

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF DUKE ENERGY INDIANA, LLC)
PURSUANT TO IND. CODE §§ 8-1-2-42.7 AND 8-1-2-61,)
FOR (1) AUTHORITY TO MODIFY ITS RATES AND)
CHARGES FOR ELECTRIC UTILITY SERVICE)
THROUGH A STEP-IN OF NEW RATES AND CHARGES)
USING A FORECASTED TEST PERIOD; (2) APPROVAL)
OF NEW SCHEDULES OF RATES AND CHARGES,)
GENERAL RULES AND REGULATIONS, AND RIDERS;)
(3) APPROVAL OF A FEDERAL MANDATE)
CERTIFICATE UNDER IND. CODE § 8-1-8.4-1; (4))
APPROVAL OF REVISED ELECTRIC DEPRECIATION)
RATES APPLICABLE TO ITS ELECTRIC PLANT IN)
SERVICE; (5) APPROVAL OF NECESSARY AND)
APPROPRIATE ACCOUNTING DEFERRAL RELIEF;)
AND (6) APPROVAL OF A REVENUE DECOUPLING)
MECHANISM FOR CERTAIN CUSTOMER CLASSES)

CAUSE NO. 45253

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

TESTIMONY OF

DAVID J. GARRETT – PUBLIC’S EXHIBIT NO. 11

OCTOBER 30, 2019

Respectfully submitted,



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I. INTRODUCTION

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

2 A. My name is David J. Garrett. I am a consultant specializing in public utility regulation. I
3 am the managing member of Resolve Utility Consulting, PLLC. I focus my practice on
4 the primary capital recovery mechanisms for public utility companies: cost of capital and
5 depreciation.

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

7 A. I received a B.B.A. degree with a major in Finance, an M.B.A. degree, and a Juris Doctor
8 degree from the University of Oklahoma. I worked in private legal practice for several
9 years before accepting a position as assistant general counsel at the Oklahoma Corporation
10 Commission in 2011, where I worked in the Office of General Counsel in regulatory
11 proceedings. In 2012, I began working for the Public Utility Division as a regulatory
12 analyst providing testimony in regulatory proceedings. In 2016 I formed Resolve Utility
13 Consulting, PLLC, where I have represented various consumer groups and state agencies
14 in utility regulatory proceedings, primarily in the areas of cost of capital and depreciation.
15 I am a Certified Depreciation Professional with the Society of Depreciation Professionals.
16 I am also a Certified Rate of Return Analyst with the Society of Utility and Regulatory
17 Financial Analysts. A more complete description of my qualifications and regulatory
18 experience is included in my curriculum vitae.¹

¹ Attachment DJG-2-20.

1 **Q. On whose behalf are you testifying in this proceeding?**

2 A. I am testifying on behalf of the Indiana Office of Utility Consumer Counselor ("OUCC").

3 **Q. Describe the scope and organization of your testimony.**

4 A. My direct testimony here addresses depreciation issues and related issues in response to
5 the direct testimonies of Company witness John J. Spanos and Jeffrey T. Kopp on behalf
6 of Duke Energy Indiana, LLC ("DEI" or the "Company").²

II. EXECUTIVE SUMMARY

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

8 A. In the context of utility ratemaking, "depreciation" refers to a cost allocation system
9 designed to measure the rate by which a utility may recover its capital investments in a
10 systematic and rational manner over the average service life of the capital investment. I
11 employed a depreciation system using actuarial plant analysis to statistically analyze the
12 Company's depreciable assets and develop reasonable depreciation rates and annual
13 accruals. In this case, Mr. Spanos conducted a depreciation study on DEI's electric plant
14 as of December 31, 2018. Mr. Spanos calculated his proposed depreciation rates under the
15 Equal Life Group ("ELG") procedure. As further discussed below, one cannot conclude
16 that use of the ELG procedure will result in fair and reasonable depreciation rates under
17 the present circumstances. Thus, my primary recommendation to the IURC is the
18 calculation of depreciation rates under the Average Life Group ("ALG") procedure, along

² I have also filed separate direct testimony, Public's Exhibit 12, addressing DEI's rate of return and related issues in response to the direct testimonies of Company witnesses Robert B. Hevert and John L. Sullivan.

1 with reasonable adjustments to the Company's proposed terminal net salvage rates and
 2 mass property service lives. The following table summarizes the OUCC's primary
 3 recommendation to the IURC.³

**Figure 1:
 Primary Recommendation – ALG Procedure**

Plant Function	Plant Balance 12/31/2018	DEI Proposed Accrual	OUCC Proposed Accrual	OUCC Accrual Adjustment
Production	\$ 8,924,850,148	\$ 448,512,063	\$ 389,819,531	\$ (58,692,532)
Transmission	1,715,396,976	52,163,011	36,037,179	(16,125,832)
Distribution	3,300,722,919	104,657,820	74,292,440	(30,365,380)
General	443,323,741	18,664,744	16,463,050	(2,201,694)
Total Plant Studied	\$ 14,384,293,784	\$ 623,997,638	\$ 516,612,200	\$ (107,385,438)

4 As shown in the table, the OUCC's proposed depreciation rates would result in an
 5 adjustment reducing the Company's proposed depreciation accrual by \$107 million, when
 6 applied to plant as of December 31, 2018.⁴

7 **Q. Summarize the primary factors driving the OUCC's adjustment to depreciation.**

8 A. The OUCC's proposed depreciation adjustment comprises several key issues: (1)
 9 calculating rates under the ALG method; (2) removing contingency costs from DEI's
 10 decommissioning cost estimates; (3) removing inventory costs from DEI's
 11 decommissioning cost estimates; (4) removing escalation factors from DEI's terminal net
 12 salvage calculations; and (5) adjusting the Company's proposed service lives for several of

³ Attachments DJG-2-1, 2-2, and 2-3; *see also* Attachment DJG-2-17 for remaining life calculations.

⁴ For the OUCC's adjustment to depreciation expense, please see the testimony and attachments of OUCC witness Lane Kollen.

1 its transmission and distribution accounts. The estimated impact of these issues on the
 2 OUCC's proposed adjustment to the depreciation accrual are summarized in the table
 3 below.

**Figure 2:
 Broad Issue Impacts**

<u>Issue</u>	<u>Impact</u>
1. Calculate depreciation rates under the ALG method	\$67 million
2. Remove contingency costs from decom. studies	\$6 million
3. Remove inventory costs from decom. studies	\$12 million
4. Remove escalation factors from terminal net salvage	\$20 million
5. Adjust service lives for mass property accounts	\$2 million
Total	\$107 million

4 A narrative summary of these issues is presented below:

5 1. Calculate Depreciation Rates Under ALG Procedure

6 DEI calculated its proposed depreciation rates under the ELG procedure. It
 7 is undisputed that depreciation rates calculated under the ELG procedure
 8 for a particular vintage group of property will be higher in earlier years
 9 relative to later years. In contrast, depreciation rates calculated under the
 10 ALG procedure for a particular vintage group of property will be the same
 11 each year. In order for depreciation rates calculated under the ELG
 12 procedure to be accurately applied, a utility's depreciation rates would need
 13 to be adjusted each year to reflect the decreasing depreciation rates for
 14 applicable account. DEI's last depreciation study was conducted in 2009.
 15 Under the ELG procedure, DEI's accelerated depreciation rates would
 16 simply be applied each year until the next depreciation study is filed,
 17 regardless of the fact that depreciation rates should decrease annually during
 18 that time under the ELG procedure. This arrangement does not result in a
 19 systematic and rational cost recovery mechanism, and by proposing
 20 depreciation rates under this scheme, DEI has failed to meet its burden to
 21 make a convincing showing that its proposed depreciation rates are not
 22 excessive.

1 2. Remove Contingency Costs

2 The Company's terminal net salvage costs are estimated through demolition
3 studies for most of its generating units. The demolition studies include
4 contingency costs that purportedly reflect uncertainties in future demolition
5 estimates. However, contingency costs are unknown by definition, and
6 therefore are not known and measurable. Charging current ratepayers for
7 speculative costs that may not even occur up to decades in the future is
8 inherently problematic from a ratemaking perspective. Contingency costs
9 add further expense to an already speculative future cost estimate. In this
10 case, DEI's proposed contingency costs total more than \$53 million, and
11 add an arbitrary and unsupported 20% to the base decommissioning cost
12 estimates.

13 3. Remove Inventory Costs

14 DEI included \$185 million of inventory costs as part of its decommissioning
15 cost estimates. However, Inventory costs are not typically included as part
16 of decommissioning cost estimates, and I cannot recall ever seeing such
17 costs proposed in a decommissioning study, including those filed by Burns
18 & McDonnell in prior cases. Decommissioning studies estimate the
19 terminal salvage and cost of removal of generating facilities. DEI has not
20 shown how the inclusion of inventory relates to that process. Furthermore,
21 Burns & McDonnell has not conducted an analysis supporting the level of
22 inventory included in the decommissioning costs.

23 4. Remove Escalation Factors

24 The Company's demolition cost estimates are based on present-day dollars.
25 However, the Company escalated those costs estimates to the future
26 retirement date of each generating unit by applying an annual cost inflation
27 factor. The Company uses this escalated amount as the basis for current-
28 day cost recovery. The problem with this approach is that current ratepayers
29 are forced to pay for a future-value cost with present-day dollars. This
30 scheme violates basic time-value-of-money principles. If future, escalated
31 costs are allowed, they should then be discounted back to present-day
32 dollars by the Company's weighted average cost of capital. A similar
33 approach is used to account for asset retirement obligations. However, it
34 would be more straight-forward and reasonable to simply disallow the
35 escalation factors and base the Company's decommission costs on present
36 value.

1 5. Propose Longer Service Lives for Mass Property Accounts

2 The term “mass property” refers to the Company’s grouped assets, such as
3 those in its transmission and distribution accounts. Through depreciation
4 expense, a utility recovers the original cost of its plant assets over the
5 average service life of those assets. When service life estimates are
6 extended (reduced), depreciation rates decrease (increase) accordingly.
7 Several of the average service lives proposed by Mr. Spanos for DEI’s mass
8 property accounts were shorter than what was otherwise indicated by the
9 historical retirement data for these assets as provided by the Company,
10 which would result in depreciation rates that are unnecessarily high.
11 Accordingly, I am proposing longer average service life estimates for these
12 accounts, which results in a reduction of the Company’s proposed
13 depreciation accrual.

