5	\$14,587,991.47	\$0.00	0.00000	99.87
29.5 - 30.5	\$13,523,942.46	\$0.00	0.00000	99.87
30.5 - 31.5	\$13,455,980.61	\$13,955.00	0.00104	99.87
31.5 - 32.5	\$11,350,434.71	\$0.00	0.00000	99.76
32.5 - 33.5	\$8,896,143.53	\$0.00	0.00000	99.76
33.5 - 34.5	\$8,832,259.20	\$3,685.00	0.00042	99.76
34.5 - 35.5	\$8,745,492.52	\$0.00	0.00000	99.72
35.5 - 36.5	\$8,293,928.24	\$0.00	0.00000	99.72

PSO
Electric Division
350.10 Land and Land Rights

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$8,060,932.34	\$0.00	0.00000	99.72
37.5 - 38.5	\$7,381,836.63	\$0.00	0.00000	99.72
38.5 - 39.5	\$6,170,653.72	\$0.00	0.00000	99.72
39.5 - 40.5	\$5,878,965.72	\$0.00	0.00000	99.72
40.5 - 41.5	\$5,663,367.72	\$12,626.00	0.00223	99.72
41.5 - 42.5	\$5,042,170.72	\$5,099.00	0.00101	99.50
42.5 - 43.5	\$4,716,773.72	\$0.00	0.00000	99.40
43.5 - 44.5	\$4,006,236.72	\$0.00	0.00000	99.40
44.5 - 45.5	\$3,561,239.72	\$0.00	0.00000	99.40
45.5 - 46.5	\$3,374,631.72	\$0.00	0.00000	99.40
46.5 - 47.5	\$3,199,030.72	\$0.00	0.00000	99.40
47.5 - 48.5	\$3,048,660.72	\$0.00	0.00000	99.40
48.5 - 49.5	\$2,586,349.72	\$0.00	0.00000	99.40
49.5 - 50.5	\$2,314,649.72	\$0.00	0.00000	99.40
50.5 - 51.5	\$2,100,170.72	\$272.00	0.00013	99.40
51.5 - 52.5	\$2,037,007.72	\$54,216.00	0.02662	99.39
52.5 - 53.5	\$1,854,585.72	\$32.00	0.00002	96.74
53.5 - 54.5	\$1,800,015.72	\$0.00	0.00000	96.74
54.5 - 55.5	\$1,582,240.72	\$0.00	0.00000	96.74
55.5 - 56.5	\$1,332,866.46	\$0.00	0.00000	96.74
56.5 - 57.5	\$986,650.04	\$0.00	0.00000	96.74
57.5 - 58.5	\$765,923.68	\$0.00	0.00000	96.74
58.5 - 59.5	\$729,225.53	\$3,154.00	0.00433	96.74
59.5 - 60.5	\$709,607.87	\$0.00	0.00000	96.32
60.5 - 61.5	\$533,542.62	\$0.00	0.00000	96.32
61.5 - 62.5	\$484,717.95	\$0.00	0.00000	96.32
62.5 - 63.5	\$462,082.76	\$0.00	0.00000	96.32
63.5 - 64.5	\$422,226.80	\$0.00	0.00000	96.32
64.5 - 65.5	\$396,952.90	\$0.00	0.00000	96.32
65.5 - 66.5	\$378,502.76	\$0.00	0.00000	96.32
66.5 - 67.5	\$378,502.76	\$0.00	0.00000	96.32
67.5 - 68.5	\$376,214.46	\$0.00	0.00000	96.32
68.5 - 69.5	\$364,624.47	\$0.00	0.00000	96.32
69.5 - 70.5	\$363,079.34	\$0.00	0.00000	96.32
70.5 - 71.5	\$343,993.82	\$0.00	0.00000	96.32
71.5 - 72.5	\$331,535.91	\$0.00	0.00000	96.32
72.5 - 73.5	\$324,893.49	\$0.00	0.00000	96.32

PSO
Electric Division
350.10 Land and Land Rights

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

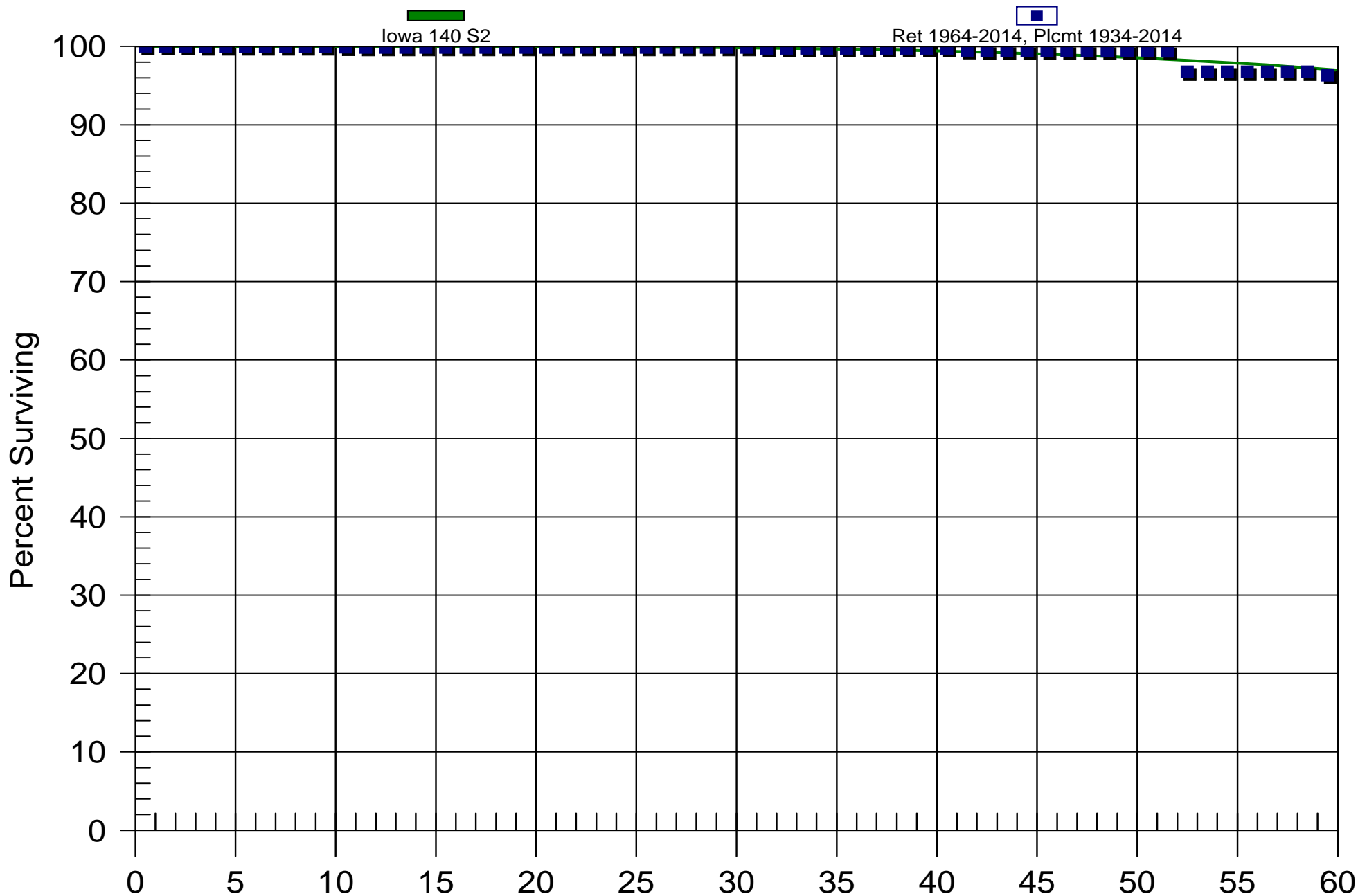
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$218,488.74	\$0.00	0.00000	96.32
74.5 - 75.5	\$218,488.74	\$0.00	0.00000	96.32
75.5 - 76.5	\$202,112.89	\$0.00	0.00000	96.32
76.5 - 77.5	\$202,097.89	\$0.00	0.00000	96.32
77.5 - 78.5	\$194,555.98	\$0.00	0.00000	96.32
78.5 - 79.5	\$194,455.98	\$0.00	0.00000	96.32
79.5 - 80.5	\$171,929.55	\$0.00	0.00000	96.32

PSO

Electric Division

350.10 Land and Land Rights

Original And Smooth Survivor Curves



PSO
Electric Division
352.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$9,063,064.63	\$0.00	0.00000	100.00
0.5 - 1.5	\$9,061,712.98	\$0.00	0.00000	100.00
1.5 - 2.5	\$8,986,504.61	\$494.69	0.00006	100.00
2.5 - 3.5	\$8,738,443.48	\$1,141.00	0.00013	99.99
3.5 - 4.5	\$8,265,607.12	\$271.00	0.00003	99.98
4.5 - 5.5	\$7,887,516.26	\$4,205.00	0.00053	99.98
5.5 - 6.5	\$6,792,662.22	\$1,510.00	0.00022	99.92
6.5 - 7.5	\$6,520,359.84	\$0.00	0.00000	99.90
7.5 - 8.5	\$6,428,483.14	\$0.00	0.00000	99.90
8.5 - 9.5	\$6,434,648.14	\$20,613.00	0.00320	99.90
9.5 - 10.5	\$6,414,451.96	\$1,600.00	0.00025	99.58
10.5 - 11.5	\$6,369,609.43	\$0.00	0.00000	99.56
11.5 - 12.5	\$6,371,098.43	\$1,200.00	0.00019	99.56
12.5 - 13.5	\$6,364,532.15	\$1,368.00	0.00021	99.54
13.5 - 14.5	\$6,366,629.15	\$1,268.00	0.00020	99.52
14.5 - 15.5	\$6,350,290.56	\$0.00	0.00000	99.50
15.5 - 16.5	\$6,362,005.73	\$816.00	0.00013	99.50
16.5 - 17.5	\$5,881,713.50	\$15,476.00	0.00263	99.49
17.5 - 18.5	\$5,842,014.26	\$1,181.00	0.00020	99.22
18.5 - 19.5	\$5,835,399.73	\$6,312.09	0.00108	99.20
19.5 - 20.5	\$5,829,087.64	\$3,465.00	0.00059	99.10
20.5 - 21.5	\$5,825,622.64	\$2,157.00	0.00037	99.04
21.5 - 22.5	\$5,836,896.98	\$6,399.00	0.00110	99.00
22.5 - 23.5	\$5,824,100.98	\$660.00	0.00011	98.89
23.5 - 24.5	\$5,815,257.05	\$0.00	0.00000	98.88
24.5 - 25.5	\$5,766,928.24	\$9,547.00	0.00166	98.88
25.5 - 26.5	\$5,633,338.72	\$796.00	0.00014	98.72
26.5 - 27.5	\$5,617,205.01	\$0.00	0.00000	98.70
27.5 - 28.5	\$5,529,462.19	\$29,718.53	0.00537	98.70
28.5 - 29.5	\$5,497,897.61	\$4,825.00	0.00088	98.17
29.5 - 30.5	\$5,471,659.45	\$4,482,209.43	0.81917	98.09
30.5 - 31.5	\$660,030.49	\$0.00	0.00000	17.74
31.5 - 32.5	\$648,735.99	\$2,000.00	0.00308	17.74
32.5 - 33.5	\$632,646.99	\$0.00	0.00000	17.68
33.5 - 34.5	\$632,646.99	\$0.00	0.00000	17.68
34.5 - 35.5	\$592,298.66	\$3,000.00	0.00507	17.68
35.5 - 36.5	\$546,803.66	\$371.00	0.00068	17.59

PSO
Electric Division
352.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$449,262.92	\$0.00	0.00000	17.58
37.5 - 38.5	\$446,855.50	\$0.00	0.00000	17.58
38.5 - 39.5	\$430,355.50	\$0.00	0.00000	17.58
39.5 - 40.5	\$424,957.50	\$0.00	0.00000	17.58
40.5 - 41.5	\$420,081.50	\$0.00	0.00000	17.58
41.5 - 42.5	\$355,141.50	\$0.00	0.00000	17.58
42.5 - 43.5	\$351,294.50	\$0.00	0.00000	17.58
43.5 - 44.5	\$308,307.50	\$0.00	0.00000	17.58
44.5 - 45.5	\$286,023.42	\$0.00	0.00000	17.58
45.5 - 46.5	\$282,579.42	\$9,647.00	0.03414	17.58
46.5 - 47.5	\$257,080.42	\$0.00	0.00000	16.98
47.5 - 48.5	\$255,724.42	\$0.00	0.00000	16.98
48.5 - 49.5	\$208,511.42	\$0.00	0.00000	16.98
49.5 - 50.5	\$140,233.50	\$0.00	0.00000	16.98
50.5 - 51.5	\$116,265.50	\$0.00	0.00000	16.98
51.5 - 52.5	\$110,661.50	\$0.00	0.00000	16.98
52.5 - 53.5	\$106,316.50	\$0.00	0.00000	16.98
53.5 - 54.5	\$41,783.37	\$0.00	0.00000	16.98
54.5 - 55.5	\$41,783.37	\$0.00	0.00000	16.98
55.5 - 56.5	\$41,783.37	\$0.00	0.00000	16.98
56.5 - 57.5	\$31,783.37	\$0.00	0.00000	16.98
57.5 - 58.5	\$31,783.37	\$0.00	0.00000	16.98
58.5 - 59.5	\$31,783.37	\$0.00	0.00000	16.98
59.5 - 60.5	\$25,618.37	\$0.00	0.00000	16.98
60.5 - 61.5	\$22,825.30	\$0.00	0.00000	16.98
61.5 - 62.5	\$22,825.30	\$0.00	0.00000	16.98
62.5 - 63.5	\$22,825.30	\$0.00	0.00000	16.98
63.5 - 64.5	\$22,825.30	\$0.00	0.00000	16.98
64.5 - 65.5	\$22,825.30	\$0.00	0.00000	16.98
65.5 - 66.5	\$22,825.30	\$0.00	0.00000	16.98
66.5 - 67.5	\$11,110.13	\$0.00	0.00000	16.98
67.5 - 68.5	\$11,110.13	\$0.00	0.00000	16.98
68.5 - 69.5	\$11,110.13	\$0.00	0.00000	16.98
69.5 - 70.5	\$11,110.13	\$0.00	0.00000	16.98
70.5 - 71.5	\$11,110.13	\$0.00	0.00000	16.98
71.5 - 72.5	\$11,110.13	\$0.00	0.00000	16.98
72.5 - 73.5	\$678.79	\$0.00	0.00000	16.98

PSO
Electric Division
352.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

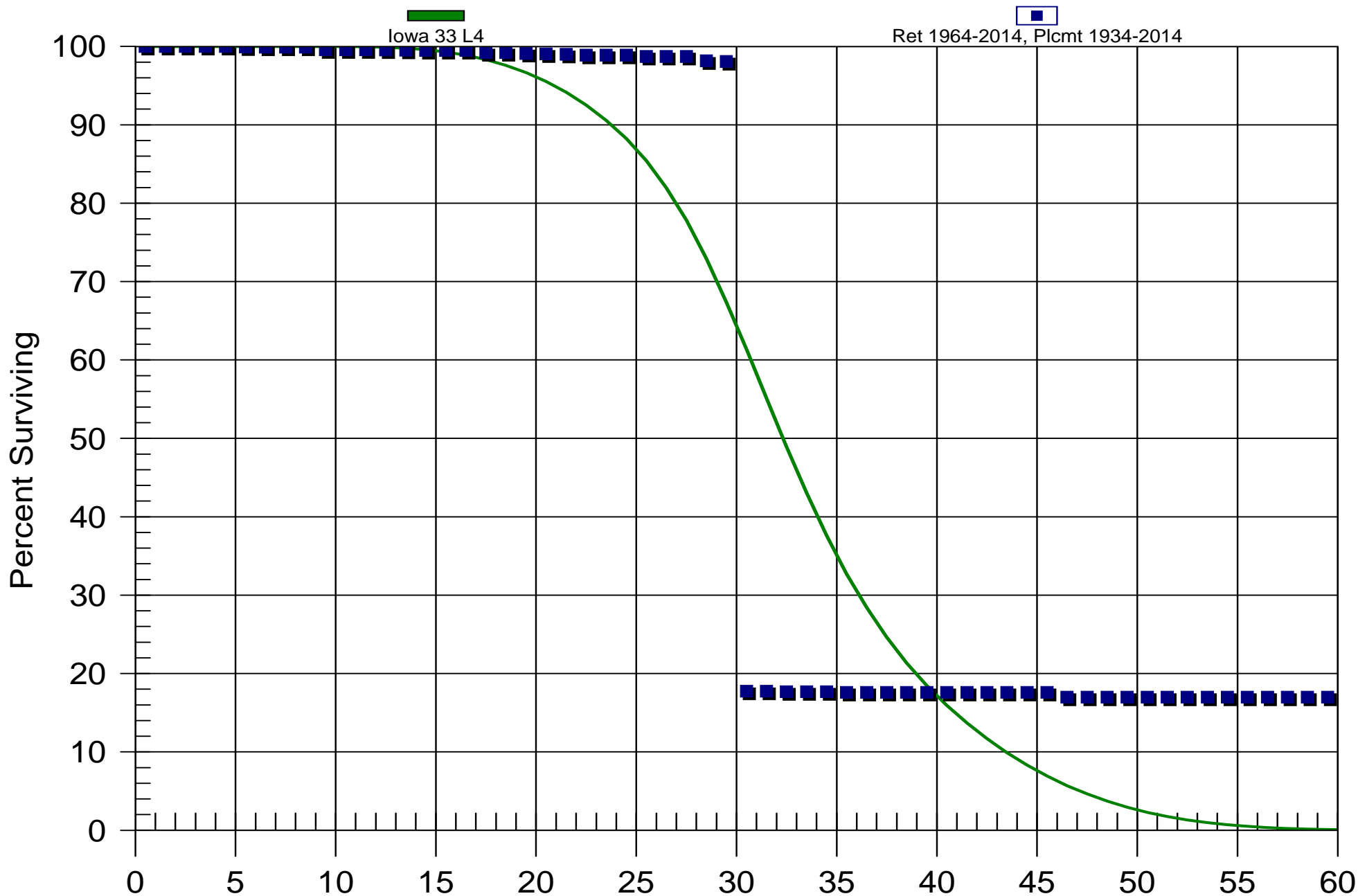
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$678.79	\$0.00	0.00000	16.98
74.5 - 75.5	\$678.79	\$0.00	0.00000	16.98
75.5 - 76.5	\$678.79	\$0.00	0.00000	16.98
76.5 - 77.5	\$678.79	\$0.00	0.00000	16.98
77.5 - 78.5	\$0.00	\$0.00	0.00000	16.98
78.5 - 79.5	\$0.00	\$0.00	0.00000	16.98
79.5 - 80.5	\$0.00	\$0.00	0.00000	16.98

PSO

Electric Division

352.00 Structures and Improvements

Original And Smooth Survivor Curves



PSO
Electric Division
353.00 Station Equipment
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$387,060,251.42	\$1,094,758.00	0.00283	100.00
0.5 - 1.5	\$308,570,441.08	\$563,516.41	0.00183	99.72
1.5 - 2.5	\$296,988,726.68	\$759,638.15	0.00256	99.54
2.5 - 3.5	\$292,680,580.56	\$950,238.86	0.00325	99.28
3.5 - 4.5	\$281,060,762.25	\$249,771.53	0.00089	98.96
4.5 - 5.5	\$268,450,076.52	\$246,110.35	0.00092	98.87
5.5 - 6.5	\$259,586,039.79	\$1,500,554.08	0.00578	98.78
6.5 - 7.5	\$233,979,426.09	\$226,365.49	0.00097	98.21
7.5 - 8.5	\$201,217,736.89	\$488,150.51	0.00243	98.11
8.5 - 9.5	\$189,101,079.54	\$1,747,728.66	0.00924	97.88
9.5 - 10.5	\$177,659,891.05	\$474,463.63	0.00267	96.97
10.5 - 11.5	\$172,795,315.41	\$369,648.74	0.00214	96.71
11.5 - 12.5	\$166,698,508.83	\$322,628.05	0.00194	96.51
12.5 - 13.5	\$160,026,078.27	\$194,919.17	0.00122	96.32
13.5 - 14.5	\$157,297,429.15	\$1,896,432.24	0.01206	96.20
14.5 - 15.5	\$154,770,658.89	\$252,155.35	0.00163	95.04
15.5 - 16.5	\$149,268,425.82	\$307,612.67	0.00206	94.89
16.5 - 17.5	\$145,916,403.53	\$710,852.43	0.00487	94.69
17.5 - 18.5	\$142,574,651.80	\$1,142,969.58	0.00802	94.23
18.5 - 19.5	\$136,525,768.06	\$895,390.74	0.00656	93.47
19.5 - 20.5	\$135,681,782.34	\$257,820.93	0.00190	92.86
20.5 - 21.5	\$130,548,695.59	\$943,941.21	0.00723	92.68
21.5 - 22.5	\$126,042,756.80	\$578,948.45	0.00459	92.01
22.5 - 23.5	\$122,157,994.78	\$375,170.59	0.00307	91.59
23.5 - 24.5	\$116,881,594.93	\$2,565,651.72	0.02195	91.31
24.5 - 25.5	\$109,792,511.98	\$575,584.18	0.00524	89.31
25.5 - 26.5	\$104,391,291.58	\$465,350.84	0.00446	88.84
26.5 - 27.5	\$103,557,160.47	\$849,092.47	0.00820	88.44
27.5 - 28.5	\$102,159,823.80	\$3,217,130.35	0.03149	87.72
28.5 - 29.5	\$97,201,881.48	\$426,883.12	0.00439	84.95
29.5 - 30.5	\$94,564,306.43	\$23,973,706.04	0.25352	84.58
30.5 - 31.5	\$64,588,714.00	\$1,376,322.69	0.02131	63.14
31.5 - 32.5	\$60,479,294.67	\$1,146,590.32	0.01896	61.79
32.5 - 33.5	\$58,739,103.06	\$181,648.38	0.00309	60.62
33.5 - 34.5	\$58,190,451.82	\$1,072,911.99	0.01844	60.43
34.5 - 35.5	\$52,972,281.73	\$2,027,379.38	0.03827	59.32
35.5 - 36.5	\$46,236,685.07	\$419,605.37	0.00908	57.05

PSO
Electric Division
353.00 Station Equipment
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$42,399,961.89	\$224,748.94	0.00530	56.53
37.5 - 38.5	\$40,755,753.99	\$463,867.45	0.01138	56.23
38.5 - 39.5	\$38,053,652.51	\$166,060.87	0.00436	55.59
39.5 - 40.5	\$36,449,725.34	\$443,822.50	0.01218	55.35
40.5 - 41.5	\$35,127,392.12	\$354,915.40	0.01010	54.68
41.5 - 42.5	\$32,601,496.43	\$813,601.56	0.02496	54.12
42.5 - 43.5	\$30,140,481.56	\$462,467.77	0.01534	52.77
43.5 - 44.5	\$27,366,057.21	\$370,617.22	0.01354	51.96
44.5 - 45.5	\$24,779,840.64	\$162,929.25	0.00658	51.26
45.5 - 46.5	\$24,115,817.85	\$210,299.48	0.00872	50.92
46.5 - 47.5	\$22,609,183.29	\$199,859.03	0.00884	50.48
47.5 - 48.5	\$20,811,046.40	\$345,757.23	0.01661	50.03
48.5 - 49.5	\$18,188,075.37	\$98,069.32	0.00539	49.20
49.5 - 50.5	\$16,731,180.37	\$424,620.59	0.02538	48.94
50.5 - 51.5	\$14,234,321.01	\$170,055.70	0.01195	47.69
51.5 - 52.5	\$13,643,331.20	\$60,767.75	0.00445	47.12
52.5 - 53.5	\$13,241,533.13	\$158,172.27	0.01195	46.91
53.5 - 54.5	\$10,977,532.28	\$246,175.13	0.02243	46.35
54.5 - 55.5	\$10,263,163.38	\$165,282.55	0.01610	45.31
55.5 - 56.5	\$9,272,978.84	\$224,441.37	0.02420	44.58
56.5 - 57.5	\$7,381,734.65	\$380,754.23	0.05158	43.50
57.5 - 58.5	\$6,172,711.38	\$69,555.57	0.01127	41.26
58.5 - 59.5	\$5,049,665.61	\$36,443.01	0.00722	40.80
59.5 - 60.5	\$4,713,280.29	\$48,991.77	0.01039	40.50
60.5 - 61.5	\$3,522,895.81	\$9,942.40	0.00282	40.08
61.5 - 62.5	\$3,019,072.29	\$24,369.31	0.00807	39.97
62.5 - 63.5	\$2,104,975.46	\$575.68	0.00027	39.64
63.5 - 64.5	\$2,012,787.96	\$11,168.80	0.00555	39.63
64.5 - 65.5	\$999,207.19	\$16,994.59	0.01701	39.41
65.5 - 66.5	\$913,449.73	\$3,511.33	0.00384	38.74
66.5 - 67.5	\$770,301.08	\$15,913.98	0.02066	38.59
67.5 - 68.5	\$733,580.61	\$70,633.38	0.09629	37.80
68.5 - 69.5	\$656,368.54	\$18,233.42	0.02778	34.16
69.5 - 70.5	\$622,893.69	\$28,578.09	0.04588	33.21
70.5 - 71.5	\$584,782.42	\$11,047.53	0.01889	31.69
71.5 - 72.5	\$555,657.97	\$10,582.85	0.01905	31.09
72.5 - 73.5	\$267,651.14	\$13,655.30	0.05102	30.49

PSO
Electric Division
353.00 Station Equipment
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

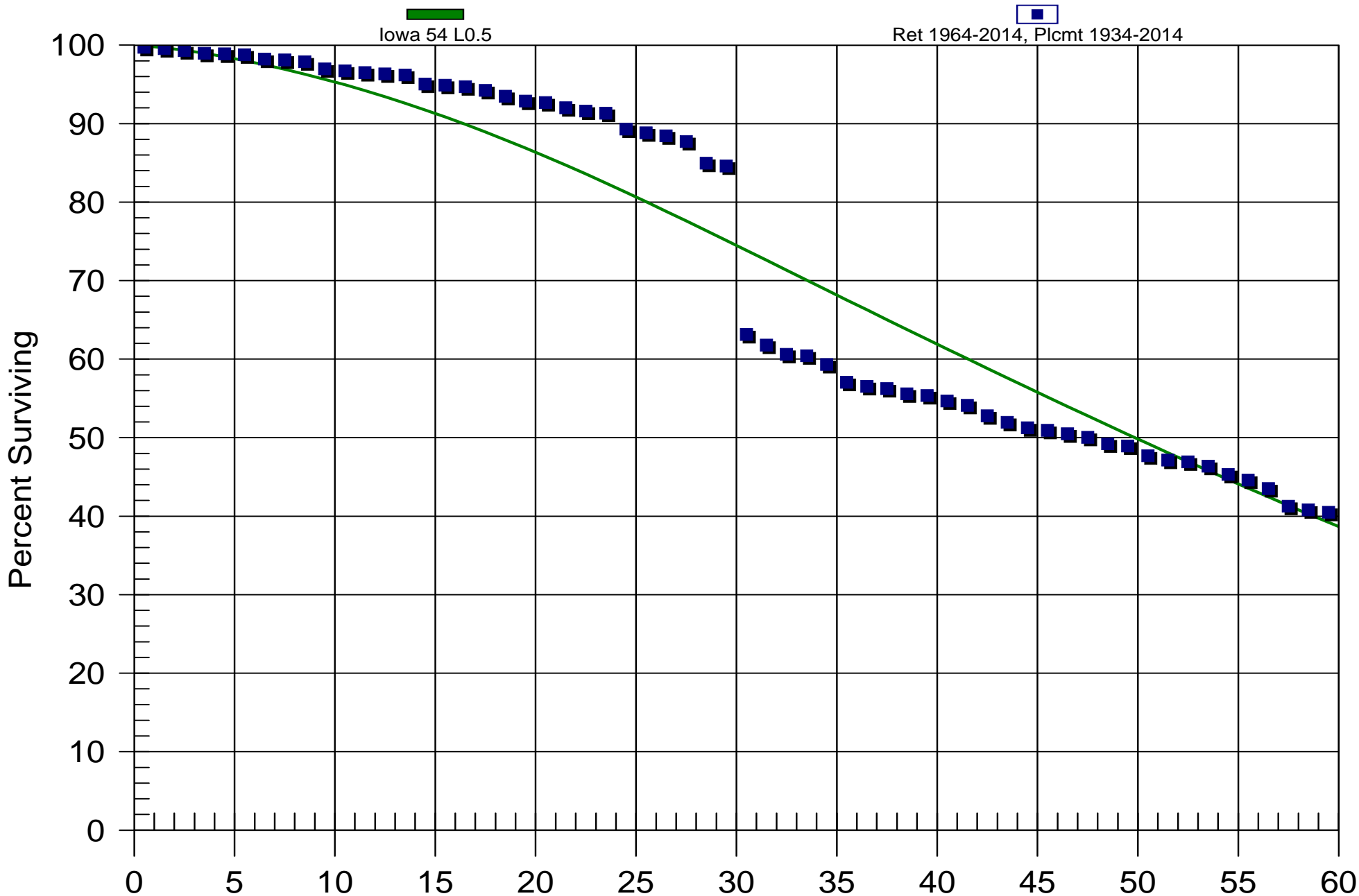
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$238,186.71	\$9,091.31	0.03817	28.94
74.5 - 75.5	\$227,561.16	\$148.92	0.00065	27.83
75.5 - 76.5	\$219,382.95	\$11,660.84	0.05315	27.82
76.5 - 77.5	\$205,262.11	\$0.00	0.00000	26.34
77.5 - 78.5	\$185,836.07	\$17,762.89	0.09558	26.34
78.5 - 79.5	\$166,278.40	\$1.00	0.00001	23.82
79.5 - 80.5	\$150,239.06	\$0.00	0.00000	23.82

PSO

Electric Division

353.00 Station Equipment

Original And Smooth Survivor Curves



PSO
Electric Division
354.00 Towers and Fixtures
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2011

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$16,703,713.48	\$0.00	0.00000	100.00
0.5 - 1.5	\$16,751,274.76	\$0.00	0.00000	100.00
1.5 - 2.5	\$16,751,274.76	\$0.00	0.00000	100.00
2.5 - 3.5	\$17,070,602.26	\$0.00	0.00000	100.00
3.5 - 4.5	\$16,976,082.90	\$0.00	0.00000	100.00
4.5 - 5.5	\$16,976,082.90	\$0.00	0.00000	100.00
5.5 - 6.5	\$16,003,491.05	\$150.00	0.00001	100.00
6.5 - 7.5	\$14,147,589.98	\$8,946.00	0.00063	100.00
7.5 - 8.5	\$14,138,643.98	\$5,254.00	0.00037	99.94
8.5 - 9.5	\$14,143,233.98	\$14,848.00	0.00105	99.90
9.5 - 10.5	\$14,187,335.51	\$37,669.00	0.00266	99.79
10.5 - 11.5	\$14,149,666.51	\$5,109.00	0.00036	99.53
11.5 - 12.5	\$14,134,082.92	\$28,202.00	0.00200	99.49
12.5 - 13.5	\$14,245,181.73	\$0.00	0.00000	99.29
13.5 - 14.5	\$14,245,181.73	\$4,613.00	0.00032	99.29
14.5 - 15.5	\$14,240,568.73	\$27,597.00	0.00194	99.26
15.5 - 16.5	\$14,211,270.47	\$117,302.00	0.00825	99.07
16.5 - 17.5	\$14,039,210.44	\$64,492.00	0.00459	98.25
17.5 - 18.5	\$13,190,575.58	\$23,574.08	0.00179	97.80
18.5 - 19.5	\$13,167,001.50	\$52,674.74	0.00400	97.63
19.5 - 20.5	\$13,114,326.76	\$78,183.61	0.00596	97.24
20.5 - 21.5	\$13,011,895.94	\$122,315.73	0.00940	96.66
21.5 - 22.5	\$12,517,133.89	\$0.00	0.00000	95.75
22.5 - 23.5	\$12,483,458.00	\$51,575.01	0.00413	95.75
23.5 - 24.5	\$12,431,882.99	\$5,602.00	0.00045	95.35
24.5 - 25.5	\$12,426,280.99	\$34,361.23	0.00277	95.31
25.5 - 26.5	\$11,922,484.98	\$0.00	0.00000	95.05
26.5 - 27.5	\$11,917,245.96	\$0.00	0.00000	95.05
27.5 - 28.5	\$11,823,133.58	\$0.00	0.00000	95.05
28.5 - 29.5	\$11,581,973.19	\$1,800.00	0.00016	95.05
29.5 - 30.5	\$11,557,464.51	\$0.00	0.00000	95.03
30.5 - 31.5	\$11,339,315.22	\$0.00	0.00000	95.03
31.5 - 32.5	\$11,162,282.52	\$41,590.30	0.00373	95.03
32.5 - 33.5	\$11,120,692.22	\$5,109.00	0.00046	94.68
33.5 - 34.5	\$11,115,583.22	\$32,883.00	0.00296	94.63
34.5 - 35.5	\$11,059,592.42	\$0.00	0.00000	94.35
35.5 - 36.5	\$10,443,145.78	\$5.00	0.00000	94.35

PSO
Electric Division
354.00 Towers and Fixtures
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2011

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$7,239,168.10	\$0.00	0.00000	94.35
37.5 - 38.5	\$6,900,911.92	\$0.00	0.00000	94.35
38.5 - 39.5	\$6,622,909.50	\$175.00	0.00003	94.35
39.5 - 40.5	\$6,163,435.99	\$24,101.41	0.00391	94.35
40.5 - 41.5	\$5,804,245.58	\$1,413.97	0.00024	93.98
41.5 - 42.5	\$5,802,831.61	\$0.00	0.00000	93.96
42.5 - 43.5	\$5,795,570.61	\$14,113.12	0.00244	93.96
43.5 - 44.5	\$5,720,396.87	\$33,431.00	0.00584	93.73
44.5 - 45.5	\$5,227,994.37	\$1,415.18	0.00027	93.18
45.5 - 46.5	\$5,134,227.19	\$0.00	0.00000	93.16
46.5 - 47.5	\$5,090,565.37	\$6,348.55	0.00125	93.16
47.5 - 48.5	\$2,537,692.74	\$41,711.76	0.01644	93.04
48.5 - 49.5	\$2,285,650.36	\$0.00	0.00000	91.51
49.5 - 50.5	\$2,149,167.75	\$0.00	0.00000	91.51
50.5 - 51.5	\$1,853,057.76	\$0.00	0.00000	91.51
51.5 - 52.5	\$1,805,569.48	\$64,341.00	0.03563	91.51
52.5 - 53.5	\$1,741,228.48	\$0.00	0.00000	88.25
53.5 - 54.5	\$1,502,662.74	\$28,668.70	0.01908	88.25
54.5 - 55.5	\$1,473,994.04	\$0.00	0.00000	86.57
55.5 - 56.5	\$1,473,994.04	\$1,321.58	0.00090	86.57
56.5 - 57.5	\$842,294.29	\$0.00	0.00000	86.49
57.5 - 58.5	\$328,444.64	\$1,619.00	0.00493	86.49
58.5 - 59.5	\$326,825.64	\$0.00	0.00000	86.06
59.5 - 60.5	\$317,094.64	\$0.00	0.00000	86.06
60.5 - 61.5	\$263,430.61	\$0.00	0.00000	86.06
61.5 - 62.5	\$263,430.61	\$5,396.74	0.02049	86.06
62.5 - 63.5	\$229,642.38	\$0.00	0.00000	84.30
63.5 - 64.5	\$93,525.92	\$0.00	0.00000	84.30
64.5 - 65.5	\$93,525.92	\$0.00	0.00000	84.30
65.5 - 66.5	\$93,525.92	\$0.00	0.00000	84.30
66.5 - 67.5	\$93,525.92	\$0.00	0.00000	84.30
67.5 - 68.5	\$93,525.92	\$0.00	0.00000	84.30
68.5 - 69.5	\$93,525.92	\$0.00	0.00000	84.30
69.5 - 70.5	\$93,525.92	\$0.00	0.00000	84.30
70.5 - 71.5	\$93,525.92	\$0.00	0.00000	84.30
71.5 - 72.5	\$93,525.92	\$0.00	0.00000	84.30
72.5 - 73.5	\$93,525.92	\$0.00	0.00000	84.30

PSO
Electric Division
354.00 Towers and Fixtures
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2011

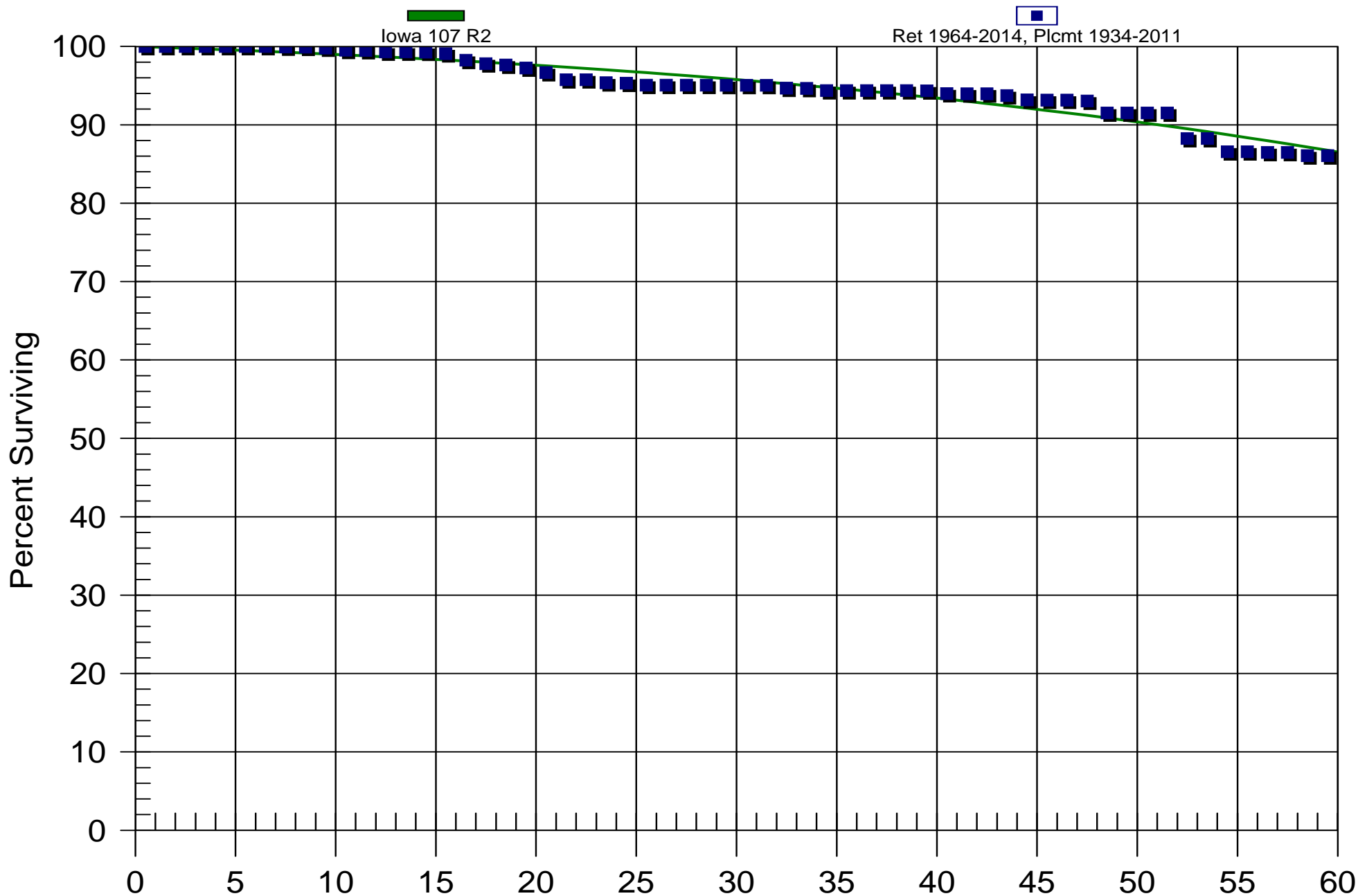
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$93,525.92	\$0.00	0.00000	84.30
74.5 - 75.5	\$93,525.92	\$0.00	0.00000	84.30
75.5 - 76.5	\$93,525.92	\$7,526.73	0.08048	84.30
76.5 - 77.5	\$85,999.19	\$3,795.26	0.04413	77.52
77.5 - 78.5	\$81,560.71	\$0.00	0.00000	74.09
78.5 - 79.5	\$81,560.71	\$0.00	0.00000	74.09
79.5 - 80.5	\$64,588.29	\$0.00	0.00000	74.09