14 Each of these issues will be discussed in more detail in my testimony.

15 **Q. Describe why it is important not to overestimate depreciation rates.**

16 A. Under the rate-base rate of return model, the utility is allowed to recover the original cost
17 of its prudent investments required to provide service. Depreciation systems are designed
18 to allocate those costs in a systematic and rational manner – specifically, over the service
19 lives of the utility’s assets. If depreciation rates are overestimated (i.e., service lives are
20 underestimated), it may unintentionally incent economic inefficiency. When an asset is
21 fully depreciated and no longer in rate base, but still used by a utility, a utility may be
22 incented to retire and replace the asset to increase rate base, even though the retired asset
23 may not have reached the end of its economic useful life. If, on the other hand, an asset
24 must be retired before it is fully depreciated, there are regulatory mechanisms that can
25 ensure the utility fully recovers its prudent investment in the retired asset. Thus, in my
26 opinion, it is preferable for regulators to ensure that assets are not depreciated before the
27 end of their economic useful lives.

III. LEGAL STANDARDS

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

3 A. In *Lindheimer v. Illinois Bell Telephone Co.*, the U.S. Supreme Court stated that
4 “depreciation is the loss, not restored by current maintenance, which is due to all the factors
5 causing the ultimate retirement of the property. These factors embrace wear and tear,
6 decay, inadequacy, and obsolescence.”⁵ The *Lindheimer* Court also recognized that the
7 original cost of plant assets, rather than present value or some other measure, is the proper
8 basis for calculating depreciation expense. Moreover, the *Lindheimer* Court found:

9 [T]he company has the burden of making a convincing showing that the
10 amounts it has charged to operating expenses for depreciation have not been
11 excessive. That burden is not sustained by proof that its general accounting
12 system has been correct. The calculations are mathematical, but the
13 predictions underlying them are essentially matters of opinion.⁶

14 Thus, the Commission must ultimately determine if DEI has met its burden of proof by
15 making a convincing showing that its proposed depreciation rates are not excessive.

16 **Q. Should depreciation represent an allocated cost of capital to operation, rather than a**
17 **mechanism to determine loss of value?**

18 A. Yes. While the *Lindheimer* case and other early literature recognized depreciation as a
19 necessary expense, the language indicated that depreciation was primarily a mechanism to
20 determine loss of value.⁷ Adoption of this “value concept” requires annual appraisals of
21 extensive utility plant and is thus not practical in this context. Rather, the “cost allocation

⁵ *Lindheimer v. Illinois Bell Tel. Co.*, 292 U.S. 151, 167 (1934).

⁶ *Id.* at 169.

⁷ See Frank K. Wolf & W. Chester Fitch, *Depreciation Systems* 71 (Iowa State University Press 1994).

1 concept” recognizes that depreciation is a cost of providing service, and that in addition to
2 receiving a “return on” invested capital through the allowed rate of return, a utility should
3 also receive a “return of” its invested capital in the form of recovered depreciation expense.
4 The cost allocation concept also satisfies several fundamental accounting principles,
5 including verifiability, neutrality, and the matching principle.⁸ The definition of
6 “depreciation accounting” published by the American Institute of Certified Public
7 Accountants (“AICPA”) properly reflects the cost allocation concept:

8 Depreciation accounting is a system of accounting that aims to distribute
9 cost or other basic value of tangible capital assets, less salvage (if any), over
10 the estimated useful life of the unit (which may be a group of assets) in a
11 systematic and rational manner. It is a process of allocation, not of
12 valuation.⁹

13 Thus, the concept of depreciation as “the allocation of cost has proven to be the most useful
14 and most widely used concept.”¹⁰

IV. ANALYTIC METHODS

A. Depreciation System

15 **Q. Discuss the definition and general purpose of a depreciation system, as well as the**
16 **specific depreciation system you employed for this project.**

17 A. The legal standards set forth above do not mandate a specific procedure for conducting
18 depreciation analysis. These standards, however, direct that analysts use a system for

⁸ National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices* 12 (NARUC 1996).

⁹ American Institute of Accountants, *Accounting Terminology Bulletins Number 1: Review and Résumé* 25 (American Institute of Accountants 1953).

¹⁰ Wolf *supra* n. 7, at 73.

1 estimating depreciation rates that will result in the “systematic and rational” allocation of
2 capital recovery for the utility. Over the years, analysts have developed “depreciation
3 systems” designed to analyze grouped property in accordance with this standard. A
4 depreciation system may be defined by several primary parameters: 1) a method of
5 allocation; 2) a procedure for applying the method of allocation; 3) a technique of applying
6 the depreciation rate; and 4) a model for analyzing the characteristics of vintage property
7 groups.¹¹ In this case, I used the straight-line method, the average life procedure, the
8 remaining life technique, and the broad group model; this system would be denoted as an
9 “SL-AL-RL-BG” system. This depreciation system conforms to the legal standards set
10 forth above and is commonly used by depreciation analysts in regulatory proceedings. I
11 provide a more detailed discussion of depreciation system parameters, theories, and
12 equations in Appendix A.

B. Average Life vs Equal Life Procedure

13 **Q. Explain the primary difference between the ALG and ELG procedures.**

14 A. In the ALG procedure, a constant accrual rate based on the average life of all property in
15 the group is applied to the surviving property.¹² In the ELG procedure, property is divided
16 into subgroups that each have a common life. Pertinently, the ELG procedure results in
17 higher depreciation rates in the early years of a vintage's life. This fact is confirmed by
18 authoritative depreciation literature. According to Wolf:

¹¹ See Wolf *supra* n. 7, at 70, 140.

¹² *Id.* at 74-75.

1 When contrasted with the average life procedure, the equal life group
2 procedure results in annual accruals that are higher during the early years
3 and lower in the later years.¹³

4 The NARUC Public Utility Depreciation Practices also makes the same conclusion about
5 the equal life procedure:

6 [T]he ELG procedure results in annual accruals that are higher during the
7 early years of a vintage's life, thereby causing an increase in depreciation
8 expense and revenue requirements during these years.¹⁴

9 In contrast, use of the average life results in the same depreciation rate applied to each age
10 interval.

11 **Q. In discussing the legal and technical standards above, you stated that a depreciation**
12 **system should result in systematical and rational cost recovery. Do you think the**
13 **ELG procedure would likely violate that fundamental standard?**

14 A. Yes. In theory, the ELG could be part of a systematic and rational cost recovery system.
15 In practice, however, it would be difficult to come to the same conclusion. In order for the
16 ELG procedure to be properly applied, a utility would need to revise depreciation each
17 year. However, given the logistical realities involved with prosecuting rate cases, this
18 would be impractical and inefficient. When a utility has made substantial, recent capital
19 investments, depreciation expense calculated under the ELG method will always be higher
20 than the expense calculated under the ALG method. The larger the amount of the
21 investments, the larger the discrepancy will be between the two procedures. Utility stocks
22 are inherently low risk assets; however, all rational investors will nonetheless seek to

¹³ *Id.* at 93 (emphasis added).

¹⁴ National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices* 176 (NARUC 1996) (emphasis added).

1 reduce the risk associated with any investment for a given expected rate of return. One
2 way utility investors can reduce risk is by seeking to accelerate the rate at which the
3 company recovers its capital investments through higher depreciation expense. While it is
4 not appropriate for depreciation to be used simply as a tool for utility finance departments
5 to increase cash flow, it does not prevent utility managers from attempting such a
6 strategy.¹⁵ Rather, the rules and standards governing capital recovery through depreciation
7 require that public utilities recover their capital investments in a systematic and rational
8 manner. This is accomplished by estimating service life through actuarial analysis and
9 other objective techniques. Thus, a utility's ability to recover its capital investment through
10 depreciation is somewhat constrained by the objective analysis inherent in estimating
11 service lives and net salvage. Recently however, I am aware of several utilities who have
12 made recent substantial plant investments as part of various infrastructure upgrade
13 programs. Just as DEI has requested in this case, these utilities sought to have their
14 depreciation rates calculated under the ELG procedure, as opposed to the ALG procedure.
15 I suspect some utility managers have simply figured out the mathematical realities inherent
16 in the ELG procedure and realized they can use the ELG procedure as a clever way to
17 increase cash flows and accelerate capital recovery without necessarily proposing
18 depreciation parameters (service lives and salvage) that are far outside the range of
19 reasonableness.

¹⁵ See e.g., Rebuttal Testimony of Brian J. Van Abel filed May 2, 2018 Before the New Mexico Public Regulatory Commission, Case No. 17-00255-UT, p. 3. (In Southwestern Public Service Company's New Mexico rate case, the Treasurer of SPS's parent company, Xcel Energy Inc. testified that the commission consider certain courses of action to improve the company's cash flow, such as a "higher authorized return on equity ("ROE"), and increased depreciation expense.").

1 **Q. Will the IURC be approving depreciation rates calculated under the ALG procedure**
2 **in the pending Indiana Michigan Power Company case?**

3 A. Yes. In the pending Indiana Michigan Power Company (“I&M”) rate case before the
4 Commission, I&M proposed depreciation rates under the ALG procedure.¹⁶ Although
5 several parties challenged certain depreciation parameters proposed by I&M, no party
6 opposed I&M’s use of the ALG procedure. Likewise, no party proposed depreciation rates
7 calculated under the ELG procedure. Thus, the IURC will be approving depreciation rates
8 calculated under the ALG procedure.

9 **Q. Which grouping procedure is more commonly used in utility regulatory proceedings?**

10 A. In my experience, the ALG procedure is the most commonly used procedure by analysts
11 in depreciation proceedings. Thus, the majority of depreciation rates approved by
12 regulators around the country are calculated under the ALG procedure.

13 **Q. What is the isolated impact to the depreciation accrual in this case resulting from**
14 **DEI’s use of the ELG procedure?**

15 A. I conducted an analysis in which I used all of the depreciation parameters (i.e., service life,
16 net salvage, etc.) proposed by the Company, but calculated the depreciation rates using the
17 ALG procedure. The table below shows these results.¹⁷

¹⁶ See Direct Testimony of Jason A. Cash, filed May 14, 2019, Cause No. 45235.

¹⁷ See Attachment DJG-2-9, 2-10, and 2-11; *see also* remaining life calculations in Attachment DJG-2-19.