PSO

Electric Division

354.00 Towers and Fixtures

Original And Smooth Survivor Curves



PSO
Electric Division
355.00 Poles and Fixtures

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$227,839,052.18	\$109,407.00	0.00048	100.00
0.5 - 1.5	\$218,902,191.03	\$527,402.52	0.00241	99.95
1.5 - 2.5	\$207,310,626.01	\$908,733.17	0.00438	99.71
2.5 - 3.5	\$203,263,395.60	\$437,790.19	0.00215	99.27
3.5 - 4.5	\$195,141,091.43	\$376,836.74	0.00193	99.06
4.5 - 5.5	\$177,099,725.53	\$703,294.23	0.00397	98.87
5.5 - 6.5	\$164,858,492.97	\$440,022.80	0.00267	98.48
6.5 - 7.5	\$147,300,273.09	\$395,686.02	0.00269	98.21
7.5 - 8.5	\$123,347,396.88	\$497,836.15	0.00404	97.95
8.5 - 9.5	\$117,882,963.79	\$312,821.96	0.00265	97.55
9.5 - 10.5	\$115,556,561.15	\$396,980.17	0.00344	97.30
10.5 - 11.5	\$107,775,877.94	\$523,852.59	0.00486	96.96
11.5 - 12.5	\$100,522,066.88	\$395,360.99	0.00393	96.49
12.5 - 13.5	\$90,776,665.89	\$550,884.49	0.00607	96.11
13.5 - 14.5	\$82,564,034.21	\$610,536.55	0.00739	95.53
14.5 - 15.5	\$79,623,907.73	\$959,888.29	0.01206	94.82
15.5 - 16.5	\$73,356,830.58	\$193,369.10	0.00264	93.68
16.5 - 17.5	\$69,106,531.62	\$188,305.76	0.00272	93.43
17.5 - 18.5	\$65,430,274.48	\$543,524.22	0.00831	93.18
18.5 - 19.5	\$60,086,137.63	\$288,185.42	0.00480	92.40
19.5 - 20.5	\$59,885,221.06	\$379,572.60	0.00634	91.96
20.5 - 21.5	\$56,679,316.64	\$176,598.57	0.00312	91.38
21.5 - 22.5	\$50,712,352.06	\$271,233.76	0.00535	91.09
22.5 - 23.5	\$49,668,663.18	\$580,578.81	0.01169	90.60
23.5 - 24.5	\$44,736,679.15	\$514,812.17	0.01151	89.55
24.5 - 25.5	\$41,973,475.61	\$645,948.41	0.01539	88.51
25.5 - 26.5	\$39,247,057.37	\$570,245.40	0.01453	87.15
26.5 - 27.5	\$38,051,694.18	\$420,570.98	0.01105	85.89
27.5 - 28.5	\$36,496,700.59	\$202,993.61	0.00556	84.94
28.5 - 29.5	\$35,044,130.38	\$345,180.88	0.00985	84.46
29.5 - 30.5	\$34,138,296.27	\$322,321.21	0.00944	83.63
30.5 - 31.5	\$24,391,819.06	\$313,678.20	0.01286	82.84
31.5 - 32.5	\$23,406,562.73	\$199,851.96	0.00854	81.78
32.5 - 33.5	\$22,598,579.78	\$337,616.81	0.01494	81.08
33.5 - 34.5	\$21,942,779.77	\$757,278.71	0.03451	79.87
34.5 - 35.5	\$19,114,246.31	\$210,949.11	0.01104	77.11
35.5 - 36.5	\$17,882,964.15	\$310,830.57	0.01738	76.26

PSO
Electric Division
355.00 Poles and Fixtures
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$16,787,610.25	\$147,550.98	0.00879	74.94
37.5 - 38.5	\$15,933,998.23	\$243,895.33	0.01531	74.28
38.5 - 39.5	\$15,182,551.46	\$250,607.05	0.01651	73.14
39.5 - 40.5	\$13,192,676.08	\$241,332.62	0.01829	71.93
40.5 - 41.5	\$11,626,269.29	\$349,054.77	0.03002	70.62
41.5 - 42.5	\$10,702,230.06	\$427,126.96	0.03991	68.50
42.5 - 43.5	\$9,397,869.92	\$291,718.32	0.03104	65.76
43.5 - 44.5	\$7,438,928.88	\$238,621.95	0.03208	63.72
44.5 - 45.5	\$6,617,303.27	\$74,938.82	0.01132	61.68
45.5 - 46.5	\$6,344,410.76	\$94,312.72	0.01487	60.98
46.5 - 47.5	\$6,037,704.74	\$149,346.00	0.02474	60.07
47.5 - 48.5	\$5,476,714.55	\$179,004.82	0.03268	58.59
48.5 - 49.5	\$5,098,267.20	\$166,040.77	0.03257	56.67
49.5 - 50.5	\$4,395,991.83	\$137,449.36	0.03127	54.83
50.5 - 51.5	\$3,890,409.86	\$59,593.32	0.01532	53.11
51.5 - 52.5	\$3,625,252.01	\$124,689.67	0.03439	52.30
52.5 - 53.5	\$3,375,085.26	\$342,835.25	0.10158	50.50
53.5 - 54.5	\$2,886,689.04	\$110,974.38	0.03844	45.37
54.5 - 55.5	\$2,392,808.00	\$47,249.95	0.01975	43.63
55.5 - 56.5	\$2,407,011.71	\$206,691.58	0.08587	42.76
56.5 - 57.5	\$2,176,608.45	\$56,236.49	0.02584	39.09
57.5 - 58.5	\$1,986,991.67	\$22,195.53	0.01117	38.08
58.5 - 59.5	\$1,933,029.79	\$87,177.50	0.04510	37.66
59.5 - 60.5	\$1,807,421.89	\$96,916.45	0.05362	35.96
60.5 - 61.5	\$1,455,867.76	\$57,401.90	0.03943	34.03
61.5 - 62.5	\$1,336,228.53	\$30,282.01	0.02266	32.69
62.5 - 63.5	\$1,223,676.72	\$57,810.25	0.04724	31.95
63.5 - 64.5	\$1,116,114.49	\$21,348.70	0.01913	30.44
64.5 - 65.5	\$1,078,363.28	\$42,664.47	0.03956	29.86
65.5 - 66.5	\$920,985.89	\$26,146.19	0.02839	28.67
66.5 - 67.5	\$894,500.02	\$40,184.50	0.04492	27.86
67.5 - 68.5	\$848,965.71	\$84,072.85	0.09903	26.61
68.5 - 69.5	\$740,411.24	\$22,984.17	0.03104	23.97
69.5 - 70.5	\$717,213.84	\$15,777.61	0.02200	23.23
70.5 - 71.5	\$685,798.33	\$7,948.55	0.01159	22.72
71.5 - 72.5	\$631,301.29	\$22,329.45	0.03537	22.46
72.5 - 73.5	\$595,774.73	\$11,094.92	0.01862	21.66

PSO
Electric Division
355.00 Poles and Fixtures

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

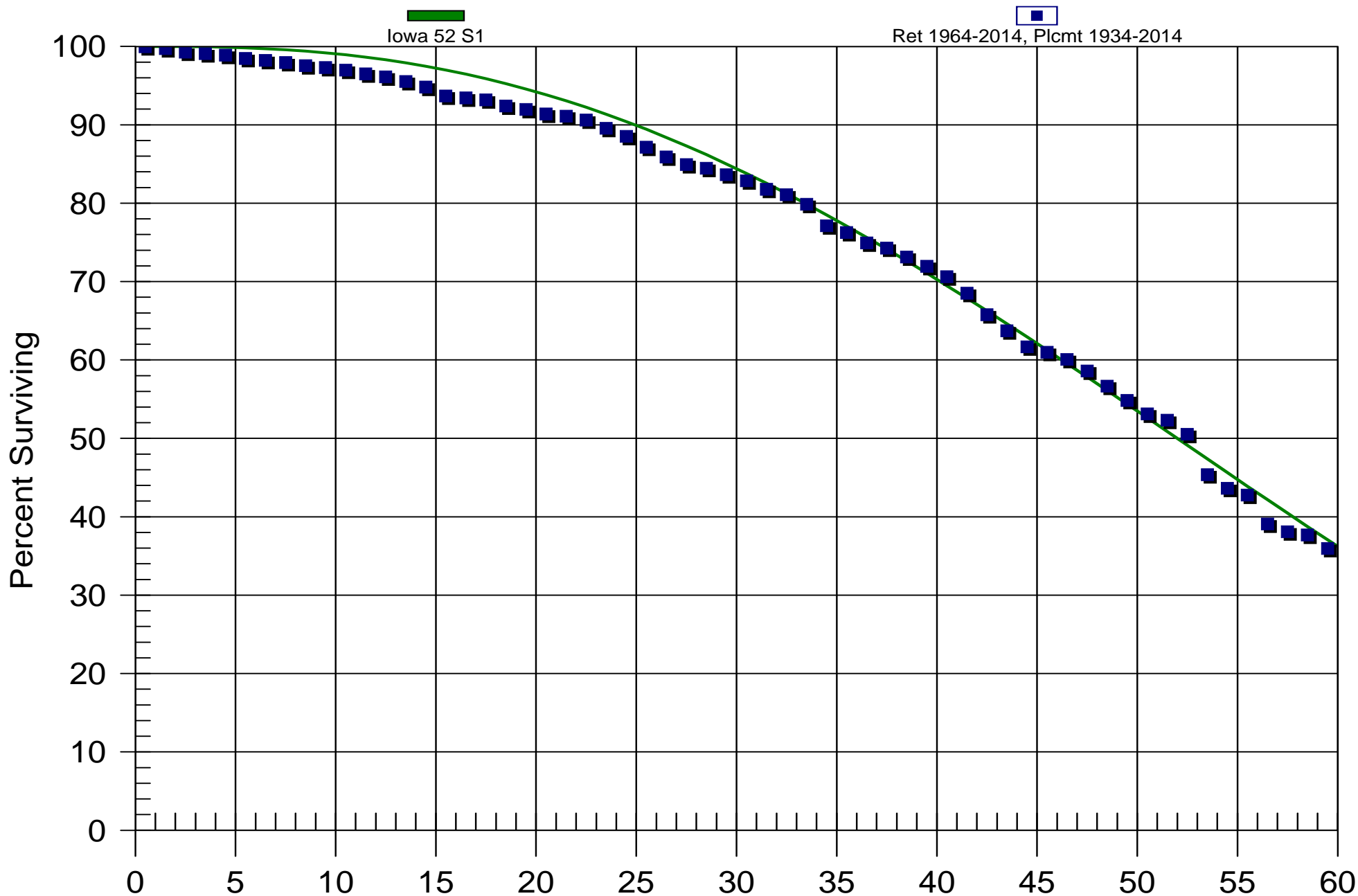
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$355,825.26	\$5,339.61	0.01501	21.26
74.5 - 75.5	\$350,485.65	\$9,552.82	0.02726	20.94
75.5 - 76.5	\$325,370.51	\$4,257.22	0.01308	20.37
76.5 - 77.5	\$321,113.29	\$2,028.64	0.00632	20.10
77.5 - 78.5	\$310,901.99	\$4,425.26	0.01423	19.97
78.5 - 79.5	\$306,476.73	\$25,181.74	0.08217	19.69
79.5 - 80.5	\$173,213.20	\$7,598.76	0.04387	18.07

PSO

Electric Division

355.00 Poles and Fixtures

Original And Smooth Survivor Curves



PSO
Electric Division
356.00 Overhead Conductors and Devices

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$164,387,567.58	\$15,444.00	0.00009	100.00
0.5 - 1.5	\$162,748,983.47	\$45,917.00	0.00028	99.99
1.5 - 2.5	\$158,804,220.43	\$73,504.87	0.00046	99.96
2.5 - 3.5	\$155,336,887.61	\$101,299.00	0.00065	99.92
3.5 - 4.5	\$151,053,555.52	\$140,141.71	0.00093	99.85
4.5 - 5.5	\$138,966,595.58	\$48,347.45	0.00035	99.76
5.5 - 6.5	\$134,961,976.27	\$272,479.67	0.00202	99.72
6.5 - 7.5	\$125,515,041.98	\$38,493.00	0.00031	99.52
7.5 - 8.5	\$114,853,003.49	\$56,654.87	0.00049	99.49
8.5 - 9.5	\$112,049,074.74	\$113,023.94	0.00101	99.44
9.5 - 10.5	\$112,758,297.52	\$107,586.63	0.00095	99.34
10.5 - 11.5	\$109,728,017.27	\$184,506.32	0.00168	99.25
11.5 - 12.5	\$107,047,034.39	\$60,825.19	0.00057	99.08
12.5 - 13.5	\$98,203,089.57	\$109,023.00	0.00111	99.02
13.5 - 14.5	\$94,184,505.18	\$102,779.36	0.00109	98.91
14.5 - 15.5	\$94,095,043.53	\$451,521.64	0.00480	98.81
15.5 - 16.5	\$92,769,631.64	\$60,245.62	0.00065	98.33
16.5 - 17.5	\$91,641,750.95	\$113,860.62	0.00124	98.27
17.5 - 18.5	\$89,403,617.04	\$265,515.17	0.00297	98.15
18.5 - 19.5	\$87,576,910.04	\$268,685.51	0.00307	97.85
19.5 - 20.5	\$87,344,067.44	\$140,767.07	0.00161	97.55
20.5 - 21.5	\$82,837,549.45	\$54,664.00	0.00066	97.40
21.5 - 22.5	\$79,153,350.29	\$64,130.23	0.00081	97.33
22.5 - 23.5	\$78,993,049.67	\$526,072.10	0.00666	97.25
23.5 - 24.5	\$71,065,859.21	\$135,379.46	0.00190	96.61
24.5 - 25.5	\$68,557,000.57	\$323,268.45	0.00472	96.42
25.5 - 26.5	\$65,160,207.59	\$297,369.25	0.00456	95.97
26.5 - 27.5	\$64,214,448.53	\$57,308.01	0.00089	95.53
27.5 - 28.5	\$63,347,563.81	\$124,556.77	0.00197	95.44
28.5 - 29.5	\$61,315,410.45	\$356,734.67	0.00582	95.26
29.5 - 30.5	\$60,313,685.61	\$92,048.93	0.00153	94.70
30.5 - 31.5	\$44,819,758.48	\$97,036.16	0.00217	94.56
31.5 - 32.5	\$43,696,620.93	\$100,231.90	0.00229	94.35
32.5 - 33.5	\$43,259,458.02	\$169,105.43	0.00391	94.14
33.5 - 34.5	\$42,403,987.56	\$968,160.41	0.02283	93.77
34.5 - 35.5	\$37,633,202.01	\$150,614.10	0.00400	91.63
35.5 - 36.5	\$33,378,435.28	\$91,882.48	0.00275	91.26

PSO
Electric Division
356.00 Overhead Conductors and Devices
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$29,962,965.11	\$57,885.22	0.00193	91.01
37.5 - 38.5	\$27,465,097.56	\$273,799.19	0.00997	90.83
38.5 - 39.5	\$26,610,867.34	\$86,813.17	0.00326	89.93
39.5 - 40.5	\$23,773,920.60	\$124,871.30	0.00525	89.64
40.5 - 41.5	\$20,698,815.37	\$509,866.46	0.02463	89.16
41.5 - 42.5	\$19,392,895.80	\$224,442.69	0.01157	86.97
42.5 - 43.5	\$18,467,194.29	\$103,789.22	0.00562	85.96
43.5 - 44.5	\$15,075,334.49	\$60,986.35	0.00405	85.48
44.5 - 45.5	\$13,872,760.15	\$19,897.05	0.00143	85.13
45.5 - 46.5	\$13,244,073.33	\$25,231.14	0.00191	85.01
46.5 - 47.5	\$12,884,826.21	\$22,874.06	0.00178	84.85
47.5 - 48.5	\$10,324,146.20	\$49,764.78	0.00482	84.70
48.5 - 49.5	\$9,857,132.17	\$21,846.39	0.00222	84.29
49.5 - 50.5	\$8,592,406.52	\$80,143.82	0.00933	84.10
50.5 - 51.5	\$7,455,589.01	\$106,005.50	0.01422	83.32
51.5 - 52.5	\$6,964,743.77	\$269,483.98	0.03869	82.13
52.5 - 53.5	\$6,388,975.45	\$212,792.30	0.03331	78.96
53.5 - 54.5	\$5,704,332.33	\$248,316.00	0.04353	76.33
54.5 - 55.5	\$4,723,154.98	\$6,414.48	0.00136	73.00
55.5 - 56.5	\$4,551,923.15	\$52,207.51	0.01147	72.90
56.5 - 57.5	\$4,247,258.47	\$46,305.87	0.01090	72.07
57.5 - 58.5	\$3,632,297.62	\$12,391.71	0.00341	71.28
58.5 - 59.5	\$3,570,154.12	\$13,289.67	0.00372	71.04
59.5 - 60.5	\$3,496,977.95	\$56,760.26	0.01623	70.78
60.5 - 61.5	\$2,317,530.62	\$2,918.91	0.00126	69.63
61.5 - 62.5	\$2,067,090.70	\$46,397.79	0.02245	69.54
62.5 - 63.5	\$1,934,296.08	\$26,632.07	0.01377	67.98
63.5 - 64.5	\$1,859,598.35	\$2,625.01	0.00141	67.04
64.5 - 65.5	\$1,792,319.24	\$1,384.21	0.00077	66.95
65.5 - 66.5	\$1,602,055.49	\$591.45	0.00037	66.90
66.5 - 67.5	\$1,568,088.51	\$330.00	0.00021	66.87
67.5 - 68.5	\$1,567,758.51	\$18,649.08	0.01190	66.86
68.5 - 69.5	\$1,463,291.20	\$7,314.47	0.00500	66.06
69.5 - 70.5	\$1,455,976.73	\$17,975.88	0.01235	65.73
70.5 - 71.5	\$1,436,196.73	\$3,115.83	0.00217	64.92
71.5 - 72.5	\$1,424,180.79	\$6,580.05	0.00462	64.78
72.5 - 73.5	\$1,386,039.99	\$15,180.54	0.01095	64.48

PSO
Electric Division
356.00 Overhead Conductors and Devices

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

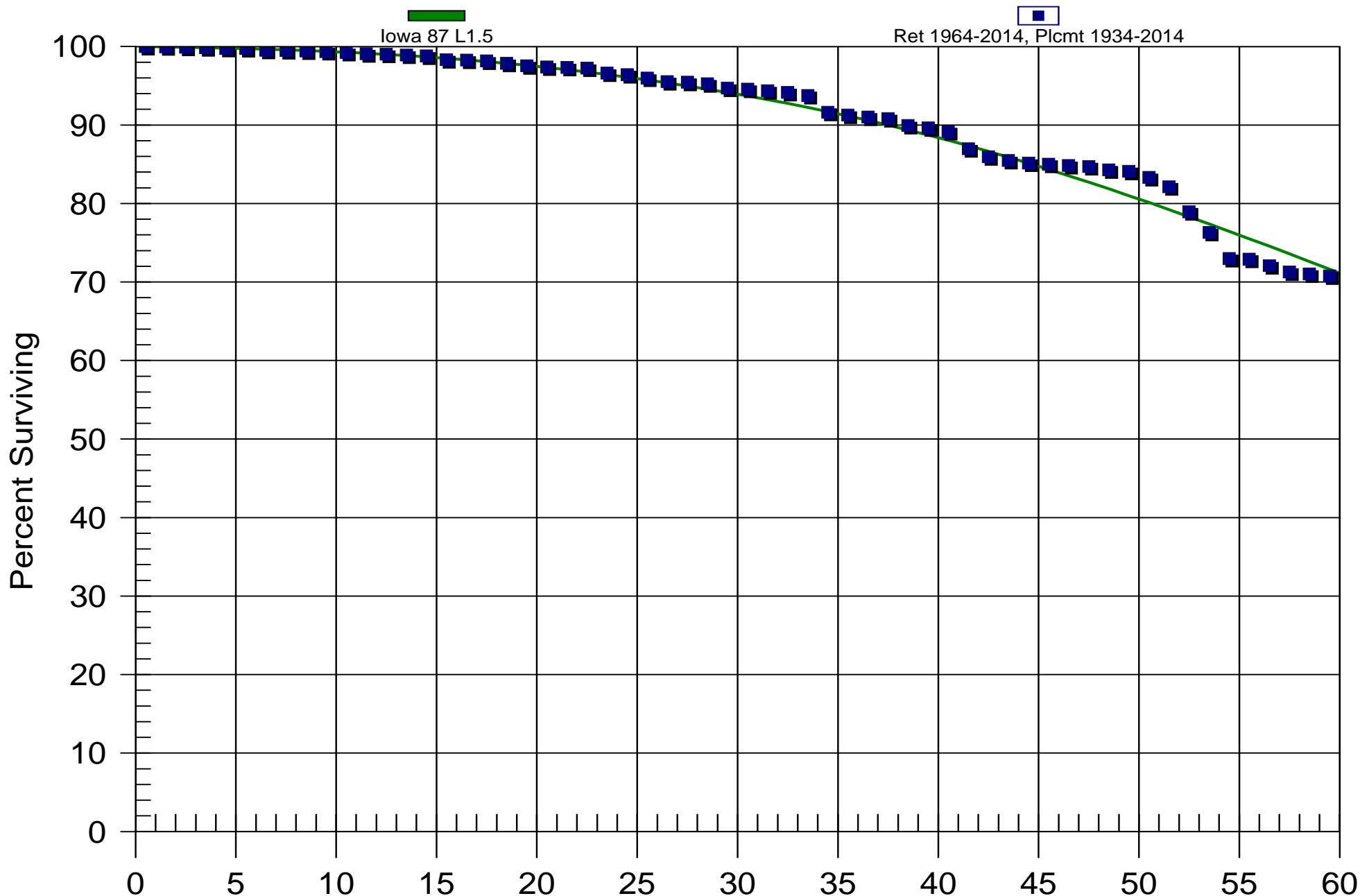
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$727,126.11	\$1.00	0.00000	63.77
74.5 - 75.5	\$715,239.61	\$5,537.99	0.00774	63.77
75.5 - 76.5	\$697,428.85	\$6,149.11	0.00882	63.28
76.5 - 77.5	\$691,279.74	\$292.04	0.00042	62.72
77.5 - 78.5	\$686,493.82	\$0.00	0.00000	62.70
78.5 - 79.5	\$686,493.82	\$90,873.58	0.13237	62.70
79.5 - 80.5	\$481,929.25	\$7,212.79	0.01497	54.40

PSO

Electric Division

356.00 Overhead Conductors and Devices

Original And Smooth Survivor Curves



PSO
Electric Division
358.00 Underground Conductors and Devices

Observed Life Table
Retirement Expr. 1974 TO 2014
Placement Years 1974 TO 2002

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$71,915.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$71,915.00	\$0.00	0.00000	100.00
1.5 - 2.5	\$71,915.00	\$0.00	0.00000	100.00
2.5 - 3.5	\$71,915.00	\$0.00	0.00000	100.00
3.5 - 4.5	\$71,915.00	\$0.00	0.00000	100.00
4.5 - 5.5	\$71,915.00	\$0.00	0.00000	100.00
5.5 - 6.5	\$71,915.00	\$0.00	0.00000	100.00
6.5 - 7.5	\$71,915.00	\$0.00	0.00000	100.00
7.5 - 8.5	\$71,915.00	\$0.00	0.00000	100.00
8.5 - 9.5	\$71,915.00	\$0.00	0.00000	100.00
9.5 - 10.5	\$71,915.00	\$0.00	0.00000	100.00
10.5 - 11.5	\$71,915.00	\$0.00	0.00000	100.00
11.5 - 12.5	\$71,915.00	\$0.00	0.00000	100.00
12.5 - 13.5	\$44,422.00	\$0.00	0.00000	100.00
13.5 - 14.5	\$44,422.00	\$0.00	0.00000	100.00
14.5 - 15.5	\$44,422.00	\$0.00	0.00000	100.00
15.5 - 16.5	\$44,422.00	\$0.00	0.00000	100.00
16.5 - 17.5	\$44,422.00	\$0.00	0.00000	100.00
17.5 - 18.5	\$44,422.00	\$0.00	0.00000	100.00
18.5 - 19.5	\$44,422.00	\$0.00	0.00000	100.00
19.5 - 20.5	\$44,422.00	\$0.00	0.00000	100.00
20.5 - 21.5	\$44,422.00	\$0.00	0.00000	100.00
21.5 - 22.5	\$44,422.00	\$0.00	0.00000	100.00
22.5 - 23.5	\$44,422.00	\$0.00	0.00000	100.00
23.5 - 24.5	\$44,422.00	\$0.00	0.00000	100.00
24.5 - 25.5	\$44,422.00	\$0.00	0.00000	100.00
25.5 - 26.5	\$44,422.00	\$0.00	0.00000	100.00
26.5 - 27.5	\$44,422.00	\$0.00	0.00000	100.00
27.5 - 28.5	\$44,422.00	\$0.00	0.00000	100.00
28.5 - 29.5	\$44,422.00	\$0.00	0.00000	100.00
29.5 - 30.5	\$44,422.00	\$0.00	0.00000	100.00
30.5 - 31.5	\$44,422.00	\$0.00	0.00000	100.00
31.5 - 32.5	\$44,422.00	\$0.00	0.00000	100.00
32.5 - 33.5	\$44,422.00	\$0.00	0.00000	100.00
33.5 - 34.5	\$44,422.00	\$0.00	0.00000	100.00
34.5 - 35.5	\$44,422.00	\$0.00	0.00000	100.00
35.5 - 36.5	\$44,422.00	\$0.00	0.00000	100.00

PSO
Electric Division
358.00 Underground Conductors and Devices

Observed Life Table
Retirement Expr. 1974 TO 2014
Placement Years 1974 TO 2002

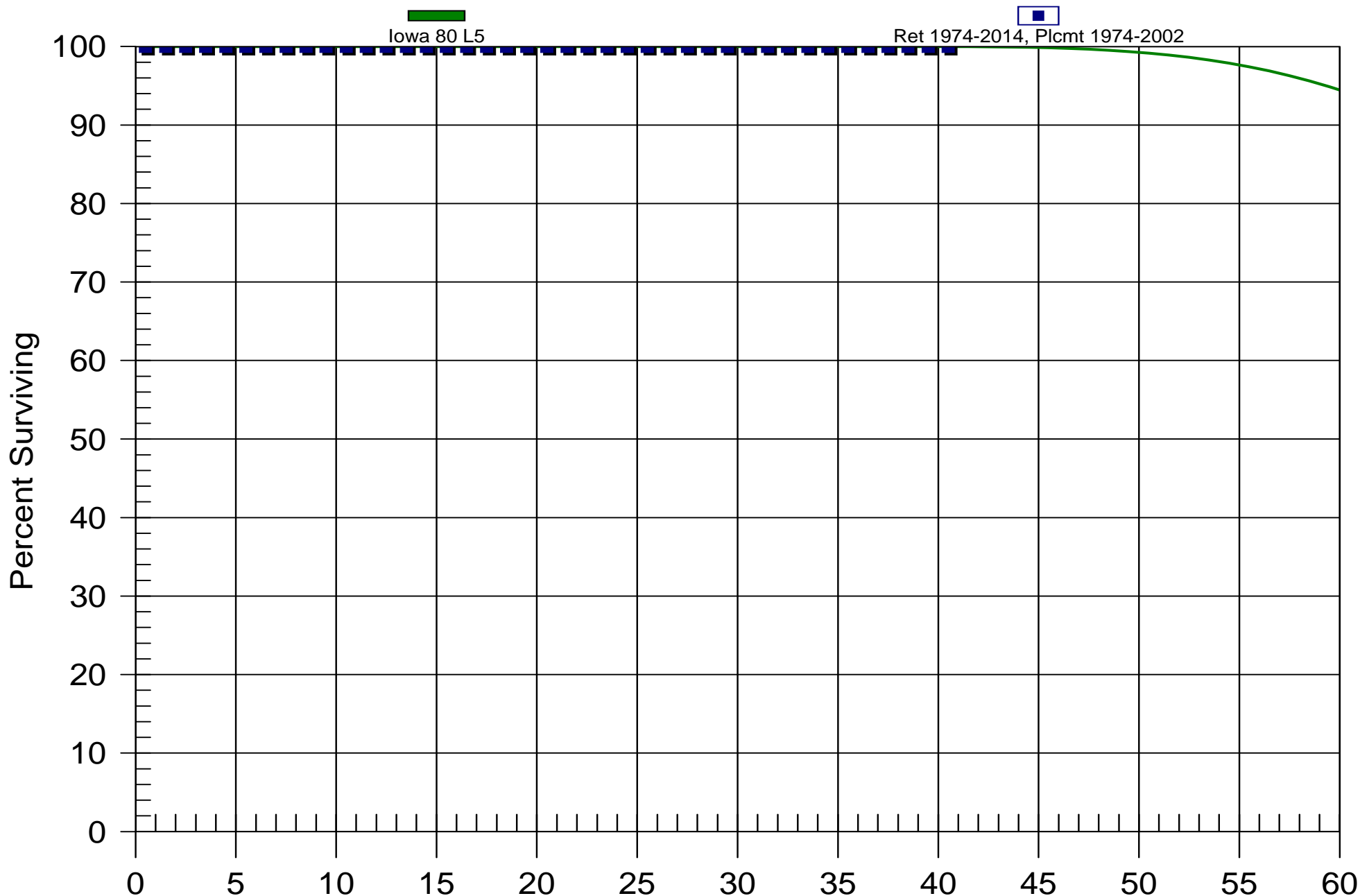
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$44,422.00	\$0.00	0.00000	100.00
37.5 - 38.5	\$44,422.00	\$0.00	0.00000	100.00
38.5 - 39.5	\$44,422.00	\$0.00	0.00000	100.00
39.5 - 40.5	\$44,422.00	\$0.00	0.00000	100.00

PSO

Electric Division

358.00 Underground Conductors and Devices

Original And Smooth Survivor Curves



PSO
Electric Division
360.10 Land and Land Rights

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1953 TO 2013

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$2,498,705.01	\$0.00	0.00000	100.00
0.5 - 1.5	\$2,498,705.01	\$0.00	0.00000	100.00
1.5 - 2.5	\$2,472,201.04	\$0.00	0.00000	100.00
2.5 - 3.5	\$2,443,519.89	\$0.00	0.00000	100.00
3.5 - 4.5	\$2,443,519.89	\$0.00	0.00000	100.00
4.5 - 5.5	\$2,411,414.86	\$0.00	0.00000	100.00
5.5 - 6.5	\$2,121,196.18	\$0.00	0.00000	100.00
6.5 - 7.5	\$1,957,037.22	\$600.00	0.00031	100.00
7.5 - 8.5	\$1,826,820.03	\$0.00	0.00000	99.97
8.5 - 9.5	\$1,816,610.03	\$0.00	0.00000	99.97
9.5 - 10.5	\$1,691,590.82	\$0.00	0.00000	99.97
10.5 - 11.5	\$1,622,509.95	\$0.00	0.00000	99.97
11.5 - 12.5	\$1,622,509.95	\$0.00	0.00000	99.97
12.5 - 13.5	\$1,604,695.13	\$0.00	0.00000	99.97
13.5 - 14.5	\$1,026,573.55	\$0.00	0.00000	99.97
14.5 - 15.5	\$725,008.78	\$0.00	0.00000	99.97
15.5 - 16.5	\$72,297.44	\$0.00	0.00000	99.97
16.5 - 17.5	\$60,322.48	\$0.00	0.00000	99.97
17.5 - 18.5	\$4,948.34	\$0.00	0.00000	99.97
18.5 - 19.5	\$880.50	\$0.00	0.00000	99.97
19.5 - 20.5	\$880.50	\$0.00	0.00000	99.97
20.5 - 21.5	\$880.50	\$0.00	0.00000	99.97
21.5 - 22.5	\$880.50	\$0.00	0.00000	99.97
22.5 - 23.5	\$880.50	\$0.00	0.00000	99.97
23.5 - 24.5	\$880.50	\$0.00	0.00000	99.97
24.5 - 25.5	\$880.50	\$0.00	0.00000	99.97
25.5 - 26.5	\$880.50	\$0.00	0.00000	99.97
26.5 - 27.5	\$880.50	\$0.00	0.00000	99.97
27.5 - 28.5	\$880.50	\$0.00	0.00000	99.97
28.5 - 29.5	\$880.50	\$0.00	0.00000	99.97
29.5 - 30.5	\$880.50	\$0.00	0.00000	99.97
30.5 - 31.5	\$880.50	\$0.00	0.00000	99.97
31.5 - 32.5	\$880.50	\$0.00	0.00000	99.97
32.5 - 33.5	\$880.50	\$0.00	0.00000	99.97
33.5 - 34.5	\$880.50	\$0.00	0.00000	99.97
34.5 - 35.5	\$880.50	\$0.00	0.00000	99.97
35.5 - 36.5	\$880.50	\$0.00	0.00000	99.97

PSO
Electric Division
360.10 Land and Land Rights

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1953 TO 2013

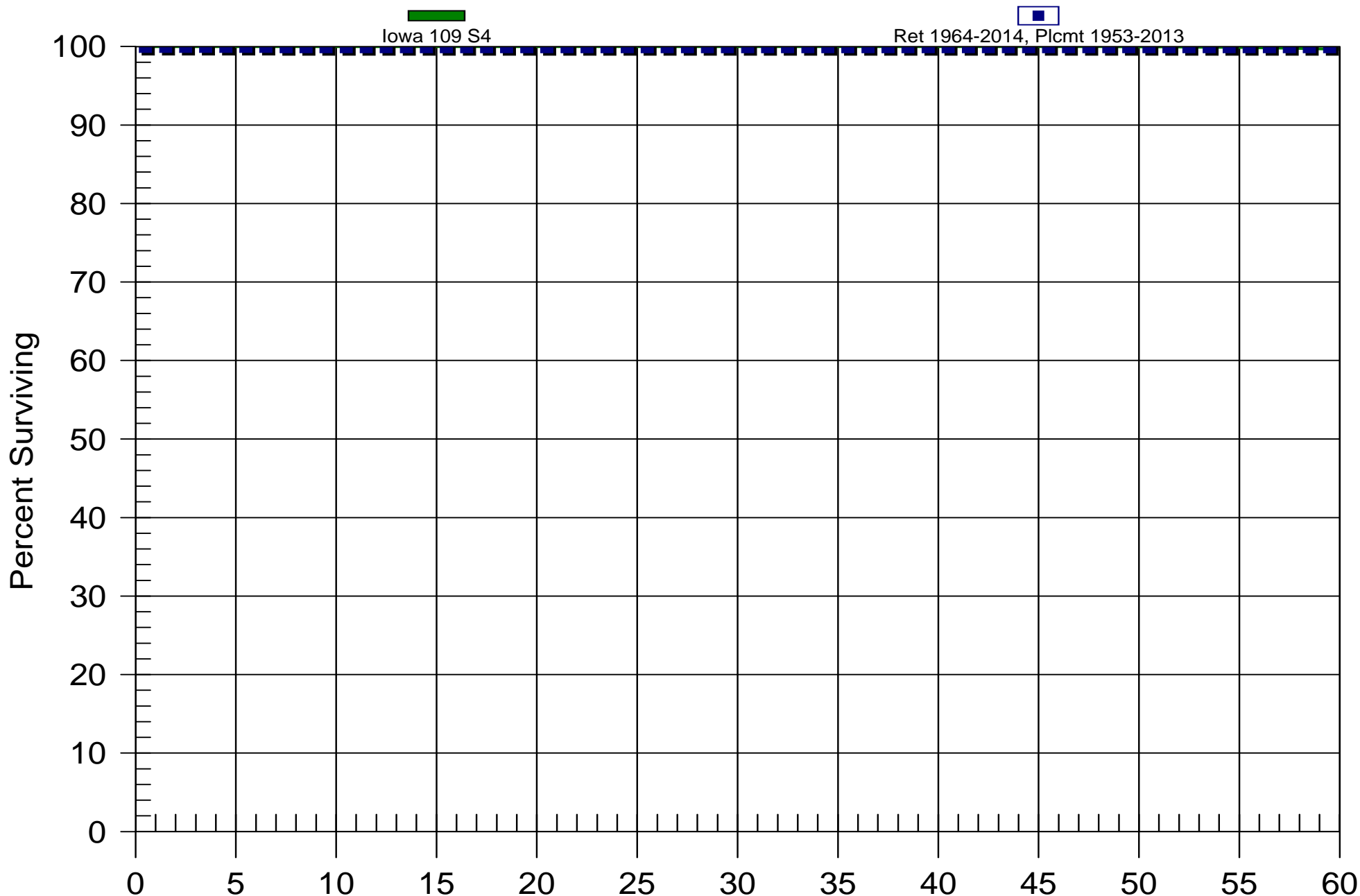
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$880.50	\$0.00	0.00000	99.97
37.5 - 38.5	\$880.50	\$0.00	0.00000	99.97
38.5 - 39.5	\$880.50	\$0.00	0.00000	99.97
39.5 - 40.5	\$880.50	\$0.00	0.00000	99.97
40.5 - 41.5	\$880.50	\$0.00	0.00000	99.97
41.5 - 42.5	\$880.50	\$0.00	0.00000	99.97
42.5 - 43.5	\$880.50	\$0.00	0.00000	99.97
43.5 - 44.5	\$880.50	\$0.00	0.00000	99.97
44.5 - 45.5	\$880.50	\$0.00	0.00000	99.97
45.5 - 46.5	\$880.50	\$0.00	0.00000	99.97
46.5 - 47.5	\$880.50	\$0.00	0.00000	99.97
47.5 - 48.5	\$880.50	\$0.00	0.00000	99.97
48.5 - 49.5	\$880.50	\$0.00	0.00000	99.97
49.5 - 50.5	\$880.50	\$0.00	0.00000	99.97
50.5 - 51.5	\$880.50	\$0.00	0.00000	99.97
51.5 - 52.5	\$880.50	\$0.00	0.00000	99.97
52.5 - 53.5	\$310.50	\$0.00	0.00000	99.97
53.5 - 54.5	\$310.50	\$0.00	0.00000	99.97
54.5 - 55.5	\$310.50	\$0.00	0.00000	99.97
55.5 - 56.5	\$310.50	\$0.00	0.00000	99.97
56.5 - 57.5	\$310.50	\$0.00	0.00000	99.97
57.5 - 58.5	\$310.50	\$0.00	0.00000	99.97
58.5 - 59.5	\$310.50	\$0.00	0.00000	99.97
59.5 - 60.5	\$310.50	\$0.00	0.00000	99.97
60.5 - 61.5	\$310.50	\$0.00	0.00000	99.97

PSO

Electric Division

360.10 Land and Land Rights

Original And Smooth Survivor Curves



PSO
Electric Division
361.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$6,697,478.97	\$0.00	0.00000	100.00
0.5 - 1.5	\$6,290,373.81	\$138,960.00	0.02209	100.00
1.5 - 2.5	\$5,614,467.44	\$8,148.00	0.00145	97.79
2.5 - 3.5	\$5,679,755.20	\$51,117.00	0.00900	97.65
3.5 - 4.5	\$5,628,930.20	\$33,706.00	0.00599	96.77
4.5 - 5.5	\$5,491,334.85	\$116,741.00	0.02126	96.19
5.5 - 6.5	\$5,035,378.33	\$31,927.00	0.00634	94.15
6.5 - 7.5	\$4,326,965.65	\$9,861.00	0.00228	93.55
7.5 - 8.5	\$3,888,363.58	\$18,338.00	0.00472	93.34
8.5 - 9.5	\$3,869,504.47	\$60,256.00	0.01557	92.90
9.5 - 10.5	\$3,803,862.53	\$25,969.00	0.00683	91.45
10.5 - 11.5	\$3,787,375.53	\$33,477.00	0.00884	90.82
11.5 - 12.5	\$3,408,370.21	\$84,452.00	0.02478	90.02
12.5 - 13.5	\$3,339,769.21	\$10,361.00	0.00310	87.79
13.5 - 14.5	\$3,326,300.08	\$80,184.00	0.02411	87.52
14.5 - 15.5	\$3,213,679.29	\$55,447.00	0.01725	85.41
15.5 - 16.5	\$3,159,502.29	\$185,651.00	0.05876	83.94
16.5 - 17.5	\$2,770,986.57	\$136,521.00	0.04927	79.00
17.5 - 18.5	\$2,678,488.38	\$21,492.00	0.00802	75.11
18.5 - 19.5	\$2,698,859.00	\$36,052.00	0.01336	74.51
19.5 - 20.5	\$2,662,807.00	\$69,478.00	0.02609	73.51
20.5 - 21.5	\$2,593,759.81	\$68,688.00	0.02648	71.60
21.5 - 22.5	\$2,132,540.49	\$67,912.00	0.03185	69.70
22.5 - 23.5	\$2,058,417.72	\$217,171.00	0.10550	67.48
23.5 - 24.5	\$1,826,139.97	\$30,503.00	0.01670	60.36
24.5 - 25.5	\$1,579,414.98	\$4,186.00	0.00265	59.35
25.5 - 26.5	\$1,524,895.98	\$23,015.00	0.01509	59.19
26.5 - 27.5	\$1,526,850.36	\$40,274.00	0.02638	58.30
27.5 - 28.5	\$1,442,516.21	\$10,004.00	0.00694	56.76
28.5 - 29.5	\$1,451,909.77	\$29,056.00	0.02001	56.37
29.5 - 30.5	\$1,628,722.90	\$23,333.00	0.01433	55.24
30.5 - 31.5	\$1,310,630.32	\$92,545.00	0.07061	54.45
31.5 - 32.5	\$1,126,628.96	\$28,845.00	0.02560	50.61
32.5 - 33.5	\$1,037,167.62	\$1,557.00	0.00150	49.31
33.5 - 34.5	\$1,035,610.62	\$29,633.00	0.02861	49.24
34.5 - 35.5	\$966,636.82	\$128,436.00	0.13287	47.83
35.5 - 36.5	\$800,625.82	\$2,543.00	0.00318	41.47

PSO
Electric Division
361.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$782,418.82	\$36,620.00	0.04680	41.34
37.5 - 38.5	\$731,444.77	\$11,991.00	0.01639	39.41
38.5 - 39.5	\$688,019.77	\$41,625.00	0.06050	38.76
39.5 - 40.5	\$612,802.77	\$8,739.00	0.01426	36.41
40.5 - 41.5	\$583,782.77	\$3,028.00	0.00519	35.90
41.5 - 42.5	\$548,951.77	\$34,397.00	0.06266	35.71
42.5 - 43.5	\$497,703.77	\$0.00	0.00000	33.47
43.5 - 44.5	\$493,420.77	\$81,160.00	0.16448	33.47
44.5 - 45.5	\$379,168.85	\$45,172.00	0.11913	27.97
45.5 - 46.5	\$322,256.85	\$141.00	0.00044	24.63
46.5 - 47.5	\$283,081.09	\$0.00	0.00000	24.62
47.5 - 48.5	\$267,457.09	\$100.00	0.00037	24.62
48.5 - 49.5	\$247,699.09	\$10,759.00	0.04344	24.61
49.5 - 50.5	\$192,889.01	\$0.00	0.00000	23.55
50.5 - 51.5	\$192,889.01	\$12,874.00	0.06674	23.55
51.5 - 52.5	\$176,681.01	\$29,476.00	0.16683	21.97
52.5 - 53.5	\$143,875.01	\$577.00	0.00401	18.31
53.5 - 54.5	\$143,298.01	\$0.00	0.00000	18.23
54.5 - 55.5	\$143,298.01	\$88,431.00	0.61711	18.23
55.5 - 56.5	\$54,345.01	\$0.00	0.00000	6.98
56.5 - 57.5	\$54,345.01	\$93.00	0.00171	6.98
57.5 - 58.5	\$50,274.01	\$30,666.00	0.60998	6.97
58.5 - 59.5	\$19,608.01	\$0.00	0.00000	2.72
59.5 - 60.5	\$19,608.01	\$0.00	0.00000	2.72
60.5 - 61.5	\$19,608.01	\$0.00	0.00000	2.72
61.5 - 62.5	\$15,108.01	\$0.00	0.00000	2.72
62.5 - 63.5	\$15,108.01	\$0.00	0.00000	2.72
63.5 - 64.5	\$15,108.01	\$0.00	0.00000	2.72
64.5 - 65.5	\$15,108.01	\$7,525.00	0.49808	2.72
65.5 - 66.5	\$7,583.01	\$0.00	0.00000	1.36
66.5 - 67.5	\$7,583.01	\$0.00	0.00000	1.36
67.5 - 68.5	\$7,583.01	\$0.00	0.00000	1.36
68.5 - 69.5	\$7,583.01	\$0.00	0.00000	1.36
69.5 - 70.5	\$7,583.01	\$0.00	0.00000	1.36
70.5 - 71.5	\$7,583.01	\$0.00	0.00000	1.36
71.5 - 72.5	\$7,583.01	\$0.00	0.00000	1.36
72.5 - 73.5	\$7,583.01	\$0.00	0.00000	1.36

PSO
Electric Division
361.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

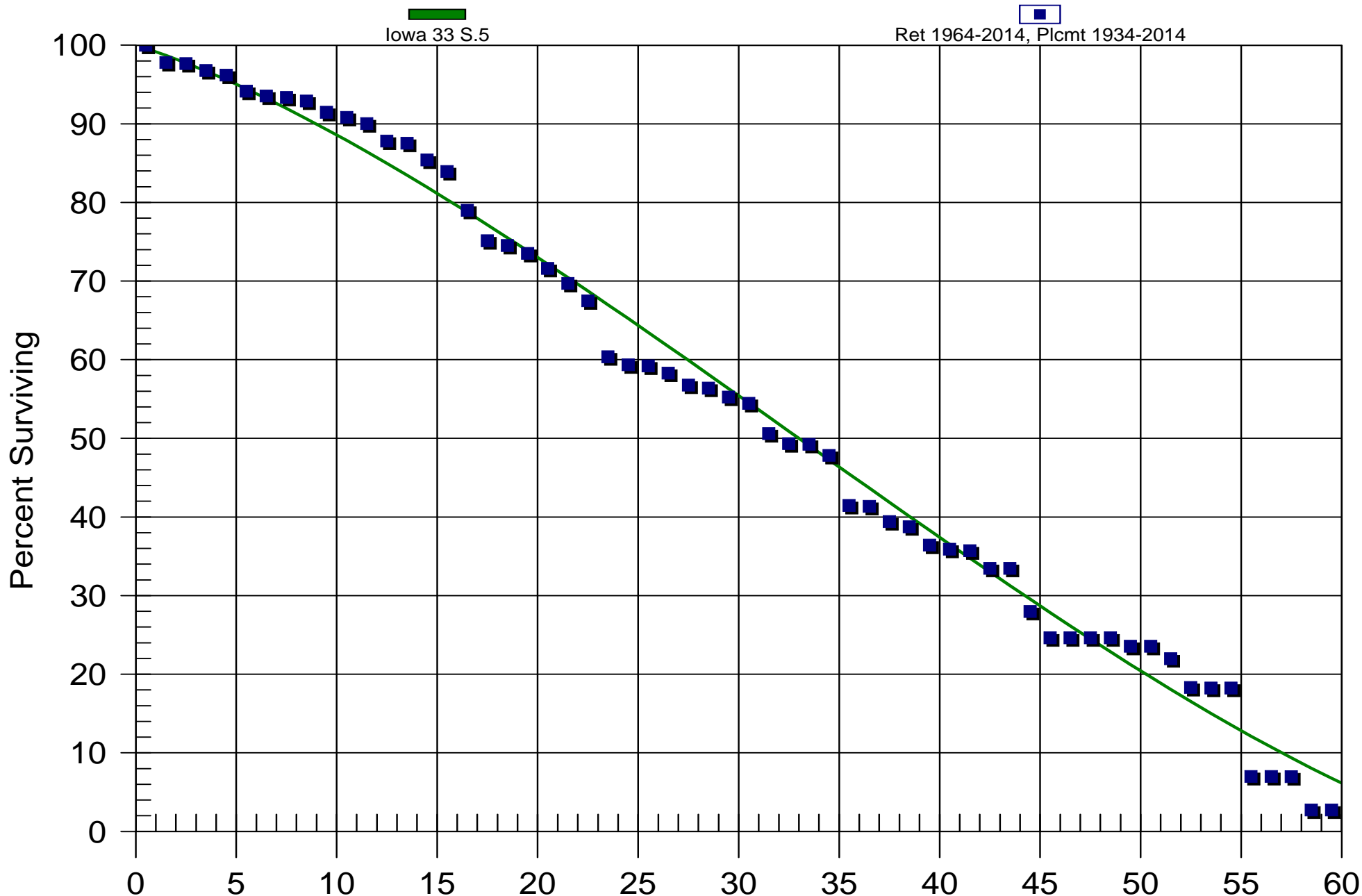
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$7,583.01	\$0.00	0.00000	1.36
74.5 - 75.5	\$7,583.01	\$0.00	0.00000	1.36
75.5 - 76.5	\$7,583.01	\$0.00	0.00000	1.36
76.5 - 77.5	\$7,583.01	\$0.00	0.00000	1.36
77.5 - 78.5	\$7,583.01	\$40.76	0.00538	1.36
78.5 - 79.5	\$7,542.25	\$0.00	0.00000	1.36
79.5 - 80.5	\$3,336.04	\$0.00	0.00000	1.36

PSO

Electric Division

361.00 Structures and Improvements

Original And Smooth Survivor Curves



PSO
Electric Division
362.00 Station Equipment
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$278,796,849.77	\$158,196.50	0.00057	100.00
0.5 - 1.5	\$255,692,985.82	\$265,337.18	0.00104	99.94
1.5 - 2.5	\$220,992,224.59	\$1,099,353.46	0.00497	99.84
2.5 - 3.5	\$215,517,993.96	\$678,774.62	0.00315	99.34
3.5 - 4.5	\$203,762,932.63	\$416,075.26	0.00204	99.03
4.5 - 5.5	\$195,197,715.55	\$334,305.81	0.00171	98.83
5.5 - 6.5	\$182,254,020.25	\$367,441.68	0.00202	98.66
6.5 - 7.5	\$173,086,382.87	\$959,602.76	0.00554	98.46
7.5 - 8.5	\$159,405,258.64	\$341,627.90	0.00214	97.91
8.5 - 9.5	\$153,370,860.51	\$555,876.06	0.00362	97.70
9.5 - 10.5	\$150,406,269.84	\$618,781.93	0.00411	97.35
10.5 - 11.5	\$147,297,923.31	\$482,299.84	0.00327	96.95
11.5 - 12.5	\$141,249,185.67	\$344,297.09	0.00244	96.63
12.5 - 13.5	\$136,797,801.05	\$1,397,784.69	0.01022	96.40
13.5 - 14.5	\$131,305,825.49	\$565,287.05	0.00431	95.41
14.5 - 15.5	\$129,711,375.94	\$999,089.69	0.00770	95.00
15.5 - 16.5	\$122,360,920.21	\$885,035.01	0.00723	94.27
16.5 - 17.5	\$115,450,480.13	\$443,248.23	0.00384	93.59
17.5 - 18.5	\$109,485,592.25	\$543,286.95	0.00496	93.23
18.5 - 19.5	\$105,000,348.85	\$398,180.80	0.00379	92.77
19.5 - 20.5	\$104,686,421.39	\$799,683.11	0.00764	92.41
20.5 - 21.5	\$99,985,868.73	\$507,016.17	0.00507	91.71
21.5 - 22.5	\$95,992,297.25	\$433,027.23	0.00451	91.24
22.5 - 23.5	\$91,929,671.87	\$782,287.47	0.00851	90.83
23.5 - 24.5	\$84,222,028.51	\$528,994.07	0.00628	90.06
24.5 - 25.5	\$78,065,384.21	\$773,696.87	0.00991	89.49
25.5 - 26.5	\$73,252,802.36	\$647,573.10	0.00884	88.61
26.5 - 27.5	\$70,714,189.55	\$467,094.23	0.00661	87.82
27.5 - 28.5	\$69,389,531.95	\$266,735.53	0.00384	87.24
28.5 - 29.5	\$68,057,190.34	\$497,188.50	0.00731	86.91
29.5 - 30.5	\$66,659,761.60	\$1,102,179.28	0.01653	86.27
30.5 - 31.5	\$63,215,163.61	\$544,352.33	0.00861	84.85
31.5 - 32.5	\$59,186,924.82	\$617,168.84	0.01043	84.11
32.5 - 33.5	\$55,614,912.85	\$747,071.66	0.01343	83.24
33.5 - 34.5	\$54,495,568.31	\$602,771.57	0.01106	82.12
34.5 - 35.5	\$51,637,064.32	\$699,755.85	0.01355	81.21
35.5 - 36.5	\$49,086,669.49	\$406,509.79	0.00828	80.11

PSO
Electric Division
362.00 Station Equipment
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$44,829,779.16	\$683,870.06	0.01525	79.45
37.5 - 38.5	\$42,944,959.61	\$234,684.62	0.00546	78.24
38.5 - 39.5	\$40,335,140.34	\$354,362.33	0.00879	77.81
39.5 - 40.5	\$36,348,969.88	\$400,028.28	0.01101	77.12
40.5 - 41.5	\$34,339,420.21	\$469,672.06	0.01368	76.28
41.5 - 42.5	\$32,054,569.80	\$343,524.98	0.01072	75.23
42.5 - 43.5	\$29,573,356.24	\$230,319.30	0.00779	74.43
43.5 - 44.5	\$28,249,447.15	\$260,923.30	0.00924	73.85
44.5 - 45.5	\$26,811,184.70	\$323,437.60	0.01206	73.16
45.5 - 46.5	\$25,088,841.59	\$77,268.51	0.00308	72.28
46.5 - 47.5	\$22,888,168.99	\$67,321.37	0.00294	72.06
47.5 - 48.5	\$21,640,651.97	\$162,386.45	0.00750	71.85
48.5 - 49.5	\$20,010,691.93	\$76,311.11	0.00381	71.31
49.5 - 50.5	\$18,121,309.90	\$265,690.67	0.01466	71.04
50.5 - 51.5	\$16,719,961.11	\$194,246.89	0.01162	69.99
51.5 - 52.5	\$15,768,729.55	\$107,812.52	0.00684	69.18
52.5 - 53.5	\$14,701,974.86	\$67,197.94	0.00457	68.71
53.5 - 54.5	\$13,585,436.06	\$137,794.25	0.01014	68.39
54.5 - 55.5	\$12,443,837.09	\$107,823.01	0.00866	67.70
55.5 - 56.5	\$11,199,650.93	\$76,235.66	0.00681	67.11
56.5 - 57.5	\$9,791,052.34	\$112,122.26	0.01145	66.66
57.5 - 58.5	\$8,014,450.92	\$107,166.28	0.01337	65.89
58.5 - 59.5	\$6,863,470.76	\$149,939.32	0.02185	65.01
59.5 - 60.5	\$5,472,027.17	\$8,153.79	0.00149	63.59
60.5 - 61.5	\$4,145,694.28	\$9,293.07	0.00224	63.50
61.5 - 62.5	\$3,285,924.62	\$13,346.43	0.00406	63.36
62.5 - 63.5	\$2,456,407.65	\$7,617.87	0.00310	63.10
63.5 - 64.5	\$2,162,398.93	\$20,219.01	0.00935	62.90
64.5 - 65.5	\$1,748,754.68	\$10,716.53	0.00613	62.31
65.5 - 66.5	\$1,317,952.64	\$5,265.88	0.00400	61.93
66.5 - 67.5	\$1,015,753.02	\$100.00	0.00010	61.68
67.5 - 68.5	\$903,840.76	\$3,982.95	0.00441	61.68
68.5 - 69.5	\$887,245.09	\$14,224.28	0.01603	61.41
69.5 - 70.5	\$830,136.36	\$1,800.00	0.00217	60.42
70.5 - 71.5	\$770,500.97	\$29,315.77	0.03805	60.29
71.5 - 72.5	\$727,336.98	\$15,901.32	0.02186	58.00
72.5 - 73.5	\$617,681.20	\$0.00	0.00000	56.73

PSO
Electric Division
362.00 Station Equipment
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

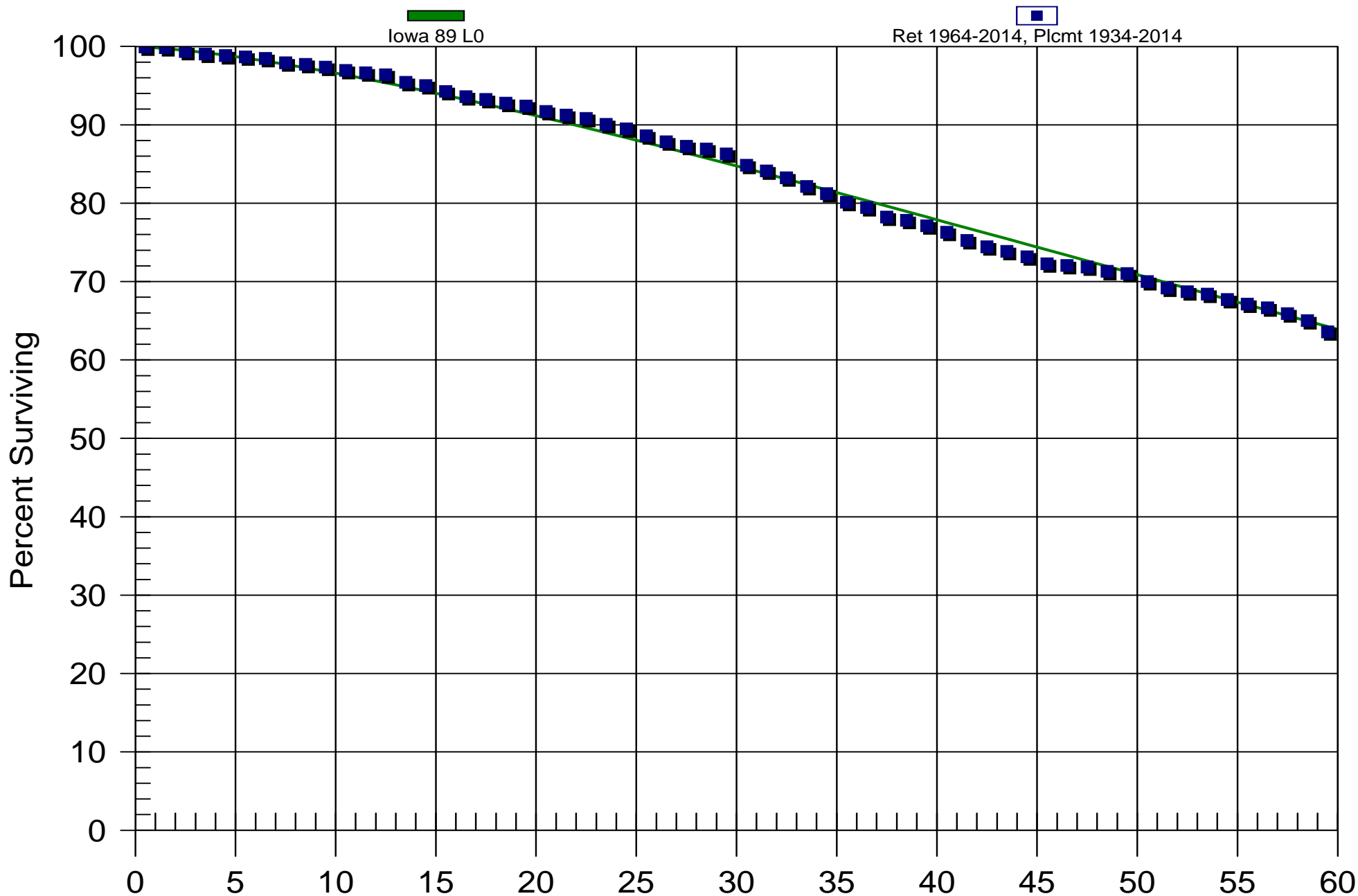
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$595,515.85	\$13,257.13	0.02226	56.73
74.5 - 75.5	\$555,732.47	\$4,955.56	0.00892	55.47
75.5 - 76.5	\$497,763.41	\$7,426.33	0.01492	54.97
76.5 - 77.5	\$439,063.65	\$10,316.74	0.02350	54.15
77.5 - 78.5	\$304,651.53	\$5,939.55	0.01950	52.88
78.5 - 79.5	\$280,331.75	\$11,797.17	0.04208	51.85
79.5 - 80.5	\$155,166.93	\$0.00	0.00000	49.67

PSO

Electric Division

362.00 Station Equipment

Original And Smooth Survivor Curves



PSO
Electric Division
364.00 Poles, Towers, and Fixtures

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$375,069,619.42	\$639,251.54	0.00170	100.00
0.5 - 1.5	\$347,840,778.70	\$1,282,370.75	0.00369	99.83
1.5 - 2.5	\$330,390,660.41	\$1,285,807.35	0.00389	99.46
2.5 - 3.5	\$310,622,271.80	\$1,417,238.54	0.00456	99.07
3.5 - 4.5	\$293,086,810.97	\$1,982,959.06	0.00677	98.62
4.5 - 5.5	\$279,423,283.02	\$1,427,660.02	0.00511	97.96
5.5 - 6.5	\$268,535,555.67	\$1,383,717.93	0.00515	97.45
6.5 - 7.5	\$250,017,558.99	\$1,100,370.04	0.00440	96.95
7.5 - 8.5	\$234,788,700.81	\$1,215,097.20	0.00518	96.53
8.5 - 9.5	\$220,372,946.67	\$1,375,312.87	0.00624	96.03
9.5 - 10.5	\$207,541,089.06	\$1,124,717.27	0.00542	95.43
10.5 - 11.5	\$194,437,768.38	\$1,047,971.56	0.00539	94.91
11.5 - 12.5	\$187,099,691.00	\$994,889.43	0.00532	94.40
12.5 - 13.5	\$182,146,028.31	\$1,042,666.35	0.00572	93.90
13.5 - 14.5	\$171,820,417.04	\$1,355,258.16	0.00789	93.36
14.5 - 15.5	\$158,188,372.29	\$988,419.62	0.00625	92.62
15.5 - 16.5	\$146,240,177.81	\$855,818.12	0.00585	92.04
16.5 - 17.5	\$134,753,234.35	\$782,351.34	0.00581	91.51
17.5 - 18.5	\$125,760,379.70	\$1,813,683.75	0.01442	90.97
18.5 - 19.5	\$111,724,066.21	\$1,016,611.99	0.00910	89.66
19.5 - 20.5	\$104,885,912.20	\$914,286.44	0.00872	88.85
20.5 - 21.5	\$99,030,639.70	\$667,588.09	0.00674	88.07
21.5 - 22.5	\$93,190,512.03	\$581,525.24	0.00624	87.48
22.5 - 23.5	\$88,459,702.15	\$600,303.81	0.00679	86.93
23.5 - 24.5	\$83,859,161.97	\$581,376.02	0.00693	86.34
24.5 - 25.5	\$79,858,057.51	\$603,617.69	0.00756	85.74
25.5 - 26.5	\$75,169,716.63	\$1,027,743.28	0.01367	85.10
26.5 - 27.5	\$70,389,325.50	\$866,791.80	0.01231	83.93
27.5 - 28.5	\$65,263,518.52	\$552,597.61	0.00847	82.90
28.5 - 29.5	\$61,619,661.13	\$490,881.94	0.00797	82.20
29.5 - 30.5	\$57,937,143.37	\$840,125.36	0.01450	81.54
30.5 - 31.5	\$52,726,107.38	\$812,153.57	0.01540	80.36
31.5 - 32.5	\$48,549,633.12	\$535,765.31	0.01104	79.12
32.5 - 33.5	\$43,719,403.79	\$503,975.54	0.01153	78.25
33.5 - 34.5	\$40,696,533.58	\$441,631.66	0.01085	77.35
34.5 - 35.5	\$38,175,189.33	\$445,600.76	0.01167	76.51
35.5 - 36.5	\$34,998,747.97	\$509,312.70	0.01455	75.61

PSO
Electric Division
364.00 Poles, Towers, and Fixtures

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$32,446,351.29	\$520,179.85	0.01603	74.51
37.5 - 38.5	\$30,360,038.59	\$760,870.53	0.02506	73.32
38.5 - 39.5	\$28,188,799.69	\$763,910.18	0.02710	71.48
39.5 - 40.5	\$26,196,151.63	\$747,135.07	0.02852	69.54
40.5 - 41.5	\$24,012,337.59	\$585,566.76	0.02439	67.56
41.5 - 42.5	\$22,000,364.22	\$448,717.29	0.02040	65.91
42.5 - 43.5	\$20,254,050.63	\$509,642.34	0.02516	64.57
43.5 - 44.5	\$18,489,376.84	\$484,561.44	0.02621	62.94
44.5 - 45.5	\$16,804,388.27	\$684,998.99	0.04076	61.29
45.5 - 46.5	\$14,994,138.18	\$502,534.11	0.03352	58.80
46.5 - 47.5	\$13,401,819.41	\$351,157.25	0.02620	56.83
47.5 - 48.5	\$12,559,036.14	\$269,066.88	0.02142	55.34
48.5 - 49.5	\$11,691,451.88	\$207,413.27	0.01774	54.15
49.5 - 50.5	\$10,571,465.54	\$158,111.70	0.01496	53.19
50.5 - 51.5	\$10,259,423.05	\$204,946.88	0.01998	52.39
51.5 - 52.5	\$9,233,965.19	\$139,754.31	0.01513	51.35
52.5 - 53.5	\$8,332,539.81	\$103,136.65	0.01238	50.57
53.5 - 54.5	\$7,458,418.50	\$95,948.85	0.01286	49.94
54.5 - 55.5	\$6,681,701.76	\$141,268.43	0.02114	49.30
55.5 - 56.5	\$6,018,134.11	\$210,512.07	0.03498	48.26
56.5 - 57.5	\$5,229,108.14	\$112,746.23	0.02156	46.57
57.5 - 58.5	\$4,491,493.50	\$93,919.07	0.02091	45.57
58.5 - 59.5	\$3,865,597.52	\$57,925.64	0.01498	44.61
59.5 - 60.5	\$3,397,297.08	\$57,307.22	0.01687	43.95
60.5 - 61.5	\$3,010,132.09	\$82,538.35	0.02742	43.21
61.5 - 62.5	\$2,394,389.85	\$162,901.84	0.06803	42.02
62.5 - 63.5	\$1,898,748.63	\$52,495.57	0.02765	39.16
63.5 - 64.5	\$1,499,960.29	\$36,670.88	0.02445	38.08
64.5 - 65.5	\$1,145,532.81	\$35,456.65	0.03095	37.15
65.5 - 66.5	\$808,514.32	\$21,748.18	0.02690	36.00
66.5 - 67.5	\$534,425.97	\$14,186.22	0.02654	35.03
67.5 - 68.5	\$343,428.36	\$6,806.86	0.01982	34.10
68.5 - 69.5	\$276,798.36	\$3,612.95	0.01305	33.42
69.5 - 70.5	\$255,176.52	\$3,476.53	0.01362	32.99
70.5 - 71.5	\$234,059.68	\$2,717.12	0.01161	32.54
71.5 - 72.5	\$217,756.21	\$1,080.19	0.00496	32.16
72.5 - 73.5	\$204,273.03	\$3,785.99	0.01853	32.00

PSO
Electric Division
364.00 Poles, Towers, and Fixtures

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

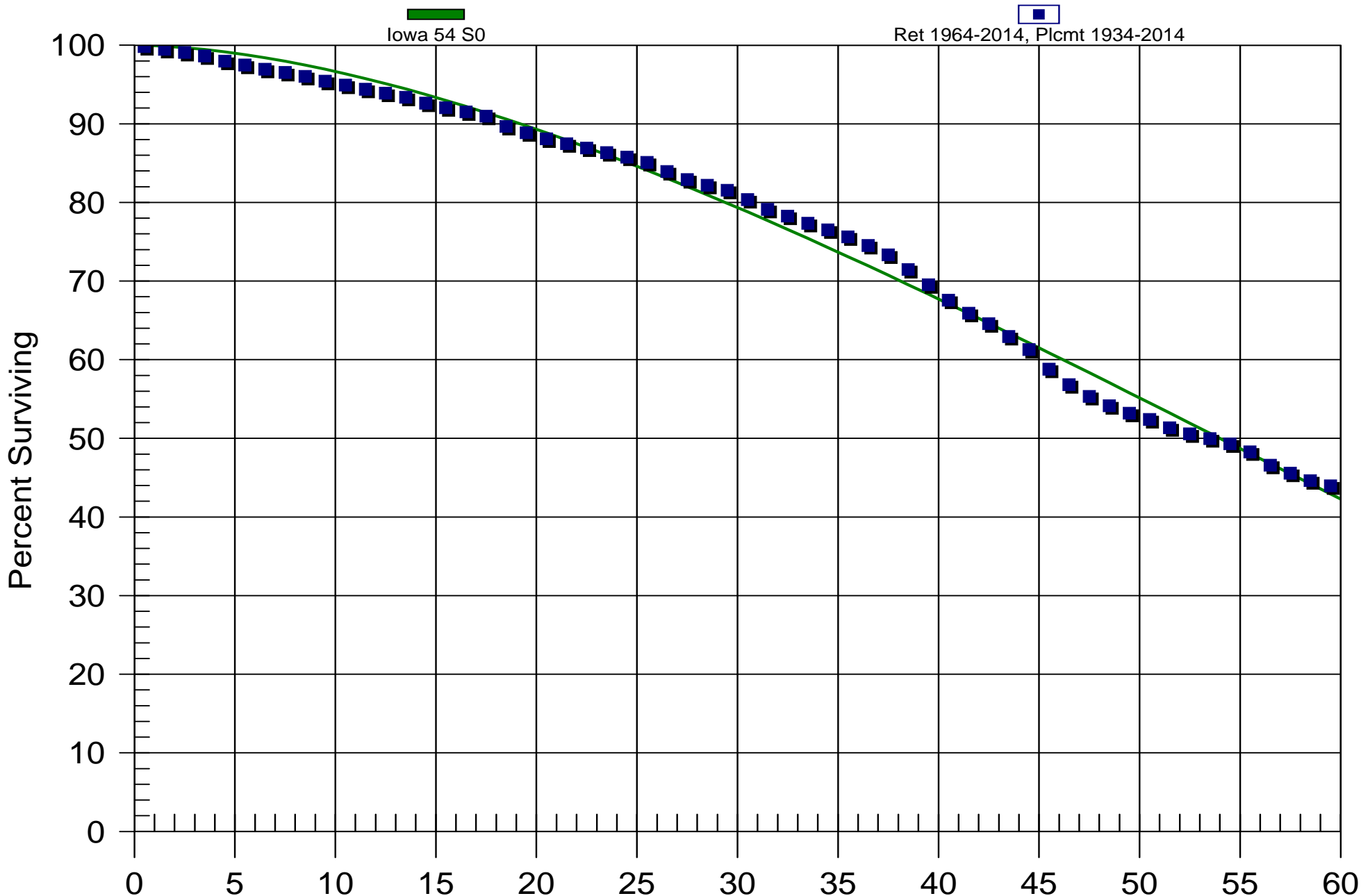
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$196,635.57	\$2,426.72	0.01234	31.41
74.5 - 75.5	\$187,945.60	\$1,363.20	0.00725	31.02
75.5 - 76.5	\$179,800.67	\$1,102.53	0.00613	30.80
76.5 - 77.5	\$172,583.81	\$422.71	0.00245	30.61
77.5 - 78.5	\$158,890.25	\$492.44	0.00310	30.53
78.5 - 79.5	\$149,855.27	\$475.18	0.00317	30.44
79.5 - 80.5	\$31,206.75	\$97.22	0.00312	30.34

PSO

Electric Division

364.00 Poles, Towers, and Fixtures

Original And Smooth Survivor Curves



PSO
Electric Division
365.00 Overhead Conductors and Devices
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$399,026,330.99	\$507,145.44	0.00127	100.00
0.5 - 1.5	\$381,451,498.24	\$5,233,270.27	0.01372	99.87
1.5 - 2.5	\$357,822,088.30	\$3,603,049.86	0.01007	98.50
2.5 - 3.5	\$339,115,621.04	\$3,838,300.29	0.01132	97.51
3.5 - 4.5	\$324,364,003.77	\$3,478,227.73	0.01072	96.41
4.5 - 5.5	\$287,994,500.70	\$2,779,401.21	0.00965	95.37
5.5 - 6.5	\$273,650,802.95	\$3,390,101.35	0.01239	94.45
6.5 - 7.5	\$238,911,160.90	\$2,702,476.70	0.01131	93.28
7.5 - 8.5	\$216,788,618.91	\$2,752,443.88	0.01270	92.23
8.5 - 9.5	\$191,743,323.15	\$2,190,437.62	0.01142	91.06
9.5 - 10.5	\$175,554,796.98	\$1,541,688.47	0.00878	90.02
10.5 - 11.5	\$158,594,011.93	\$1,598,942.91	0.01008	89.23
11.5 - 12.5	\$146,801,448.28	\$1,353,481.20	0.00922	88.33
12.5 - 13.5	\$134,183,248.09	\$1,250,964.92	0.00932	87.51
13.5 - 14.5	\$127,312,969.05	\$1,386,203.29	0.01089	86.70
14.5 - 15.5	\$119,672,380.02	\$1,181,596.89	0.00987	85.75
15.5 - 16.5	\$111,826,877.64	\$1,187,494.24	0.01062	84.91
16.5 - 17.5	\$105,435,762.12	\$913,267.83	0.00866	84.00
17.5 - 18.5	\$99,229,969.29	\$931,320.63	0.00939	83.28
18.5 - 19.5	\$86,483,153.08	\$773,289.08	0.00894	82.49
19.5 - 20.5	\$85,102,246.24	\$794,487.73	0.00934	81.76
20.5 - 21.5	\$79,065,378.22	\$762,242.57	0.00964	80.99
21.5 - 22.5	\$73,326,079.96	\$811,313.54	0.01106	80.21
22.5 - 23.5	\$68,622,668.22	\$615,721.69	0.00897	79.33
23.5 - 24.5	\$64,470,514.69	\$645,546.91	0.01001	78.61
24.5 - 25.5	\$60,885,712.96	\$635,178.49	0.01043	77.83
25.5 - 26.5	\$57,241,343.81	\$749,601.42	0.01310	77.01
26.5 - 27.5	\$54,318,238.74	\$563,132.59	0.01037	76.01
27.5 - 28.5	\$51,531,450.47	\$595,837.70	0.01156	75.22
28.5 - 29.5	\$50,006,233.13	\$821,273.04	0.01642	74.35
29.5 - 30.5	\$48,790,398.69	\$667,197.56	0.01367	73.13
30.5 - 31.5	\$45,410,139.06	\$689,856.00	0.01519	72.13
31.5 - 32.5	\$42,412,274.20	\$644,308.99	0.01519	71.03
32.5 - 33.5	\$39,136,759.72	\$575,200.20	0.01470	69.95
33.5 - 34.5	\$37,193,607.31	\$535,098.59	0.01439	68.92
34.5 - 35.5	\$35,408,112.44	\$621,508.36	0.01755	67.93
35.5 - 36.5	\$32,964,271.02	\$521,400.20	0.01582	66.74

PSO
Electric Division
365.00 Overhead Conductors and Devices
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$31,241,872.57	\$505,034.20	0.01617	65.68
37.5 - 38.5	\$29,585,388.85	\$469,847.42	0.01588	64.62
38.5 - 39.5	\$28,241,432.08	\$449,787.51	0.01593	63.60
39.5 - 40.5	\$27,024,996.77	\$430,025.82	0.01591	62.58
40.5 - 41.5	\$25,602,017.59	\$448,887.40	0.01753	61.59
41.5 - 42.5	\$23,984,338.74	\$446,096.96	0.01860	60.51
42.5 - 43.5	\$22,417,413.84	\$461,574.10	0.02059	59.38
43.5 - 44.5	\$20,808,694.84	\$410,040.57	0.01971	58.16
44.5 - 45.5	\$19,574,581.26	\$512,772.14	0.02620	57.01
45.5 - 46.5	\$17,959,092.92	\$434,199.66	0.02418	55.52
46.5 - 47.5	\$16,831,966.79	\$479,752.83	0.02850	54.18
47.5 - 48.5	\$15,455,296.91	\$447,534.74	0.02896	52.63
48.5 - 49.5	\$14,191,877.81	\$420,841.78	0.02965	51.11
49.5 - 50.5	\$12,799,939.30	\$367,163.56	0.02868	49.59
50.5 - 51.5	\$11,827,146.28	\$397,201.10	0.03358	48.17
51.5 - 52.5	\$10,918,819.30	\$392,722.30	0.03597	46.55
52.5 - 53.5	\$10,055,234.61	\$375,862.29	0.03738	44.88
53.5 - 54.5	\$9,055,241.15	\$345,787.29	0.03819	43.20
54.5 - 55.5	\$8,193,649.94	\$326,483.48	0.03985	41.55
55.5 - 56.5	\$7,505,457.68	\$324,523.96	0.04324	39.90
56.5 - 57.5	\$6,781,901.22	\$304,596.16	0.04491	38.17
57.5 - 58.5	\$5,797,325.31	\$289,284.19	0.04990	36.46
58.5 - 59.5	\$5,003,393.94	\$241,810.98	0.04833	34.64
59.5 - 60.5	\$4,327,252.53	\$207,207.29	0.04788	32.96
60.5 - 61.5	\$3,743,073.52	\$149,917.30	0.04005	31.39
61.5 - 62.5	\$3,249,427.66	\$117,279.46	0.03609	30.13
62.5 - 63.5	\$2,913,381.43	\$96,202.98	0.03302	29.04
63.5 - 64.5	\$2,560,324.75	\$126,395.57	0.04937	28.08
64.5 - 65.5	\$2,238,478.98	\$168,373.47	0.07522	26.70
65.5 - 66.5	\$1,871,613.73	\$172,537.18	0.09219	24.69
66.5 - 67.5	\$1,603,244.89	\$85,747.81	0.05348	22.41
67.5 - 68.5	\$1,434,259.67	\$63,992.22	0.04462	21.21
68.5 - 69.5	\$1,345,898.50	\$116,682.43	0.08669	20.27
69.5 - 70.5	\$1,222,506.60	\$161,294.35	0.13194	18.51
70.5 - 71.5	\$1,053,316.50	\$172,246.10	0.16353	16.07
71.5 - 72.5	\$874,896.30	\$154,513.74	0.17661	13.44
72.5 - 73.5	\$708,762.34	\$164,004.60	0.23140	11.07

PSO
Electric Division
365.00 Overhead Conductors and Devices

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

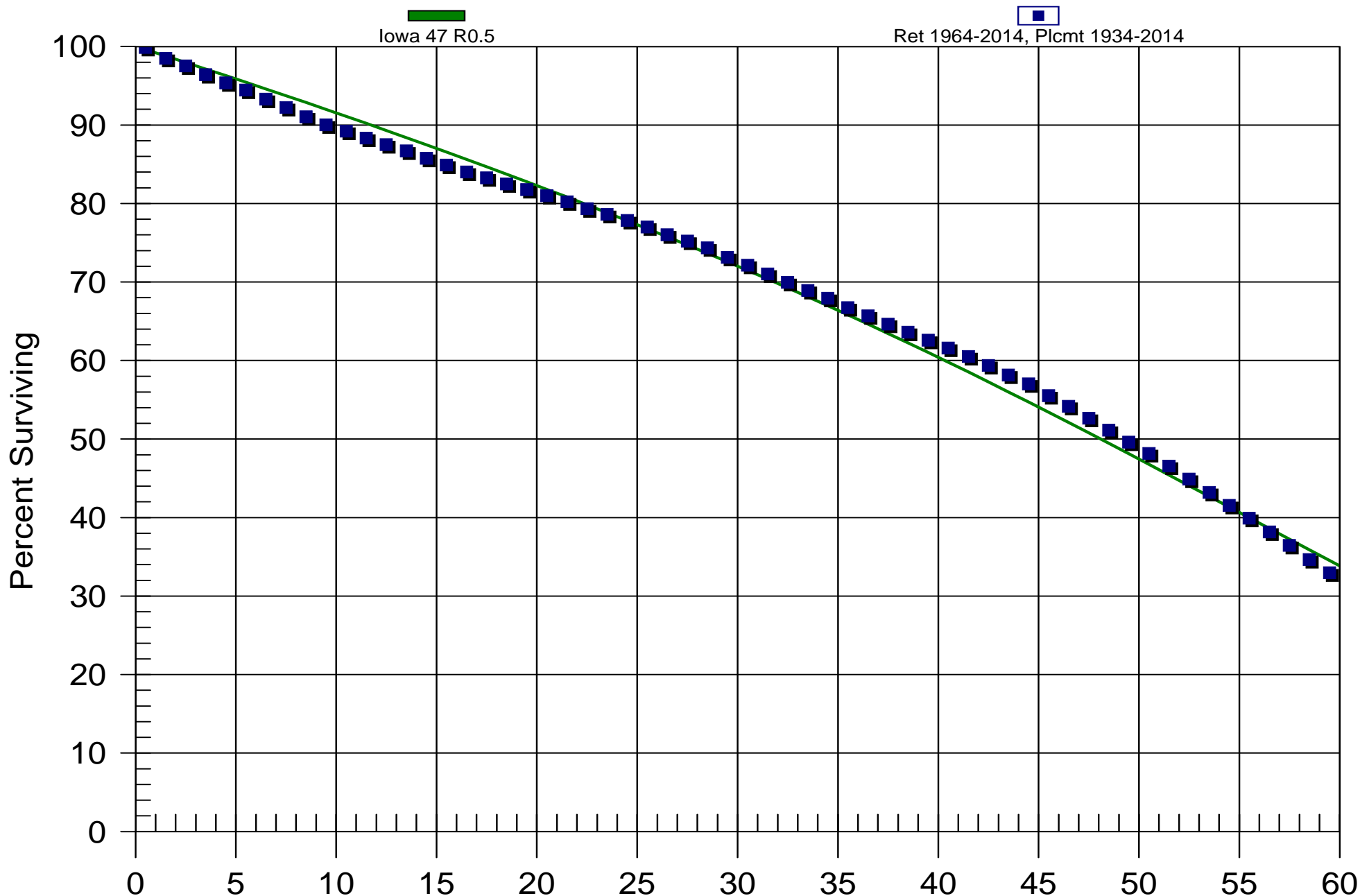
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$528,518.69	\$111,128.14	0.21026	8.51
74.5 - 75.5	\$404,342.70	\$24,382.49	0.06030	6.72
75.5 - 76.5	\$371,094.13	\$20,697.00	0.05577	6.31
76.5 - 77.5	\$341,866.39	\$32,503.99	0.09508	5.96
77.5 - 78.5	\$300,615.70	\$40,225.42	0.13381	5.39
78.5 - 79.5	\$257,206.72	\$40,398.31	0.15707	4.67
79.5 - 80.5	\$114,631.62	\$22,391.73	0.19534	3.94