**Figure 3:
DEI's Depreciation Parameters Under ALG Method**

Plant Function	Plant Balance 12/31/2018	DEI Proposed Accrual	OUCG Proposed Accrual	OUCG Accrual Adjustment
Production	\$ 8,924,850,148	\$ 448,512,063	\$ 425,684,676	\$ (22,827,387)
Transmission	1,715,396,976	52,163,011	37,983,279	(14,179,732)
Distribution	3,300,722,919	104,657,820	75,735,330	(28,922,490)
General	443,323,741	18,664,744	16,463,050	(2,201,694)
Total Plant Studied	\$ 14,384,293,784	\$ 623,997,638	\$ 555,866,335	\$ (68,131,303)

As shown in this table, even if the IURC approved all of DEI's proposed depreciation parameters (many of which are unreasonable), but simply calculated under the same grouping procedure proposed by I&M, it would still result in an adjustment reducing DEI's proposed depreciation accrual by \$68 million. Moreover, if the IURC approves the ELG procedure in this case, ratepayers will not only pay excessive rates next year, but will continue to pay excessive rates each year until the next depreciation study. Under these circumstances, it may actually be inaccurate to refer to what DEI is doing as the "ELG procedure." For that description to be accurate, depreciation rates *must* be adjusted each year. Rather, it would be more accurate to describe DEI's scheme as the "Accelerated Cash Flow" procedure.

Q. Do you think it would be reasonable for the IURC to adopt all of the depreciation parameters proposed by DEI, but calculated under the ALG procedure, as presented in Figure 3 above?

A. Yes. I disagree with many of the Company's proposed depreciation parameters and other assumptions made in its decommissioning studies, as further discussed in my testimony. However, under the circumstances, if the IURC accepted all of DEI's substantive

1 depreciation positions, but simply adopted the same depreciation grouping procedure that
 2 it will adopt for I&M (the ALG procedure), it would result in depreciation rates that are
 3 much more fair and reasonable than those proposed by the Company.

4 **Q. Please provide an example of how the ELG procedure results in higher depreciation**
 5 **rates in earlier years relative to the ALG procedure.**

6 A. For the following illustration, assume a group of property containing two units, one with
 7 an original cost of \$4,000 and a 4-year life and the second with an original cost of \$6,000
 8 and an 8-year life.¹⁸ Thus, the average life of this group is 6.4 years.¹⁹ Under the ALG
 9 procedure, the depreciation rate is 15.625% per year ($1/6.4 = 15.625\%$). The following
 10 table illustrates this example.

**Figure 4:
ALG Procedure**

Year	Balance	Retired	Rate	Annual Accrual	Accum. Deprec.
1974	10000		15.625%	1563	0
1975	10000		15.625%	1563	1563
1976	10000		15.625%	1563	3125
1977	10000	4000	15.625%	1563	4688
1978	6000		15.625%	938	2250
1979	6000		15.625%	938	3188
1980	6000		15.625%	938	4125
1981	6000	6000	15.625%	938	5063
1982	0				0

¹⁸ See Wolf *supra* n. 7, at 82.

¹⁹ $AL = [(\$4,000 \times 4) + (\$6,000 \times 8)] / \$10,000 = 6.4$ years.

1 As shown in the annual accrual column, the full \$10,000 is depreciated after eight years.
 2 Now, considering the same assumptions presented above, the following tables illustrates
 3 the same scenario except that the rate is calculated under the ELG procedure.

**Figure 5:
ELG Procedure**

Year	Balance	Retired	Rate	Annual Accrual	Accum. Deprec.
1974	10000		17.50%	1750	0
1975	10000		17.50%	1750	1750
1976	10000		17.50%	1750	3500
1977	10000	4000	17.50%	1750	5250
1978	6000		12.50%	750	3000
1979	6000		12.50%	750	3750
1980	6000		12.50%	750	4500
1981	6000	6000	12.50%	750	5250
1982	0				0

4 As with the ALG example presented above, the full \$10,000 investment is still fully
 5 depreciated after eight years. However, there are higher rate and accrual amounts during
 6 the earlier years. The reason there is a 17.5% depreciation rate instead of a 15.625%
 7 depreciation rate in the early years is because the two units in this group are treated
 8 separately under the ELG procedure. The following table shows how the rates in this
 9 example are calculated.

**Figure 6:
ELG Rate Development**

Group	Group Amount	Group Life	Group Rate	Annual Accrual	
				1974-77	1978-81
A	4000	4	25.00%	1000	
B	6000	8	12.50%	750	750
Annual accruals				1750	750
Balance during interval				10000	6000
Annual accrual rate %				17.50%	12.50%

1 This example is simplified in an attempt to explain the complexities of the ELG procedure.
2 In this example, the higher rate of 17.5% stayed the same for four years because there are
3 only two units in this simple example, and the rate drops to 12.5% after the first unit retires.
4 In reality, when the ELG method is applied to large groups of property such as DEI's the
5 depreciation rate would decline each year and result in reduced depreciation expense.

6 **Q. By proposing depreciation rates calculated under the ELG procedure, has DEI met**
7 **its burden to make a convincing showing that its proposed depreciation rates are not**
8 **excessive?**

9 A. No. This burden could potentially be met with regard to this issue if DEI was also
10 proposing to have its depreciation rates adjusted every year in order to reflect a
11 mathematically proper application of the ELG procedure, but I did not see such a request
12 in the Company's filing. Instead, to the extent the Company's ELG-derived rates are
13 adopted, the Company will receive arbitrarily higher cash flows for its investors each
14 subsequent year after this proceeding until its next depreciation study is filed. Under these
15 circumstances, the Company has not made a convincing showing that its proposed rates
16 are not excessive. In fact, just by using the ELG procedure, the Company's annual

1 depreciation accrual would be about \$68 million higher than what it would be under the
2 ALG procedure.

3 **Q. Does the OUCC have an alternative recommendation regarding the ELG issue?**

4 A. Yes. If for some reason the IURC is inclined to adopt different depreciation grouping
5 procedures for I&M and DEI, and adopt the ELG procedure as proposed by the Company,
6 I have also presented my depreciation parameter adjustments under the ELG method. The
7 following table incorporates the same depreciation parameters discussed in the summary
8 above, but calculated under the ELG procedure.²⁰

**Figure 7:
Alternative Recommendation – ELG Procedure**

Plant Function	Plant Balance 12/31/2018	DEI Proposed Accrual	OUCC Proposed Accrual	OUCC Accrual Adjustment
Production	\$ 8,924,850,148	\$ 448,512,063	\$ 411,293,257	\$ (37,218,806)
Transmission	1,715,396,976	52,163,011	49,599,653	(2,563,358)
Distribution	3,300,722,919	104,657,820	103,157,657	(1,500,163)
General	443,323,741	18,664,744	18,802,531	137,787
Total Plant Studied	\$ 14,384,293,784	\$ 623,997,638	\$ 582,853,098	\$ (41,144,540)

9 As shown in the table, the OUCC's proposed depreciation rates under the ELG method
10 would result in an adjustment reducing DEI's proposed depreciation accrual by \$41
11 million. Again, these adjustments do not represent the OUCC's primary recommendation,
12 which are the ALG depreciation rates outlined in Figure 1 above.

²⁰ See Attachment DJG-2-4, 2-5, and 2-6.; see also Attachment DJG-2-18 for remaining life calculations.

1 **Q. Please describe the Company's depreciable assets in this case.**

2 A. The Company's depreciable assets can be divided into two main groups: life span property
3 (i.e., production plant) and mass property (i.e., transmission and distribution plant). I will
4 discuss my analysis of the accounts in both types of property below.

V. LIFE SPAN PROPERTY ANALYSIS

5 **Q. Describe life span property.**

6 A. "Life span" property accounts usually consist of property within a production plant. The
7 assets within a production plant will be retired concurrently at the time the plant is retired,
8 regardless of their individual ages or remaining economic lives. For example, a production
9 plant will contain property from several accounts, such as structures, fuel holders, and
10 generators. When the plant is ultimately retired, all of the property associated with the
11 plant will be retired together, regardless of the age of each individual unit. Analysts often
12 use the analogy of a car to explain the treatment of life span property. Throughout the life
13 of a car, the owner will retire and replace various components, such as tires, belts, and
14 brakes. When the car reaches the end of its useful life and is finally retired, all of the car's
15 individual components are retired together. Some of the components may still have some
16 useful life remaining, but they are nonetheless retired along with the car. Thus, the various
17 accounts of life span property are scheduled to retire concurrently as of the production
18 unit's probable retirement date.

A. Interim Retirements

1 **Q. Discuss the concept of interim retirements.**

2 A. The individual components within a generating unit are retired and replaced throughout the
3 life of the unit. This retirement rate is measured by "interim" survivor curves. Thus, a
4 production plant's remaining life and depreciation rate are not only affected by the terminal
5 retirement date of the entire plant, but also by the retirement rate of the plant's individual
6 components, which are retired during the "interim" of the plant's useful life.

7 **Q. Did you make any adjustments to the Company's proposed interim retirements?**

8 A. No. I accepted the Company's proposed interim retirement curves as well as the
9 Company's proposed weighting of interim and terminal retirements because they are within
10 a reasonable range given the Company's data provided in this case.

B. Terminal Net Salvage and Demolition Costs

11 **Q. Describe the meaning of terminal net salvage.**

12 A. When a production plant reaches the end of its useful life, a utility may decide to
13 decommission the plant. In that case, the utility may sell some of the remaining assets.
14 The proceeds from this transaction are called "gross salvage." The corresponding expense
15 associated with demolishing plant is called "cost of removal." The term "net salvage"
16 equates to gross salvage less the cost of removal. When net salvage refers to production
17 plants, it is often called "terminal net salvage," because the transaction will occur at the
18 end of the plant's life.

1 **Q. Describe how electric utilities typically support terminal net salvage recovery for**
2 **production assets.**

3 A. Typically, when a utility is requesting the recovery of a substantial amount of terminal net
4 salvage costs, it supports those costs with site-specific demolition studies.