PSO

Electric Division

365.00 Overhead Conductors and Devices

Original And Smooth Survivor Curves



PSO
Electric Division
366.00 Underground Conduit

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1937 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$65,000,810.15	\$4,362.28	0.00007	100.00
0.5 - 1.5	\$55,827,214.30	\$24,149.73	0.00043	99.99
1.5 - 2.5	\$53,357,766.68	\$15,891.72	0.00030	99.95
2.5 - 3.5	\$49,406,830.26	\$20,160.55	0.00041	99.92
3.5 - 4.5	\$46,992,008.23	\$30,298.04	0.00064	99.88
4.5 - 5.5	\$43,157,192.71	\$11,469.20	0.00027	99.82
5.5 - 6.5	\$32,927,881.41	\$10,393.22	0.00032	99.79
6.5 - 7.5	\$26,436,373.64	\$7,913.21	0.00030	99.76
7.5 - 8.5	\$22,977,059.61	\$15,762.37	0.00069	99.73
8.5 - 9.5	\$20,689,556.78	\$16,744.13	0.00081	99.66
9.5 - 10.5	\$19,468,248.21	\$25,906.93	0.00133	99.58
10.5 - 11.5	\$18,033,111.02	\$11,380.20	0.00063	99.45
11.5 - 12.5	\$13,874,582.25	\$22,496.86	0.00162	99.38
12.5 - 13.5	\$8,919,369.90	\$16,109.92	0.00181	99.22
13.5 - 14.5	\$8,502,745.54	\$56,933.99	0.00670	99.04
14.5 - 15.5	\$8,084,995.77	\$15,121.02	0.00187	98.38
15.5 - 16.5	\$7,486,823.23	\$33,769.80	0.00451	98.20
16.5 - 17.5	\$6,379,040.90	\$17,398.36	0.00273	97.75
17.5 - 18.5	\$5,556,004.78	\$33,052.61	0.00595	97.49
18.5 - 19.5	\$4,453,375.43	\$8,298.75	0.00186	96.91
19.5 - 20.5	\$4,353,209.57	\$79,084.73	0.01817	96.73
20.5 - 21.5	\$4,243,655.38	\$21,428.88	0.00505	94.97
21.5 - 22.5	\$4,221,900.77	\$13,786.80	0.00327	94.49
22.5 - 23.5	\$4,202,830.90	\$80,530.17	0.01916	94.18
23.5 - 24.5	\$4,081,708.44	\$4,010.15	0.00098	92.38
24.5 - 25.5	\$3,698,093.45	\$6,676.18	0.00181	92.28
25.5 - 26.5	\$3,724,415.64	\$60,732.25	0.01631	92.12
26.5 - 27.5	\$3,855,689.72	\$7,600.33	0.00197	90.62
27.5 - 28.5	\$3,487,357.13	\$3,040.13	0.00087	90.44
28.5 - 29.5	\$3,390,344.41	\$59,975.68	0.01769	90.36
29.5 - 30.5	\$3,324,948.73	\$5,290.78	0.00159	88.76
30.5 - 31.5	\$3,153,371.65	\$6,826.51	0.00216	88.62
31.5 - 32.5	\$2,983,549.38	\$5,023.40	0.00168	88.43
32.5 - 33.5	\$2,961,525.98	\$14,381.73	0.00486	88.28
33.5 - 34.5	\$2,943,441.30	\$18,565.93	0.00631	87.85
34.5 - 35.5	\$2,857,147.43	\$27,197.13	0.00952	87.30
35.5 - 36.5	\$2,525,525.39	\$5,643.12	0.00223	86.46

PSO
Electric Division
366.00 Underground Conduit

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1937 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$2,406,711.68	\$1,881.81	0.00078	86.27
37.5 - 38.5	\$2,255,347.98	\$2,949.07	0.00131	86.20
38.5 - 39.5	\$2,216,010.34	\$8,071.76	0.00364	86.09
39.5 - 40.5	\$2,054,865.78	\$2,867.35	0.00140	85.78
40.5 - 41.5	\$2,032,375.64	\$13,708.78	0.00675	85.66
41.5 - 42.5	\$1,746,471.79	\$3,052.52	0.00175	85.08
42.5 - 43.5	\$1,626,208.57	\$10,428.59	0.00641	84.93
43.5 - 44.5	\$1,598,745.37	\$10,496.62	0.00657	84.39
44.5 - 45.5	\$1,588,248.75	\$4,100.00	0.00258	83.83
45.5 - 46.5	\$1,572,096.06	\$15,384.92	0.00979	83.62
46.5 - 47.5	\$1,527,495.48	\$6,171.88	0.00404	82.80
47.5 - 48.5	\$1,484,672.78	\$6,477.23	0.00436	82.46
48.5 - 49.5	\$1,458,722.40	\$11,155.41	0.00765	82.10
49.5 - 50.5	\$1,428,963.15	\$5,455.25	0.00382	81.48
50.5 - 51.5	\$1,363,332.05	\$9,886.41	0.00725	81.16
51.5 - 52.5	\$1,331,217.15	\$5,737.19	0.00431	80.58
52.5 - 53.5	\$1,314,154.94	\$4,563.90	0.00347	80.23
53.5 - 54.5	\$1,250,385.26	\$11,719.50	0.00937	79.95
54.5 - 55.5	\$1,149,914.62	\$8,478.02	0.00737	79.20
55.5 - 56.5	\$1,072,082.03	\$8,341.03	0.00778	78.62
56.5 - 57.5	\$1,019,319.96	\$4,746.21	0.00466	78.01
57.5 - 58.5	\$883,828.92	\$4,142.83	0.00469	77.64
58.5 - 59.5	\$751,324.64	\$4,473.04	0.00595	77.28
59.5 - 60.5	\$746,851.60	\$2,290.32	0.00307	76.82
60.5 - 61.5	\$467,224.07	\$1,213.54	0.00260	76.58
61.5 - 62.5	\$461,215.84	\$1,610.46	0.00349	76.38
62.5 - 63.5	\$459,605.38	\$1,411.25	0.00307	76.12
63.5 - 64.5	\$456,733.69	\$2,245.57	0.00492	75.88
64.5 - 65.5	\$319,670.53	\$2,754.55	0.00862	75.51
65.5 - 66.5	\$199,161.58	\$13,906.14	0.06982	74.86
66.5 - 67.5	\$185,255.44	\$8,589.75	0.04637	69.63
67.5 - 68.5	\$176,657.93	\$5,681.02	0.03216	66.40
68.5 - 69.5	\$168,025.44	\$3,062.72	0.01823	64.27
69.5 - 70.5	\$164,962.72	\$6,669.31	0.04043	63.10
70.5 - 71.5	\$158,293.41	\$9,361.92	0.05914	60.55
71.5 - 72.5	\$148,931.49	\$1,469.49	0.00987	56.96
72.5 - 73.5	\$147,462.00	\$2,161.00	0.01465	56.40

PSO
Electric Division
366.00 Underground Conduit

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1937 TO 2014

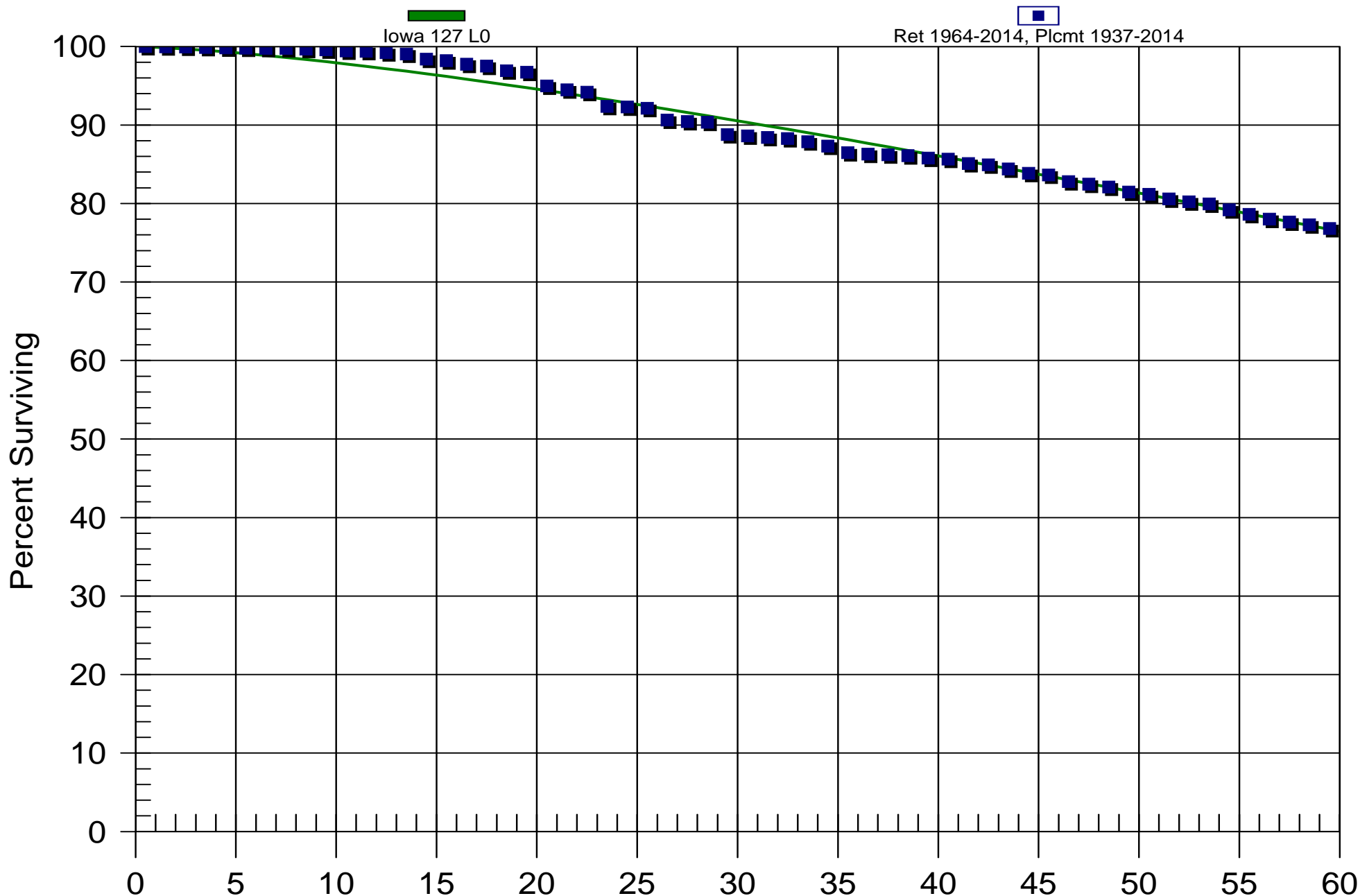
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$145,259.74	\$2,483.20	0.01709	55.58
74.5 - 75.5	\$141,857.18	\$1,335.20	0.00941	54.63
75.5 - 76.5	\$138,128.97	\$1,268.31	0.00918	54.11
76.5 - 77.5	\$126,386.47	\$1,543.77	0.01221	53.62

PSO

Electric Division

366.00 Underground Conduit

Original And Smooth Survivor Curves



PSO
Electric Division
367.00 Underground Conductors and Devices

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1937 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$308,903,493.10	\$994,595.79	0.00322	100.00
0.5 - 1.5	\$292,782,787.72	\$2,529,829.60	0.00864	99.68
1.5 - 2.5	\$278,264,022.76	\$2,757,428.47	0.00991	98.82
2.5 - 3.5	\$261,395,664.79	\$2,236,825.48	0.00856	97.84
3.5 - 4.5	\$246,640,107.48	\$2,155,324.18	0.00874	97.00
4.5 - 5.5	\$230,609,838.15	\$1,787,219.79	0.00775	96.15
5.5 - 6.5	\$210,368,841.91	\$1,501,215.02	0.00714	95.41
6.5 - 7.5	\$173,487,041.97	\$1,031,749.15	0.00595	94.73
7.5 - 8.5	\$154,036,504.56	\$1,250,721.95	0.00812	94.16
8.5 - 9.5	\$140,643,095.30	\$962,743.19	0.00685	93.40
9.5 - 10.5	\$131,397,645.73	\$676,423.30	0.00515	92.76
10.5 - 11.5	\$122,235,647.62	\$413,975.03	0.00339	92.28
11.5 - 12.5	\$118,462,188.26	\$294,332.58	0.00248	91.97
12.5 - 13.5	\$113,852,811.81	\$173,280.13	0.00152	91.74
13.5 - 14.5	\$108,049,507.26	\$286,151.33	0.00265	91.60
14.5 - 15.5	\$98,000,608.55	\$197,898.38	0.00202	91.36
15.5 - 16.5	\$89,270,966.71	\$213,661.28	0.00239	91.17
16.5 - 17.5	\$80,600,147.73	\$146,243.19	0.00181	90.96
17.5 - 18.5	\$71,646,814.99	\$164,408.50	0.00229	90.79
18.5 - 19.5	\$59,140,076.04	\$226,600.05	0.00383	90.58
19.5 - 20.5	\$58,512,488.22	\$192,602.00	0.00329	90.24
20.5 - 21.5	\$51,181,274.23	\$121,618.50	0.00238	89.94
21.5 - 22.5	\$47,190,113.36	\$127,279.37	0.00270	89.72
22.5 - 23.5	\$44,331,191.97	\$81,150.65	0.00183	89.48
23.5 - 24.5	\$40,162,327.27	\$101,650.21	0.00253	89.32
24.5 - 25.5	\$36,890,924.72	\$84,935.17	0.00230	89.09
25.5 - 26.5	\$34,429,946.88	\$65,269.73	0.00190	88.89
26.5 - 27.5	\$32,613,325.77	\$70,097.44	0.00215	88.72
27.5 - 28.5	\$30,794,868.19	\$41,245.12	0.00134	88.53
28.5 - 29.5	\$29,182,800.15	\$74,238.22	0.00254	88.41
29.5 - 30.5	\$26,149,707.54	\$45,209.99	0.00173	88.19
30.5 - 31.5	\$23,294,919.43	\$47,199.14	0.00203	88.03
31.5 - 32.5	\$21,046,386.78	\$33,741.81	0.00160	87.85
32.5 - 33.5	\$19,145,833.21	\$36,603.49	0.00191	87.71
33.5 - 34.5	\$17,167,584.02	\$24,931.57	0.00145	87.55
34.5 - 35.5	\$15,123,300.44	\$10,879.22	0.00072	87.42
35.5 - 36.5	\$12,984,104.57	\$17,490.62	0.00135	87.36

PSO
Electric Division
367.00 Underground Conductors and Devices

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1937 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$11,050,092.32	\$16,431.42	0.00149	87.24
37.5 - 38.5	\$9,568,108.39	\$8,020.02	0.00084	87.11
38.5 - 39.5	\$8,537,094.99	\$4,103.15	0.00048	87.04
39.5 - 40.5	\$7,178,844.07	\$6,618.39	0.00092	86.99
40.5 - 41.5	\$6,187,117.90	\$16,543.08	0.00267	86.91
41.5 - 42.5	\$4,520,808.31	\$7,963.31	0.00176	86.68
42.5 - 43.5	\$3,797,685.13	\$5,717.30	0.00151	86.53
43.5 - 44.5	\$3,208,273.28	\$3,240.80	0.00101	86.40
44.5 - 45.5	\$2,860,472.18	\$5,972.99	0.00209	86.31
45.5 - 46.5	\$2,532,485.87	\$10,809.03	0.00427	86.13
46.5 - 47.5	\$2,257,783.85	\$5,874.09	0.00260	85.76
47.5 - 48.5	\$1,847,386.45	\$4,744.56	0.00257	85.54
48.5 - 49.5	\$1,666,345.15	\$5,107.31	0.00306	85.32
49.5 - 50.5	\$1,517,176.85	\$4,664.93	0.00307	85.06
50.5 - 51.5	\$1,389,683.04	\$5,766.47	0.00415	84.80
51.5 - 52.5	\$1,328,432.37	\$616.71	0.00046	84.45
52.5 - 53.5	\$1,270,765.34	\$1,530.71	0.00120	84.41
53.5 - 54.5	\$1,226,806.37	\$2,413.03	0.00197	84.30
54.5 - 55.5	\$1,140,553.71	\$3,088.00	0.00271	84.14
55.5 - 56.5	\$1,017,472.88	\$1,160.08	0.00114	83.91
56.5 - 57.5	\$920,794.44	\$815.60	0.00089	83.81
57.5 - 58.5	\$769,760.04	\$205.19	0.00027	83.74
58.5 - 59.5	\$569,260.48	\$105.00	0.00018	83.72
59.5 - 60.5	\$565,034.51	\$56.68	0.00010	83.70
60.5 - 61.5	\$218,822.18	\$4,018.60	0.01836	83.69
61.5 - 62.5	\$206,784.73	\$1,959.00	0.00947	82.16
62.5 - 63.5	\$204,825.73	\$1,071.00	0.00523	81.38
63.5 - 64.5	\$200,183.70	\$2,177.00	0.01088	80.95
64.5 - 65.5	\$102,220.80	\$1,169.00	0.01144	80.07
65.5 - 66.5	\$54,660.81	\$2,227.00	0.04074	79.16
66.5 - 67.5	\$52,433.81	\$1,596.46	0.03045	75.93
67.5 - 68.5	\$49,763.51	\$848.03	0.01704	73.62
68.5 - 69.5	\$47,850.40	\$41.04	0.00086	72.37
69.5 - 70.5	\$47,809.36	\$0.00	0.00000	72.30
70.5 - 71.5	\$47,809.36	\$0.00	0.00000	72.30
71.5 - 72.5	\$47,809.36	\$0.00	0.00000	72.30
72.5 - 73.5	\$47,809.36	\$0.00	0.00000	72.30

PSO
Electric Division
367.00 Underground Conductors and Devices

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1937 TO 2014

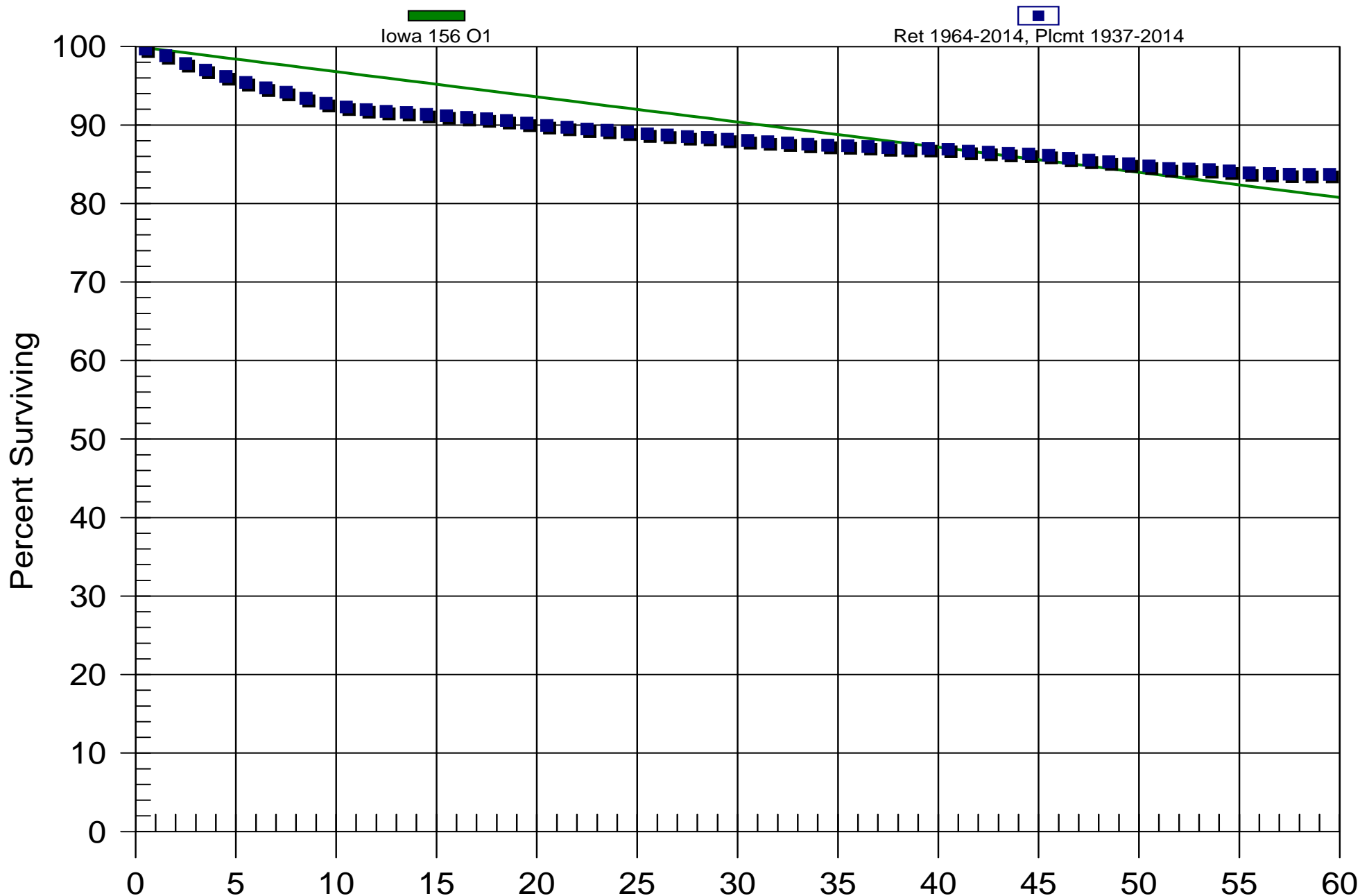
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$46,545.29	\$0.00	0.00000	72.30
74.5 - 75.5	\$41,929.61	\$0.00	0.00000	72.30
75.5 - 76.5	\$33,306.30	\$0.00	0.00000	72.30
76.5 - 77.5	\$18,597.55	\$0.00	0.00000	72.30

PSO

Electric Division

367.00 Underground Conductors and Devices

Original And Smooth Survivor Curves



PSO
Electric Division
368.00 Line Transformers
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1927 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$381,085,695.82	\$1,144,691.14	0.00300	100.00
0.5 - 1.5	\$363,336,132.27	\$3,687,173.31	0.01015	99.70
1.5 - 2.5	\$347,096,425.88	\$5,032,103.95	0.01450	98.69
2.5 - 3.5	\$326,483,709.84	\$3,599,349.15	0.01102	97.26
3.5 - 4.5	\$309,334,841.88	\$4,277,039.30	0.01383	96.18
4.5 - 5.5	\$294,652,105.52	\$3,388,996.27	0.01150	94.85
5.5 - 6.5	\$281,749,087.29	\$3,248,965.86	0.01153	93.76
6.5 - 7.5	\$258,476,689.75	\$2,551,956.48	0.00987	92.68
7.5 - 8.5	\$242,582,982.62	\$1,192,872.86	0.00492	91.77
8.5 - 9.5	\$227,617,844.98	\$1,460,225.62	0.00642	91.32
9.5 - 10.5	\$219,224,349.01	\$1,540,550.72	0.00703	90.73
10.5 - 11.5	\$211,746,607.55	\$1,550,160.61	0.00732	90.09
11.5 - 12.5	\$203,697,845.31	\$1,505,768.05	0.00739	89.43
12.5 - 13.5	\$196,190,090.52	\$1,869,139.62	0.00953	88.77
13.5 - 14.5	\$188,215,272.29	\$2,795,365.04	0.01485	87.93
14.5 - 15.5	\$177,381,197.31	\$3,313,427.16	0.01868	86.62
15.5 - 16.5	\$168,450,858.54	\$3,009,523.07	0.01787	85.00
16.5 - 17.5	\$160,350,404.84	\$2,348,973.27	0.01465	83.48
17.5 - 18.5	\$153,033,133.02	\$2,072,693.47	0.01354	82.26
18.5 - 19.5	\$145,356,781.12	\$1,854,219.69	0.01276	81.15
19.5 - 20.5	\$139,134,329.92	\$1,774,410.32	0.01275	80.11
20.5 - 21.5	\$129,202,751.72	\$1,835,725.61	0.01421	79.09
21.5 - 22.5	\$122,072,729.31	\$1,902,946.78	0.01559	77.97
22.5 - 23.5	\$114,844,385.87	\$1,580,035.62	0.01376	76.75
23.5 - 24.5	\$107,947,524.36	\$1,474,595.13	0.01366	75.70
24.5 - 25.5	\$101,605,440.93	\$1,599,632.44	0.01574	74.66
25.5 - 26.5	\$96,420,477.36	\$1,413,833.73	0.01466	73.49
26.5 - 27.5	\$92,462,744.00	\$1,561,001.14	0.01688	72.41
27.5 - 28.5	\$88,766,003.72	\$1,644,549.94	0.01853	71.19
28.5 - 29.5	\$83,852,763.68	\$2,087,205.42	0.02489	69.87
29.5 - 30.5	\$71,970,956.74	\$1,581,196.82	0.02197	68.13
30.5 - 31.5	\$67,067,939.30	\$1,524,785.23	0.02273	66.63
31.5 - 32.5	\$59,999,825.12	\$1,605,383.36	0.02676	65.12
32.5 - 33.5	\$53,986,296.43	\$1,523,951.42	0.02823	63.37
33.5 - 34.5	\$49,168,085.62	\$1,257,329.80	0.02557	61.58
34.5 - 35.5	\$45,465,165.42	\$1,382,969.14	0.03042	60.01
35.5 - 36.5	\$40,818,399.87	\$1,539,722.44	0.03772	58.18

PSO
Electric Division
368.00 Line Transformers
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1927 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$36,395,909.72	\$1,295,843.11	0.03560	55.99
37.5 - 38.5	\$33,076,205.48	\$1,192,605.34	0.03606	54.00
38.5 - 39.5	\$30,446,976.68	\$1,045,141.17	0.03433	52.05
39.5 - 40.5	\$27,971,703.82	\$721,254.13	0.02579	50.26
40.5 - 41.5	\$25,184,774.96	\$1,340,053.44	0.05321	48.97
41.5 - 42.5	\$21,389,666.24	\$1,333,244.30	0.06233	46.36
42.5 - 43.5	\$18,280,635.23	\$1,506,556.38	0.08241	43.47
43.5 - 44.5	\$15,147,635.14	\$1,268,650.06	0.08375	39.89
44.5 - 45.5	\$12,388,595.45	\$1,023,219.13	0.08259	36.55
45.5 - 46.5	\$10,335,896.31	\$748,929.31	0.07246	33.53
46.5 - 47.5	\$7,942,595.77	\$429,830.65	0.05412	31.10
47.5 - 48.5	\$5,790,481.66	\$308,957.86	0.05336	29.42
48.5 - 49.5	\$4,307,566.90	\$272,313.45	0.06322	27.85
49.5 - 50.5	\$2,810,157.02	\$176,827.94	0.06292	26.09
50.5 - 51.5	\$1,853,771.02	\$151,389.61	0.08167	24.45
51.5 - 52.5	\$1,270,331.04	\$82,148.89	0.06467	22.45
52.5 - 53.5	\$989,255.62	\$108,252.58	0.10943	21.00
53.5 - 54.5	\$694,282.95	\$79,567.54	0.11460	18.70
54.5 - 55.5	\$581,639.02	\$48,928.62	0.08412	16.56
55.5 - 56.5	\$495,332.50	\$105,757.33	0.21351	15.16
56.5 - 57.5	\$382,432.40	\$69,652.63	0.18213	11.93
57.5 - 58.5	\$286,919.09	\$46,612.15	0.16246	9.75
58.5 - 59.5	\$218,884.91	\$36,088.79	0.16488	8.17
59.5 - 60.5	\$177,523.29	\$32,214.61	0.18147	6.82
60.5 - 61.5	\$123,377.56	\$18,006.45	0.14595	5.58
61.5 - 62.5	\$96,320.94	\$8,133.69	0.08444	4.77
62.5 - 63.5	\$82,080.44	\$5,152.50	0.06277	4.37
63.5 - 64.5	\$72,429.27	\$19,881.42	0.27449	4.09
64.5 - 65.5	\$51,724.11	\$11,733.14	0.22684	2.97
65.5 - 66.5	\$35,320.10	\$1,983.01	0.05614	2.30
66.5 - 67.5	\$31,348.05	\$3,499.36	0.11163	2.17
67.5 - 68.5	\$27,499.83	\$778.02	0.02829	1.92
68.5 - 69.5	\$26,409.75	\$2,387.35	0.09040	1.87
69.5 - 70.5	\$23,637.99	\$959.12	0.04058	1.70
70.5 - 71.5	\$21,680.87	\$1,239.18	0.05716	1.63
71.5 - 72.5	\$20,441.69	\$1,229.35	0.06014	1.54
72.5 - 73.5	\$19,212.34	\$8,806.93	0.45840	1.45

PSO
Electric Division
368.00 Line Transformers
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1927 TO 2014

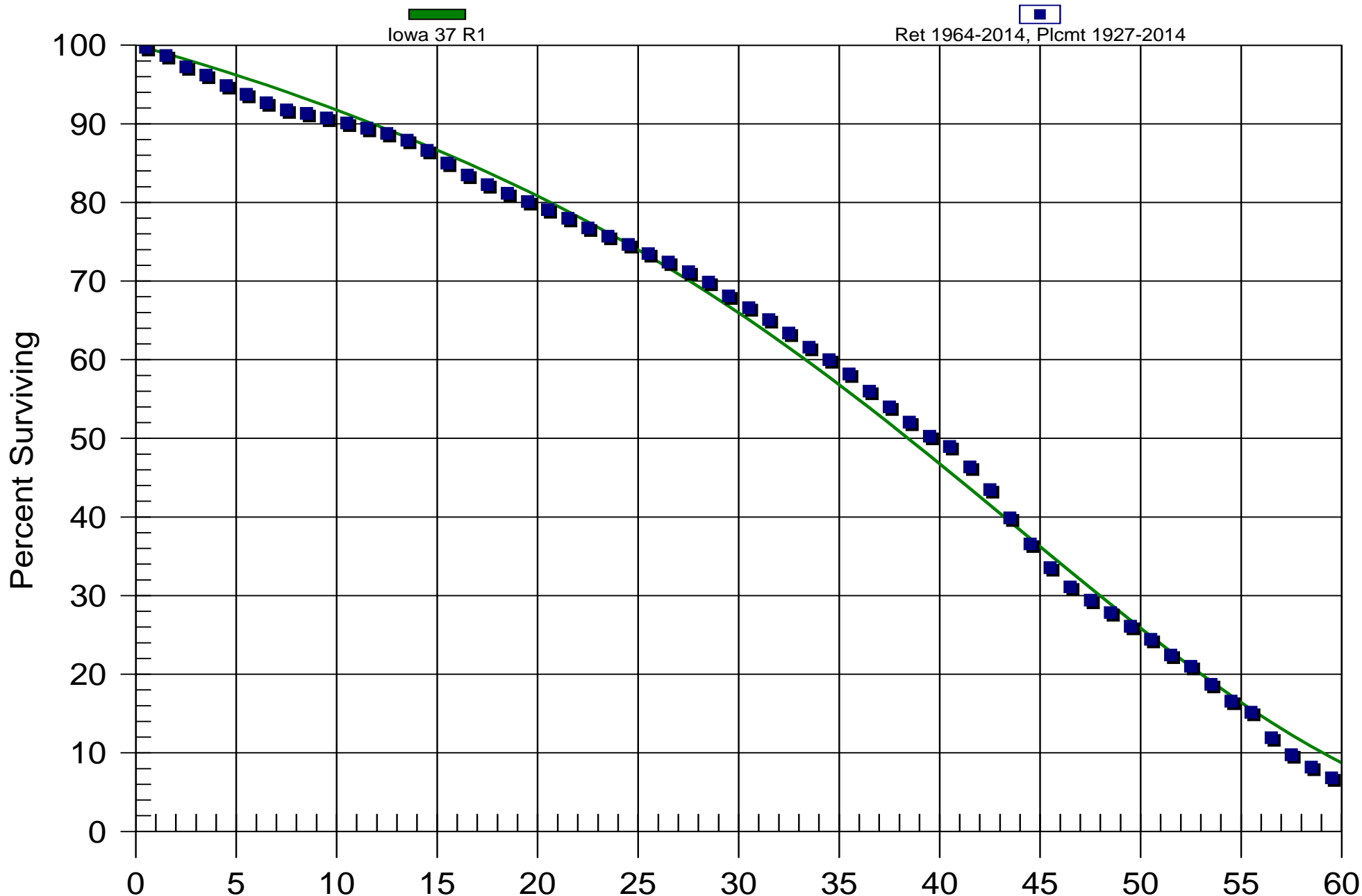
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$10,405.41	\$2,894.83	0.27820	0.78
74.5 - 75.5	\$7,510.58	\$1,172.05	0.15605	0.57
75.5 - 76.5	\$6,310.56	\$2,416.83	0.38298	0.48
76.5 - 77.5	\$3,661.60	\$72.73	0.01986	0.29
77.5 - 78.5	\$3,516.13	\$1,172.04	0.33333	0.29
78.5 - 79.5	\$2,344.09	\$2.00	0.00085	0.19
79.5 - 80.5	\$2,342.09	\$0.00	0.00000	0.19
80.5 - 81.5	\$0.00	\$0.00	0.00000	0.19
81.5 - 82.5	\$0.00	\$0.00	0.00000	0.19
82.5 - 83.5	\$0.00	\$0.00	0.00000	0.19
83.5 - 84.5	\$0.00	\$0.00	0.00000	0.19
84.5 - 85.5	\$0.00	\$0.00	0.00000	0.19
85.5 - 86.5	\$0.00	\$0.00	0.00000	0.19
86.5 - 87.5	\$0.00	\$0.00	0.00000	0.19

PSO

Electric Division

368.00 Line Transformers

Original And Smooth Survivor Curves



PSO
Electric Division
369.00 Services
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1927 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$245,555,423.37	\$117,593.48	0.00048	100.00
0.5 - 1.5	\$236,284,839.29	\$220,121.89	0.00093	99.95
1.5 - 2.5	\$219,199,650.95	\$444,237.13	0.00203	99.86
2.5 - 3.5	\$205,201,165.88	\$1,131,137.29	0.00551	99.66
3.5 - 4.5	\$194,282,446.29	\$1,037,958.10	0.00534	99.11
4.5 - 5.5	\$182,780,208.17	\$469,460.49	0.00257	98.58
5.5 - 6.5	\$170,843,841.93	\$534,852.51	0.00313	98.32
6.5 - 7.5	\$153,241,807.93	\$534,115.26	0.00349	98.02
7.5 - 8.5	\$138,036,716.48	\$433,982.65	0.00314	97.68
8.5 - 9.5	\$125,201,190.89	\$407,951.83	0.00326	97.37
9.5 - 10.5	\$118,820,500.01	\$468,235.39	0.00394	97.05
10.5 - 11.5	\$109,032,815.54	\$413,423.44	0.00379	96.67
11.5 - 12.5	\$104,981,918.85	\$525,822.59	0.00501	96.30
12.5 - 13.5	\$104,326,815.74	\$514,868.52	0.00494	95.82
13.5 - 14.5	\$101,197,734.31	\$450,968.96	0.00446	95.35
14.5 - 15.5	\$94,458,371.30	\$457,322.03	0.00484	94.92
15.5 - 16.5	\$88,368,308.86	\$353,554.53	0.00400	94.46
16.5 - 17.5	\$83,201,245.67	\$446,779.65	0.00537	94.08
17.5 - 18.5	\$77,879,127.17	\$442,792.59	0.00569	93.58
18.5 - 19.5	\$71,501,983.94	\$440,661.20	0.00616	93.05
19.5 - 20.5	\$70,978,798.50	\$427,102.24	0.00602	92.47
20.5 - 21.5	\$65,776,990.79	\$488,768.25	0.00743	91.92
21.5 - 22.5	\$61,922,666.17	\$425,240.48	0.00687	91.23
22.5 - 23.5	\$58,018,256.07	\$403,133.11	0.00695	90.61
23.5 - 24.5	\$53,832,386.22	\$417,433.57	0.00775	89.98
24.5 - 25.5	\$51,585,304.49	\$390,250.89	0.00757	89.28
25.5 - 26.5	\$48,982,678.86	\$383,902.24	0.00784	88.60
26.5 - 27.5	\$46,725,788.82	\$527,019.34	0.01128	87.91
27.5 - 28.5	\$44,147,201.28	\$448,674.90	0.01016	86.92
28.5 - 29.5	\$41,577,244.99	\$468,563.26	0.01127	86.04
29.5 - 30.5	\$38,721,054.49	\$421,042.73	0.01087	85.07
30.5 - 31.5	\$34,942,601.64	\$365,865.65	0.01047	84.14
31.5 - 32.5	\$31,482,190.08	\$352,750.83	0.01120	83.26
32.5 - 33.5	\$28,016,314.40	\$301,497.63	0.01076	82.33
33.5 - 34.5	\$24,996,587.43	\$249,991.78	0.01000	81.44
34.5 - 35.5	\$22,523,118.20	\$218,711.04	0.00971	80.63
35.5 - 36.5	\$20,288,077.77	\$208,621.68	0.01028	79.84

PSO
Electric Division
369.00 Services
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1927 TO 2014

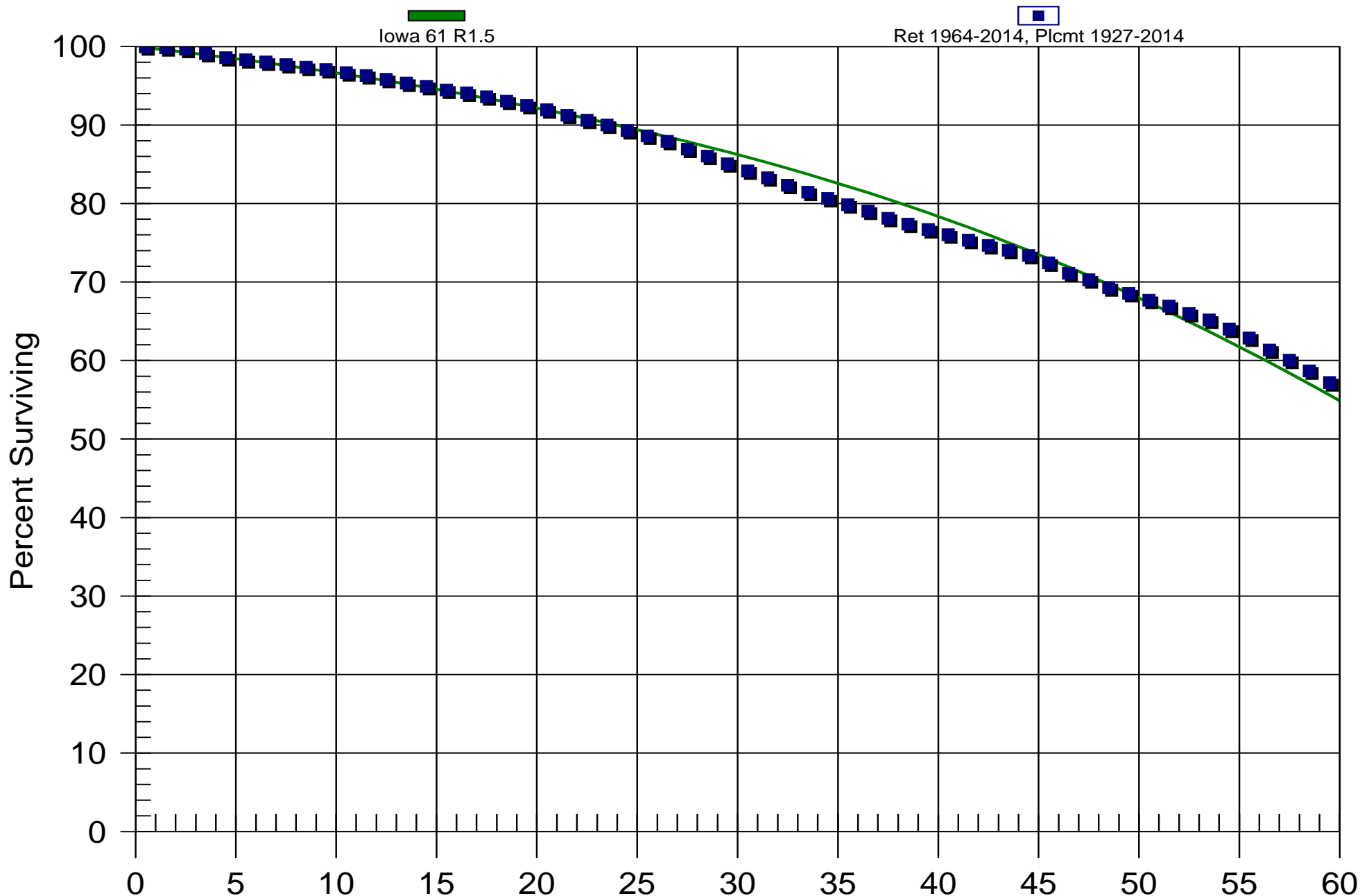
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$18,130,157.64	\$209,824.89	0.01157	79.02
37.5 - 38.5	\$15,985,108.04	\$152,692.34	0.00955	78.11
38.5 - 39.5	\$14,221,137.22	\$126,990.62	0.00893	77.36
39.5 - 40.5	\$13,157,173.38	\$113,475.09	0.00862	76.67
40.5 - 41.5	\$11,744,675.40	\$105,485.36	0.00898	76.01
41.5 - 42.5	\$10,644,582.55	\$95,431.70	0.00897	75.33
42.5 - 43.5	\$9,427,822.18	\$75,875.25	0.00805	74.65
43.5 - 44.5	\$8,386,434.48	\$75,258.20	0.00897	74.05
44.5 - 45.5	\$7,757,520.27	\$100,574.22	0.01296	73.39
45.5 - 46.5	\$7,027,967.22	\$128,947.63	0.01835	72.44
46.5 - 47.5	\$6,328,289.62	\$72,914.19	0.01152	71.11
47.5 - 48.5	\$5,701,813.50	\$82,380.95	0.01445	70.29
48.5 - 49.5	\$5,138,241.57	\$54,931.27	0.01069	69.27
49.5 - 50.5	\$4,776,640.93	\$59,167.12	0.01239	68.53
50.5 - 51.5	\$4,424,085.58	\$49,622.71	0.01122	67.68
51.5 - 52.5	\$4,066,122.36	\$56,040.29	0.01378	66.92
52.5 - 53.5	\$3,736,634.28	\$47,489.35	0.01271	66.00
53.5 - 54.5	\$3,392,240.64	\$60,944.31	0.01797	65.16
54.5 - 55.5	\$3,207,749.72	\$57,128.11	0.01781	63.99
55.5 - 56.5	\$2,873,154.92	\$69,384.20	0.02415	62.85
56.5 - 57.5	\$2,537,605.80	\$53,880.78	0.02123	61.33
57.5 - 58.5	\$2,173,914.68	\$49,433.52	0.02274	60.03
58.5 - 59.5	\$1,787,253.32	\$45,453.01	0.02543	58.67
59.5 - 60.5	\$1,369,297.50	\$36,492.57	0.02665	57.17
60.5 - 61.5	\$1,124,134.28	\$30,650.02	0.02727	55.65
61.5 - 62.5	\$831,141.46	\$25,021.61	0.03011	54.13
62.5 - 63.5	\$672,554.42	\$23,865.77	0.03549	52.50
63.5 - 64.5	\$468,405.07	\$15,290.22	0.03264	50.64
64.5 - 65.5	\$397,763.33	\$15,039.26	0.03781	48.99
65.5 - 66.5	\$267,993.73	\$11,651.70	0.04348	47.13
66.5 - 67.5	\$184,625.84	\$7,511.17	0.04068	45.09
67.5 - 68.5	\$106,601.64	\$3,962.18	0.03717	43.25
68.5 - 69.5	\$64,026.57	\$8,338.50	0.13023	41.64
69.5 - 70.5	\$40,342.08	\$1,461.42	0.03623	36.22
70.5 - 71.5	\$34,853.40	\$923.09	0.02648	34.91
71.5 - 72.5	\$32,213.78	\$1,321.39	0.04102	33.98
72.5 - 73.5	\$25,521.02	\$760.24	0.02979	32.59

PSO
Electric Division
369.00 Services
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1927 TO 2014

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
73.5 - 74.5	\$16,082.35	\$517.17	0.03216	31.62
74.5 - 75.5	\$12,676.30	\$510.17	0.04025	30.60
75.5 - 76.5	\$7,920.49	\$328.33	0.04145	29.37
76.5 - 77.5	\$5,557.06	\$209.94	0.03778	28.15
77.5 - 78.5	\$4,092.05	\$164.09	0.04010	27.09
78.5 - 79.5	\$3,099.96	\$90.86	0.02931	26.00
79.5 - 80.5	\$2,635.45	\$90.86	0.03448	25.24
80.5 - 81.5	\$0.00	\$0.00	0.00000	24.37
81.5 - 82.5	\$0.00	\$0.00	0.00000	24.37
82.5 - 83.5	\$0.00	\$0.00	0.00000	24.37
83.5 - 84.5	\$0.00	\$0.00	0.00000	24.37
84.5 - 85.5	\$0.00	\$0.00	0.00000	24.37
85.5 - 86.5	\$0.00	\$0.00	0.00000	24.37
86.5 - 87.5	\$0.00	\$0.00	0.00000	24.37

PSO

Electric Division
369.00 Services
Original And Smooth Survivor Curves



PSO
Electric Division
371.00 Installations on Customer Premises

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1931 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$61,310,773.78	\$235,490.71	0.00384	100.00
0.5 - 1.5	\$59,498,195.82	\$626,625.94	0.01053	99.62
1.5 - 2.5	\$56,003,672.63	\$888,392.72	0.01586	98.57
2.5 - 3.5	\$53,263,254.05	\$1,097,586.38	0.02061	97.00
3.5 - 4.5	\$50,331,266.21	\$1,150,231.11	0.02285	95.00
4.5 - 5.5	\$47,456,087.00	\$1,087,173.26	0.02291	92.83
5.5 - 6.5	\$44,742,333.31	\$1,131,357.14	0.02529	90.71
6.5 - 7.5	\$37,555,552.32	\$846,251.33	0.02253	88.41
7.5 - 8.5	\$35,738,070.14	\$1,187,886.42	0.03324	86.42
8.5 - 9.5	\$33,502,727.24	\$765,386.23	0.02285	83.55
9.5 - 10.5	\$31,605,077.02	\$820,985.73	0.02598	81.64
10.5 - 11.5	\$28,684,758.75	\$733,590.77	0.02557	79.52
11.5 - 12.5	\$26,948,025.88	\$584,806.20	0.02170	77.49
12.5 - 13.5	\$25,649,338.16	\$567,054.44	0.02211	75.80
13.5 - 14.5	\$24,277,079.80	\$555,270.20	0.02287	74.13
14.5 - 15.5	\$22,256,807.82	\$617,635.85	0.02775	72.43
15.5 - 16.5	\$20,626,605.33	\$956,951.12	0.04639	70.42
16.5 - 17.5	\$18,356,359.67	\$427,410.97	0.02328	67.15
17.5 - 18.5	\$16,868,200.41	\$542,329.57	0.03215	65.59
18.5 - 19.5	\$14,180,252.09	\$372,341.27	0.02626	63.48
19.5 - 20.5	\$13,681,207.13	\$395,677.72	0.02892	61.82
20.5 - 21.5	\$11,918,444.32	\$224,465.50	0.01883	60.03
21.5 - 22.5	\$10,702,311.19	\$231,994.98	0.02168	58.90
22.5 - 23.5	\$9,559,568.56	\$199,668.95	0.02089	57.62
23.5 - 24.5	\$8,580,922.80	\$182,293.18	0.02124	56.42
24.5 - 25.5	\$7,950,626.47	\$167,382.78	0.02105	55.22
25.5 - 26.5	\$7,315,862.37	\$204,545.04	0.02796	54.06
26.5 - 27.5	\$6,672,434.38	\$183,821.56	0.02755	52.54
27.5 - 28.5	\$6,041,471.13	\$182,824.91	0.03026	51.10
28.5 - 29.5	\$5,395,487.54	\$175,723.39	0.03257	49.55
29.5 - 30.5	\$4,853,201.89	\$159,904.09	0.03295	47.94
30.5 - 31.5	\$4,369,379.34	\$173,731.28	0.03976	46.36
31.5 - 32.5	\$3,761,906.41	\$129,470.24	0.03442	44.51
32.5 - 33.5	\$3,355,668.05	\$146,599.02	0.04369	42.98
33.5 - 34.5	\$2,801,565.39	\$95,731.44	0.03417	41.10
34.5 - 35.5	\$2,387,238.73	\$86,835.20	0.03637	39.70
35.5 - 36.5	\$2,014,133.01	\$73,832.42	0.03666	38.26

PSO
Electric Division
371.00 Installations on Customer Premises

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1931 TO 2014

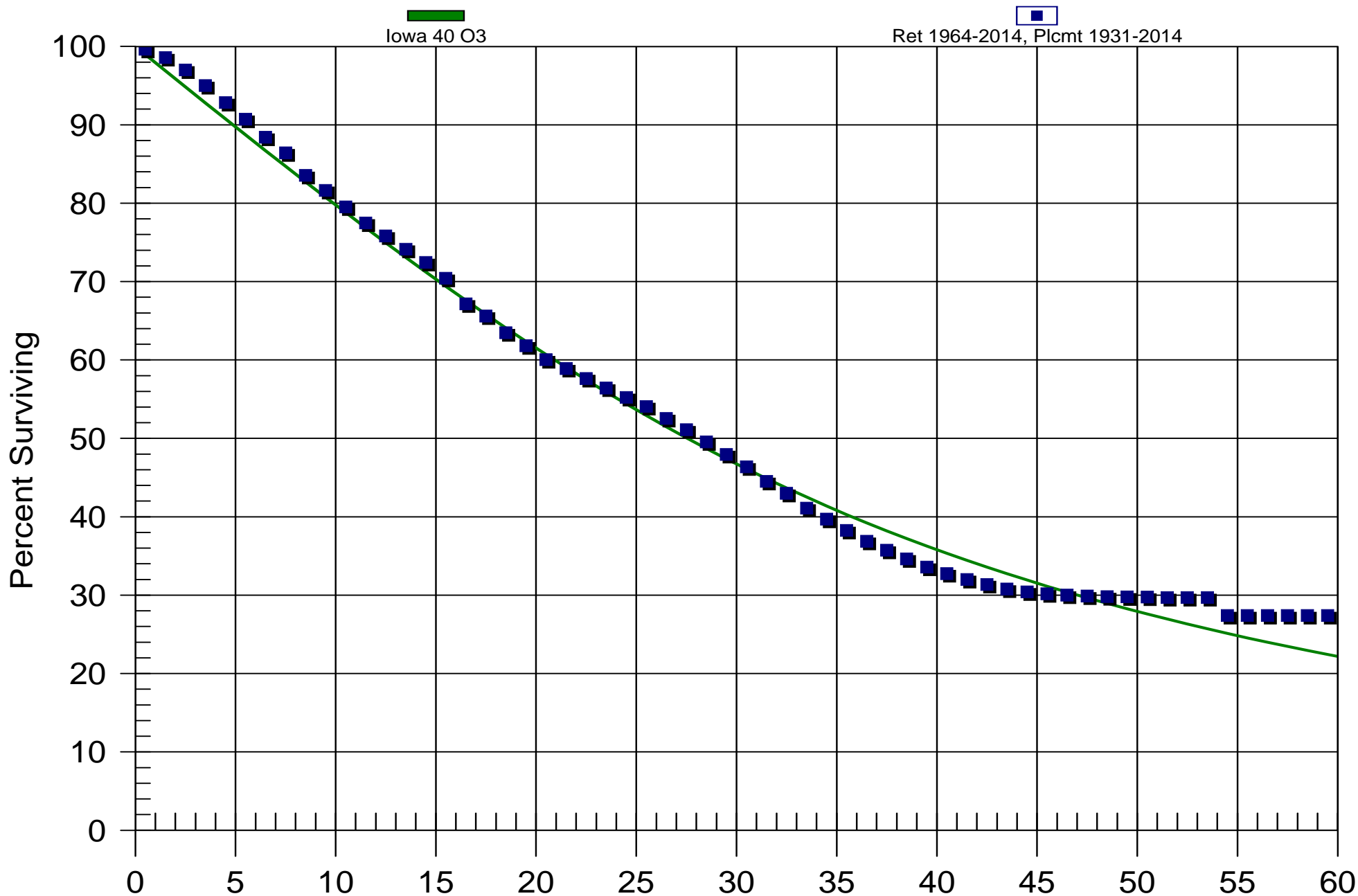
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$1,723,941.78	\$52,042.90	0.03019	36.85
37.5 - 38.5	\$1,450,040.91	\$45,488.96	0.03137	35.74
38.5 - 39.5	\$1,206,586.18	\$36,773.30	0.03048	34.62
39.5 - 40.5	\$975,045.78	\$24,318.52	0.02494	33.56
40.5 - 41.5	\$783,841.28	\$17,608.94	0.02246	32.73
41.5 - 42.5	\$627,764.62	\$12,593.09	0.02006	31.99
42.5 - 43.5	\$476,915.36	\$8,714.40	0.01827	31.35
43.5 - 44.5	\$376,678.16	\$4,326.70	0.01149	30.78
44.5 - 45.5	\$321,159.93	\$2,873.48	0.00895	30.42
45.5 - 46.5	\$262,748.52	\$1,438.48	0.00547	30.15
46.5 - 47.5	\$211,821.91	\$735.36	0.00347	29.99
47.5 - 48.5	\$158,873.80	\$414.67	0.00261	29.88
48.5 - 49.5	\$116,373.07	\$65.48	0.00056	29.80
49.5 - 50.5	\$76,923.49	\$123.36	0.00160	29.79
50.5 - 51.5	\$14,740.93	\$28.00	0.00190	29.74
51.5 - 52.5	\$298.31	\$0.00	0.00000	29.68
52.5 - 53.5	\$91.00	\$0.00	0.00000	29.68
53.5 - 54.5	\$91.00	\$7.00	0.07692	29.68
54.5 - 55.5	\$84.00	\$0.00	0.00000	27.40
55.5 - 56.5	\$84.00	\$0.00	0.00000	27.40
56.5 - 57.5	\$84.00	\$0.00	0.00000	27.40
57.5 - 58.5	\$84.00	\$0.00	0.00000	27.40
58.5 - 59.5	\$84.00	\$0.00	0.00000	27.40
59.5 - 60.5	\$84.00	\$0.00	0.00000	27.40
60.5 - 61.5	\$84.00	\$0.00	0.00000	27.40
61.5 - 62.5	\$84.00	\$0.00	0.00000	27.40
62.5 - 63.5	\$84.00	\$0.00	0.00000	27.40
63.5 - 64.5	\$84.00	\$0.00	0.00000	27.40
64.5 - 65.5	\$84.00	\$0.00	0.00000	27.40

PSO

Electric Division

371.00 Installations on Customer Premises

Original And Smooth Survivor Curves



PSO
Electric Division
373.00 Street Lighting and Signal Systems

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1926 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$67,024,720.63	\$361,771.11	0.00540	100.00
0.5 - 1.5	\$64,884,841.53	\$373,445.00	0.00576	99.46
1.5 - 2.5	\$62,471,700.86	\$521,980.22	0.00836	98.89
2.5 - 3.5	\$60,409,424.29	\$727,259.07	0.01204	98.06
3.5 - 4.5	\$58,516,965.58	\$700,346.39	0.01197	96.88
4.5 - 5.5	\$56,343,884.60	\$461,241.19	0.00819	95.72
5.5 - 6.5	\$54,165,596.70	\$2,000,589.73	0.03693	94.94
6.5 - 7.5	\$46,374,685.51	\$356,101.23	0.00768	91.43
7.5 - 8.5	\$44,127,200.23	\$393,780.54	0.00892	90.73
8.5 - 9.5	\$42,545,755.66	\$469,747.20	0.01104	89.92
9.5 - 10.5	\$41,188,138.94	\$504,229.90	0.01224	88.93
10.5 - 11.5	\$39,030,390.41	\$446,801.49	0.01145	87.84
11.5 - 12.5	\$37,214,837.45	\$466,728.20	0.01254	86.83
12.5 - 13.5	\$36,365,212.52	\$462,508.17	0.01272	85.74
13.5 - 14.5	\$34,360,305.12	\$550,372.87	0.01602	84.65
14.5 - 15.5	\$32,617,124.31	\$489,302.47	0.01500	83.30
15.5 - 16.5	\$29,874,557.75	\$479,297.38	0.01604	82.05
16.5 - 17.5	\$27,245,029.38	\$392,949.36	0.01442	80.73
17.5 - 18.5	\$25,132,844.78	\$389,119.38	0.01548	79.57
18.5 - 19.5	\$21,060,165.49	\$306,056.92	0.01453	78.34
19.5 - 20.5	\$20,453,868.18	\$374,096.41	0.01829	77.20
20.5 - 21.5	\$18,633,896.27	\$365,667.24	0.01962	75.78
21.5 - 22.5	\$16,594,097.87	\$526,575.40	0.03173	74.30
22.5 - 23.5	\$14,948,195.27	\$468,273.44	0.03133	71.94
23.5 - 24.5	\$13,440,165.67	\$294,988.66	0.02195	69.69
24.5 - 25.5	\$12,199,116.39	\$240,540.85	0.01972	68.16
25.5 - 26.5	\$10,916,533.53	\$248,128.37	0.02273	66.81
26.5 - 27.5	\$9,585,853.21	\$186,301.33	0.01944	65.29
27.5 - 28.5	\$8,929,199.15	\$143,247.59	0.01604	64.03
28.5 - 29.5	\$8,407,488.26	\$110,857.99	0.01319	63.00
29.5 - 30.5	\$8,076,053.54	\$103,187.02	0.01278	62.17
30.5 - 31.5	\$7,504,888.60	\$161,791.76	0.02156	61.37
31.5 - 32.5	\$6,962,003.07	\$149,742.30	0.02151	60.05
32.5 - 33.5	\$6,531,023.99	\$187,666.17	0.02873	58.76
33.5 - 34.5	\$5,784,346.68	\$165,331.90	0.02858	57.07
34.5 - 35.5	\$5,184,105.38	\$107,355.41	0.02071	55.44
35.5 - 36.5	\$4,708,712.05	\$32,348.66	0.00687	54.29

PSO
Electric Division
373.00 Street Lighting and Signal Systems
Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1926 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$4,332,704.57	\$57,378.00	0.01324	53.92
37.5 - 38.5	\$3,901,180.07	\$48,918.23	0.01254	53.20
38.5 - 39.5	\$3,676,896.27	\$22,900.84	0.00623	52.54
39.5 - 40.5	\$3,318,140.42	\$10,363.37	0.00312	52.21
40.5 - 41.5	\$3,030,666.27	\$15,716.64	0.00519	52.05
41.5 - 42.5	\$2,691,658.21	\$21,833.32	0.00811	51.78
42.5 - 43.5	\$2,461,573.49	\$5,798.39	0.00236	51.36
43.5 - 44.5	\$2,264,148.98	\$4,855.75	0.00214	51.24
44.5 - 45.5	\$2,112,159.42	\$4,433.75	0.00210	51.13
45.5 - 46.5	\$1,905,825.10	\$4,539.16	0.00238	51.02
46.5 - 47.5	\$1,634,121.45	\$4,260.02	0.00261	50.90
47.5 - 48.5	\$1,407,931.14	\$2,757.41	0.00196	50.76
48.5 - 49.5	\$1,205,482.08	\$3,122.86	0.00259	50.66
49.5 - 50.5	\$1,094,849.51	\$2,746.65	0.00251	50.53
50.5 - 51.5	\$1,026,557.50	\$1,498.38	0.00146	50.41
51.5 - 52.5	\$969,889.40	\$1,497.57	0.00154	50.33
52.5 - 53.5	\$879,995.67	\$1,431.59	0.00163	50.26
53.5 - 54.5	\$789,852.59	\$1,315.87	0.00167	50.17
54.5 - 55.5	\$634,891.38	\$1,031.68	0.00162	50.09
55.5 - 56.5	\$608,745.27	\$1,359.02	0.00223	50.01
56.5 - 57.5	\$545,934.46	\$1,694.98	0.00310	49.90
57.5 - 58.5	\$459,106.00	\$1,760.91	0.00384	49.74
58.5 - 59.5	\$408,462.58	\$1,344.36	0.00329	49.55
59.5 - 60.5	\$383,870.25	\$974.11	0.00254	49.39
60.5 - 61.5	\$339,620.98	\$386.57	0.00114	49.26
61.5 - 62.5	\$260,112.37	\$301.92	0.00116	49.21
62.5 - 63.5	\$233,073.87	\$332.96	0.00143	49.15
63.5 - 64.5	\$198,696.53	\$733.26	0.00369	49.08
64.5 - 65.5	\$157,430.93	\$226.42	0.00144	48.90
65.5 - 66.5	\$141,986.38	\$503.08	0.00354	48.83
66.5 - 67.5	\$128,093.81	\$648.72	0.00506	48.65
67.5 - 68.5	\$121,784.75	\$349.90	0.00287	48.41
68.5 - 69.5	\$120,794.61	\$469.59	0.00389	48.27
69.5 - 70.5	\$115,938.99	\$499.48	0.00431	48.08
70.5 - 71.5	\$115,439.51	\$451.31	0.00391	47.87
71.5 - 72.5	\$114,988.20	\$607.56	0.00528	47.69
72.5 - 73.5	\$112,677.53	\$1,166.90	0.01036	47.44

PSO
Electric Division
373.00 Street Lighting and Signal Systems

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1926 TO 2014

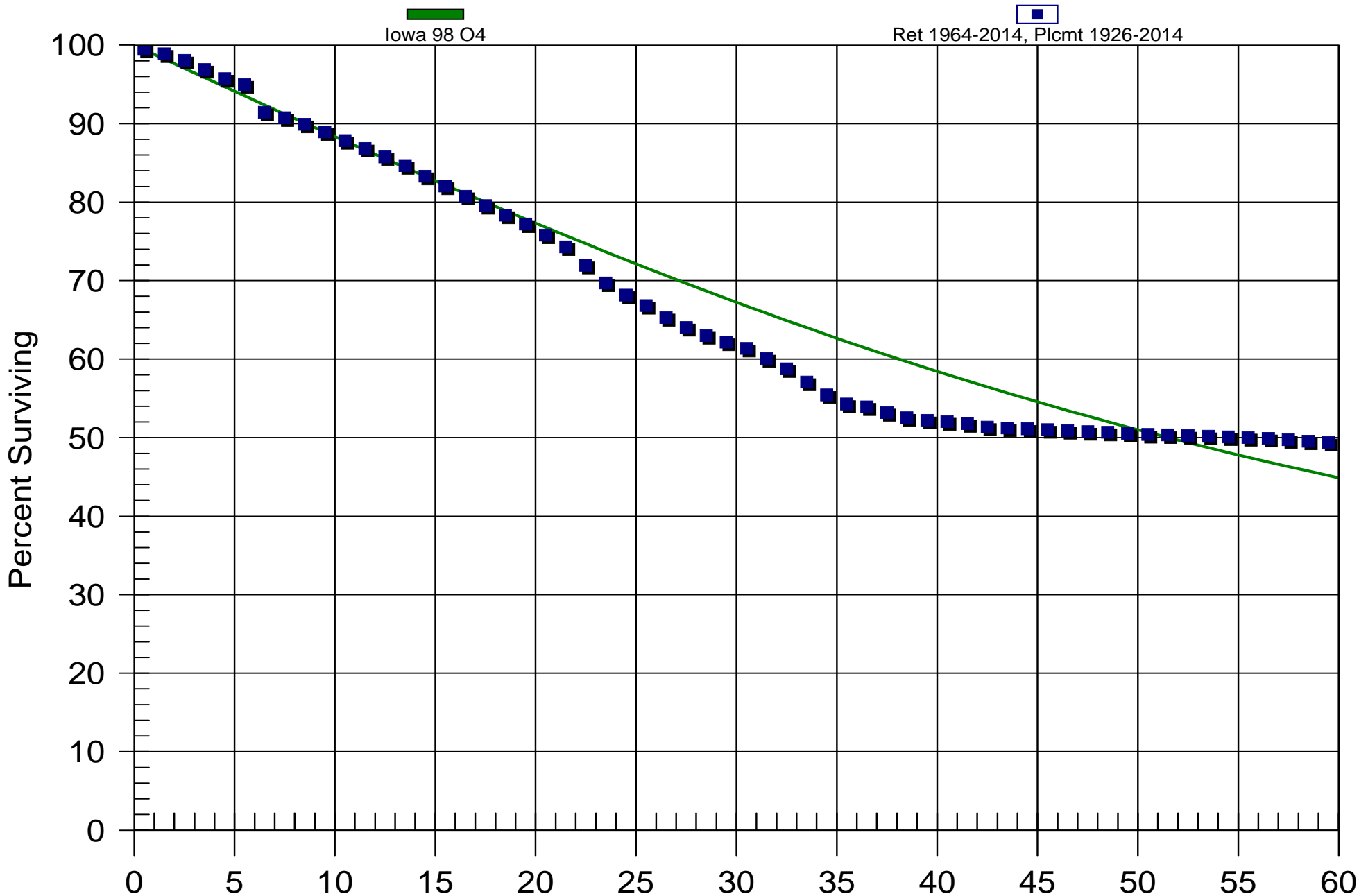
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$110,582.22	\$1,473.06	0.01332	46.94
74.5 - 75.5	\$108,332.20	\$484.76	0.00447	46.32
75.5 - 76.5	\$107,719.56	\$640.74	0.00595	46.11
76.5 - 77.5	\$104,700.15	\$759.28	0.00725	45.84
77.5 - 78.5	\$103,940.87	\$1,170.67	0.01126	45.51
78.5 - 79.5	\$102,770.20	\$1,475.68	0.01436	44.99
79.5 - 80.5	\$66,113.48	\$911.63	0.01379	44.35
80.5 - 81.5	\$0.00	\$0.00	0.00000	43.73
81.5 - 82.5	\$0.00	\$0.00	0.00000	43.73
82.5 - 83.5	\$0.00	\$0.00	0.00000	43.73
83.5 - 84.5	\$0.00	\$0.00	0.00000	43.73
84.5 - 85.5	\$0.00	\$0.00	0.00000	43.73
85.5 - 86.5	\$0.00	\$0.00	0.00000	43.73
86.5 - 87.5	\$0.00	\$0.00	0.00000	43.73
87.5 - 88.5	\$0.00	\$0.00	0.00000	43.73

PSO

Electric Division

373.00 Street Lighting and Signal Systems

Original And Smooth Survivor Curves



PSO
Electric Division
390.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$57,386,857.90	\$0.00	0.00000	100.00
0.5 - 1.5	\$45,970,680.69	\$206,655.00	0.00450	100.00
1.5 - 2.5	\$43,623,589.99	\$35,032.55	0.00080	99.55
2.5 - 3.5	\$39,908,336.34	\$9,786.00	0.00025	99.47
3.5 - 4.5	\$38,577,559.91	\$9,057.27	0.00023	99.45
4.5 - 5.5	\$37,942,345.75	\$9,617.00	0.00025	99.42
5.5 - 6.5	\$37,200,779.52	\$24,277.00	0.00065	99.40
6.5 - 7.5	\$35,039,867.65	\$365,626.76	0.01043	99.33
7.5 - 8.5	\$33,742,753.22	\$4,702.00	0.00014	98.30
8.5 - 9.5	\$32,645,376.42	\$33,232.17	0.00102	98.28
9.5 - 10.5	\$32,524,244.97	\$14,888.67	0.00046	98.18
10.5 - 11.5	\$32,403,956.10	\$30,736.55	0.00095	98.14
11.5 - 12.5	\$32,070,132.02	\$208,275.63	0.00649	98.04
12.5 - 13.5	\$31,673,356.85	\$114,575.08	0.00362	97.41
13.5 - 14.5	\$31,085,027.76	\$43,799.25	0.00141	97.06
14.5 - 15.5	\$30,485,221.10	\$44,615.24	0.00146	96.92
15.5 - 16.5	\$27,153,962.97	\$347,463.86	0.01280	96.78
16.5 - 17.5	\$25,763,609.86	\$47,376.80	0.00184	95.54
17.5 - 18.5	\$25,732,277.56	\$334,805.90	0.01301	95.36
18.5 - 19.5	\$24,997,421.31	\$223,165.24	0.00893	94.12
19.5 - 20.5	\$24,774,256.07	\$266,316.22	0.01075	93.28
20.5 - 21.5	\$23,819,207.96	\$66,573.14	0.00279	92.28
21.5 - 22.5	\$22,206,617.00	\$870,476.68	0.03920	92.02
22.5 - 23.5	\$20,845,978.73	\$222,990.76	0.01070	88.41
23.5 - 24.5	\$17,556,236.95	\$152,064.78	0.00866	87.47
24.5 - 25.5	\$14,862,973.83	\$5,223.51	0.00035	86.71
25.5 - 26.5	\$13,506,520.33	\$127,795.26	0.00946	86.68
26.5 - 27.5	\$11,873,101.75	\$482,733.54	0.04066	85.86
27.5 - 28.5	\$9,851,303.87	\$42,118.02	0.00428	82.37
28.5 - 29.5	\$8,551,434.13	\$323,075.78	0.03778	82.02
29.5 - 30.5	\$7,465,238.64	\$224,812.97	0.03011	78.92
30.5 - 31.5	\$6,783,730.04	\$26,428.01	0.00390	76.54
31.5 - 32.5	\$6,123,087.68	\$2,427.56	0.00040	76.24
32.5 - 33.5	\$4,910,225.08	\$45,220.54	0.00921	76.21
33.5 - 34.5	\$4,766,245.21	\$1,889.00	0.00040	75.51
34.5 - 35.5	\$4,732,525.17	\$19,752.61	0.00417	75.48
35.5 - 36.5	\$4,688,772.99	\$10,351.00	0.00221	75.17

PSO
Electric Division
390.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$4,594,998.53	\$10,746.79	0.00234	75.00
37.5 - 38.5	\$4,566,399.21	\$7,605.78	0.00167	74.82
38.5 - 39.5	\$4,549,728.97	\$133,650.46	0.02938	74.70
39.5 - 40.5	\$3,603,495.23	\$624.00	0.00017	72.51
40.5 - 41.5	\$3,329,907.97	\$0.00	0.00000	72.49
41.5 - 42.5	\$3,277,080.97	\$0.00	0.00000	72.49
42.5 - 43.5	\$3,233,875.97	\$2,366.00	0.00073	72.49
43.5 - 44.5	\$3,095,448.04	\$9,057.09	0.00293	72.44
44.5 - 45.5	\$2,474,713.19	\$1.00	0.00000	72.23
45.5 - 46.5	\$1,942,166.97	\$93,298.00	0.04804	72.23
46.5 - 47.5	\$1,176,270.78	\$0.00	0.00000	68.76
47.5 - 48.5	\$1,162,952.78	\$253.00	0.00022	68.76
48.5 - 49.5	\$1,060,669.78	\$49.00	0.00005	68.74
49.5 - 50.5	\$996,123.78	\$0.00	0.00000	68.74
50.5 - 51.5	\$931,251.78	\$221.00	0.00024	68.74
51.5 - 52.5	\$884,229.78	\$801.00	0.00091	68.72
52.5 - 53.5	\$704,710.78	\$0.00	0.00000	68.66
53.5 - 54.5	\$698,924.78	\$0.00	0.00000	68.66
54.5 - 55.5	\$692,747.78	\$0.00	0.00000	68.66
55.5 - 56.5	\$671,171.76	\$0.00	0.00000	68.66
56.5 - 57.5	\$654,671.85	\$0.00	0.00000	68.66
57.5 - 58.5	\$654,352.85	\$44,933.00	0.06867	68.66
58.5 - 59.5	\$603,650.84	\$0.00	0.00000	63.95
59.5 - 60.5	\$310,103.76	\$0.00	0.00000	63.95
60.5 - 61.5	\$301,199.54	\$0.00	0.00000	63.95
61.5 - 62.5	\$273,055.53	\$0.00	0.00000	63.95
62.5 - 63.5	\$253,837.63	\$20,605.00	0.08117	63.95
63.5 - 64.5	\$196,617.14	\$0.00	0.00000	58.76
64.5 - 65.5	\$196,617.14	\$0.00	0.00000	58.76
65.5 - 66.5	\$183,404.03	\$0.00	0.00000	58.76
66.5 - 67.5	\$171,059.92	\$0.00	0.00000	58.76
67.5 - 68.5	\$163,330.68	\$11,337.37	0.06941	58.76
68.5 - 69.5	\$145,730.04	\$0.00	0.00000	54.68
69.5 - 70.5	\$145,405.28	\$0.00	0.00000	54.68
70.5 - 71.5	\$145,405.28	\$0.00	0.00000	54.68
71.5 - 72.5	\$145,405.28	\$0.00	0.00000	54.68
72.5 - 73.5	\$145,340.14	\$0.00	0.00000	54.68

PSO
Electric Division
390.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1964 TO 2014
Placement Years 1934 TO 2014

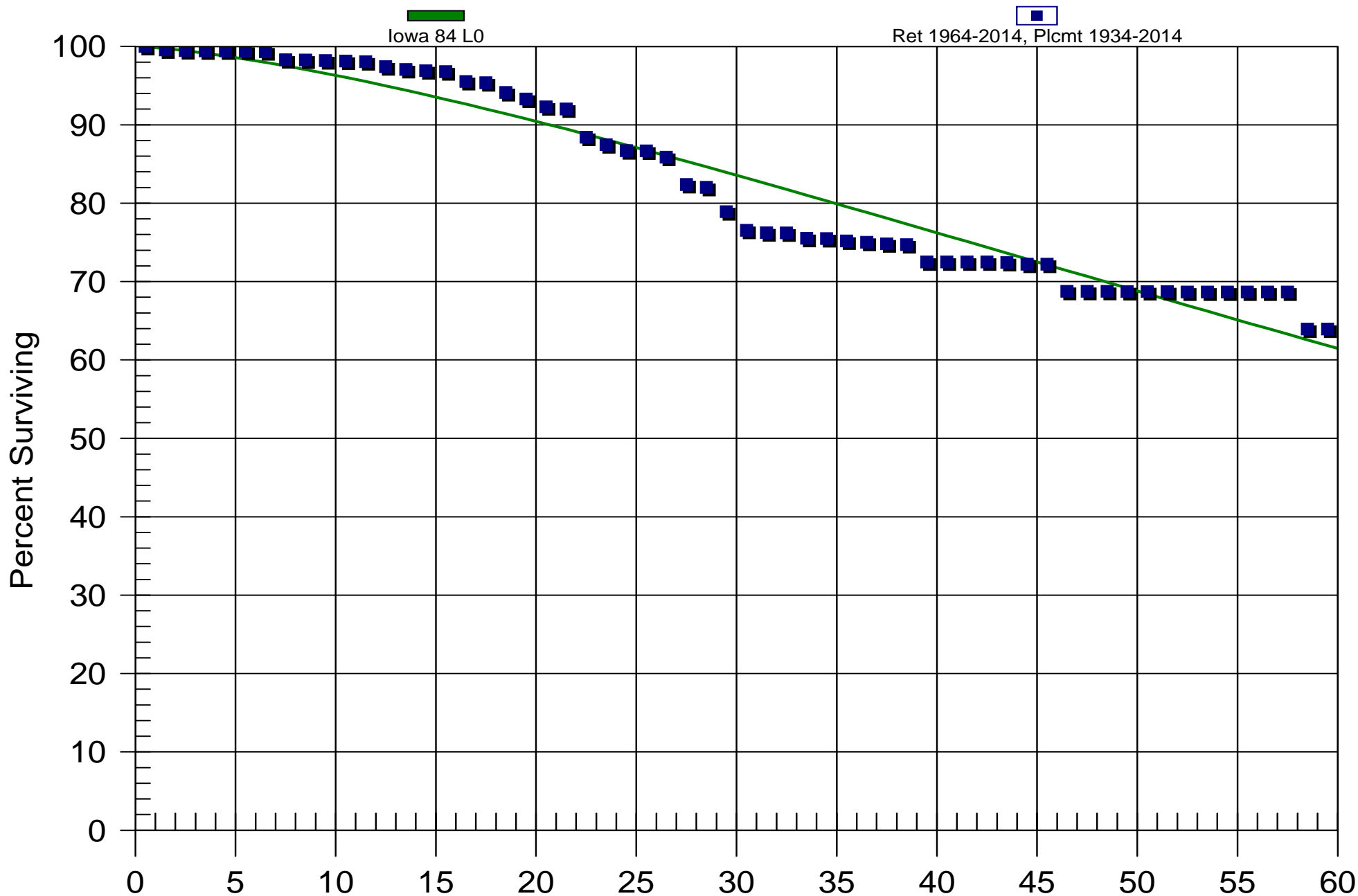
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$145,330.12	\$0.00	0.00000	54.68
74.5 - 75.5	\$134,105.56	\$0.00	0.00000	54.68
75.5 - 76.5	\$134,105.56	\$0.00	0.00000	54.68
76.5 - 77.5	\$133,098.99	\$346.72	0.00260	54.68
77.5 - 78.5	\$132,569.77	\$0.00	0.00000	54.54
78.5 - 79.5	\$132,569.77	\$0.00	0.00000	54.54
79.5 - 80.5	\$103,172.61	\$0.00	0.00000	54.54

PSO

Electric Division

390.00 Structures and Improvements

Original And Smooth Survivor Curves



PSO
Electric Division
310.10 Land and Land Rights - Coal
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	
1995	0.00	0.00	206,090.95	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2005	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2007	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2010	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2011	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2012	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2013	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2014	206,090.95	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
310.10 Land and Land Rights - Coal
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
310.10 Land and Land Rights - Coal
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u><i>Reimbursed Retirements</i></u>			<u><i>Sales</i></u>			<u><i>Final/Pending Retirements</i></u>			<u><i>Total Retirements</i></u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
<i>Total</i>	0.00		0.0	0.00		0.0	0.00		0.0	0.00		0.0

PSO
Electric Division
310.30 Land and Land Rights - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	
1952	0.00	0.00	27,311.04	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1953	27,311.04	0.00	11.60	0.04	0.00	0.0	0.00	0.00	0.0	0.00
1954	27,322.64	0.04	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1955	27,322.64	0.00	143,863.62	526.54	0.00	0.0	0.00	0.00	0.0	0.00
1956	171,186.26	526.54	3,571.00	2.09	0.00	0.0	0.00	0.00	0.0	0.00
1957	174,757.26	2.09	43,972.97	25.16	0.00	0.0	0.00	0.00	0.0	0.00
1958	218,730.23	25.16	45,173.00	20.65	0.00	0.0	0.00	0.00	0.0	0.00
1959	263,903.23	20.65	46,541.92	17.64	0.00	0.0	0.00	0.00	0.0	0.00
1960	310,445.15	17.64	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1961	310,445.15	0.00	4,965.00	1.60	0.00	0.0	0.00	0.00	0.0	0.00
1962	315,410.15	1.60	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	315,410.15	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	315,410.15	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	315,410.15	0.00	16,416.00	5.20	0.00	0.0	0.00	0.00	0.0	0.00
1966	331,826.15	5.20	1,654.00	0.50	0.00	0.0	0.00	0.00	0.0	0.00
1967	333,480.15	0.50	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	333,480.15	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	333,480.15	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	333,480.15	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	333,480.15	0.00	897,767.78	269.21	0.00	0.0	0.00	0.00	0.0	0.00
1972	1,231,247.93	269.21	4,611.00	0.37	0.00	0.0	0.00	0.00	0.0	0.00
1973	1,235,858.93	0.37	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	1,235,858.93	0.00	301,288.00	24.38	0.00	0.0	0.00	0.00	0.0	0.00
1975	1,537,146.93	24.38	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
310.30 Land and Land Rights - Oil/Gas
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1952	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1953	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1954	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1955	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1956	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1957	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1958	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1959	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1960	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1961	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
310.30 Land and Land Rights - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	
1976	1,537,146.93	0.00	297,152.00	19.33	0.00	0.0	0.00	0.00	0.0	0.00
1977	1,834,298.93	19.33	100,707.91	5.49	0.00	0.0	0.00	0.00	0.0	0.00
1978	1,935,006.84	5.49	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	1,935,006.84	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	1,935,006.84	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	1,935,006.84	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	1,935,006.84	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	1,935,006.84	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	1,935,006.84	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	1,935,006.84	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	1,935,006.84	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1987	1,935,006.84	0.00	6,791.50	0.35	0.00	0.0	0.00	0.00	0.0	0.00
1988	1,941,798.34	0.35	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	1,941,798.34	0.00	221,501.42	11.41	0.00	0.0	0.00	0.00	0.0	0.00
1990	2,163,299.76	11.41	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	2,163,299.76	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	2,163,299.76	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	2,163,299.76	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	2,163,299.76	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	2,163,299.76	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	2,163,299.76	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	2,163,299.76	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	2,163,299.76	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	2,163,299.76	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
310.30 Land and Land Rights - Oil/Gas
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
310.30 Land and Land Rights - Oil/Gas
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	50,709.00	32.5	2.34
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
Total	0.00	0.0		0.00	0.0		0.00	0.0		50,709.00	32.5	