5 **Q. Did DEI provide demolition studies for its production units in this case?**

6 A. Yes. The Company provided demolition studies conducted by Sargent & Lundy in support
7 of its proposed demolition costs.²¹

8 **Q. What is the total amount of present-value terminal net salvage included in the**
9 **Company's proposed depreciation rates?**

10 A. DEI is proposing about \$420 million of present-value terminal net salvage to be included
11 in its depreciation rates.²²

12 **Q. Did you identify any unreasonable assumptions included in the Company's proposed**
13 **terminal net salvage costs?**

14 A. Yes. The Company's proposed terminal net salvage costs include contingency costs. In
15 addition, the Company inappropriately included inventory costs as part of the demolition
16 studies. Finally, the Company is proposing to charge current customers with inflated future
17 costs by escalating the present-value demolition cost estimates by an annual inflation
18 factor. These three issues are further discussed below.

²¹ Direct Testimony of Jeffrey T. Kopp, p. 5, lines 1-3.

²² Electric Generating Plant Decommissioning & Dismantlement Study, Exhibit 13-A (JTK).

1. Contingency Costs

1 **Q. Please describe the contingency costs included in the demolition studies**

2 A. The Company's demolition studies include labor and material cost estimates to demolish
3 its generating units. In addition, the demolition studies include contingency factors that
4 increase the base demolition cost estimates by 20%.²³

5 **Q. What is the amount of the contingency costs?**

6 A. As describe above, the total amount of demolition cost recovery proposed by the Company
7 is about \$420 million. Of that amount, contingency costs are about \$53 million.²⁴

8 **Q. Please summarize DEI's position regarding contingency costs.**

9 A. According to Mr. Kopp, contingency costs include "unspecified" costs designed to account
10 for "uncertainties"²⁵ Mr. Kopp also states that contingency costs are a standard industry
11 practice.²⁶

12 **Q. Do you agree with Mr. Kopp?**

13 A. I do not agree that contingency costs should be charged to ratepayers. However, I do agree
14 with Mr. Kopp on some of his descriptions of what contingency costs are. Contingency
15 costs are certainly "unspecified" and they are designed to cover "uncertainties."

²³ *Id.*

²⁴ *Id.*; see also Attachment DJG-2-8.

²⁵ Direct Testimony of Jeffrey T. Kopp, p. 13, lines 9-21.

²⁶ *Id.* at p. 14, lines 1-7.

1 **Q. Why do you think contingency cost recovery is inappropriate in ratemaking?**

2 A. It is undisputed that contingency costs are unknown, unspecified, and related to
3 uncertainties. These aspects of contingency costs actually provide a better argument why
4 they should be excluded for ratemaking purposes. Under basic ratemaking principles,
5 current customers should not be charged for future costs occurring up to decades into the
6 future that are “unknown” by definition. In other words, even if the plant demolitions were
7 to occur tomorrow, the contingency costs would still be unknown by definition. The fact
8 that contingency costs are to occur up to several decades from now exacerbates this
9 problem, especially from a ratemaking perspective. Furthermore, contingency costs are
10 clearly arbitrary. Sometimes utilities request 10%, 15%, 20%, or 25% contingency costs,
11 and they are usually simply applied at the same level for every generating facility in a
12 demolition study, as Mr. Kopp is proposing in this case.²⁷ The arbitrary nature of
13 contingency cost estimates is not surprising given the fact that they are unknown by
14 definition.

15 **Q. Does recovery of contingency costs shift risks from shareholders to ratepayers?**

16 A. Yes. It is understandable that DEI's shareholders would push for the recovery of an
17 uncertain future costs. In financial modeling, we assume that investors seek the maximum
18 return on investment for a given level of risk. In the competitive market, competition
19 establishes a risk-return equilibrium. Under the regulatory model, however, investors can
20 achieve arbitrage, inflated returns given the level of risk when they can convince regulators

²⁷ Electric Generating Plant Decommissioning & Dismantlement Study, Exhibit 13-A (JTK).

1 to approve mechanisms or costs that reduce risk, while still being awarded returns on equity
2 that are above market-based cost of equity (these concepts are discussed in more detail in
3 Public's Exhibit 12, my rate of return testimony). Thus, it is not surprising that DEI's
4 shareholders want approval of an uncertain and unknown future cost – it would increase
5 cash flow and reduce risk.

6 **Q. Can you think of a cost in any other area of a rate case in which the utility can increase**
7 **such cost by 20% for no other reason than the cost is unknown?**

8 A. No. By definition, all projected, future costs are uncertain, but I cannot think of any other
9 cost in a rate case in which regulators would allow the utility to arbitrarily increase such a
10 cost by 20% and expect recovery of it.

11 **Q. Could the same argument in support of increased contingency costs be used to**
12 **support decreased contingency costs?**

13 A. Yes. If one were to approach this issue objectively, the same arguments used in support of
14 increased contingency costs could be used to support decreased contingency costs. In other
15 words, if a future cost is unknown (which demolition costs are), then it would be just as
16 fair to ratepayers to decrease such cost estimates to account for “unknown” factors as it
17 would be to shareholders to increase such costs. However, I think the most fair and
18 reasonable approach is to disallow contingency factors in either direction.

1 **Q. Do your proposed net salvage rates exclude the Company's proposed contingency**
2 **factors?**

3 A. Yes, for the reasons discussed above, my proposed terminal net salvage rates exclude the
4 contingency costs proposed in the Company's demolition studies.²⁸

2. Inventory Costs

5 **Q. Is DEI also proposing the inclusion of inventory costs in the demolition studies?**

6 A. Yes. For each one of the Company's generating facilities (except the Crane solar facility),
7 DEI has included a line item for inventory costs.

8 **Q. What is the total amount of the inventory costs?**

9 A. The amount of net inventory costs DEI included in its demolition studies is about \$185
10 million.²⁹

11 **Q. Did the Company offer any support for the inclusion of inventory costs in its**
12 **demolition studies?**

13 A. No. Mr. Kopp does not provide any substantive discussion of \$185 million of inventory
14 costs in his direct testimony. Instead, he curiously states:

15 Duke Energy Indiana provided to Burns and McDonnell estimated
16 remaining materials and supplies inventory balances for inclusion in the
17 Decommissioning Study, to be expensed at plant end-of-life.³⁰

²⁸ See Attachments DJG-2-7 and 2-8.

²⁹ See Exhibit 13-A (JTK); net inventory costs include gross inventory cost less salvage credits.

³⁰ Direct Testimony of Jeffrey T. Kopp, p. 4, lines 20-22.

1 Mr. Kopp also states:

2 Maintaining an adequate inventory of M&S for the operation and
3 maintenance of the generating units up to their end of life represents a
4 prudently incurred cost for providing service to customers.³¹

5 **Q. Do you find Mr. Kopp's statements regarding the inventory costs problematic?**

6 A. Yes, I find these statements problematic for several reasons. The first statement made by
7 Mr. Kopp gives the impression that including inventory costs in this manner was not
8 proposed by Mr. Kopp as the Company's decommissioning expert, but rather proposed by
9 DEI. This impression is also based on the fact that I have never seen Burns & McDonnell
10 or Mr. Kopp include inventory costs in this manner in other decommissioning studies they
11 have performed for other utilities. Thus, if "[m]aintaining adequate inventory of M&S for
12 the operation and maintenance of the generating units up to their end of life represents a
13 prudently incurred cost for providing service to customers,"³² as Mr. Kopp claims, then it
14 is puzzling why neither he nor the utilities his company has represented have included such
15 costs in their other demolition studies. Perhaps those costs, if necessary to provide service,
16 were more appropriately accounted for in areas other than the demolition studies, which
17 are designed to estimate the terminal net salvage involved with decommissioning
18 generating units.

³¹ *Id.* at p. 15, lines 6-8.

³² *Id.*

1 **Q. Has DEI demonstrated how inventory costs are necessary to demolish its generating**
2 **facilities?**

3 A. No. The purpose of demolition studies is to provide estimates for gross salvage and cost
4 of removal, so that customers who currently benefit from a utility's generating facilities
5 also pay for the cost to remove those facilities from service. DEI has not shown how
6 inventory costs even relate to this process. Rather, \$185 million of inventory costs is
7 simply included among final line items of each demolition study.

8 **Q. Did Burns & McDonnell conduct an analysis to support the level of inventory**
9 **included in the decommissioning cost study?**

10 A. No. When asked in discovery to "provide all analyses conducted that support the level of
11 inventory included in the decommissioning cost study,"³³ Mr. Kopp responded: "Burns &
12 McDonnell did not conduct an analysis to support the level of inventory included in the
13 decommissioning cost study."³⁴

14 **Q. What is the estimated impact to ratepayers as a result of including inventory costs in**
15 **the demolition studies?**

16 A. As discussed in the executive summary, the estimated impact of including inventory costs
17 in the demolition study is about \$12 million. The fact that DEI is proposing to escalate
18 these costs to a future value exacerbates the impact to ratepayers, as further discussed
19 below.

³³ Data Request IG 14.15.

³⁴ Attachment DJG-2-22, Response to Data Request IG 14.15.

3. Escalation Factors

1 **Q. Please describe the cost escalation factors the Company applied to its present-value**
2 **demolition cost estimates.**

3 A. In his direct testimony, Mr. Kopp states that Burns & McDonnell did not apply an cost
4 escalation factor to the demolition cost estimates, and that all estimates are in year 2018
5 dollars.³⁵ However, Mr. Spanos applied such escalation factors to the demolition cost
6 estimates.³⁶ Specifically, Mr. Spanos applied an annual inflation rate of 2.5% to the
7 demolition estimate of each facility to their projected retirement dates.³⁷

8 **Q. What is the estimated dollar impact of these escalation factors?**

9 A. As discussed above, the present value of the demolition cost estimates is about \$420
10 million.³⁸ By escalating these costs, the Company is proposing that current ratepayers pay
11 an additional \$317 million.³⁹ When applied to current depreciation rates, the escalation
12 factors would result in an additional, estimated \$20 million per year to ratepayers.

13 **Q. Does the Company's proposal related to escalated demolition costs violate**
14 **fundamental principles regarding the time value of money?**

15 A. Yes. Current ratepayers should not be charged for a future cost that has not been discounted
16 to present value. The concept of the time value of money is a cornerstone of finance and
17 valuation. For example, as discussed in my rate of return testimony, the Gordon Growth

³⁵ Direct Testimony of Jeffrey T. Kopp, p. 14, lines 15-17.

³⁶ Direct Testimony of John J. Spanos, p. 14, lines 6-9.

³⁷ Attachment DJG-2-21, Response to Data Request IG 14.14.

³⁸ Direct Testimony of Jeffrey T. Kopp, p. 5, lines 1-3.

³⁹ Attachment DJG-2-21, Response to Data Request IG 14.14.

1 Model (or DCF Model) is one of the most widely used valuation models. This model
2 applies a growth rate to a company's dividends many years into the future. However, that
3 dividend stream is then discounted back to the current year by a discount rate in order to
4 arrive at the present value of an asset. In contrast to this approach, the Company has
5 escalated the present value of its demolition costs decades into the future and is essentially
6 asking current ratepayers to pay the future value of a cost with present-day dollars. This
7 arrangement ignores the time value of money principle and is inappropriate for that reason
8 alone.

9 **Q. Have other jurisdictions consistently rejected contingency and escalation factors you**
10 **discussed above?**

11 A. Yes. The Oklahoma Corporation Commission has rejected the use of contingency and
12 escalation factors in production net salvage rates. For example, in the 2015 rate case for
13 Public Service Company of Oklahoma ("PSO"), the company proposed the inclusion of
14 escalation and contingency factors in calculating PSO's terminal net salvage. Like DEI,
15 PSO hired Sargent & Lundy ("S&L") to conduct its demolition studies. In rejecting PSO's
16 proposed escalation factor, the ALJ found as follows:

1 The ALJ adopts Staff witness Garrett's recommendation that the
2 Commission should deny the proposed escalation of demolition costs in this
3 case because (1) the escalated costs do not appear to be calculated in the
4 same manner as other calculations; (2) the Company did not offer any
5 testimony in support of the escalation factor; (3) an escalation factor that
6 does not consider any improvements in technology or economic efficiencies
7 likely overstates future costs; (4) it is inappropriate to apply an escalation
8 factor to demolition costs that are likely overstated; (5) asking ratepayers to
9 pay for future costs that may not occur, are not known and measurable
10 changes within the meaning of 17 O.S. § 284; and (6) the Commission has
11 not approved escalated demolition costs in previous cases.⁴⁰

12 Likewise, in rejecting PSO's proposed contingency factors, the ALJ found as follows:

13 In its demolition cost study, S&L applied a 15% contingency factor to its
14 cost estimates, and a negative 15% contingency factor to its scrap metal
15 value estimates. The Company provides little justification for this
16 contingency factor other than the plants might experience uncertainties and
17 unplanned occurrences. This reasoning fails to consider the fact that certain
18 occurrences could reduce estimated costs.⁴¹

19 Based on the same reasoning, the IURC should also reject DEI's proposed contingency
20 and escalation factors in this case.

VI. MASS PROPERTY ANALYSIS

21 **Q. Describe the methodology used to estimate the service lives of grouped depreciable**
22 **assets.**

23 A. The process used to study the industrial property retirement is rooted in the actuarial
24 process used to study human mortality. Just as actuarial analysts study historical human
25 mortality data to predict how long a group of people will live, depreciation analysts study
26 historical plant data to estimate the average lives of property groups. The most common

⁴⁰ Report and Recommendation of the Administrative Law Judge p. 164, filed May 31, 2016 in Cause No. PUD 201500208.

⁴¹ *Id.* (emphasis added).

1 actuarial method used by depreciation analysts is called the “retirement rate method.” In
2 the retirement rate method, original property data, including additions, retirements,
3 transfers, and other transactions, are organized by vintage and transaction year.⁴² The
4 retirement rate method is ultimately used to develop an “observed life table,” (“OLT”)
5 which shows the percentage of property surviving at each age interval. This pattern of
6 property retirement is described as a “survivor curve.” The survivor curve derived from
7 the observed life table, however, must be fitted and smoothed with a complete curve in
8 order to determine the ultimate average life of the group.⁴³ The most widely used survivor
9 curves for this curve fitting process were developed at Iowa State University in the early
10 1900s and are commonly known as the “Iowa curves.”⁴⁴ A more detailed explanation of
11 how the Iowa curves are used in the actuarial analysis of depreciable property is set forth
12 in Appendix C.

13 **Q. Describe how you statistically analyzed DEI’s historical retirement data in order to**
14 **determine the most reasonable Iowa curve to apply to each account.**

15 A. I used the aged property data provided by the Company to create an observed life table
16 (“OLT”) for each account. The data points on the OLT can be plotted to form a curve (the
17 “OLT curve”). The OLT curve is not a theoretical curve, rather, it is actual observed data
18 from the Company’s records that indicate the rate of retirement for each property group.

⁴² 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).

⁴³ See Appendix C for a more detailed discussion of the actuarial analysis used to determine the average lives of grouped industrial property.

⁴⁴ See Appendix B for a more detailed discussion of the Iowa curves.

1 An OLT curve by itself, however, is rarely a smooth curve, and is often not a “complete”
2 curve (i.e., it does not end at zero percent surviving). In order to calculate average life (the
3 area under a curve), a complete survivor curve is required. The Iowa curves are empirically
4 derived curves based on the extensive studies of the actual mortality patterns of many
5 different types of industrial property. The curve-fitting process involves selecting the best
6 Iowa curve to fit the OLT curve. This can be accomplished through a combination of visual
7 and mathematical curve-fitting techniques, as well as professional judgment. The first step
8 of my approach to curve-fitting involves visually inspecting the OLT curve for any
9 irregularities. For example, if the “tail” end of the curve is erratic and shows a sharp decline
10 over a short period of time, it may indicate that this portion of the data is less reliable, as
11 further discussed below. After inspecting the OLT curve, I use a mathematical curve-
12 fitting technique which essentially involves measuring the distance between the OLT curve
13 and the selected Iowa curve to get an objective, mathematical assessment of how well the
14 curve fits. After selecting an Iowa curve, I observe the OLT curve along with the Iowa
15 curve on the same graph to determine how well the curve fits. As part of my analysis, I
16 may repeat this process several times for any given account to ensure that the most
17 reasonable Iowa curve is selected.

18 **Q. Do you always select the mathematically best-fitting curve?**

19 A. Not necessarily. Mathematical fitting is an important part of the curve-fitting process
20 because it promotes objective, unbiased results. While mathematical curve-fitting is
21 important, however, it may not always yield the optimum result. For example, if there is
22 insufficient historical data in a particular account and the OLT curve derived from that data

1 is relatively short and flat, the mathematically “best” curve may be one with a very long
2 average life. However, when there is sufficient data available, mathematical curve fitting
3 can be used as part of an objective service life analysis.

4 **Q. Should every portion of the OLT curve be given equal weight?**

5 A. Not necessarily. Many analysts have observed that the points comprising the “tail end” of
6 the OLT curve may often have less analytical value than other portions of the curve. In
7 fact, “[p]oints at the end of the curve are often based on fewer exposures and may be given
8 less weight than points based on larger samples. The weight placed on those points will
9 depend on the size of the exposures.”⁴⁵ In accordance with this standard, an analyst may
10 decide to truncate the tail end of the OLT curve at a certain percent of initial exposures,
11 such as one percent. Using this approach puts greater emphasis on the most valuable
12 portions of the curve. For my analysis in this case, I not only considered the entirety of the
13 OLT curve, but also conducted further analyses that involved fitting Iowa curves to the
14 most significant part of the OLT curve for certain accounts. In other words, to verify the
15 accuracy of my curve selection, I narrowed the focus of my additional calculation to
16 consider approximately the top 99% of the “exposures” (i.e., dollars exposed to retirement)
17 and to eliminate the tail end of the curve representing the bottom 1% of exposures for some
18 accounts, if necessary. I will illustrate an example of this approach in the discussion below.

⁴⁵ Wolf *supra* n. 7, at 46.

1 **Q. Generally, describe the differences between the Company's service life proposals and**
2 **your service life proposals.**

3 A. For each of the accounts to which I propose adjustments, the Company's proposed average
4 service life, as estimated through an Iowa curve, is too short to provide the most reasonable
5 mortality characteristics of the account. Generally, for the accounts in which I propose a
6 longer service life, that proposal is based on the objective approach of choosing an Iowa
7 curve that provides a better mathematical fit to the observed historical retirement pattern
8 derived from the Company's plant data.

9 **Q. In support of its service life estimates, did DEI present substantial evidence in**
10 **addition to the historical plant data for each account?**

11 A. No. It appears that DEI is relying primarily on its historical retirement data in order to
12 make predictions about the remaining average life for the assets in each account.
13 Therefore, I think the Commission should focus primarily on this historical data and
14 objective Iowa curve fitting when assessing fair and reasonable depreciation rates for DEI.
15 The service lives I propose in this case are based on Iowa curves that provide better
16 mathematical fits to DEI's historical retirement data, and they result in more reasonable
17 service life estimates and depreciation rates for the accounts to which I propose
18 adjustments.⁴⁶

⁴⁶ See generally the Iowa curve fitting charts in Attachment DJG-2-16.