PSO
Electric Division
311.00 Structures and Improvements - Coal
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1950	0.00	0.00	5,000.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1951	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1952	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1953	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1954	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1955	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1956	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1957	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1958	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1959	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1960	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1961	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
311.00 Structures and Improvements - Coal
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>
1950	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1951	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1952	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1953	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1954	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1955	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1956	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1957	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1958	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1959	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1960	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1961	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
311.00 Structures and Improvements - Coal
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1974	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	5,000.00	0.00	49,399.38	987.99	0.00	0.0	0.00	0.00	0.0	0.00
1979	54,399.38	987.99	11,773,128.14	21,642.03	5,000.00	0.5	9.19	0.00	0.0	0.00
1980	11,832,527.52	21,651.22	755,376.04	6.38	0.00	0.0	0.00	0.00	0.0	0.00
1981	12,587,903.56	6.38	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	12,587,903.56	0.00	572,172.16	4.55	0.00	0.0	0.00	0.00	0.0	0.00
1983	13,160,075.72	4.55	839,991.62	6.38	0.00	0.0	0.00	0.00	0.0	0.00
1984	14,000,067.34	6.38	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	14,000,067.34	0.00	169,910.31	1.21	84,100.00	6.5	0.60	0.00	0.0	0.00
1986	14,254,077.65	1.81	14,425,839.21	101.20	0.00	0.0	0.00	30,059.00	7.5	0.21
1987	28,649,857.86	100.99	1,117,492.43	3.90	900.00	8.5	0.00	0.00	0.0	0.00
1988	29,768,250.29	3.90	778,215.67	2.61	0.00	0.0	0.00	4,100.00	9.5	0.01
1989	30,542,365.96	2.60	362,912.13	1.19	0.00	0.0	0.00	31,200.00	10.5	0.10
1990	30,874,078.09	1.09	236,684.50	0.77	0.00	0.0	0.00	54,000.00	11.5	0.17
1991	31,056,762.59	0.59	191,340.08	0.62	-29,591.00	0.0	-0.10	33,024.00	12.5	0.11
1992	31,185,487.67	0.41	102,718.37	0.33	0.00	0.0	0.00	0.00	0.0	0.00
1993	31,288,206.04	0.33	166,836.95	0.53	0.00	0.0	0.00	0.00	0.0	0.00
1994	31,455,042.99	0.53	174,436.77	0.55	0.00	0.0	0.00	14,000.00	15.5	0.04
1995	31,615,479.76	0.51	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	31,615,479.76	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	31,615,479.76	0.00	361,135.19	1.14	0.00	0.0	0.00	100,000.00	18.5	0.32

PSO
Electric Division
311.00 Structures and Improvements - Coal
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	30,059.00	7.5	0.21
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,100.00	9.5	0.01
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	31,200.00	10.5	0.10
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	54,000.00	11.5	0.17
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	33,024.00	12.5	0.11
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	14,000.00	15.5	0.04
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	100,000.00	18.5	0.32

PSO
Electric Division
311.00 Structures and Improvements - Coal
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1998	31,876,614.95	0.83	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	31,876,614.95	0.00	225,701.70	0.71	0.00	0.0	0.00	1,538,455.00	20.5	4.83
2000	30,563,861.65	-4.12	0.00	0.00	0.00	0.0	0.00	23,785.00	21.5	0.08
2001	30,540,076.65	-0.08	42,239.19	0.14	0.00	0.0	0.00	0.00	0.0	0.00
2002	30,582,315.84	0.14	189,733.90	0.62	0.00	0.0	0.00	18,518.00	32.1	0.06
2003	30,753,531.74	0.56	1,045,323.96	3.40	0.00	0.0	0.00	157.00	22.2	0.00
2004	31,798,698.70	3.40	68,627.51	0.22	0.00	0.0	0.00	3,504.00	18.6	0.01
2005	31,863,822.21	0.20	1,342,721.96	4.21	0.00	0.0	0.00	82,409.00	20.2	0.26
2006	33,124,135.17	3.96	1,033,165.52	3.12	0.00	0.0	0.00	964,542.00	25.1	2.91
2007	33,192,758.69	0.21	1,151,875.73	3.47	0.00	0.0	0.00	199,086.00	22.8	0.60
2008	34,145,548.42	2.87	707,016.57	2.07	0.00	0.0	0.00	603,957.00	4.8	1.77
2009	34,248,607.99	0.30	640,051.71	1.87	45,413.00	2.4	0.13	259,821.00	26.2	0.76
2010	34,674,251.70	1.24	488,541.55	1.41	0.00	0.0	0.00	89,843.00	20.4	0.26
2011	35,072,950.25	1.15	150,189.16	0.43	0.00	0.0	0.00	88,489.00	24.8	0.25
2012	35,134,650.41	0.18	434,425.80	1.24	0.00	0.0	0.00	60,970.00	21.9	0.17
2013	35,508,106.21	1.06	271,510.09	0.76	0.00	0.0	0.00	132,611.00	15.7	0.37
2014	35,647,005.30	0.39	306,857.38	0.86	0.00	0.0	0.00	208,486.00	13.5	0.58
<i>Total</i>			40,180,570.68		105,822.00	3.2		4,541,016.00	19.1	

Surviving Balance as Of 12/31/ 2014 ***35,745,376.68***

The Average Age Of These Survivors Is: ***25.92 Years***

The Compound Growth Rate Over 64 Years ***14.87 %***

Based Upon Correction Transaction Year

PSO
Electric Division
311.00 Structures and Improvements - Coal
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,538,455.00	20.5	4.83
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	23,785.00	21.5	0.08
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	18,518.00	32.1	0.06
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	157.00	22.2	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,504.00	18.6	0.01
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	82,409.00	20.2	0.26
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	964,542.00	25.1	2.91
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	199,086.00	22.8	0.60
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	603,957.00	4.8	1.77
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	259,821.00	26.2	0.76
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	89,843.00	20.4	0.26
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	88,489.00	24.8	0.25
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	60,970.00	21.9	0.17
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	132,611.00	15.7	0.37
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	208,486.00	13.5	0.58
Total	0.00	0.0		0.00	0.0		0.00	0.0		4,541,016.00	19.1	

PSO
Electric Division
311.30 Structures and Improvements - Oil/Gas
Summary of Service Life Statistics (Report A)

Year	Beginning Balance	Annual Growth Rate	Gross Additions		Adjust., Transfers, Acquisitions			Regular Retirements		
			Amount	% Beginning Balance	Amount	Average Age	% Beginning Balance	Amount	Average Age	% Beginning Balance
1934	0.00	0.00	-377,844.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1935	-377,844.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1936	-377,844.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1937	-377,844.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1938	-377,844.00	0.00	0.00	0.00	0.00	0.0	0.00	8,968.00	4.5	-2.37
1939	-386,812.00	2.37	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1940	-386,812.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1941	-386,812.00	0.00	0.00	0.00	0.00	0.0	0.00	503.00	7.5	-0.13
1942	-387,315.00	0.13	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1943	-387,315.00	0.00	0.00	0.00	-92.00	0.0	0.02	0.00	0.0	0.00
1944	-387,407.00	0.02	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1945	-387,407.00	0.00	0.00	0.00	0.00	0.0	0.00	55,133.00	11.5	-14.23
1946	-442,540.00	14.23	0.00	0.00	0.00	0.0	0.00	8,797.00	12.5	-1.99
1947	-451,337.00	1.99	0.00	0.00	0.00	0.0	0.00	34,383.00	13.5	-7.62
1948	-485,720.00	7.62	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1949	-485,720.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1950	-485,720.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1951	-485,720.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1952	-485,720.00	0.00	1,237,352.57	-254.75	0.00	0.0	0.00	0.00	0.0	0.00
1953	751,632.57	-254.75	428,412.22	57.00	-630,297.00	0.0	-83.86	13,056.00	19.5	1.74
1954	536,691.79	-28.60	75,058.40	13.99	0.00	0.0	0.00	0.00	0.0	0.00
1955	611,750.19	13.99	0.00	0.00	0.00	0.0	0.00	15,867.00	21.5	2.59
1956	595,883.19	-2.59	29,485.00	4.95	0.00	0.0	0.00	0.00	0.0	0.00
1957	625,368.19	4.95	406,405.00	64.99	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
311.30 Structures and Improvements - Oil/Gas
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance
1934	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1935	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1936	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1937	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1938	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	8,968.00	4.5	-2.37
1939	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1940	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1941	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	503.00	7.5	-0.13
1942	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1943	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1944	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1945	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	55,133.00	11.5	-14.23
1946	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	8,797.00	12.5	-1.99
1947	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	34,383.00	13.5	-7.62
1948	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1949	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1950	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1951	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1952	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1953	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	13,056.00	19.5	1.74
1954	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1955	0.00	0.0	0.00	0.00	0.0	0.00	-90,404.00	0.0	-14.78	-74,537.00	0.0	-12.18
1956	0.00	0.0	0.00	0.00	0.0	0.00	-15,371.00	0.0	-2.58	-15,371.00	0.0	-2.58
1957	0.00	0.0	0.00	0.00	0.0	0.00	-242,911.00	0.0	-38.84	-242,911.00	0.0	-38.84

PSO
Electric Division
311.30 Structures and Improvements - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1958	1,031,773.19	64.99	4,626,439.07	448.40	0.00	0.0	0.00	0.00	0.0	0.00
1959	5,658,212.26	448.40	37,237.88	0.66	0.00	0.0	0.00	0.00	0.0	0.00
1960	5,695,450.14	0.66	0.00	0.00	0.00	0.0	0.00	991.00	8.5	0.02
1961	5,694,459.14	-0.02	3,851,283.89	67.63	0.00	0.0	0.00	0.00	0.0	0.00
1962	9,545,743.03	67.63	101,464.77	1.06	75,000.00	6.5	0.79	7,279.00	10.5	0.08
1963	9,714,928.80	1.77	212,778.00	2.19	0.00	0.0	0.00	25,624.00	3.1	0.26
1964	9,902,082.80	1.93	0.00	0.00	0.00	0.0	0.00	14,097.00	3.5	0.14
1965	9,887,985.80	-0.14	0.00	0.00	-108,086.00	0.0	-1.09	6,464.00	4.5	0.07
1966	9,773,435.80	-1.16	130,823.29	1.34	43,705.00	10.5	0.45	71,420.00	14.5	0.73
1967	9,876,544.09	1.05	2,726,548.22	27.61	0.00	0.0	0.00	2,287.00	14.6	0.02
1968	12,600,805.31	27.58	7,714.00	0.06	0.00	0.0	0.00	83,635.00	9.3	0.66
1969	12,524,884.31	-0.60	60,732.00	0.48	0.00	0.0	0.00	-3,935.00	0.0	-0.03
1970	12,589,551.31	0.52	2,637,403.89	20.95	0.00	0.0	0.00	1,183.00	14.5	0.01
1971	15,225,772.20	20.94	47,130.00	0.31	0.00	0.0	0.00	5,401.00	17.7	0.04
1972	15,267,501.20	0.27	442,192.00	2.90	0.00	0.0	0.00	9,000.00	20.5	0.06
1973	15,700,693.20	2.84	1,614,702.55	10.28	0.00	0.0	0.00	0.00	0.0	0.00
1974	17,315,395.75	10.28	4,425,352.66	25.56	0.00	0.0	0.00	12,912.00	21.0	0.07
1975	21,727,836.41	25.48	74,086.70	0.34	0.00	0.0	0.00	0.00	0.0	0.00
1976	21,801,923.11	0.34	2,122,498.88	9.74	0.00	0.0	0.00	33,421.00	13.8	0.15
1977	23,891,000.99	9.58	57,895.63	0.24	0.00	0.0	0.00	12,200.00	10.5	0.05
1978	23,936,696.62	0.19	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	23,936,696.62	0.00	105,969.05	0.44	0.00	0.0	0.00	0.00	0.0	0.00
1980	24,042,665.67	0.44	252,556.79	1.05	0.00	0.0	0.00	149,659.00	6.5	0.62
1981	24,145,563.46	0.43	244,915.62	1.01	0.00	0.0	0.00	133,652.00	8.5	0.55

PSO
Electric Division
311.30 Structures and Improvements - Oil/Gas
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance
1958	0.00	0.0	0.00	0.00	0.0	0.00	-165,957.00	0.0	-16.08	-165,957.00	0.0	-16.08
1959	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1960	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	991.00	8.5	0.02
1961	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	7,279.00	10.5	0.08
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	25,624.00	3.1	0.26
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	14,097.00	3.5	0.14
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	6,464.00	4.5	0.07
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	71,420.00	14.5	0.73
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,287.00	14.6	0.02
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	83,635.00	9.3	0.66
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	-3,935.00	0.0	-0.03
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,183.00	14.5	0.01
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	5,401.00	17.7	0.04
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	9,000.00	20.5	0.06
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	12,912.00	21.0	0.07
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	33,421.00	13.8	0.15
1977	0.00	0.0	0.00	0.00	0.0	0.00	-102,481.00	0.0	-0.43	-90,281.00	0.0	-0.38
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	-435,555.00	0.0	-1.82	-435,555.00	0.0	-1.82
1980	0.00	0.0	0.00	0.00	0.0	0.00	-215,154.00	0.0	-0.89	-65,495.00	0.0	-0.27
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	133,652.00	8.5	0.55

PSO
Electric Division
311.30 Structures and Improvements - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1982	24,256,827.08	0.46	4,636.07	0.02	0.00	0.0	0.00	0.00	0.0	0.00
1983	24,261,463.15	0.02	171,529.58	0.71	0.00	0.0	0.00	11,900.00	24.5	0.05
1984	24,421,092.73	0.66	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	24,421,092.73	0.00	50,177.56	0.21	0.00	0.0	0.00	0.00	0.0	0.00
1986	24,471,270.29	0.21	417,388.45	1.71	0.00	0.0	0.00	17,794.00	24.9	0.07
1987	24,870,864.74	1.63	1,010,019.14	4.06	900.00	26.5	0.00	240,613.00	25.1	0.97
1988	25,641,170.88	3.10	266,143.79	1.04	0.00	0.0	0.00	14,065.00	20.7	0.05
1989	25,893,249.67	0.98	380,369.36	1.47	0.00	0.0	0.00	2,220.00	27.4	0.01
1990	26,271,399.03	1.46	1,171,231.25	4.46	0.00	0.0	0.00	29,000.00	38.5	0.11
1991	27,413,630.28	4.35	297,213.68	1.08	-18,060.00	0.0	-0.07	40,093.00	18.2	0.15
1992	27,652,690.96	0.87	415,908.82	1.50	0.00	0.0	0.00	41,350.00	32.6	0.15
1993	28,027,249.78	1.35	16,293.46	0.06	0.00	0.0	0.00	0.00	0.0	0.00
1994	28,043,543.24	0.06	370,284.09	1.32	0.00	0.0	0.00	59,810.00	24.3	0.21
1995	28,354,017.33	1.11	45,914.55	0.16	0.00	0.0	0.00	0.00	0.0	0.00
1996	28,399,931.88	0.16	63.84	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	28,399,995.72	0.00	654.72	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	28,400,650.44	0.00	13,720.80	0.05	0.00	0.0	0.00	0.00	0.0	0.00
1999	28,414,371.24	0.05	28,304.89	0.10	0.00	0.0	0.00	1,000.00	47.5	0.00
2000	28,441,676.13	0.10	112,007.79	0.39	0.00	0.0	0.00	3,000.00	27.6	0.01
2001	28,550,683.92	0.38	659,730.31	2.31	0.00	0.0	0.00	0.00	0.0	0.00
2002	29,210,414.23	2.31	170,224.36	0.58	0.00	0.0	0.00	7,200.00	44.5	0.02
2003	29,373,438.59	0.56	41,395.60	0.14	-8.00	0.0	0.00	20,725.00	9.6	0.07
2004	29,394,101.19	0.07	294,107.41	1.00	0.00	0.0	0.00	12,068.00	44.4	0.04
2005	29,676,140.60	0.96	91,788.88	0.31	-1,073,368.00	0.0	-3.62	10,234.00	26.5	0.03

PSO
Electric Division
311.30 Structures and Improvements - Oil/Gas
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	11,900.00	24.5	0.05
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	17,794.00	24.9	0.07
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	240,613.00	25.1	0.97
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	14,065.00	20.7	0.05
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,220.00	27.4	0.01
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	29,000.00	38.5	0.11
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	40,093.00	18.2	0.15
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	41,350.00	32.6	0.15
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	59,810.00	24.3	0.21
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,000.00	47.5	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,000.00	27.6	0.01
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	7,200.00	44.5	0.02
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	20,725.00	9.6	0.07
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	12,068.00	44.4	0.04
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	10,234.00	26.5	0.03

PSO
Electric Division
311.30 Structures and Improvements - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2006	28,684,327.48	-3.34	812,165.65	2.83	1,081,856.00	48.1	3.77	11,273.00	31.5	0.04
2007	30,567,076.13	6.56	150,837.27	0.49	29,686.00	0.5	0.10	9,063.00	29.2	0.03
2008	30,738,536.40	0.56	1,629,337.12	5.30	0.00	0.0	0.00	145,549.00	29.5	0.47
2009	32,222,324.52	4.83	1,310,716.30	4.07	135,397.00	2.4	0.42	171,603.00	37.9	0.53
2010	33,496,834.82	3.96	542,656.69	1.62	2,322.00	2.5	0.01	204,215.00	7.3	0.61
2011	33,837,598.51	1.02	1,131,205.60	3.34	0.00	0.0	0.00	70,215.00	17.9	0.21
2012	34,898,589.11	3.14	1,637,025.37	4.69	0.00	0.0	0.00	1,200,284.00	45.4	3.44
2013	35,335,330.48	1.25	1,476,007.16	4.18	0.00	0.0	0.00	383,033.00	33.7	1.08
2014	36,428,304.64	3.09	1,025,811.16	2.82	0.00	0.0	0.00	305,521.00	35.8	0.84
	<i>Total</i>		41,323,464.80		-461,045.00	0.0		3,713,825.00	30.4	

Surviving Balance as Of 12/31/ 2014 ***39,489,795.80***
The Average Age Of These Survivors Is: ***33.82 Years***
The Compound Growth Rate Over 80 Years ***14.87 %***
Based Upon Correction Transaction Year

PSO
Electric Division
311.30 Structures and Improvements - Oil/Gas
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	11,273.00	31.5	0.04
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	9,063.00	29.2	0.03
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	145,549.00	29.5	0.47
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	171,603.00	37.9	0.53
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	204,215.00	7.3	0.61
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	70,215.00	17.9	0.21
2012	0.00	0.0	0.00	0.00	0.0	0.00	-1,073,368.00	0.0	-3.08	126,916.00	-31.2	0.36
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	383,033.00	33.7	1.08
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	305,521.00	35.8	0.84
Total	0.00	0.0		0.00	0.0		-2,341,201.00	0.0		1,372,624.00	20.9	

PSO
Electric Division
312.00 Boiler Plant Equipment - Coal
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1979	0.00	0.00	129,735,839.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	129,735,839.00	0.00	83,367,338.25	64.26	0.00	0.0	0.00	0.00	0.0	0.00
1981	213,103,177.25	64.26	1,423,993.61	0.67	8,000.00	2.5	0.00	0.00	0.0	0.00
1982	214,535,170.86	0.67	1,740,394.98	0.81	0.00	0.0	0.00	0.00	0.0	0.00
1983	216,275,565.84	0.81	169,093.99	0.08	0.00	0.0	0.00	0.00	0.0	0.00
1984	216,444,659.83	0.08	393,796.37	0.18	0.00	0.0	0.00	0.00	0.0	0.00
1985	216,838,456.20	0.18	1,380,935.58	0.64	0.00	0.0	0.00	41,034.00	6.5	0.02
1986	218,178,357.78	0.62	38,272,614.31	17.54	22,090.00	7.5	0.01	388,408.00	7.5	0.18
1987	256,084,654.09	17.37	2,832,684.18	1.11	0.00	0.0	0.00	1,150,264.00	8.5	0.45
1988	257,767,074.27	0.66	1,279,127.92	0.50	0.00	0.0	0.00	136,820.00	9.5	0.05
1989	258,909,382.19	0.44	1,385,441.44	0.54	0.00	0.0	0.00	161,940.00	10.5	0.06
1990	260,132,883.63	0.47	2,861,633.19	1.10	-12,754.00	0.0	0.00	205,700.00	11.5	0.08
1991	262,776,062.82	1.02	1,496,690.20	0.57	-2,017,468.00	0.0	-0.77	172,899.00	12.5	0.07
1992	262,082,386.02	-0.26	954,902.55	0.36	0.00	0.0	0.00	339,500.00	13.5	0.13
1993	262,697,788.57	0.23	2,724,998.09	1.04	0.00	0.0	0.00	541,543.00	14.5	0.21
1994	264,881,243.66	0.83	8,269,392.12	3.12	0.00	0.0	0.00	4,250,500.00	15.5	1.60
1995	268,900,135.78	1.52	5,051,275.86	1.88	3,674,798.00	0.5	1.37	0.00	0.0	0.00
1996	277,626,209.64	3.25	3,819,962.86	1.38	0.00	0.0	0.00	494,675.00	17.5	0.18
1997	280,951,497.50	1.20	2,637,826.99	0.94	0.00	0.0	0.00	3,975,775.00	18.5	1.42
1998	279,613,549.49	-0.48	1,282,623.14	0.46	0.00	0.0	0.00	2,211,000.00	19.5	0.79
1999	278,685,172.63	-0.33	1,933,126.29	0.69	0.00	0.0	0.00	2,503,754.00	20.5	0.90
2000	278,114,544.92	-0.20	1,944,527.21	0.70	0.00	0.0	0.00	1,679,573.00	21.4	0.60
2001	278,379,499.13	0.10	5,661,703.45	2.03	0.00	0.0	0.00	647,862.00	21.7	0.23
2002	283,393,340.58	1.80	4,476,570.80	1.58	0.00	0.0	0.00	962,053.00	22.8	0.34

PSO
Electric Division
312.00 Boiler Plant Equipment - Coal
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	41,034.00	6.5	0.02
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	388,408.00	7.5	0.18
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,150,264.00	8.5	0.45
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	136,820.00	9.5	0.05
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	161,940.00	10.5	0.06
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	205,700.00	11.5	0.08
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	172,899.00	12.5	0.07
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	339,500.00	13.5	0.13
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	541,543.00	14.5	0.21
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,250,500.00	15.5	1.60
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	494,675.00	17.5	0.18
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,975,775.00	18.5	1.42
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,211,000.00	19.5	0.79
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,503,754.00	20.5	0.90
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,679,573.00	21.4	0.60
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	647,862.00	21.7	0.23
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	962,053.00	22.8	0.34

PSO
Electric Division
312.00 Boiler Plant Equipment - Coal
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2003	286,907,858.38	1.24	5,006,673.42	1.75	0.00	0.0	0.00	1,241.00	18.7	0.00
2004	291,913,290.80	1.74	4,117,156.87	1.41	0.00	0.0	0.00	2,799,221.00	17.4	0.96
2005	293,231,226.67	0.45	5,387,793.01	1.84	0.00	0.0	0.00	2,780,248.00	8.0	0.95
2006	295,838,771.68	0.89	8,896,494.51	3.01	-373,767.00	0.0	-0.13	5,193,284.00	21.8	1.76
2007	299,168,215.19	1.13	12,198,836.12	4.08	-253,313.00	0.0	-0.08	6,558,130.00	23.0	2.19
2008	304,555,608.31	1.80	10,592,031.73	3.48	2,056.00	0.5	0.00	3,372,109.00	23.4	1.11
2009	311,777,587.04	2.37	9,276,397.78	2.98	3,237.00	0.5	0.00	3,527,014.00	19.6	1.13
2010	317,530,207.82	1.85	4,313,125.09	1.36	0.00	0.0	0.00	220,125.00	-53.3	0.07
2011	321,623,207.91	1.29	4,800,821.52	1.49	0.00	0.0	0.00	2,304,689.00	9.7	0.72
2012	324,119,340.43	0.78	19,827,302.30	6.12	324,054.00	3.3	0.10	2,069,250.00	16.1	0.64
2013	342,201,446.73	5.58	1,764,562.54	0.52	0.00	0.0	0.00	1,148,265.00	11.5	0.34
2014	342,817,744.27	0.18	1,533,803.06	0.45	5,813.00	-8.2	0.00	932,484.00	12.5	0.27
	<i>Total</i>		392,811,490.33		1,382,746.00	-16.8		50,769,360.00	17.7	

Surviving Balance as Of 12/31/ 2014 ***343,424,876.33***

The Average Age Of These Survivors Is: ***25.45 Years***

The Compound Growth Rate Over 35 Years ***2.74 %***

Based Upon Correction Transaction Year

PSO
Electric Division
312.00 Boiler Plant Equipment - Coal
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,241.00	18.7	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,799,221.00	17.4	0.96
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,780,248.00	8.0	0.95
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	5,193,284.00	21.8	1.76
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	6,558,130.00	23.0	2.19
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,372,109.00	23.4	1.11
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,527,014.00	19.6	1.13
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	220,125.00	-53.3	0.07
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,304,689.00	9.7	0.72
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,069,250.00	16.1	0.64
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,148,265.00	11.5	0.34
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	932,484.00	12.5	0.27
Total	0.00	0.0		0.00	0.0		0.00	0.0		50,769,360.00	17.7	

PSO
Electric Division
312.11 Coal Transportation Equipment
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	
1979	0.00	0.00	15,979,192.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	15,979,192.00	0.00	7,596,581.00	47.54	0.00	0.0	0.00	0.00	0.0	0.00
1981	23,575,773.00	47.54	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	23,575,773.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	23,575,773.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	23,575,773.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	23,575,773.00	0.00	778,000.00	3.30	0.00	0.0	0.00	0.00	0.0	0.00
1986	24,353,773.00	3.30	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1987	24,353,773.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	24,353,773.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	24,353,773.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	24,353,773.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	24,353,773.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	24,353,773.00	0.00	5,446,828.31	22.37	0.00	0.0	0.00	0.00	0.0	0.00
1993	29,800,601.31	22.37	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	29,800,601.31	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	29,800,601.31	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	29,800,601.31	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	29,800,601.31	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	29,800,601.31	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	29,800,601.31	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	29,800,601.31	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	29,800,601.31	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	29,800,601.31	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
312.11 Coal Transportation Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
312.11 Coal Transportation Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	39.00	11.5	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	116,043.00	23.1	0.39
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	209,794.00	19.1	0.71
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	43,277.00	16.5	0.15
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	37,161.00	30.5	0.13
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,259,006.00	30.6	7.65
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	21,991,429.00	32.0	80.56
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	133,031.00	22.5	2.58
Total	0.00	0.0		0.00	0.0		0.00	0.0		24,789,780.00	31.6	

PSO
Electric Division
312.12 Boiler Plant Equipment - Rail Spur
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	
1995	0.00	0.00	20,180,382.18	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	20,180,382.18	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	20,180,382.18	0.00	888,458.60	4.40	0.00	0.0	0.00	0.00	0.0	0.00
1998	21,068,840.78	4.40	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	21,068,840.78	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	21,068,840.78	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	21,068,840.78	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	21,068,840.78	0.00	641,014.01	3.04	0.00	0.0	0.00	0.00	0.0	0.00
2003	21,709,854.79	3.04	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	21,709,854.79	0.00	650,060.47	2.99	0.00	0.0	0.00	0.00	0.0	0.00
2005	22,359,915.26	2.99	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	22,359,915.26	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2007	22,359,915.26	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	22,359,915.26	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	22,359,915.26	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2010	22,359,915.26	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2011	22,359,915.26	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2012	22,359,915.26	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2013	22,359,915.26	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2014	22,359,915.26	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
312.12 Boiler Plant Equipment - Rail Spur
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
312.12 Boiler Plant Equipment - Rail Spur
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
<i>Total</i>			22,359,915.26		0.00	0.0	0.00		0.0

Surviving Balance as Of 12/31/ 2014 ***22,359,915.26***
The Average Age Of These Survivors Is: ***18.96 Years***
The Compound Growth Rate Over 19 Years ***0.54 %***
Based Upon Correction Transaction Year

PSO
Electric Division
312.12 Boiler Plant Equipment - Rail Spur
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
Total	0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	

PSO
Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1934	0.00	0.00	-2,622,642.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1935	-2,622,642.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1936	-2,622,642.00	0.00	0.00	0.00	0.00	0.0	0.00	652.00	2.5	-0.02
1937	-2,623,294.00	0.02	0.00	0.00	0.00	0.0	0.00	56,097.00	3.5	-2.14
1938	-2,679,391.00	2.14	0.00	0.00	0.00	0.0	0.00	57,546.00	4.5	-2.15
1939	-2,736,937.00	2.15	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1940	-2,736,937.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1941	-2,736,937.00	0.00	0.00	0.00	0.00	0.0	0.00	1,630.00	7.5	-0.06
1942	-2,738,567.00	0.06	0.00	0.00	13,860.00	8.5	-0.51	0.00	0.0	0.00
1943	-2,724,707.00	-0.51	0.00	0.00	-298.00	0.0	0.01	0.00	0.0	0.00
1944	-2,725,005.00	0.01	0.00	0.00	0.00	0.0	0.00	2,030.00	10.5	-0.07
1945	-2,727,035.00	0.07	0.00	0.00	0.00	0.0	0.00	22,423.00	11.5	-0.82
1946	-2,749,458.00	0.82	0.00	0.00	1,677.00	12.5	-0.06	30,116.00	12.5	-1.10
1947	-2,777,897.00	1.03	0.00	0.00	0.00	0.0	0.00	74,550.00	13.5	-2.68
1948	-2,852,447.00	2.68	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1949	-2,852,447.00	0.00	0.00	0.00	0.00	0.0	0.00	60,398.00	15.5	-2.12
1950	-2,912,845.00	2.12	0.00	0.00	-458.00	0.0	0.02	10,027.00	16.5	-0.34
1951	-2,923,330.00	0.36	0.00	0.00	0.00	0.0	0.00	1,560.00	17.5	-0.05
1952	-2,924,890.00	0.05	3,138,085.79	-107.29	0.00	0.0	0.00	0.00	0.0	0.00
1953	213,195.79	-107.29	484,967.43	227.48	0.00	0.0	0.00	0.00	0.0	0.00
1954	698,163.22	227.48	2,465,998.28	353.21	0.00	0.0	0.00	6,588.00	20.5	0.94
1955	3,157,573.50	352.27	25,003.74	0.79	0.00	0.0	0.00	0.00	0.0	0.00
1956	3,182,577.24	0.79	350,177.00	11.00	0.00	0.0	0.00	0.00	0.0	0.00
1957	3,532,754.24	11.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<u>Average Amount</u>	<u>% Beginning Age</u>	<u>Beginning Balance</u>	<u>Average Amount</u>	<u>% Beginning Age</u>	<u>Beginning Balance</u>	<u>Average Amount</u>	<u>% Beginning Age</u>	<u>Beginning Balance</u>	<u>Average Amount</u>	<u>% Beginning Age</u>	<u>Beginning Balance</u>
1934	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1935	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1936	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	652.00	2.5	-0.02
1937	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	56,097.00	3.5	-2.14
1938	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	57,546.00	4.5	-2.15
1939	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1940	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1941	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,630.00	7.5	-0.06
1942	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1943	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1944	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,030.00	10.5	-0.07
1945	0.00	0.0	0.00	0.00	0.0	0.00	-97,860.00	0.0	3.59	-75,437.00	0.0	2.77
1946	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	30,116.00	12.5	-1.10
1947	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	74,550.00	13.5	-2.68
1948	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1949	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	60,398.00	15.5	-2.12
1950	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	10,027.00	16.5	-0.34
1951	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,560.00	17.5	-0.05
1952	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1953	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1954	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	6,588.00	20.5	0.94
1955	0.00	0.0	0.00	0.00	0.0	0.00	-991,038.00	0.0	-31.39	-991,038.00	0.0	-31.39
1956	0.00	0.0	0.00	0.00	0.0	0.00	-255,757.00	0.0	-8.04	-255,757.00	0.0	-8.04
1957	0.00	0.0	0.00	0.00	0.0	0.00	-823,518.00	0.0	-23.31	-823,518.00	0.0	-23.31

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Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1958	3,532,754.24	0.00	20,754,115.20	587.48	0.00	0.0	0.00	9,914.00	3.4	0.28
1959	24,276,955.44	587.20	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1960	24,276,955.44	0.00	9,586.04	0.04	0.00	0.0	0.00	4,000.00	6.5	0.02
1961	24,282,541.48	0.02	8,907,498.33	36.68	0.00	0.0	0.00	2,400.00	5.8	0.01
1962	33,187,639.81	36.67	119,684.86	0.36	0.00	0.0	0.00	66,000.00	6.5	0.20
1963	33,241,324.67	0.16	68,114.40	0.20	0.00	0.0	0.00	112,171.00	2.5	0.34
1964	33,197,268.07	-0.13	8,677.00	0.03	0.00	0.0	0.00	355,295.00	4.4	1.07
1965	32,850,650.07	-1.04	5,082.00	0.02	0.00	0.0	0.00	299,741.00	9.5	0.91
1966	32,555,991.07	-0.90	1,530.45	0.00	0.00	0.0	0.00	360,344.00	14.5	1.11
1967	32,197,177.52	-1.10	7,483,288.51	23.24	0.00	0.0	0.00	25,609.00	11.6	0.08
1968	39,654,857.03	23.16	29,875.17	0.08	0.00	0.0	0.00	197,786.00	7.8	0.50
1969	39,486,946.20	-0.42	8,848.00	0.02	0.00	0.0	0.00	109,002.00	13.3	0.28
1970	39,386,792.20	-0.25	13,702,380.43	34.79	0.00	0.0	0.00	152,465.00	12.6	0.39
1971	52,936,707.63	34.40	256,808.00	0.49	0.00	0.0	0.00	0.00	0.0	0.00
1972	53,193,515.63	0.49	210,334.04	0.40	0.00	0.0	0.00	2,751.00	18.5	0.01
1973	53,401,098.67	0.39	41,050.00	0.08	0.00	0.0	0.00	15,000.00	15.5	0.03
1974	53,427,148.67	0.05	27,820,515.82	52.07	0.00	0.0	0.00	5,500.00	20.5	0.01
1975	81,242,164.49	52.06	1,654,225.77	2.04	0.00	0.0	0.00	0.00	0.0	0.00
1976	82,896,390.26	2.04	26,316,111.35	31.75	0.00	0.0	0.00	0.00	0.0	0.00
1977	109,212,501.61	31.75	676,280.66	0.62	0.00	0.0	0.00	8,950.00	3.5	0.01
1978	109,879,832.27	0.61	1,914,897.22	1.74	0.00	0.0	0.00	39,000.00	44.5	0.04
1979	111,755,729.49	1.71	62,522.77	0.06	0.00	0.0	0.00	500.00	18.5	0.00
1980	111,817,752.26	0.06	590,258.78	0.53	0.00	0.0	0.00	371,432.00	23.5	0.33
1981	112,036,579.04	0.20	309,994.46	0.28	0.00	0.0	0.00	199,938.00	20.2	0.18

PSO
Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance
1958	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	9,914.00	3.4	0.28
1959	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1960	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,000.00	6.5	0.02
1961	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,400.00	5.8	0.01
1962	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	66,000.00	6.5	0.20
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	112,171.00	2.5	0.34
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	355,295.00	4.4	1.07
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	299,741.00	9.5	0.91
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	360,344.00	14.5	1.11
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	25,609.00	11.6	0.08
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	197,786.00	7.8	0.50
1969	0.00	0.0	0.00	0.00	0.0	0.00	-447,115.00	0.0	-1.13	-338,113.00	0.0	-0.86
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	152,465.00	12.6	0.39
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,751.00	18.5	0.01
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	15,000.00	15.5	0.03
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	5,500.00	20.5	0.01
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	8,950.00	3.5	0.01
1978	0.00	0.0	0.00	0.00	0.0	0.00	-802,305.00	0.0	-0.73	-763,305.00	0.0	-0.69
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	500.00	18.5	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	371,432.00	23.5	0.33
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	199,938.00	20.2	0.18

PSO
Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1982	112,146,635.50	0.10	233,162.40	0.21	0.00	0.0	0.00	0.00	0.0	0.00
1983	112,379,797.90	0.21	97,959.30	0.09	0.00	0.0	0.00	1,156,332.00	12.3	1.03
1984	111,321,425.20	-0.94	62,558.80	0.06	-6,230.00	0.0	-0.01	0.00	0.0	0.00
1985	111,377,754.00	0.05	440,185.96	0.40	0.00	0.0	0.00	65,039.00	20.1	0.06
1986	111,752,900.96	0.34	10,276,866.21	9.20	-22,090.00	0.0	-0.02	385,899.00	23.0	0.35
1987	121,621,778.17	8.83	286,918.24	0.24	0.00	0.0	0.00	2,270,728.00	13.9	1.87
1988	119,637,968.41	-1.63	267,344.40	0.22	-20,470,504.00	0.0	-17.11	59,049.00	15.8	0.05
1989	99,375,759.81	-16.94	319,575.25	0.32	-20,339.00	0.0	-0.02	181,414.00	20.7	0.18
1990	99,493,582.06	0.12	751,633.72	0.76	12,754.00	29.5	0.01	23,380.00	27.1	0.02
1991	100,234,589.78	0.74	3,905,209.17	3.90	-1,127,207.00	0.0	-1.12	153,000.00	30.5	0.15
1992	102,859,591.95	2.62	8,588,186.86	8.35	0.00	0.0	0.00	487,324.00	17.2	0.47
1993	110,960,454.81	7.88	4,993,180.16	4.50	0.00	0.0	0.00	340,025.00	23.9	0.31
1994	115,613,609.97	4.19	1,810,658.65	1.57	20,490,843.00	1,994.5	17.72	492,767.00	26.5	0.43
1995	137,422,344.62	18.86	817,737.64	0.60	0.00	0.0	0.00	0.00	0.0	0.00
1996	138,240,082.26	0.60	1,508,364.35	1.09	0.00	0.0	0.00	0.00	0.0	0.00
1997	139,748,446.61	1.09	3,892,336.89	2.79	0.00	0.0	0.00	325,000.00	36.5	0.23
1998	143,315,783.50	2.55	4,279,677.72	2.99	0.00	0.0	0.00	0.00	0.0	0.00
1999	147,595,461.22	2.99	3,403,294.37	2.31	0.00	0.0	0.00	898,674.00	40.2	0.61
2000	150,100,081.59	1.70	368,120.55	0.25	0.00	0.0	0.00	81,190.00	31.2	0.05
2001	150,387,012.14	0.19	5,222,349.65	3.47	0.00	0.0	0.00	8,265,670.00	44.4	5.50
2002	147,343,691.79	-2.02	494,884.58	0.34	0.00	0.0	0.00	36,374.00	40.2	0.02
2003	147,802,202.37	0.31	13,467,213.39	9.11	-1,717,077.00	0.0	-1.16	124,431.00	21.1	0.08
2004	159,427,907.76	7.87	1,415,506.54	0.89	0.00	0.0	0.00	111,283.00	29.8	0.07
2005	160,732,131.30	0.82	1,358,077.92	0.84	-1,377,224.00	0.0	-0.86	131,603.00	21.2	0.08

PSO
Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,156,332.00	12.3	1.03
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	65,039.00	20.1	0.06
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	385,899.00	23.0	0.35
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,270,728.00	13.9	1.87
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	59,049.00	15.8	0.05
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	181,414.00	20.7	0.18
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	23,380.00	27.1	0.02
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	153,000.00	30.5	0.15
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	487,324.00	17.2	0.47
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	340,025.00	23.9	0.31
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	492,767.00	26.5	0.43
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	325,000.00	36.5	0.23
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	898,674.00	40.2	0.61
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	81,190.00	31.2	0.05
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	8,265,670.00	44.4	5.50
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	36,374.00	40.2	0.02
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	124,431.00	21.1	0.08
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	111,283.00	29.8	0.07
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	131,603.00	21.2	0.08

PSO
Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2006	160,581,382.22	-0.09	3,348,258.24	2.09	21,570,658.00	5.5	13.43	1,629,820.00	25.3	1.01
2007	183,870,478.46	14.50	2,569,777.98	1.40	827,229.00	5.5	0.45	1,662,318.00	14.3	0.90
2008	185,605,167.44	0.94	5,308,941.58	2.86	0.00	0.0	0.00	2,211,865.00	18.6	1.19
2009	188,702,244.02	1.67	2,091,558.93	1.11	0.00	0.0	0.00	611,154.00	18.7	0.32
2010	190,182,648.95	0.78	1,382,599.57	0.73	-5,874.00	0.0	0.00	362,975.00	17.2	0.19
2011	191,196,399.52	0.53	1,672,652.20	0.87	0.00	0.0	0.00	627,896.00	16.1	0.33
2012	192,241,155.72	0.55	6,728,194.24	3.50	0.00	0.0	0.00	1,031,322.00	19.9	0.54
2013	197,938,027.96	2.96	18,516,939.98	9.35	-64,899.00	0.0	-0.03	1,288,266.00	35.6	0.65
2014	215,101,802.94	8.67	32,322,230.75	15.03	265,891.00	5.0	0.12	2,793,274.00	32.5	1.30
<i>Total</i>			256,995,425.69		18,370,712.00	11.1		30,469,487.00	27.8	

Surviving Balance as Of 12/31/ 2014 ***249,944,893.69***
The Average Age Of These Survivors Is: ***23.25 Years***
The Compound Growth Rate Over 80 Years ***0.54 %***
Based Upon Correction Transaction Year

PSO
Electric Division
312.30 Boiler Plant Equipment - Oil/Gas
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,629,820.00	25.3	1.01
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,662,318.00	14.3	0.90
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,211,865.00	18.6	1.19
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	611,154.00	18.7	0.32
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	362,975.00	17.2	0.19
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	627,896.00	16.1	0.33
2012	0.00	0.0	0.00	0.00	0.0	0.00	-1,630,650.00	0.0	-0.85	-599,328.00	0.0	-0.31
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,288,266.00	35.6	0.65
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,793,274.00	32.5	1.30
Total	0.00	0.0		0.00	0.0		-5,048,243.00	0.0		25,421,244.00	29.2	

PSO
Electric Division
314.00 Turbogenerator Units - Coal
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1979	0.00	0.00	35,685,040.92	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	35,685,040.92	0.00	32,908,248.23	92.22	0.00	0.0	0.00	0.00	0.0	0.00
1981	68,593,289.15	92.22	232,384.59	0.34	0.00	0.0	0.00	0.00	0.0	0.00
1982	68,825,673.74	0.34	0.00	0.00	-2,105.00	0.0	0.00	0.00	0.0	0.00
1983	68,823,568.74	0.00	9,175.61	0.01	0.00	0.0	0.00	0.00	0.0	0.00
1984	68,832,744.35	0.01	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	68,832,744.35	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	68,832,744.35	0.00	12,933,192.34	18.79	0.00	0.0	0.00	0.00	0.0	0.00
1987	81,765,936.69	18.79	1,570,424.38	1.92	0.00	0.0	0.00	165,000.00	8.5	0.20
1988	83,171,361.07	1.72	1,289,010.87	1.55	0.00	0.0	0.00	382,000.00	9.5	0.46
1989	84,078,371.94	1.09	500,608.09	0.60	0.00	0.0	0.00	0.00	0.0	0.00
1990	84,578,980.03	0.60	265,847.81	0.31	0.00	0.0	0.00	327,258.00	11.5	0.39
1991	84,517,569.84	-0.07	584,610.23	0.69	-626,864.00	0.0	-0.74	65,000.00	12.5	0.08
1992	84,410,316.07	-0.13	967,190.75	1.15	0.00	0.0	0.00	95,940.00	13.5	0.11
1993	85,281,566.82	1.03	343,549.60	0.40	0.00	0.0	0.00	81,500.00	14.5	0.10
1994	85,543,616.42	0.31	1,376,152.35	1.61	0.00	0.0	0.00	395,000.00	15.5	0.46
1995	86,524,768.77	1.15	150,582.80	0.17	0.00	0.0	0.00	0.00	0.0	0.00
1996	86,675,351.57	0.17	1,125,752.62	1.30	0.00	0.0	0.00	0.00	0.0	0.00
1997	87,801,104.19	1.30	267,972.13	0.31	0.00	0.0	0.00	0.00	0.0	0.00
1998	88,069,076.32	0.31	116,390.23	0.13	0.00	0.0	0.00	0.00	0.0	0.00
1999	88,185,466.55	0.13	48,178.12	0.05	0.00	0.0	0.00	628,119.00	20.5	0.71
2000	87,605,525.67	-0.66	1,249,414.09	1.43	0.00	0.0	0.00	423,100.00	21.5	0.48
2001	88,431,839.76	0.94	640,066.73	0.72	0.00	0.0	0.00	199,179.00	22.5	0.23
2002	88,872,727.49	0.50	184,239.51	0.21	0.00	0.0	0.00	137,587.00	16.7	0.15

PSO
Electric Division
314.00 Turbogenerator Units - Coal
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	165,000.00	8.5	0.20
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	382,000.00	9.5	0.46
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	327,258.00	11.5	0.39
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	65,000.00	12.5	0.08
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	95,940.00	13.5	0.11
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	81,500.00	14.5	0.10
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	395,000.00	15.5	0.46
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	628,119.00	20.5	0.71
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	423,100.00	21.5	0.48
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	199,179.00	22.5	0.23
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	137,587.00	16.7	0.15

PSO
Electric Division
314.00 Turbogenerator Units - Coal
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2003	88,919,380.00	0.05	57,040.60	0.06	0.00	0.0	0.00	208.00	23.5	0.00
2004	88,976,212.60	0.06	129,842.12	0.15	0.00	0.0	0.00	44.00	25.5	0.00
2005	89,106,010.72	0.15	768,216.38	0.86	0.00	0.0	0.00	322,803.00	3.4	0.36
2006	89,551,424.10	0.50	2,456,442.87	2.74	0.00	0.0	0.00	1,002,736.00	19.2	1.12
2007	91,005,130.97	1.62	4,964,903.76	5.46	1,852.00	1.5	0.00	2,411,653.00	22.8	2.65
2008	93,560,233.73	2.81	13,421,767.56	14.35	0.00	0.0	0.00	4,374,462.00	29.3	4.68
2009	102,607,539.29	9.67	1,143,482.18	1.11	0.00	0.0	0.00	219,723.00	27.7	0.21
2010	103,531,298.47	0.90	10,013,713.42	9.67	0.00	0.0	0.00	3,878,423.00	31.3	3.75
2011	109,666,588.89	5.93	0.00	0.00	0.00	0.0	0.00	49,335.00	13.5	0.04
2012	109,617,253.89	-0.04	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2013	109,617,253.89	0.00	77,720.07	0.07	0.00	0.0	0.00	30,726.00	33.5	0.03
2014	109,664,247.96	0.04	1,396,860.73	1.27	0.00	0.0	0.00	618,937.00	25.2	0.56
Total			126,878,021.69		-627,117.00	0.0		15,808,733.00	25.0	

Surviving Balance as Of 12/31/ 2014 **110,442,171.69**
The Average Age Of These Survivors Is: **24.19 Years**
The Compound Growth Rate Over 35 Years **3.19 %**
Based Upon Correction Transaction Year

PSO
Electric Division
314.00 Turbogenerator Units - Coal
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	208.00	23.5	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	44.00	25.5	0.00
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	322,803.00	3.4	0.36
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,002,736.00	19.2	1.12
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,411,653.00	22.8	2.65
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,374,462.00	29.3	4.68
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	219,723.00	27.7	0.21
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,878,423.00	31.3	3.75
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	49,335.00	13.5	0.04
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	30,726.00	33.5	0.03
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	618,937.00	25.2	0.56
Total	0.00	0.0		0.00	0.0		0.00	0.0		15,808,733.00	25.0	

PSO
Electric Division
314.30 Turbogenerator Units - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1934	0.00	0.00	-1,014,281.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1935	-1,014,281.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1936	-1,014,281.00	0.00	0.00	0.00	0.00	0.0	0.00	6,134.00	2.5	-0.60
1937	-1,020,415.00	0.60	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1938	-1,020,415.00	0.00	0.00	0.00	0.00	0.0	0.00	21,385.00	4.5	-2.10
1939	-1,041,800.00	2.10	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1940	-1,041,800.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1941	-1,041,800.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1942	-1,041,800.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1943	-1,041,800.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1944	-1,041,800.00	0.00	0.00	0.00	0.00	0.0	0.00	25.00	10.5	0.00
1945	-1,041,825.00	0.00	0.00	0.00	0.00	0.0	0.00	13,055.00	11.5	-1.25
1946	-1,054,880.00	1.25	0.00	0.00	0.00	0.0	0.00	4,625.00	12.5	-0.44
1947	-1,059,505.00	0.44	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1948	-1,059,505.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1949	-1,059,505.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1950	-1,059,505.00	0.00	0.00	0.00	0.00	0.0	0.00	3,746.00	16.5	-0.35
1951	-1,063,251.00	0.35	0.00	0.00	-5,663.00	0.0	0.53	0.00	0.0	0.00
1952	-1,068,914.00	0.53	3,806,177.88	-356.08	0.00	0.0	0.00	0.00	0.0	0.00
1953	2,737,263.88	-356.08	683,360.29	24.97	0.00	0.0	0.00	667.00	19.5	0.02
1954	3,419,957.17	24.94	2,455,657.13	71.80	0.00	0.0	0.00	7,638.00	20.5	0.22
1955	5,867,976.30	71.58	1,935.27	0.03	0.00	0.0	0.00	0.00	0.0	0.00
1956	5,869,911.57	0.03	2,724,587.00	46.42	0.00	0.0	0.00	0.00	0.0	0.00
1957	8,594,498.57	46.42	5,734.00	0.07	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
314.30 Turbogenerator Units - Oil/Gas
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance
1934	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1935	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1936	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	6,134.00	2.5	-0.60
1937	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1938	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	21,385.00	4.5	-2.10
1939	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1940	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1941	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1942	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1943	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1944	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	25.00	10.5	0.00
1945	0.00	0.0	0.00	0.00	0.0	0.00	-90,633.00	0.0	8.70	-77,578.00	0.0	7.45
1946	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,625.00	12.5	-0.44
1947	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1948	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1949	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1950	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,746.00	16.5	-0.35
1951	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1952	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1953	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	667.00	19.5	0.02
1954	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	7,638.00	20.5	0.22
1955	0.00	0.0	0.00	0.00	0.0	0.00	-54,422.00	0.0	-0.93	-54,422.00	0.0	-0.93
1956	0.00	0.0	0.00	0.00	0.0	0.00	-235,669.00	0.0	-4.01	-235,669.00	0.0	-4.01
1957	0.00	0.0	0.00	0.00	0.0	0.00	-142,837.00	0.0	-1.66	-142,837.00	0.0	-1.66

PSO
Electric Division
314.30 Turbogenerator Units - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1958	8,600,232.57	0.07	11,250,468.21	130.82	0.00	0.0	0.00	14,306.00	6.5	0.17
1959	19,836,394.78	130.65	0.00	0.00	0.00	0.0	0.00	4,710.00	25.5	0.02
1960	19,831,684.78	-0.02	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1961	19,831,684.78	0.00	7,913,759.00	39.90	0.00	0.0	0.00	0.00	0.0	0.00
1962	27,745,443.78	39.90	204,415.63	0.74	0.00	0.0	0.00	0.00	0.0	0.00
1963	27,949,859.41	0.74	3,495.73	0.01	0.00	0.0	0.00	0.00	0.0	0.00
1964	27,953,355.14	0.01	0.00	0.00	0.00	0.0	0.00	13,055.00	9.9	0.05
1965	27,940,300.14	-0.05	1,321.00	0.00	-518,962.00	0.0	-1.86	243,165.00	9.5	0.87
1966	27,179,494.14	-2.72	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	27,179,494.14	0.00	7,883,310.59	29.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	35,062,804.73	29.00	129,708.00	0.37	0.00	0.0	0.00	0.00	0.0	0.00
1969	35,192,512.73	0.37	1,903.00	0.01	0.00	0.0	0.00	0.00	0.0	0.00
1970	35,194,415.73	0.01	12,753,085.15	36.24	0.00	0.0	0.00	576.00	14.5	0.00
1971	47,946,924.88	36.23	309,704.00	0.65	0.00	0.0	0.00	0.00	0.0	0.00
1972	48,256,628.88	0.65	142,353.00	0.29	0.00	0.0	0.00	0.00	0.0	0.00
1973	48,398,981.88	0.29	10,008,507.12	20.68	0.00	0.0	0.00	0.00	0.0	0.00
1974	58,407,489.00	20.68	28,746,197.41	49.22	0.00	0.0	0.00	0.00	0.0	0.00
1975	87,153,686.41	49.22	396,916.82	0.46	0.00	0.0	0.00	0.00	0.0	0.00
1976	87,550,603.23	0.46	19,311,779.99	22.06	0.00	0.0	0.00	26,144.00	15.5	0.03
1977	106,836,239.22	22.03	459,142.42	0.43	0.00	0.0	0.00	0.00	0.0	0.00
1978	107,295,381.64	0.43	8,307.40	0.01	0.00	0.0	0.00	0.00	0.0	0.00
1979	107,303,689.04	0.01	42,716.25	0.04	-201,991.00	0.0	-0.19	0.00	0.0	0.00
1980	107,144,414.29	-0.15	154,154.38	0.14	4,650.00	24.5	0.00	0.00	0.0	0.00
1981	107,303,218.67	0.15	11,543.84	0.01	-2,496.00	0.0	0.00	4,324.00	7.5	0.00

PSO
Electric Division
314.30 Turbogenerator Units - Oil/Gas
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<u>Average Amount</u>	<u>% Beginning Age</u>	<u>Balance</u>	<u>Average Amount</u>	<u>% Beginning Age</u>	<u>Balance</u>	<u>Average Amount</u>	<u>% Beginning Age</u>	<u>Balance</u>	<u>Average Amount</u>	<u>% Beginning Age</u>	<u>Balance</u>
1958	0.00	0.0	0.00	0.00	0.0	0.00	-27,264.00	0.0	-0.32	-12,958.00	0.0	-0.15
1959	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,710.00	25.5	0.02
1960	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1961	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	13,055.00	9.9	0.05
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	243,165.00	9.5	0.87
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	576.00	14.5	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	-283,088.00	0.0	-0.59	-283,088.00	0.0	-0.59
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	26,144.00	15.5	0.03
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	-531,104.00	0.0	-0.49	-531,104.00	0.0	-0.49
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,324.00	7.5	0.00

PSO
Electric Division
314.30 Turbogenerator Units - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1982	107,307,942.51	0.00	66,991.09	0.06	2,105.00	30.5	0.00	0.00	0.0	0.00
1983	107,377,038.60	0.06	184,184.09	0.17	0.00	0.0	0.00	0.00	0.0	0.00
1984	107,561,222.69	0.17	1,050,077.37	0.98	0.00	0.0	0.00	0.00	0.0	0.00
1985	108,611,300.06	0.98	1,146,622.76	1.06	0.00	0.0	0.00	345,600.00	11.5	0.32
1986	109,412,322.82	0.74	10,421,250.05	9.52	0.00	0.0	0.00	136,804.00	25.3	0.13
1987	119,696,768.87	9.40	4,659,428.73	3.89	0.00	0.0	0.00	3,596,621.00	19.6	3.00
1988	120,759,576.60	0.89	2,201,446.83	1.82	0.00	0.0	0.00	307,747.00	16.6	0.25
1989	122,653,276.43	1.57	3,744,937.94	3.05	0.00	0.0	0.00	916,341.00	16.2	0.75
1990	125,481,873.37	2.31	294,962.34	0.24	1,506,938.00	14.5	1.20	342,940.00	18.0	0.27
1991	126,940,833.71	1.16	6,658,059.59	5.25	-361,198.00	0.0	-0.28	525,756.00	30.5	0.41
1992	132,711,939.30	4.55	11,296,768.24	8.51	5,294.00	356.7	0.00	470,725.00	20.1	0.35
1993	143,543,276.54	8.16	1,554,605.06	1.08	-5,294.00	0.0	0.00	414,000.00	18.5	0.29
1994	144,678,587.60	0.79	4,259,833.02	2.94	0.00	0.0	0.00	940,700.00	23.2	0.65
1995	147,997,720.62	2.29	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	147,997,720.62	0.00	319,349.37	0.22	33,724.00	44.5	0.02	0.00	0.0	0.00
1997	148,350,793.99	0.24	6,851,873.36	4.62	0.00	0.0	0.00	10,000.00	30.5	0.01
1998	155,192,667.35	4.61	185,945.20	0.12	0.00	0.0	0.00	0.00	0.0	0.00
1999	155,378,612.55	0.12	2,502,976.11	1.61	0.00	0.0	0.00	2,322,730.00	41.4	1.49
2000	155,558,858.66	0.12	1,327,655.72	0.85	0.00	0.0	0.00	515,306.00	44.6	0.33
2001	156,371,208.38	0.52	19,885,089.40	12.72	-84,985.00	0.0	-0.05	6,971,214.00	40.4	4.46
2002	169,200,098.78	8.20	1,287,674.78	0.76	0.00	0.0	0.00	450,900.00	17.2	0.27
2003	170,036,873.56	0.49	1,655,299.63	0.97	-5,718,970.00	0.0	-3.36	577,506.00	13.6	0.34
2004	165,395,697.19	-2.73	2,124,606.92	1.28	0.00	0.0	0.00	301,777.00	46.1	0.18
2005	167,218,527.11	1.10	5,513,923.27	3.30	-4,810,479.00	0.0	-2.88	898,429.00	32.7	0.54

PSO
Electric Division
314.30 Turbogenerator Units - Oil/Gas
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	345,600.00	11.5	0.32
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	136,804.00	25.3	0.13
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,596,621.00	19.6	3.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	307,747.00	16.6	0.25
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	916,341.00	16.2	0.75
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	342,940.00	18.0	0.27
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	525,756.00	30.5	0.41
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	470,725.00	20.1	0.35
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	414,000.00	18.5	0.29
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	940,700.00	23.2	0.65
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	10,000.00	30.5	0.01
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,322,730.00	41.4	1.49
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	515,306.00	44.6	0.33
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	6,971,214.00	40.4	4.46
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	450,900.00	17.2	0.27
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	577,506.00	13.6	0.34
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	301,777.00	46.1	0.18
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	898,429.00	32.7	0.54

PSO
Electric Division
314.30 Turbogenerator Units - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2006	167,023,542.38	-0.12	11,529,378.32	6.90	72,317,027.00	7.2	43.30	16,621,720.00	15.3	9.95
2007	234,248,227.70	40.25	3,940,342.46	1.68	0.00	0.0	0.00	294,398.00	32.5	0.13
2008	237,894,172.16	1.56	12,660,486.71	5.32	4,198,651.00	0.7	1.76	6,311,158.00	28.8	2.65
2009	248,442,151.87	4.43	13,674,853.48	5.50	0.00	0.0	0.00	3,943,680.00	27.8	1.59
2010	258,173,325.35	3.92	12,362,592.11	4.79	16,659.00	2.5	0.01	2,248,745.00	33.6	0.87
2011	268,303,831.46	3.92	10,017,611.36	3.73	0.00	0.0	0.00	2,644,449.00	21.6	0.99
2012	275,676,993.82	2.75	7,489,674.57	2.72	0.00	0.0	0.00	1,476,174.00	21.2	0.54
2013	281,690,494.39	2.18	12,725,668.21	4.52	-1,551.00	0.0	0.00	2,354,133.00	36.6	0.84
2014	292,060,478.60	3.68	15,272,829.85	5.23	-1,648,975.00	0.0	-0.56	2,289,460.00	34.4	0.78
	Total		297,262,957.45		64,724,484.00	5.1		58,592,568.00	25.7	

Surviving Balance as Of 12/31/ 2014 **311,076,130.45**
The Average Age Of These Survivors Is: **19.69 Years**
The Compound Growth Rate Over 80 Years **3.19 %**
Based Upon Correction Transaction Year

PSO
Electric Division
314.30 Turbogenerator Units - Oil/Gas
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	16,621,720.00	15.3	9.95
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	294,398.00	32.5	0.13
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	6,311,158.00	28.8	2.65
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,943,680.00	27.8	1.59
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,248,745.00	33.6	0.87
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,644,449.00	21.6	0.99
2012	0.00	0.0	0.00	0.00	0.0	0.00	-6,316,240.00	0.0	-2.29	-4,840,066.00	0.0	-1.76
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,354,133.00	36.6	0.84
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,289,460.00	34.4	0.78
Total	0.00	0.0		0.00	0.0		-7,681,257.00	0.0		50,911,311.00	24.9	

PSO
Electric Division
315.00 Accessory Electric Equipment - Coal
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1979	0.00	0.00	14,120,251.09	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	14,120,251.09	0.00	9,067,730.91	64.22	0.00	0.0	0.00	0.00	0.0	0.00
1981	23,187,982.00	64.22	32,601.00	0.14	0.00	0.0	0.00	0.00	0.0	0.00
1982	23,220,583.00	0.14	47,807.56	0.21	0.00	0.0	0.00	0.00	0.0	0.00
1983	23,268,390.56	0.21	0.00	0.00	-2,500.00	0.0	-0.01	0.00	0.0	0.00
1984	23,265,890.56	-0.01	0.00	0.00	0.00	0.0	0.00	10,000.00	5.5	0.04
1985	23,255,890.56	-0.04	43,896.61	0.19	0.00	0.0	0.00	0.00	0.0	0.00
1986	23,299,787.17	0.19	5,625,966.19	24.15	0.00	0.0	0.00	10,132.00	7.5	0.04
1987	28,915,621.36	24.10	954,601.76	3.30	0.00	0.0	0.00	253,800.00	8.5	0.88
1988	29,616,423.12	2.42	104,773.40	0.35	0.00	0.0	0.00	39,900.00	9.5	0.13
1989	29,681,296.52	0.22	289,968.88	0.98	126,800.00	10.5	0.43	95,000.00	10.5	0.32
1990	30,003,065.40	1.08	133,473.73	0.44	0.00	0.0	0.00	54,500.00	11.5	0.18
1991	30,082,039.13	0.26	1,217.82	0.00	-444,724.00	0.0	-1.48	0.00	0.0	0.00
1992	29,638,532.95	-1.47	3,375.60	0.01	0.00	0.0	0.00	0.00	0.0	0.00
1993	29,641,908.55	0.01	83,937.46	0.28	0.00	0.0	0.00	27,400.00	14.5	0.09
1994	29,698,446.01	0.19	115,071.49	0.39	0.00	0.0	0.00	0.00	0.0	0.00
1995	29,813,517.50	0.39	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	29,813,517.50	0.00	464,225.99	1.56	0.00	0.0	0.00	0.00	0.0	0.00
1997	30,277,743.49	1.56	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	30,277,743.49	0.00	55,121.59	0.18	0.00	0.0	0.00	0.00	0.0	0.00
1999	30,332,865.08	0.18	30,889.79	0.10	0.00	0.0	0.00	0.00	0.0	0.00
2000	30,363,754.87	0.10	31,878.26	0.10	0.00	0.0	0.00	0.00	0.0	0.00
2001	30,395,633.13	0.10	901,458.20	2.97	0.00	0.0	0.00	0.00	0.0	0.00
2002	31,297,091.33	2.97	355,598.88	1.14	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
315.00 Accessory Electric Equipment - Coal
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	10,000.00	5.5	0.04
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	10,132.00	7.5	0.04
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	253,800.00	8.5	0.88
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	39,900.00	9.5	0.13
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	95,000.00	10.5	0.32
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	54,500.00	11.5	0.18
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	27,400.00	14.5	0.09
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
315.00 Accessory Electric Equipment - Coal
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2003	31,652,690.21	1.14	65,860.33	0.21	0.00	0.0	0.00	55.00	22.5	0.00
2004	31,718,495.54	0.21	165,580.20	0.52	0.00	0.0	0.00	30,159.00	18.5	0.10
2005	31,853,916.74	0.43	297,267.55	0.93	0.00	0.0	0.00	107,485.00	10.9	0.34
2006	32,043,699.29	0.60	124,660.07	0.39	-21,916.00	0.0	-0.07	134,345.00	26.7	0.42
2007	32,012,098.36	-0.10	358,118.35	1.12	174,351.00	3.5	0.54	148,490.00	24.9	0.46
2008	32,396,077.71	1.20	233,167.99	0.72	0.00	0.0	0.00	25,875.00	27.3	0.08
2009	32,603,370.70	0.64	2,677,413.34	8.21	0.00	0.0	0.00	181,077.00	29.6	0.56
2010	35,099,707.04	7.66	649,766.78	1.85	0.00	0.0	0.00	192,051.00	27.8	0.55
2011	35,557,422.82	1.30	312,644.72	0.88	2,765.00	6.5	0.01	133,997.00	25.3	0.38
2012	35,738,835.54	0.51	323,386.52	0.90	0.00	0.0	0.00	158,283.00	18.2	0.44
2013	35,903,939.06	0.46	970,994.44	2.70	0.00	0.0	0.00	97,211.00	18.5	0.27
2014	36,777,722.50	2.43	1,113,558.56	3.03	0.00	0.0	0.00	223,816.00	16.8	0.61
Total			39,756,265.06		-165,224.00	0.0		1,923,576.00	19.2	

Surviving Balance as Of 12/31/ 2014 **37,667,465.06**

The Average Age Of These Survivors Is: **27.00 Years**

The Compound Growth Rate Over 35 Years **2.76 %**

Based Upon Correction Transaction Year

PSO
Electric Division
315.00 Accessory Electric Equipment - Coal
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	55.00	22.5	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	30,159.00	18.5	0.10
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	107,485.00	10.9	0.34
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	134,345.00	26.7	0.42
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	148,490.00	24.9	0.46
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	25,875.00	27.3	0.08
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	181,077.00	29.6	0.56
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	192,051.00	27.8	0.55
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	133,997.00	25.3	0.38
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	158,283.00	18.2	0.44
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	97,211.00	18.5	0.27
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	223,816.00	16.8	0.61
Total	0.00	0.0		0.00	0.0		0.00	0.0		1,923,576.00	19.2	

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315.30 Accessory Electric Equipment - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1934	0.00	0.00	-353,954.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1935	-353,954.00	0.00	0.00	0.00	0.00	0.0	0.00	4,565.00	1.5	-1.29
1936	-358,519.00	1.29	0.00	0.00	0.00	0.0	0.00	556.00	2.5	-0.16
1937	-359,075.00	0.16	0.00	0.00	0.00	0.0	0.00	2,282.00	3.5	-0.64
1938	-361,357.00	0.64	-64,985.00	17.98	0.00	0.0	0.00	5,834.00	4.5	-1.61
1939	-432,176.00	19.60	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1940	-432,176.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1941	-432,176.00	0.00	0.00	0.00	0.00	0.0	0.00	3,347.00	7.5	-0.77
1942	-435,523.00	0.77	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1943	-435,523.00	0.00	0.00	0.00	-500.00	0.0	0.11	0.00	0.0	0.00
1944	-436,023.00	0.11	0.00	0.00	193.00	10.5	-0.04	4,037.00	10.5	-0.93
1945	-439,867.00	0.88	0.00	0.00	0.00	0.0	0.00	991.00	11.5	-0.23
1946	-440,858.00	0.23	0.00	0.00	26.00	12.5	-0.01	0.00	0.0	0.00
1947	-440,832.00	-0.01	-288,603.00	65.47	0.00	0.0	0.00	0.00	0.0	0.00
1948	-729,435.00	65.47	0.00	0.00	0.00	0.0	0.00	1,989.00	14.5	-0.27
1949	-731,424.00	0.27	0.00	0.00	0.00	0.0	0.00	3,751.00	15.5	-0.51
1950	-735,175.00	0.51	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1951	-735,175.00	0.00	0.00	0.00	1,381.00	17.5	-0.19	0.00	0.0	0.00
1952	-733,794.00	-0.19	486,307.23	-66.27	0.00	0.0	0.00	8,227.00	18.5	-1.12
1953	-255,713.77	-65.15	122,214.49	-47.79	0.00	0.0	0.00	3,231.00	19.5	-1.26
1954	-136,730.28	-46.53	420,886.60	-307.82	0.00	0.0	0.00	1.00	20.5	0.00
1955	284,155.32	-307.82	0.00	0.00	5,468.00	17.5	1.92	0.00	0.0	0.00
1956	289,623.32	1.92	116,163.00	40.11	629.00	18.5	0.22	0.00	0.0	0.00
1957	406,415.32	40.33	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
315.30 Accessory Electric Equipment - Oil/Gas
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance
1934	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1935	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,565.00	1.5	-1.29
1936	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	556.00	2.5	-0.16
1937	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,282.00	3.5	-0.64
1938	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	5,834.00	4.5	-1.61
1939	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1940	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1941	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,347.00	7.5	-0.77
1942	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1943	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1944	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,037.00	10.5	-0.93
1945	0.00	0.0	0.00	0.00	0.0	0.00	-29,288.00	0.0	6.66	-28,297.00	0.0	6.43
1946	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1947	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1948	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,989.00	14.5	-0.27
1949	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,751.00	15.5	-0.51
1950	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1951	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1952	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	8,227.00	18.5	-1.12
1953	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,231.00	19.5	-1.26
1954	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1.00	20.5	0.00
1955	0.00	0.0	0.00	0.00	0.0	0.00	-31,402.00	0.0	-11.05	-31,402.00	0.0	-11.05
1956	0.00	0.0	0.00	0.00	0.0	0.00	-27,486.00	0.0	-9.49	-27,486.00	0.0	-9.49
1957	0.00	0.0	0.00	0.00	0.0	0.00	-372,927.00	0.0	-91.76	-372,927.00	0.0	-91.76

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<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1958	406,415.32	0.00	3,309,948.98	814.43	-3,627.00	0.0	-0.89	0.00	0.0	0.00
1959	3,712,737.30	813.53	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1960	3,712,737.30	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1961	3,712,737.30	0.00	2,690,303.06	72.46	0.00	0.0	0.00	5,920.00	5.5	0.16
1962	6,397,120.36	72.30	30,232.91	0.47	-1,300.00	0.0	-0.02	35,183.00	6.5	0.55
1963	6,390,870.27	-0.10	650.00	0.01	0.00	0.0	0.00	0.00	0.0	0.00
1964	6,391,520.27	0.01	0.00	0.00	-17,148.00	0.0	-0.27	8,696.00	12.3	0.14
1965	6,365,676.27	-0.40	0.00	0.00	-95,670.00	0.0	-1.50	0.00	0.0	0.00
1966	6,270,006.27	-1.50	0.00	0.00	0.00	0.0	0.00	5,688.00	14.5	0.09
1967	6,264,318.27	-0.09	1,180,000.54	18.84	0.00	0.0	0.00	725.00	6.5	0.01
1968	7,443,593.81	18.83	26.00	0.00	0.00	0.0	0.00	10,250.00	7.5	0.14
1969	7,433,369.81	-0.14	0.00	0.00	0.00	0.0	0.00	2,800.00	13.5	0.04
1970	7,430,569.81	-0.04	1,324,048.25	17.82	0.00	0.0	0.00	12,210.00	14.8	0.16
1971	8,742,408.06	17.65	37,439.30	0.43	0.00	0.0	0.00	2,322.00	15.5	0.03
1972	8,777,525.36	0.40	0.00	0.00	-8,000.00	0.0	-0.09	0.00	0.0	0.00
1973	8,769,525.36	-0.09	0.00	0.00	0.00	0.0	0.00	13,056.00	12.5	0.15
1974	8,756,469.36	-0.15	7,462,152.59	85.22	0.00	0.0	0.00	12,071.00	20.4	0.14
1975	16,206,550.95	85.08	17,394.88	0.11	0.00	0.0	0.00	745.00	19.5	0.00
1976	16,223,200.83	0.10	5,341,547.33	32.93	0.00	0.0	0.00	0.00	0.0	0.00
1977	21,564,748.16	32.93	147,486.68	0.68	0.00	0.0	0.00	0.00	0.0	0.00
1978	21,712,234.84	0.68	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	21,712,234.84	0.00	0.00	0.00	0.00	0.0	0.00	5,010.00	23.5	0.02
1980	21,707,224.84	-0.02	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	21,707,224.84	0.00	15,424.27	0.07	0.00	0.0	0.00	0.00	0.0	0.00

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Electric Division
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Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance
1958	0.00	0.0	0.00	0.00	0.0	0.00	6,923.00	24.5	1.70	6,923.00	24.5	1.70
1959	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1960	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1961	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	5,920.00	5.5	0.16
1962	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	35,183.00	6.5	0.55
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	8,696.00	12.3	0.14
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	5,688.00	14.5	0.09
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	725.00	6.5	0.01
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	10,250.00	7.5	0.14
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,800.00	13.5	0.04
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	12,210.00	14.8	0.16
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,322.00	15.5	0.03
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	13,056.00	12.5	0.15
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	12,071.00	20.4	0.14
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	745.00	19.5	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	-288,603.00	0.0	-1.33	-288,603.00	0.0	-1.33
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	5,010.00	23.5	0.02
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

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Electric Division
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Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1982	21,722,649.11	0.07	100,541.19	0.46	0.00	0.0	0.00	0.00	0.0	0.00
1983	21,823,190.30	0.46	45,912.24	0.21	2,500.00	9.5	0.01	0.00	0.0	0.00
1984	21,871,602.54	0.22	89,714.02	0.41	10,485.00	23.5	0.05	0.00	0.0	0.00
1985	21,971,801.56	0.46	254,194.55	1.16	-9,168.00	0.0	-0.04	134,101.00	27.9	0.61
1986	22,082,727.11	0.50	281,600.54	1.28	-10,485.00	0.0	-0.05	56,153.00	24.4	0.25
1987	22,297,689.65	0.97	78,914.80	0.35	0.00	0.0	0.00	512,488.00	18.8	2.30
1988	21,864,116.45	-1.94	36,794.34	0.17	650.00	27.5	0.00	15,000.00	34.5	0.07
1989	21,886,560.79	0.10	2,183,882.77	9.98	-126,800.00	0.0	-0.58	233,500.00	13.9	1.07
1990	23,710,143.56	8.33	239,472.11	1.01	-1,506,938.00	0.0	-6.36	-89,000.00	0.0	-0.38
1991	22,531,677.67	-4.97	90,660.10	0.40	-252,838.00	0.0	-1.12	4,615.00	37.5	0.02
1992	22,364,884.77	-0.74	0.00	0.00	0.00	0.0	0.00	5,500.00	38.5	0.02
1993	22,359,384.77	-0.02	1,442,453.10	6.45	0.00	0.0	0.00	35,393.00	18.3	0.16
1994	23,766,444.87	6.29	950,676.05	4.00	0.00	0.0	0.00	25,638.00	21.2	0.11
1995	24,691,482.92	3.89	8,729.42	0.04	0.00	0.0	0.00	0.00	0.0	0.00
1996	24,700,212.34	0.04	837,219.62	3.39	0.00	0.0	0.00	0.00	0.0	0.00
1997	25,537,431.96	3.39	836,075.44	3.27	0.00	0.0	0.00	650,000.00	36.5	2.55
1998	25,723,507.40	0.73	70,847.40	0.28	0.00	0.0	0.00	0.00	0.0	0.00
1999	25,794,354.80	0.28	207,255.44	0.80	0.00	0.0	0.00	620,301.00	38.5	2.40
2000	25,381,309.24	-1.60	192,496.85	0.76	0.00	0.0	0.00	24,804.00	48.3	0.10
2001	25,549,002.09	0.66	244,039.15	0.96	0.00	0.0	0.00	24,004.00	49.5	0.09
2002	25,769,037.24	0.86	1,030,202.89	4.00	0.00	0.0	0.00	124,819.00	48.6	0.48
2003	26,674,421.13	3.51	1,888,241.41	7.08	-46,323.00	0.0	-0.17	3,489.00	45.1	0.01
2004	28,512,850.54	6.89	215,815.43	0.76	0.00	0.0	0.00	44,370.00	40.4	0.16
2005	28,684,295.97	0.60	594,764.04	2.07	-2,285,896.00	0.0	-7.97	4,712.00	36.1	0.02

PSO
Electric Division
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Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	-33,600.00	0.0	-0.15	100,501.00	26.0	0.46
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	56,153.00	24.4	0.25
1987	0.00	0.0	0.00	0.00	0.0	0.00	-67,800.00	0.0	-0.30	444,688.00	17.6	1.99
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	15,000.00	34.5	0.07
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	233,500.00	13.9	1.07
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	-89,000.00	0.0	-0.38
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,615.00	37.5	0.02
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	5,500.00	38.5	0.02
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	35,393.00	18.3	0.16
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	25,638.00	21.2	0.11
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	650,000.00	36.5	2.55
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	620,301.00	38.5	2.40
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	24,804.00	48.3	0.10
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	24,004.00	49.5	0.09
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	124,819.00	48.6	0.48
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,489.00	45.1	0.01
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	44,370.00	40.4	0.16
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,712.00	36.1	0.02

PSO
Electric Division
315.30 Accessory Electric Equipment - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2006	26,988,452.01	-5.91	-430,203.64	-1.59	6,531,564.00	13.1	24.20	207,891.00	43.1	0.77
2007	32,881,921.37	21.84	47,573.37	0.14	0.00	0.0	0.00	33,991.00	31.0	0.10
2008	32,895,503.74	0.04	1,588,981.99	4.83	-22,960.00	0.0	-0.07	84,810.00	30.9	0.26
2009	34,376,715.73	4.50	1,122,001.96	3.26	0.00	0.0	0.00	84,044.00	54.8	0.24
2010	35,414,673.69	3.02	1,605,798.53	4.53	3,692.00	2.5	0.01	248,231.00	34.3	0.70
2011	36,775,933.22	3.84	181,924.09	0.49	-9,562.00	0.0	-0.03	104,950.00	17.2	0.29
2012	36,843,345.31	0.18	3,008,062.42	8.16	0.00	0.0	0.00	401,703.00	17.4	1.09
2013	39,449,704.73	7.07	1,614,111.02	4.09	-138,176.00	0.0	-0.35	496,111.00	18.6	1.26
2014	40,429,528.75	2.48	1,679,721.36	4.15	-181,818.00	0.0	-0.45	179,624.00	40.1	0.44
<i>Total</i>			44,333,158.11		1,839,379.00	-5.2		4,424,729.00	29.3	

Surviving Balance as Of 12/31/ 2014 ***45,527,840.11***
The Average Age Of These Survivors Is: ***25.38 Years***
The Compound Growth Rate Over 80 Years ***2.76 %***
Based Upon Correction Transaction Year

PSO
Electric Division
315.30 Accessory Electric Equipment - Oil/Gas
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	207,891.00	43.1	0.77
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	33,991.00	31.0	0.10
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	84,810.00	30.9	0.26
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	84,044.00	54.8	0.24
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	248,231.00	34.3	0.70
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	104,950.00	17.2	0.29
2012	0.00	0.0	0.00	0.00	0.0	0.00	-2,935,849.00	0.0	-7.97	-2,534,146.00	0.0	-6.88
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	496,111.00	18.6	1.26
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	179,624.00	40.1	0.44
Total	0.00	0.0		0.00	0.0		-3,780,032.00	0.0		644,697.00	54.5	