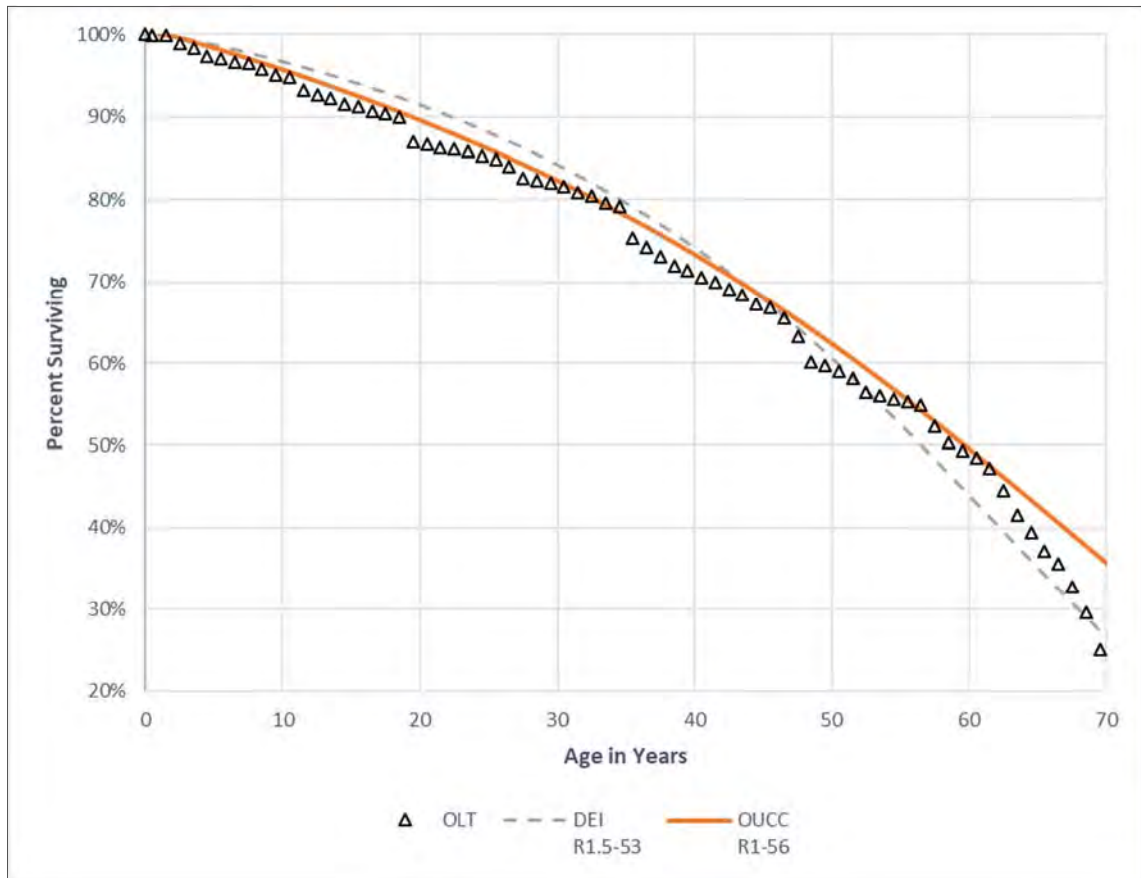
A. Account 353 – Station Equipment

1 **Q. Describe your service life estimate for this account and compare it with the**
2 **Company's estimate.**

3 A. The observed survivor curve (OLT curve) derived from the Company's data for this
4 account is presented in the graph below. The graph also shows the Iowa curves Mr. Spanos
5 and I selected to represent the average remaining life of the assets in this account. For this
6 account, Mr. Spanos selected the R1.5-33 Iowa curve, and I selected the R1-56 Iowa curve.
7 Both of these curves are shown in the graph below along with the OLT curve.⁴⁷

⁴⁷ Attachment DJG-2-12.

**Figure 8:
Account 353 – Station Equipment**

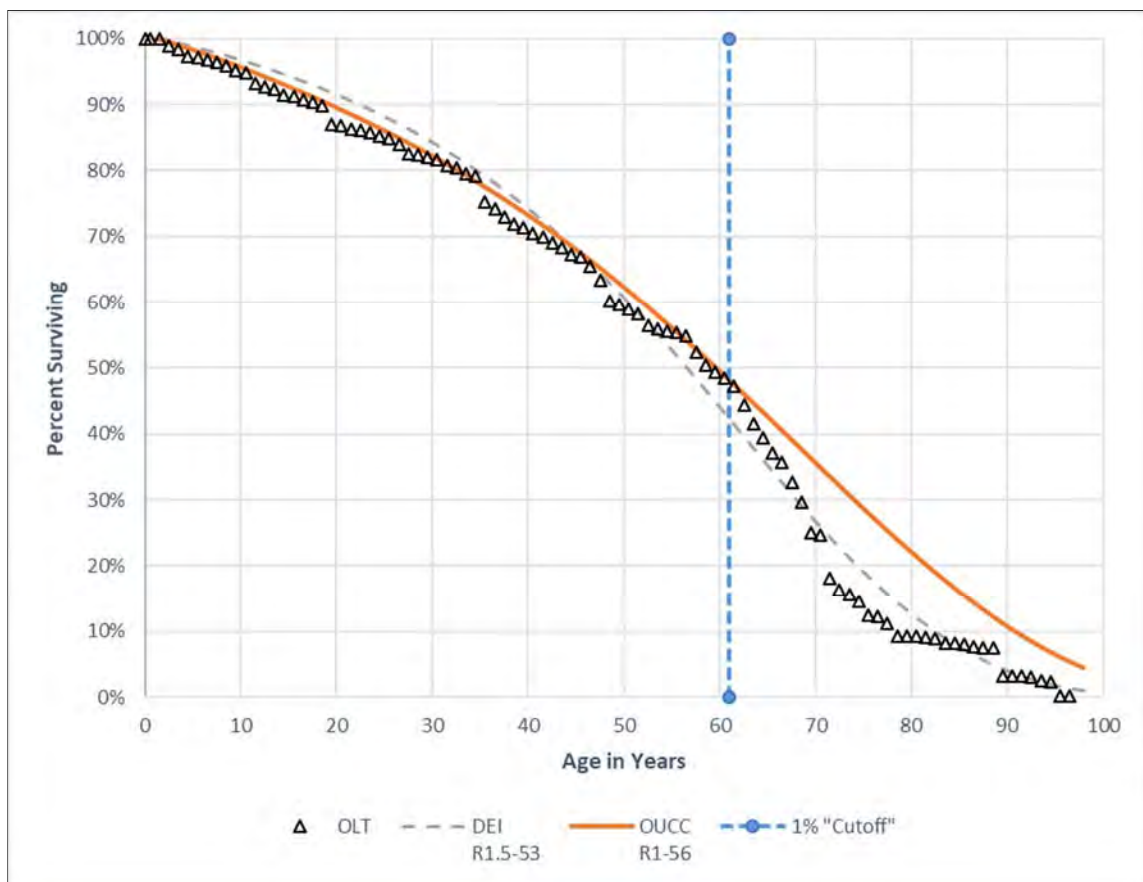


1 As shown in the graph, both Iowa curves appear to provide reasonable fits to the OLT curve
2 from a visual perspective. We can use mathematical calculations to determine which Iowa
3 curve provides the closest fit to the observed data. Given the adequate retirement history in
4 this account (as evidenced by the relatively long OLT curve) and the relative smoothness
5 of the OLT curve, the results of mathematical curve fitting are particularly valuable in
6 helping select the most reasonable Iowa curve.

1 **Q. Are all of the data points on this graph statistically relevant?**

2 A. No. While it is not an authoritative standard, I typically consider data points occurring
3 approximately after the data point corresponding to 1% of the beginning exposures in a
4 particular account to be statistically irrelevant. The graph below shows where this 1%
5 cutoff would be for this account.

**Figure 9:
Account 353 – Station Equipment**



6 The data points occurring to the right of the dotted blue line are less relevant for statistical
7 analyses. The curve selected by Mr. Spanos appears to give more statistical weight to this
8 irrelevant portion of the OLT curve.

1 **Q. Does your selected Iowa curve provide a better mathematical fit to the relevant**
2 **portion of the OLT curve?**

3 A. Yes. While visual curve-fitting techniques can help an analyst identify the most
4 statistically relevant portions of the OLT curve for this account, mathematical curve-fitting
5 techniques can help us determine which of the two Iowa curves provides the better fit
6 (especially in cases where it is not obvious from a visual standpoint which curve provides
7 the better fit). Mathematical curve-fitting essentially involves measuring the “distance”
8 between the OLT curve and the selected Iowa curve. The best fitting curve from a
9 mathematical standpoint is the one that minimizes the distance between the OLT curve and
10 the Iowa curve, thus providing the closest fit. The distance between the curves is calculated
11 using the “sum-of-squared differences” (“SSD”) technique. In this account, the total SSD,
12 or distance between the Company’s curve and the OLT curve is 0.0690, while the total
13 SSD between the R1-56 curve and the OLT curve is only 0.0067.⁴⁸ Thus, the R1-56 curve
14 is a better mathematical fit to the historical data, and it provides a more reasonable service
15 life estimate and depreciation rate for this account in my opinion.

B. Account 356 – Overhead Conductors and Devices

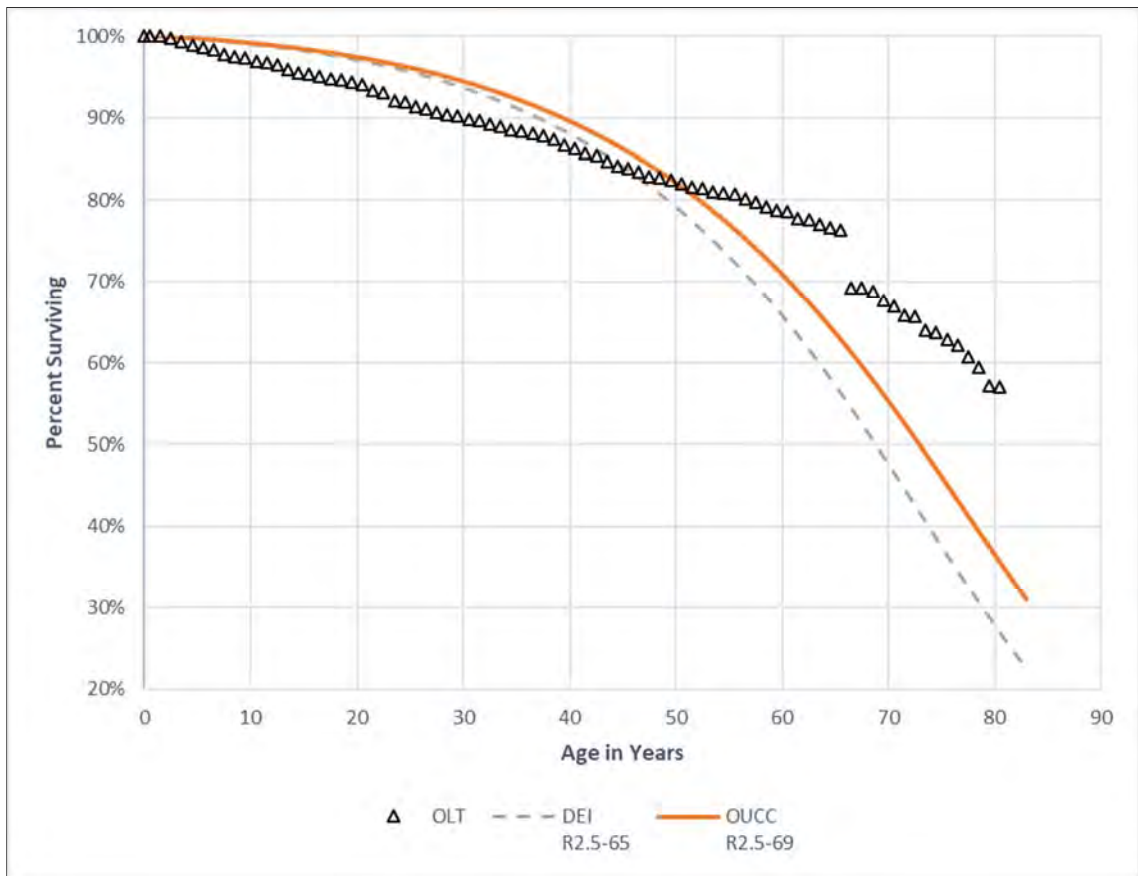
16 **Q. Describe your service life estimate for this account and compare it with the**
17 **Company’s estimate.**

18 A. Mr. Spanos selected the R2.5-65 curve for this account, and I selected the R2.5-69 curve.
19 Thus, we both selected the same curve shape, but the Iowa curve I selected considers a

⁴⁸ Attachment DJG-2-12.

1 longer average life by four years. These Iowa curves are illustrated in the graph below
2 along with the OLT curve.⁴⁹

**Figure 10:
Account 356 – Overhead Conductors and Devices**



3 As shown in the graph, the Iowa curve selected by Mr. Spanos does not appear to give
4 enough credit to relevant historical data occurring after age-interval 60. While the
5 historical pattern indicated in the OLT may not continue on the relatively flat trajectory it
6 has until this point, it is nonetheless the Company's burden to demonstrate why its

⁴⁹ Attachment DJG-2-13.

1 proposed depreciation rates are not excessive (i.e., Iowa curves not being too short). In
2 contrast, the R2.5-69 curve is conservative and reasonable in that it gives some
3 consideration to the Company's apparent position that the service life going forward for
4 the assets in this account may be less than the service life otherwise indicated by the
5 historical retirement rate, while avoiding the otherwise excessive depreciation rate that
6 would result from an unreasonably short Iowa curve that is inadequately supported.

7 **Q. Does your selected Iowa curve provide a better mathematical fit to the relevant**
8 **portion of the OLT curve?**

9 A. Yes. Specifically, the SSD for the curve selected by Mr. Spanos is 1.4369, and the SSD
10 for the R2.5-69 curve I selected is only 0.2160, which makes it the better mathematical
11 fit.⁵⁰

C. Account 367 – Underground Conductors and Devices

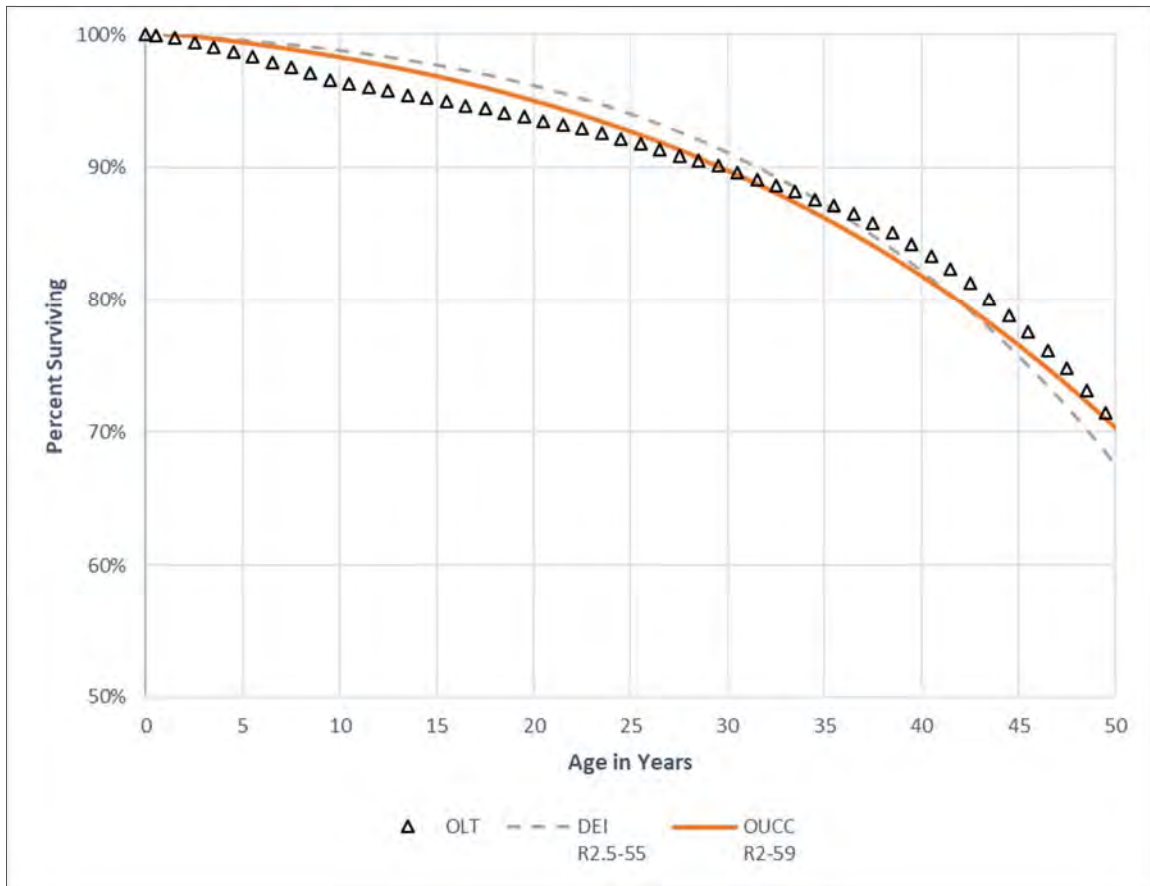
12 **Q. Describe your service life estimate for this account and compare it with DEI's**
13 **estimate.**

14 A. For this account, Mr. Spanos selected the R2.5-55 curve, and I selected the R2-59 curve.
15 Both of these curves are shown in the graph below along with the OLT curve.⁵¹

⁵⁰ Attachment DJG-2-13.

⁵¹ Attachment DJG-2-14.

**Figure 11:
Account 367 – Underground Conductors and Devices**

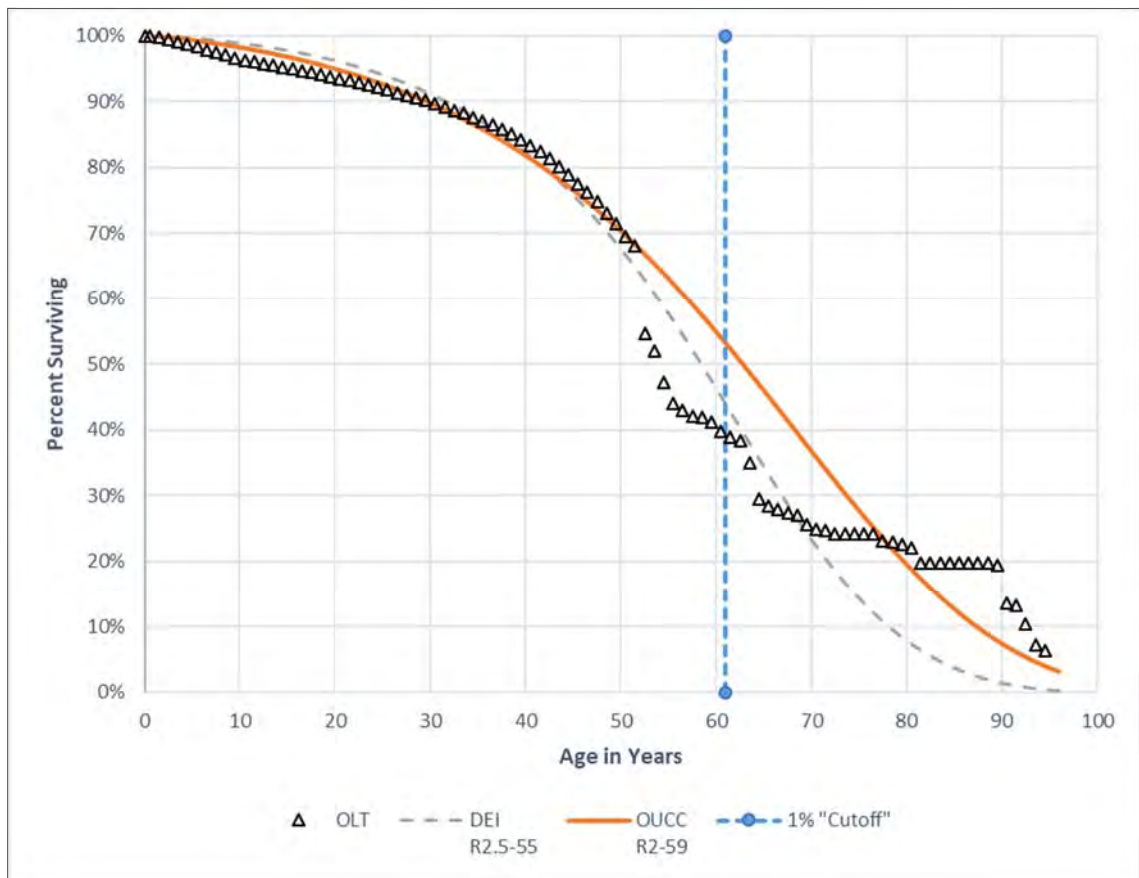


1 As shown in the graph, both Iowa curves appear to provide reasonable fits to the OLT curve
2 from a visual perspective. We can use mathematical calculations to determine which Iowa
3 curve provides the closet fit to the observed data.

4 **Q. Are all of the data points on this graph statistically relevant?**

5 A. No. As a general benchmark, I typically consider data points occurring approximately after
6 the data point corresponding to 1% of the beginning exposures in a particular account to
7 be statistically irrelevant. The graph below shows where this 1% cutoff would be for this
8 account.

**Figure 12:
Account 367 – Underground Conductors and Devices**



1 The data points occurring to the right of the dotted blue line are less relevant for statistical
 2 analyses. The curve selected by Mr. Spanos appears to give more statistical weight to this
 3 irrelevant portion of the OLT curve.