PSO
Electric Division
316.00 Miscellaneous Power Plant Equipment - Coal
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1978	0.00	0.00	11,738.43	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	11,738.43	0.00	5,572,726.00	47,474.20	0.00	0.0	0.00	0.00	0.0	0.00
1980	5,584,464.43	47,474.20	2,355,131.93	42.17	0.00	0.0	0.00	0.00	0.0	0.00
1981	7,939,596.36	42.17	37,676.36	0.47	0.00	0.0	0.00	0.00	0.0	0.00
1982	7,977,272.72	0.47	152,704.89	1.91	0.00	0.0	0.00	4,409.00	3.5	0.06
1983	8,125,568.61	1.86	82,647.85	1.02	895.00	4.5	0.01	27,675.00	4.5	0.34
1984	8,181,436.46	0.69	43,877.72	0.54	9,500.00	5.5	0.12	0.00	0.0	0.00
1985	8,234,814.18	0.65	154,541.59	1.88	-91,525.00	0.0	-1.11	0.00	0.0	0.00
1986	8,297,830.77	0.77	3,916,065.52	47.19	6,132.00	7.5	0.07	186,704.00	7.5	2.25
1987	12,033,324.29	45.02	355,233.01	2.95	33,230.00	8.5	0.28	26,449.00	8.5	0.22
1988	12,395,338.30	3.01	262,274.26	2.12	0.00	0.0	0.00	6,719.00	9.5	0.05
1989	12,650,893.56	2.06	224,214.99	1.77	0.00	0.0	0.00	15,363.00	9.4	0.12
1990	12,859,745.55	1.65	328,744.42	2.56	1,702.00	11.5	0.01	79,346.00	11.5	0.62
1991	13,110,845.97	1.95	561,201.12	4.28	-30,562.00	0.0	-0.23	0.00	0.0	0.00
1992	13,641,485.09	4.05	128,155.08	0.94	0.00	0.0	0.00	28,825.00	13.5	0.21
1993	13,740,815.17	0.73	236,807.26	1.72	0.00	0.0	0.00	191,727.00	14.5	1.40
1994	13,785,895.43	0.33	144,901.69	1.05	0.00	0.0	0.00	188,061.00	9.7	1.36
1995	13,742,736.12	-0.31	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	13,742,736.12	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	13,742,736.12	0.00	220,072.50	1.60	0.00	0.0	0.00	55,000.00	18.5	0.40
1998	13,907,808.62	1.20	1,562,684.44	11.24	0.00	0.0	0.00	0.00	0.0	0.00
1999	15,470,493.06	11.24	539,938.93	3.49	0.00	0.0	0.00	93,600.00	20.5	0.61
2000	15,916,831.99	2.89	502,101.86	3.15	0.00	0.0	0.00	51,850.00	21.5	0.33
2001	16,367,083.85	2.83	1,472,913.36	9.00	0.00	0.0	0.00	2,220.00	22.5	0.01

PSO
Electric Division
316.00 Miscellaneous Power Plant Equipment - Coal
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,409.00	3.5	0.06
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	27,675.00	4.5	0.34
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	186,704.00	7.5	2.25
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	26,449.00	8.5	0.22
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	6,719.00	9.5	0.05
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	15,363.00	9.4	0.12
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	79,346.00	11.5	0.62
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	28,825.00	13.5	0.21
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	191,727.00	14.5	1.40
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	188,061.00	9.7	1.36
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	55,000.00	18.5	0.40
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	93,600.00	20.5	0.61
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	51,850.00	21.5	0.33
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,220.00	22.5	0.01

PSO
Electric Division
316.00 Miscellaneous Power Plant Equipment - Coal
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2002	17,837,777.21	8.99	1,128,013.86	6.32	0.00	0.0	0.00	41,877.00	23.5	0.23
2003	18,923,914.07	6.09	390,430.41	2.06	0.00	0.0	0.00	185.00	23.5	0.00
2004	19,314,159.48	2.06	359,008.74	1.86	0.00	0.0	0.00	291,295.00	24.9	1.51
2005	19,381,873.22	0.35	984,136.95	5.08	0.00	0.0	0.00	59,862.00	25.1	0.31
2006	20,306,148.17	4.77	796,743.80	3.92	-1,406.00	0.0	-0.01	538,394.00	21.9	2.65
2007	20,563,091.97	1.27	395,920.08	1.93	1,836,501.00	6.4	8.93	160,759.00	22.3	0.78
2008	22,634,754.05	10.07	553,275.58	2.44	0.00	0.0	0.00	170,876.00	22.5	0.75
2009	23,017,153.63	1.69	848,902.67	3.69	-9,868.00	0.0	-0.04	117,559.00	26.2	0.51
2010	23,738,629.30	3.13	183,661.03	0.77	0.00	0.0	0.00	190,208.00	16.7	0.80
2011	23,732,082.33	-0.03	3,026,434.53	12.75	0.00	0.0	0.00	409,858.00	20.6	1.73
2012	26,348,658.86	11.03	623,376.60	2.37	2,943.00	2.8	0.01	317,428.00	14.2	1.20
2013	26,657,550.46	1.17	201,897.34	0.76	0.00	0.0	0.00	21,231.00	24.9	0.08
2014	26,838,216.80	0.68	460,717.64	1.72	0.00	0.0	0.00	299,653.00	15.7	1.12
<i>Total</i>			28,818,872.44		1,757,542.00	6.4		3,577,133.00	18.3	

Surviving Balance as Of 12/31/ 2014 ***26,999,281.44***
The Average Age Of These Survivors Is: ***18.92 Years***
The Compound Growth Rate Over 36 Years ***23.99 %***
Based Upon Correction Transaction Year

PSO
Electric Division
316.00 Miscellaneous Power Plant Equipment - Coal
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	41,877.00	23.5	0.23
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	185.00	23.5	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	291,295.00	24.9	1.51
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	59,862.00	25.1	0.31
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	538,394.00	21.9	2.65
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	160,759.00	22.3	0.78
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	170,876.00	22.5	0.75
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	117,559.00	26.2	0.51
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	190,208.00	16.7	0.80
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	409,858.00	20.6	1.73
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	317,428.00	14.2	1.20
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	21,231.00	24.9	0.08
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	299,653.00	15.7	1.12
Total	0.00	0.0		0.00	0.0		0.00	0.0		3,577,133.00	18.3	

PSO
Electric Division
316.30 Miscellaneous Power Plant Equipment - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1920	164,641.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1921	164,641.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1922	164,641.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1923	164,641.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1924	164,641.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1925	164,641.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1926	164,641.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1927	164,641.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1928	164,641.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1929	164,641.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1930	164,641.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1931	164,641.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1932	164,641.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1933	164,641.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1934	164,641.00	0.00	-22,052.00	-13.39	0.00	0.0	0.00	0.00	0.0	0.00
1935	142,589.00	-13.39	0.00	0.00	0.00	0.0	0.00	2,335.00	1.5	1.64
1936	140,254.00	-1.64	-1,113.00	-0.79	0.00	0.0	0.00	0.00	0.0	0.00
1937	139,141.00	-0.79	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1938	139,141.00	0.00	592.00	0.43	0.00	0.0	0.00	505.00	4.5	0.36
1939	139,228.00	0.06	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1940	139,228.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1941	139,228.00	0.00	0.00	0.00	0.00	0.0	0.00	95.00	5.5	0.07
1942	139,133.00	-0.07	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1943	139,133.00	0.00	0.00	0.00	-17.00	0.0	-0.01	214.00	7.5	0.15

PSO
Electric Division
316.30 Miscellaneous Power Plant Equipment - Oil/Gas
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1920	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1921	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1922	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1923	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1924	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1925	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1926	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1927	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1928	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1929	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1930	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1931	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1932	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1933	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1934	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1935	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,335.00	1.5	1.64
1936	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1937	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1938	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	505.00	4.5	0.36
1939	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1940	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1941	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	95.00	5.5	0.07
1942	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1943	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	214.00	7.5	0.15

PSO
Electric Division
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<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1944	138,902.00	-0.17	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1945	138,902.00	0.00	3,163.00	2.28	0.00	0.0	0.00	1,632.00	9.5	1.17
1946	140,433.00	1.10	0.00	0.00	0.00	0.0	0.00	592.00	8.5	0.42
1947	139,841.00	-0.42	8,207.00	5.87	0.00	0.0	0.00	0.00	0.0	0.00
1948	148,048.00	5.87	0.00	0.00	0.00	0.0	0.00	3,163.00	3.5	2.14
1949	144,885.00	-2.14	12,588.00	8.69	-9,969.00	0.0	-6.88	-91.00	0.0	-0.06
1950	147,595.00	1.87	0.00	0.00	3,228.00	16.5	2.19	1,608.00	16.5	1.09
1951	149,215.00	1.10	0.00	0.00	15,467.00	17.5	10.37	1,517.00	17.5	1.02
1952	163,165.00	9.35	208,043.00	127.50	0.00	0.0	0.00	0.00	0.0	0.00
1953	371,208.00	127.50	26,122.00	7.04	3,283.00	1.5	0.88	0.00	0.0	0.00
1954	400,613.00	7.92	0.00	0.00	0.00	0.0	0.00	4,731.00	5.8	1.18
1955	395,882.00	-1.18	38,525.00	9.73	0.00	0.0	0.00	0.00	0.0	0.00
1956	434,407.00	9.73	167,043.00	38.45	0.00	0.0	0.00	3,937.00	4.5	0.91
1957	597,513.00	37.55	663.00	0.11	-40,586.00	0.0	-6.79	3,578.00	5.5	0.60
1958	554,012.00	-7.28	1,789,582.00	323.02	-51.00	0.0	-0.01	0.00	0.0	0.00
1959	2,343,543.00	323.01	988.00	0.04	184.00	1,959.5	0.01	16,810.00	7.5	0.72
1960	2,327,905.00	-0.67	614.00	0.03	0.00	0.0	0.00	0.00	0.0	0.00
1961	2,328,519.00	0.03	507,075.00	21.78	-2,101.00	0.0	-0.09	0.00	0.0	0.00
1962	2,833,493.00	21.69	21,478.00	0.76	7,164.00	1.5	0.25	2,905.00	10.5	0.10
1963	2,859,230.00	0.91	-109,399.00	-3.83	-3,013.00	0.0	-0.11	15,105.00	3.2	0.53
1964	2,731,713.00	-4.46	3,645.00	0.13	0.00	0.0	0.00	99.00	12.5	0.00
1965	2,735,259.00	0.13	5,630.00	0.21	-26,749.00	0.0	-0.98	15,749.00	9.7	0.58
1966	2,698,391.00	-1.35	1,215.00	0.05	-46,188.00	0.0	-1.71	43,693.00	8.4	1.62
1967	2,609,725.00	-3.29	896,336.00	34.35	0.00	0.0	0.00	5,358.00	14.4	0.21

PSO
Electric Division
316.30 Miscellaneous Power Plant Equipment - Oil/Gas
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance
1944	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1945	0.00	0.0	0.00	0.00	0.0	0.00	-3,071.00	0.0	-2.21	-1,439.00	0.0	-1.04
1946	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	592.00	8.5	0.42
1947	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1948	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,163.00	3.5	2.14
1949	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	-91.00	0.0	-0.06
1950	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,608.00	16.5	1.09
1951	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,517.00	17.5	1.02
1952	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1953	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1954	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,731.00	5.8	1.18
1955	0.00	0.0	0.00	0.00	0.0	0.00	-7,839.00	0.0	-1.98	-7,839.00	0.0	-1.98
1956	0.00	0.0	0.00	0.00	0.0	0.00	-13,613.00	0.0	-3.13	-9,676.00	0.0	-2.23
1957	0.00	0.0	0.00	0.00	0.0	0.00	-4,991.00	0.0	-0.84	-1,413.00	0.0	-0.24
1958	0.00	0.0	0.00	0.00	0.0	0.00	-17,208.00	0.0	-3.11	-17,208.00	0.0	-3.11
1959	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	16,810.00	7.5	0.72
1960	0.00	0.0	0.00	0.00	0.0	0.00	-3,013.00	0.0	-0.13	-3,013.00	0.0	-0.13
1961	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,905.00	10.5	0.10
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	15,105.00	3.2	0.53
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	99.00	12.5	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	15,749.00	9.7	0.58
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	43,693.00	8.4	1.62
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	5,358.00	14.4	0.21

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Electric Division
316.30 Miscellaneous Power Plant Equipment - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1968	3,500,703.00	34.14	-49,037.00	-1.40	0.00	0.0	0.00	26,966.00	13.4	0.77
1969	3,424,700.00	-2.17	-99,643.00	-2.91	-902.00	0.0	-0.03	36,694.00	9.8	1.07
1970	3,287,461.00	-4.01	607,496.08	18.48	-400.00	0.0	-0.01	47,876.00	14.4	1.46
1971	3,846,681.08	17.01	18,178.08	0.47	0.00	0.0	0.00	10,215.00	12.5	0.27
1972	3,854,644.16	0.21	6,288.15	0.16	2,000.00	14.5	0.05	6,722.00	12.8	0.17
1973	3,856,210.31	0.04	85,867.48	2.23	723.00	17.5	0.02	325.00	21.5	0.01
1974	3,942,475.79	2.24	2,227,297.12	56.49	1,940.00	1.5	0.05	18,992.00	15.6	0.48
1975	6,152,720.91	56.06	40,888.20	0.66	0.00	0.0	0.00	140.00	19.5	0.00
1976	6,193,469.11	0.66	216,090.31	3.49	-1,515.00	0.0	-0.02	37,761.00	16.7	0.61
1977	6,370,283.42	2.85	23,132.67	0.36	10,228.00	19.4	0.16	427.00	16.5	0.01
1978	6,403,217.09	0.52	34,308.45	0.54	-82,913.00	0.0	-1.29	3,473.00	16.9	0.05
1979	6,351,139.54	-0.81	59,126.67	0.93	-13,649.00	0.0	-0.21	11,973.00	24.0	0.19
1980	6,384,644.21	0.53	34,202.36	0.54	0.00	0.0	0.00	8,771.00	20.2	0.14
1981	6,410,075.57	0.40	14,486.64	0.23	-8,000.00	0.0	-0.12	1,999.00	20.5	0.03
1982	6,414,563.21	0.07	55,396.46	0.86	-5,063.00	0.0	-0.08	267,846.00	15.6	4.18
1983	6,197,050.67	-3.39	42,279.91	0.68	-74,118.00	0.0	-1.20	90,673.00	15.4	1.46
1984	6,074,539.58	-1.98	84,870.80	1.40	-3,270.00	0.0	-0.05	1,068.00	28.5	0.02
1985	6,155,072.38	1.33	382,897.48	6.22	-3,877.00	0.0	-0.06	7,471.00	29.3	0.12
1986	6,526,621.86	6.04	711,443.33	10.90	30,234.00	29.6	0.46	64,115.00	29.4	0.98
1987	7,204,184.19	10.38	302,511.77	4.20	-3,635.00	0.0	-0.05	30,148.00	18.9	0.42
1988	7,472,912.96	3.73	473,254.63	6.33	-2,064,884.00	0.0	-27.63	6,243.00	34.7	0.08
1989	5,875,040.59	-21.38	702,965.79	11.97	0.00	0.0	0.00	593,957.00	16.0	10.11
1990	5,984,049.38	1.86	391,432.61	6.54	55,139.00	1,068.7	0.92	40,986.00	26.8	0.68
1991	6,389,634.99	6.78	670,106.79	10.49	-19,137.00	0.0	-0.30	25,680.00	25.4	0.40

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Electric Division
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Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	26,966.00	13.4	0.77
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	36,694.00	9.8	1.07
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	47,876.00	14.4	1.46
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	10,215.00	12.5	0.27
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	6,722.00	12.8	0.17
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	325.00	21.5	0.01
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	18,992.00	15.6	0.48
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	140.00	19.5	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	37,761.00	16.7	0.61
1977	0.00	0.0	0.00	0.00	0.0	0.00	-175,905.00	0.0	-2.76	-175,478.00	0.0	-2.75
1978	0.00	0.0	0.00	0.00	0.0	0.00	-348,468.00	0.0	-5.44	-344,995.00	0.0	-5.39
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	11,973.00	24.0	0.19
1980	0.00	0.0	0.00	0.00	0.0	0.00	-10,512.00	0.0	-0.16	-1,741.00	0.0	-0.03
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,999.00	20.5	0.03
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	267,846.00	15.6	4.18
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	90,673.00	15.4	1.46
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,068.00	28.5	0.02
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	7,471.00	29.3	0.12
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	64,115.00	29.4	0.98
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	30,148.00	18.9	0.42
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	6,243.00	34.7	0.08
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	593,957.00	16.0	10.11
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	40,986.00	26.8	0.68
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	25,680.00	25.4	0.40

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Electric Division
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<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1992	7,014,924.78	9.79	317,259.75	4.52	6,704.00	31.5	0.10	14,315.00	26.2	0.20
1993	7,324,573.53	4.41	271,399.70	3.71	1,789.00	1,993.5	0.02	8,065.00	28.8	0.11
1994	7,589,697.23	3.62	93,356.48	1.23	1,942,351.00	1,994.5	25.59	14,196.00	31.1	0.19
1995	9,611,208.71	26.63	56,720.27	0.59	0.00	0.0	0.00	0.00	0.0	0.00
1996	9,667,928.98	0.59	71,737.86	0.74	0.00	0.0	0.00	0.00	0.0	0.00
1997	9,739,666.84	0.74	24,616.78	0.25	0.00	0.0	0.00	25,000.00	36.5	0.26
1998	9,739,283.62	0.00	75,539.54	0.78	0.00	0.0	0.00	0.00	0.0	0.00
1999	9,814,823.16	0.78	134,428.21	1.37	0.00	0.0	0.00	52,480.00	41.5	0.53
2000	9,896,771.37	0.83	1,330,910.03	13.45	-1,507.00	0.0	-0.02	2,905,798.00	40.7	29.36
2001	8,320,376.40	-15.93	95,940,575.91	1,153.08	-1,277,755.00	0.0	-15.36	44,181.00	30.9	0.53
2002	102,939,016.31	1,137.19	357,953.17	0.35	0.00	0.0	0.00	10,514.00	32.0	0.01
2003	103,286,455.48	0.34	505,535.37	0.49	-32,083.00	0.0	-0.03	28,233.00	29.5	0.03
2004	103,731,674.85	0.43	1,266,996.81	1.22	0.00	0.0	0.00	34,169.00	26.9	0.03
2005	104,964,502.66	1.19	535,223.52	0.51	-259,460.00	0.0	-0.25	11,269.00	17.7	0.01
2006	105,228,997.18	0.25	796,140.35	0.76	-91,419,989.00	0.0	-86.88	146,613.00	31.4	0.14
2007	14,458,535.53	-86.26	767,465.25	5.31	-1,749,722.00	0.0	-12.10	119,006.00	33.0	0.82
2008	13,357,272.78	-7.62	1,755,262.17	13.14	24,951.00	0.5	0.19	279,853.00	26.7	2.10
2009	14,857,632.95	11.23	878,513.10	5.91	184,666.00	0.4	1.24	80,619.00	31.3	0.54
2010	15,840,193.05	6.61	676,620.36	4.27	518,118.00	15.7	3.27	240,143.00	14.2	1.52
2011	16,794,788.41	6.03	1,111,500.69	6.62	-4,293.00	0.0	-0.03	218,950.00	19.1	1.30
2012	17,683,046.10	5.29	874,983.81	4.95	0.00	0.0	0.00	677,967.00	24.5	3.83
2013	17,880,062.91	1.11	602,034.61	3.37	-604.00	0.0	0.00	208,344.00	22.6	1.17
2014	18,273,149.52	2.20	1,295,928.62	7.09	0.00	0.0	0.00	493,383.00	17.5	2.70

PSO
Electric Division
316.30 Miscellaneous Power Plant Equipment - Oil/Gas
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	14,315.00	26.2	0.20
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	8,065.00	28.8	0.11
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	14,196.00	31.1	0.19
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	25,000.00	36.5	0.26
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	52,480.00	41.5	0.53
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,905,798.00	40.7	29.36
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	44,181.00	30.9	0.53
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	10,514.00	32.0	0.01
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	28,233.00	29.5	0.03
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	34,169.00	26.9	0.03
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	11,269.00	17.7	0.01
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	146,613.00	31.4	0.14
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	119,006.00	33.0	0.82
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	279,853.00	26.7	2.10
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	80,619.00	31.3	0.54
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	240,143.00	14.2	1.52
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	218,950.00	19.1	1.30
2012	0.00	0.0	0.00	0.00	0.0	0.00	-259,460.00	0.0	-1.47	418,507.00	31.2	2.37
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	208,344.00	22.6	1.17
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	493,383.00	17.5	2.70

PSO
Electric Division
316.30 Miscellaneous Power Plant Equipment - Oil/Gas
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
<i>Total</i>			120,500,130.14		-94,347,281.00	0.0		7,077,154.00	29.1	

Surviving Balance as Of 12/31/ 2014 **19,919,775.14**
The Average Age Of These Survivors Is: **14.32 Years**
The Compound Growth Rate Over 014 Years **0.24 %**
Based Upon Correction Transaction Year

PSO
Electric Division

316.30 Miscellaneous Power Plant Equipment - Oil/Gas

Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
Total	0.00	0.0		0.00	0.0		-844,080.00	0.0		6,233,074.00	31.1	

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341.00 Structures and Improvements
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<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	
1963	0.00	0.00	3,274.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	3,274.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	3,274.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	3,274.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	3,274.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	3,274.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	3,274.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	3,274.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	3,274.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	3,274.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	3,274.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	3,274.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	3,274.00	0.00	184,069.00	5,622.14	0.00	0.0	0.00	0.00	0.0	0.00
1976	187,343.00	5,622.14	148,740.00	79.39	0.00	0.0	0.00	0.00	0.0	0.00
1977	336,083.00	79.39	19,221.47	5.72	0.00	0.0	0.00	0.00	0.0	0.00
1978	355,304.47	5.72	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	355,304.47	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	355,304.47	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	355,304.47	0.00	16,389.20	4.61	0.00	0.0	0.00	0.00	0.0	0.00
1982	371,693.67	4.61	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	371,693.67	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	371,693.67	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	371,693.67	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	371,693.67	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
341.00 Structures and Improvements
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
341.00 Structures and Improvements
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1987	371,693.67	0.00	0.00	0.00	3,274.00	12.5	0.88	0.00	0.0	0.00
1988	374,967.67	0.88	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	374,967.67	0.00	73,523.37	19.61	-3,274.00	0.0	-0.87	4,800.00	14.5	1.28
1990	440,417.04	17.45	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	440,417.04	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	440,417.04	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	440,417.04	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	440,417.04	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	440,417.04	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	440,417.04	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	440,417.04	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	440,417.04	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	440,417.04	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	440,417.04	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	440,417.04	0.00	20,191.63	4.58	0.00	0.0	0.00	0.00	0.0	0.00
2002	460,608.67	4.58	8,488.00	1.84	0.00	0.0	0.00	0.00	0.0	0.00
2003	469,096.67	1.84	0.00	0.00	8.00	2.5	0.00	0.00	0.0	0.00
2004	469,104.67	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2005	469,104.67	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	469,104.67	0.00	0.00	0.00	-8,488.00	0.0	-1.81	0.00	0.0	0.00
2007	460,616.67	-1.81	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	460,616.67	0.00	6,415,096.97	1,392.72	0.00	0.0	0.00	0.00	0.0	0.00
2009	6,875,713.64	1,392.72	29,512.38	0.43	-18,078.00	0.0	-0.26	123,519.00	29.2	1.80
2010	6,763,629.02	-1.63	-0.23	0.00	22,461.00	0.3	0.33	1.00	35.5	0.00

PSO
Electric Division
341.00 Structures and Improvements
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,800.00	14.5	1.28
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	123,519.00	29.2	1.80
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1.00	35.5	0.00

PSO
Electric Division
341.00 Structures and Improvements
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2011	6,786,088.79	0.33	0.00	0.00	24,837.00	1.5	0.37	0.00	0.0	0.00
2012	6,810,925.79	0.37	31,828.43	0.47	0.00	0.0	0.00	16,729.00	7.9	0.25
2013	6,826,025.22	0.22	221.95	0.00	0.00	0.0	0.00	41,037.00	8.5	0.60
2014	6,785,210.17	-0.60	25,586.53	0.38	0.00	0.0	0.00	665,633.00	6.5	9.81
	<i>Total</i>		6,976,142.70		20,740.00	-1.4		851,719.00	10.0	

Surviving Balance as Of 12/31/ 2014 ***6,145,163.70***
The Average Age Of These Survivors Is: ***8.03 Years***
The Compound Growth Rate Over 51 Years ***15.93 %***
Based Upon Correction Transaction Year

PSO
Electric Division
341.00 Structures and Improvements
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	16,729.00	7.9	0.25
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	41,037.00	8.5	0.60
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	665,633.00	6.5	9.81
Total	0.00	0.0		0.00	0.0		0.00	0.0		851,719.00	10.0	

PSO
Electric Division
342.00 Fuel Holders, Producers and Accessories
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1974	0.00	0.00	192,472.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	192,472.00	0.00	328,978.00	170.92	0.00	0.0	0.00	0.00	0.0	0.00
1976	521,450.00	170.92	105,776.00	20.28	0.00	0.0	0.00	0.00	0.0	0.00
1977	627,226.00	20.28	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	627,226.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	627,226.00	0.00	7,885.71	1.26	0.00	0.0	0.00	630.00	4.5	0.10
1980	634,481.71	1.16	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	634,481.71	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	634,481.71	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	634,481.71	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	634,481.71	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	634,481.71	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	634,481.71	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1987	634,481.71	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	634,481.71	0.00	10,290.82	1.62	0.00	0.0	0.00	0.00	0.0	0.00
1989	644,772.53	1.62	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	644,772.53	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	644,772.53	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	644,772.53	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	644,772.53	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	644,772.53	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	644,772.53	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	644,772.53	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	644,772.53	0.00	-0.07	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
342.00 Fuel Holders, Producers and Accessories
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	630.00	4.5	0.10
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
342.00 Fuel Holders, Producers and Accessories
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1998	644,772.46	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	644,772.46	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	644,772.46	0.00	0.42	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	644,772.88	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	644,772.88	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	644,772.88	0.00	5,484.00	0.85	1,717,077.00	6.5	266.31	0.00	0.0	0.00
2004	2,367,333.88	267.16	11,235.42	0.47	0.00	0.0	0.00	0.00	0.0	0.00
2005	2,378,569.30	0.47	568,432.00	23.90	0.00	0.0	0.00	0.00	0.0	0.00
2006	2,947,001.30	23.90	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2007	2,947,001.30	0.00	0.00	0.00	-573,916.00	0.0	-19.47	0.00	0.0	0.00
2008	2,373,085.30	-19.47	9,755,831.82	411.10	0.00	0.0	0.00	0.00	0.0	0.00
2009	12,128,917.12	411.10	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2010	12,128,917.12	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2011	12,128,917.12	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2012	12,128,917.12	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2013	12,128,917.12	0.00	-0.35	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2014	12,128,916.77	0.00	0.00	0.00	42,162.00	1.5	0.35	0.00	0.0	0.00
<i>Total</i>			10,986,385.77		1,185,323.00	8.2		630.00	4.5	

Surviving Balance as Of 12/31/ 2014 ***12,171,078.77***
The Average Age Of These Survivors Is: ***9.78 Years***
The Compound Growth Rate Over 40 Years ***10.92 %***
Based Upon Correction Transaction Year

PSO
Electric Division
342.00 Fuel Holders, Producers and Accessories
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
Total	0.00	0.0		0.00	0.0		0.00	0.0		630.00	4.5	

PSO
Electric Division
344.00 Generators

Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1962	0.00	0.00	518,112.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	518,112.00	0.00	328,241.50	63.35	0.00	0.0	0.00	0.00	0.0	0.00
1964	846,353.50	63.35	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	846,353.50	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	846,353.50	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	846,353.50	0.00	645,298.00	76.24	0.00	0.0	0.00	22,630.00	5.5	2.67
1968	1,469,021.50	73.57	241,260.00	16.42	0.00	0.0	0.00	0.00	0.0	0.00
1969	1,710,281.50	16.42	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	1,710,281.50	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	1,710,281.50	0.00	1,126.00	0.07	0.00	0.0	0.00	2,500.00	9.5	0.15
1972	1,708,907.50	-0.08	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	1,708,907.50	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	1,708,907.50	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	1,708,907.50	0.00	3,525,904.75	206.33	0.00	0.0	0.00	0.00	0.0	0.00
1976	5,234,812.25	206.33	9,625,902.48	183.88	0.00	0.0	0.00	0.00	0.0	0.00
1977	14,860,714.73	183.88	5,664.10	0.04	0.00	0.0	0.00	0.00	0.0	0.00
1978	14,866,378.83	0.04	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	14,866,378.83	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	14,866,378.83	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	14,866,378.83	0.00	443,749.89	2.98	0.00	0.0	0.00	0.00	0.0	0.00
1982	15,310,128.72	2.98	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	15,310,128.72	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	15,310,128.72	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	15,310,128.72	0.00	15,841.17	0.10	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
344.00 Generators

Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1962	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	22,630.00	5.5	2.67
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,500.00	9.5	0.15
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
344.00 Generators

Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1986	15,325,969.89	0.10	8,086.54	0.05	0.00	0.0	0.00	5,445.00	24.5	0.04
1987	15,328,611.43	0.02	114,110.73	0.74	324,903.00	12.6	2.12	27,757.00	12.7	0.18
1988	15,739,868.16	2.68	366,644.08	2.33	-363,767.00	0.0	-2.31	3,032.00	13.5	0.02
1989	15,739,713.24	0.00	2,753,703.15	17.50	0.00	0.0	0.00	1,122,001.00	14.5	7.13
1990	17,371,415.39	10.37	739,480.33	4.26	13,497.00	17.5	0.08	27,500.00	6.0	0.16
1991	18,096,892.72	4.18	3,824,755.86	21.13	0.00	0.0	0.00	1,172,001.00	15.5	6.48
1992	20,749,647.58	14.66	101,130.97	0.49	0.00	0.0	0.00	5,000.00	30.5	0.02
1993	20,845,778.55	0.46	816,410.97	3.92	373,328.00	17.5	1.79	77,112.00	17.5	0.37
1994	21,958,405.52	5.34	0.00	0.00	0.00	0.0	0.00	348,363.00	18.5	1.59
1995	21,610,042.52	-1.59	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	21,610,042.52	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	21,610,042.52	0.00	-0.07	0.00	0.00	0.0	0.00	1,050,000.00	21.5	4.86
1998	20,560,042.45	-4.86	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	20,560,042.45	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	20,560,042.45	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	20,560,042.45	0.00	21,423.45	0.10	84,985.00	0.5	0.41	8,100.00	26.5	0.04
2002	20,658,350.90	0.48	8,102.66	0.04	0.00	0.0	0.00	0.00	0.0	0.00
2003	20,666,453.56	0.04	0.00	0.00	5,381,876.00	5.8	26.04	0.00	0.0	0.00
2004	26,048,329.56	26.04	20,707.84	0.08	0.00	0.0	0.00	36,379.00	29.5	0.14
2005	26,032,658.40	-0.06	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	26,032,658.40	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2007	26,032,658.40	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	26,032,658.40	0.00	95,227,495.66	365.80	-4,118,391.00	0.0	-15.82	0.00	0.0	0.00
2009	117,141,763.06	349.98	1,462,146.03	1.25	0.00	0.0	0.00	781,053.00	12.5	0.67

PSO
Electric Division
344.00 Generators
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	5,445.00	24.5	0.04
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	27,757.00	12.7	0.18
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,032.00	13.5	0.02
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,122,001.00	14.5	7.13
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	27,500.00	6.0	0.16
1991	0.00	0.0	0.00	0.00	0.0	0.00	-45,690.00	0.0	-0.25	1,126,311.00	14.9	6.22
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	5,000.00	30.5	0.02
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	77,112.00	17.5	0.37
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	348,363.00	18.5	1.59
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,050,000.00	21.5	4.86
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	8,100.00	26.5	0.04
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	36,379.00	29.5	0.14
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	781,053.00	12.5	0.67

PSO
Electric Division
344.00 Generators

Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2010	117,822,856.09	0.58	139,462.92	0.12	-10,785.00	0.0	-0.01	30,520.00	35.5	0.03
2011	117,921,014.01	0.08	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2012	117,921,014.01	0.00	13,277.57	0.01	0.00	0.0	0.00	553.00	37.5	0.00
2013	117,933,738.58	0.01	302,988.10	0.26	66,450.00	1.5	0.06	107,030.00	23.0	0.09
2014	118,196,146.68	0.22	-0.31	0.00	1,302,334.00	-0.7	1.10	2,185.00	6.5	0.00
	<i>Total</i>		121,271,026.37		3,054,430.00	11.2		4,829,161.00	16.7	

Surviving Balance as Of 12/31/ 2014 ***119,541,985.37***
The Average Age Of These Survivors Is: ***11.39 Years***
The Compound Growth Rate Over 52 Years ***11.03 %***
Based Upon Correction Transaction Year

PSO
Electric Division
344.00 Generators

Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	30,520.00	35.5	0.03
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	553.00	37.5	0.00
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	107,030.00	23.0	0.09
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,185.00	6.5	0.00
Total	0.00	0.0		0.00	0.0		-45,690.00	0.0		4,783,471.00	16.5	

PSO
Electric Division
345.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1963	0.00	0.00	1,704.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	1,704.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	1,704.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	1,704.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	1,704.00	0.00	14,988.00	879.58	0.00	0.0	0.00	0.00	0.0	0.00
1968	16,692.00	879.58	23,279.71	139.47	0.00	0.0	0.00	0.00	0.0	0.00
1969	39,971.71	139.47	2,284.00	5.71	0.00	0.0	0.00	0.00	0.0	0.00
1970	42,255.71	5.71	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	42,255.71	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	42,255.71	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	42,255.71	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	42,255.71	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	42,255.71	0.00	67,032.96	158.64	0.00	0.0	0.00	3,500.00	7.5	8.28
1976	105,788.67	150.35	117,457.00	111.03	0.00	0.0	0.00	0.00	0.0	0.00
1977	223,245.67	111.03	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	223,245.67	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	223,245.67	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	223,245.67	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	223,245.67	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	223,245.67	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	223,245.67	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	223,245.67	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	223,245.67	0.00	16,000.28	7.17	0.00	0.0	0.00	17,600.00	9.7	7.88
1986	221,645.95	-0.72	8,143.25	3.67	24,863.00	10.5	11.22	0.00	0.0	0.00

PSO
Electric Division
345.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,500.00	7.5	8.28
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	17,600.00	9.7	7.88
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
345.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1987	254,652.20	14.89	0.00	0.00	16,354.00	11.6	6.42	0.00	0.0	0.00
1988	271,006.20	6.42	25,385.19	9.37	-2,354.00	0.0	-0.87	0.00	0.0	0.00
1989	294,037.39	8.50	83,111.63	28.27	0.00	0.0	0.00	7,702.00	21.5	2.62
1990	369,447.02	25.65	0.00	0.00	-12,432.00	0.0	-3.37	0.00	0.0	0.00
1991	357,015.02	-3.37	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	357,015.02	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	357,015.02	0.00	0.00	0.00	0.00	0.0	0.00	129,888.00	17.5	36.38
1994	227,127.02	-36.38	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	227,127.02	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	227,127.02	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	227,127.02	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	227,127.02	0.00	-0.02	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	227,127.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	227,127.00	0.00	19,380.23	8.53	0.00	0.0	0.00	1,601.00	25.5	0.70
2001	244,906.23	7.83	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	244,906.23	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	244,906.23	0.00	19,329.91	7.89	46,323.00	5.3	18.91	0.00	0.0	0.00
2004	310,559.14	26.81	41,558.00	13.38	0.00	0.0	0.00	9,433.00	29.5	3.04
2005	342,684.14	10.34	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	342,684.14	0.00	16,367.14	4.78	-41,558.00	0.0	-12.13	38,078.00	28.5	11.11
2007	279,415.28	-18.46	145,044.21	51.91	0.00	0.0	0.00	144,384.00	14.9	51.67
2008	280,075.49	0.24	13,279,067.03	4,741.25	22,960.00	1.5	8.20	3.00	-64,952.8	0.00
2009	13,582,099.52	4,749.44	39,000.96	0.29	93,311.00	3.5	0.69	0.00	0.0	0.00
2010	13,714,411.48	0.97	24,669.89	0.18	-3,692.00	0.0	-0.03	19,824.00	2.5	0.14

PSO
Electric Division
345.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	7,702.00	21.5	2.62
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	129,888.00	17.5	36.38
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,601.00	25.5	0.70
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	9,433.00	29.5	3.04
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	38,078.00	28.5	11.11
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	144,384.00	14.9	51.67
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3.00	-64,952.8	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	19,824.00	2.5	0.14

PSO
Electric Division
345.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2011	13,715,565.37	0.01	13,692.45	0.10	9,562.00	1.5	0.07	588.00	3.5	0.00
2012	13,738,231.82	0.17	29,646.86	0.22	0.00	0.0	0.00	0.00	0.0	0.00
2013	13,767,878.68	0.22	14,878.66	0.11	138,176.00	1.5	1.00	12,813.00	16.1	0.09
2014	13,908,120.34	1.02	514,927.70	3.70	222,460.00	4.9	1.60	7,812.00	25.0	0.06
<i>Total</i>			14,516,949.04		513,973.00	4.0		393,226.00	16.4	

Surviving Balance as Of 12/31/ 2014 ***14,637,696.04***
The Average Age Of These Survivors Is: ***6.43 Years***
The Compound Growth Rate Over 51 Years ***19.44 %***
Based Upon Correction Transaction Year

PSO
Electric Division
345.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	588.00	3.5	0.00
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	12,813.00	16.1	0.09
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	7,812.00	25.0	0.06
Total	0.00	0.0		0.00	0.0		0.00	0.0		393,226.00	16.4	

PSO
Electric Division
346.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1963	0.00	0.00	314.50	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	314.50	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	314.50	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	314.50	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	314.50	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	314.50	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	314.50	0.00	596.00	189.51	0.00	0.0	0.00	0.00	0.0	0.00
1970	910.50	189.51	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	910.50	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	910.50	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	910.50	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	910.50	0.00	370.00	40.64	0.00	0.0	0.00	0.00	0.0	0.00
1975	1,280.50	40.64	1,164.00	90.90	0.00	0.0	0.00	0.00	0.0	0.00
1976	2,444.50	90.90	18,328.00	749.76	0.00	0.0	0.00	0.00	0.0	0.00
1977	20,772.50	749.76	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	20,772.50	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	20,772.50	0.00	3,927.67	18.91	1,926.00	3.5	9.27	0.00	0.0	0.00
1980	26,626.17	28.18	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	26,626.17	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	26,626.17	0.00	0.00	0.00	0.00	0.0	0.00	1,254.00	6.5	4.71
1983	25,372.17	-4.71	4,509.90	17.77	0.00	0.0	0.00	0.00	0.0	0.00
1984	29,882.07	17.77	1,054.00	3.53	4,375.00	8.5	14.64	0.00	0.0	0.00
1985	35,311.07	18.17	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	35,311.07	0.00	4,559.27	12.91	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
346.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,254.00	6.5	4.71
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
346.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1987	39,870.34	12.91	7,945.95	19.93	911.00	11.5	2.28	0.00	0.0	0.00
1988	48,727.29	22.21	0.00	0.00	-911.00	0.0	-1.87	0.00	0.0	0.00
1989	47,816.29	-1.87	27,986.82	58.53	0.00	0.0	0.00	5,265.00	13.5	11.01
1990	70,538.11	47.52	11,390.25	16.15	11,115.00	14.5	15.76	0.00	0.0	0.00
1991	93,043.36	31.91	22,811.53	24.52	3,084.00	29.5	3.31	4,200.00	15.5	4.51
1992	114,738.89	23.32	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	114,738.89	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	114,738.89	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	114,738.89	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	114,738.89	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	114,738.89	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	114,738.89	0.00	0.46	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	114,739.35	0.00	-0.43	0.00	0.00	0.0	0.00	25,367.00	25.2	22.11
2000	89,371.92	-22.11	0.00	0.00	0.00	0.0	0.00	1,534.00	25.7	1.72
2001	87,837.92	-1.72	-0.46	0.00	1,277,755.00	0.5	1,454.67	2,742.00	25.5	3.12
2002	1,362,850.46	1,451.55	17,857.93	1.31	0.00	0.0	0.00	0.00	0.0	0.00
2003	1,380,708.39	1.31	0.00	0.00	32,083.00	2.5	2.32	0.00	0.0	0.00
2004	1,412,791.39	2.32	12,902.55	0.91	0.00	0.0	0.00	0.00	0.0	0.00
2005	1,425,693.94	0.91	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	1,425,693.94	0.00	0.00	0.00	211,879.00	2.5	14.86	0.00	0.0	0.00
2007	1,637,572.94	14.86	0.00	0.00	-12,903.00	0.0	-0.79	0.00	0.0	0.00
2008	1,624,669.94	-0.79	5,595.20	0.34	0.00	0.0	0.00	0.00	0.0	0.00
2009	1,630,265.14	0.34	465,627.38	28.56	-174,798.00	0.0	-10.72	12,926.00	20.5	0.79
2010	1,908,168.52	17.05	5,160.02	0.27	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
346.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	5,265.00	13.5	11.01
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,200.00	15.5	4.51
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	25,367.00	25.2	22.11
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,534.00	25.7	1.72
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,742.00	25.5	3.12
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	12,926.00	20.5	0.79
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

PSO
Electric Division
346.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	69,665.00	11.5	3.42
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
Total	0.00	0.0		0.00	0.0		0.00	0.0		122,953.00	15.9	

CERTIFICATE OF ELECTRONIC SERVICE

This is to certify that on October 14, 2015, a true and correct copy of the above and foregoing, was sent via electronic mail and/or United States Postal Service, postage fully prepaid thereon to the following interested parties:

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