4 **Q. Does your selected Iowa curve provide a better mathematical fit to the relevant**
 5 **portion of the OLT curve?**

6 A. Yes. Whether measuring the entire OLT curve, or only the most relevant portion (i.e.,
 7 without the tail end), the Iowa curve I selected provides the better mathematical fit.

1 Specifically, the total SSD for the curve selected by Mr. Spanos is .5534, and the SSD for
2 the R2-59 curve I selected is only .4205, which makes it the better mathematical fit.⁵²

D. Account 369 – Services

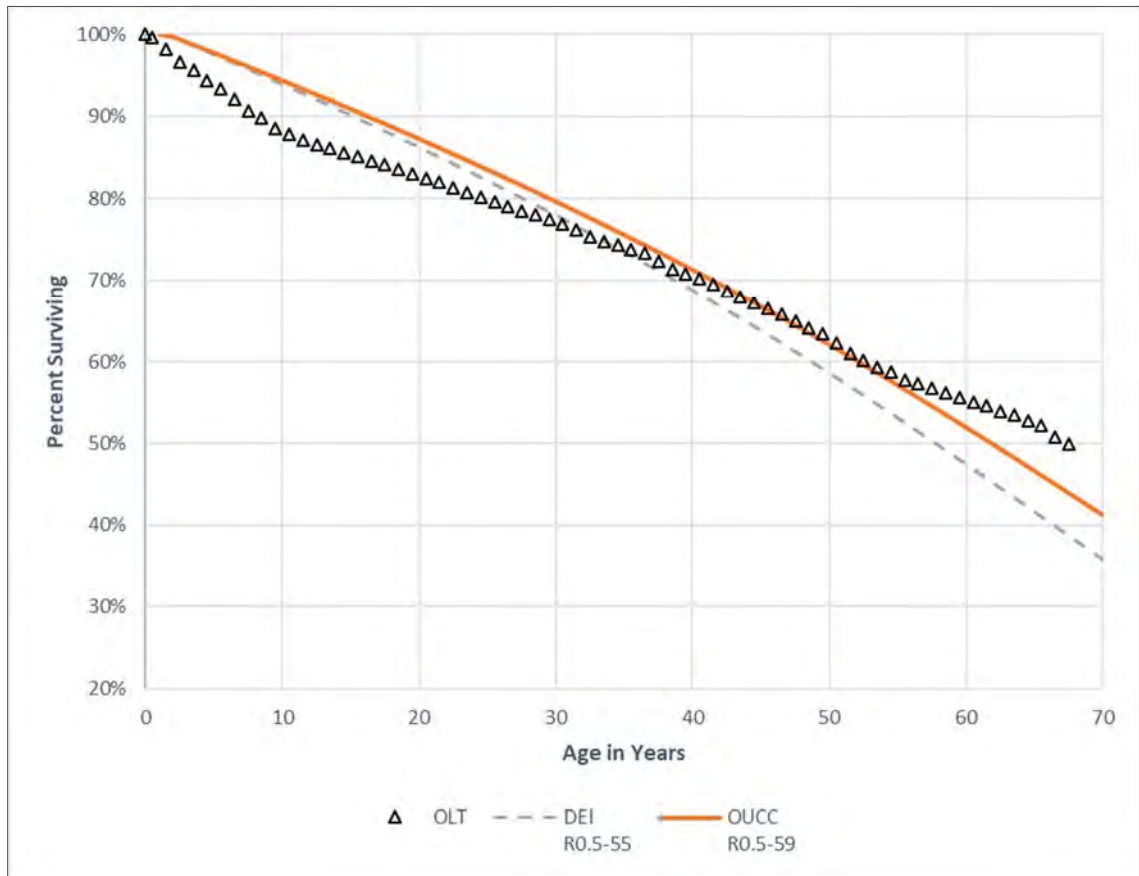
3 **Q. Describe your service life estimate for this account and compare it with DEI's**
4 **estimate.**

5 A. Mr. Spanos selected the R0.5-55 curve for this account, and I selected the R0.5-59 curve.
6 Thus, we both selected the same curve shape, but the Iowa curve I selected considers a
7 longer average life by four years. These Iowa curves are illustrated in the graph below
8 along with the OLT curve.⁵³

⁵² Attachment DJG-2-14.

⁵³ Attachment DJG-2-15.

Figure 13:
Account 369 – Services



1 As shown in the graph, the Iowa curve selected by Mr. Spanos does not appear to give
2 enough weight to relevant historical data occurring after age-interval 40. While the
3 historical pattern indicated in the OLT may not continue on the relatively flat trajectory it
4 has until this point, it is nonetheless the Company's burden to demonstrate why its
5 proposed depreciation rates are not excessive (i.e., Iowa curves not being too short).

1 **Q. Does your selected Iowa curve provide a better mathematical fit to the relevant**
2 **portion of the OLT curve?**

3 A. Yes. Specifically, the SSD for the curve selected by Mr. Spanos is 0.2124, and the SSD
4 for the R0.5-59 curve I selected is only 0.0853, which makes it the better mathematical
5 fit.⁵⁴

VII. CONCLUSION AND RECOMMENDATION

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

7 A. For the reasons discussed in my testimony, DEI has not met its burden to show that its
8 proposed depreciation rates are not excessive, and the IURC should thus reject the
9 Company's proposal. The OUCC's proposed depreciation adjustment comprises several
10 key issues: (1) calculating rates under the ALG method; (2) removing contingency costs
11 from DEI's decommissioning cost estimates; (3) removing inventory costs from DEI's
12 decommissioning cost estimates; (4) removing escalation factors from DEI's terminal net
13 salvage calculations; and (5) adjusting the Company's proposed service lives for several of
14 its transmission and distribution accounts. Adoption of the OUCC's proposal will result
15 in fair and reasonable depreciation rates.

16 **Q. Does this conclude your depreciation testimony?**

17 A. Yes.

⁵⁴ Attachment DJG-2-15.

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.⁵⁵ 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.⁵⁶ The figure below illustrates the basic concept of a depreciation system and includes some of the available parameters.⁵⁷

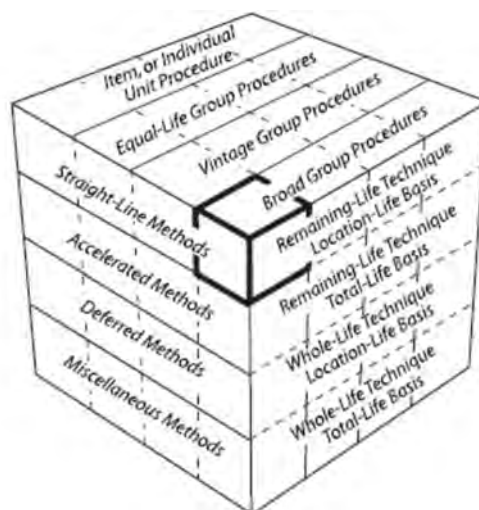
There are hundreds of potential combinations of methods, procedures, techniques, and models, but in practice, analysts use only a few combinations. Ultimately, the system selected must result in the systematic and rational allocation of capital recovery for the utility. Each of the four primary factors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

⁵⁵ Wolf *supra* n. 7, at 69-70.

⁵⁶ *Id.* at 70, 139-40.

⁵⁷ 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 some of the available parameters of a depreciation system.

**Figure 14:
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.⁵⁸ 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.⁵⁹ The basic formula for the straight-line method is as follows:⁶⁰

⁵⁸ NARUC *supra* n. 8, at 56.

⁵⁹ *Id.*

⁶⁰ *Id.*

**Equation 1:
Straight-Line Accrual**

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

Gross plant is a known amount from the utility's records, while both net salvage and service life must be estimated 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.⁶¹ In practice, the annual accrual is expressed as a rate which is applied to the original cost of plant to determine the annual accrual in dollars. The formula for determining the straight-line rate is as follows:⁶²

**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.⁶³ 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

⁶¹ *Id.* at 57.

⁶² *Id.* at 56.

⁶³ Wolf *supra* n. 7, at 74-75.

conducting calculations for each unit. Whereas an individual unit of 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.⁶⁴ 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.⁶⁵

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 depreciated, 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.⁶⁶ 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.⁶⁷ Under the equal life procedure the property is divided into subgroups that each has a common life.⁶⁸

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

⁶⁴ *Id.* at 74.

⁶⁵ NARUC *supra* n. 8, at 61-62.

⁶⁶ *See* Wolf *supra* n. 7, at 74-75.

⁶⁷ *Id.* at 75.

⁶⁸ *Id.*

technique applies the depreciation rate on the estimated average service life of a group, while the remaining life technique seeks to recover undepreciated costs over the remaining life of the plant.⁶⁹

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.⁷⁰ 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 in these appendices 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.⁷¹ 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

⁶⁹ NARUC *supra* n. 8, at 63-64.

⁷⁰ Wolf *supra* n. 7, at 83.

⁷¹ NARUC *supra* n. 8, at 325.

in the annual accrual.⁷² 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:⁷³

**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.⁷⁴

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.⁷⁵ 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

⁷² NARUC *supra* n. 8, 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.”).

⁷³ *Id.* at 64.

⁷⁴ Wolf *supra* n. 7, at 178.

⁷⁵ See Wolf *supra* n. 7, at 139 (I added the term “model” to distinguish this fourth depreciation system parameter from the other three parameters).

used among practitioners, the “broad group” and the “vintage group,” are two ways of 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 have 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.⁷⁶ 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.⁷⁷ 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.⁷⁸ They generalized the 65 curves

⁷⁶ Wolf *supra* n. 7, at 276.

⁷⁷ *Id.* at 23.

⁷⁸ *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 176.⁷⁹ 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.”⁸⁰ 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.⁸¹ Rather than using the original formulas, analysts typically rely on the published tables containing the percentages 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. In the 1970s, John Russo collected data from over 2,000 property accounts reflecting

⁷⁹ *Id.*

⁸⁰ Robley Winfrey, *Bulletin 125: Statistical Analyses of Industrial Property Retirements* 85, Vol. XXXIV, No. 23 (Iowa State College of Agriculture and Mechanic Arts 1935).

⁸¹ 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. 7, at 305-38 (publishing the percent surviving for each Iowa curve, including “O” type curve, at one percent intervals).

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:⁸²

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.⁸³

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, analysts

⁸² See Wolf *supra* n. 7, at 37.

⁸³ *Id.*

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.

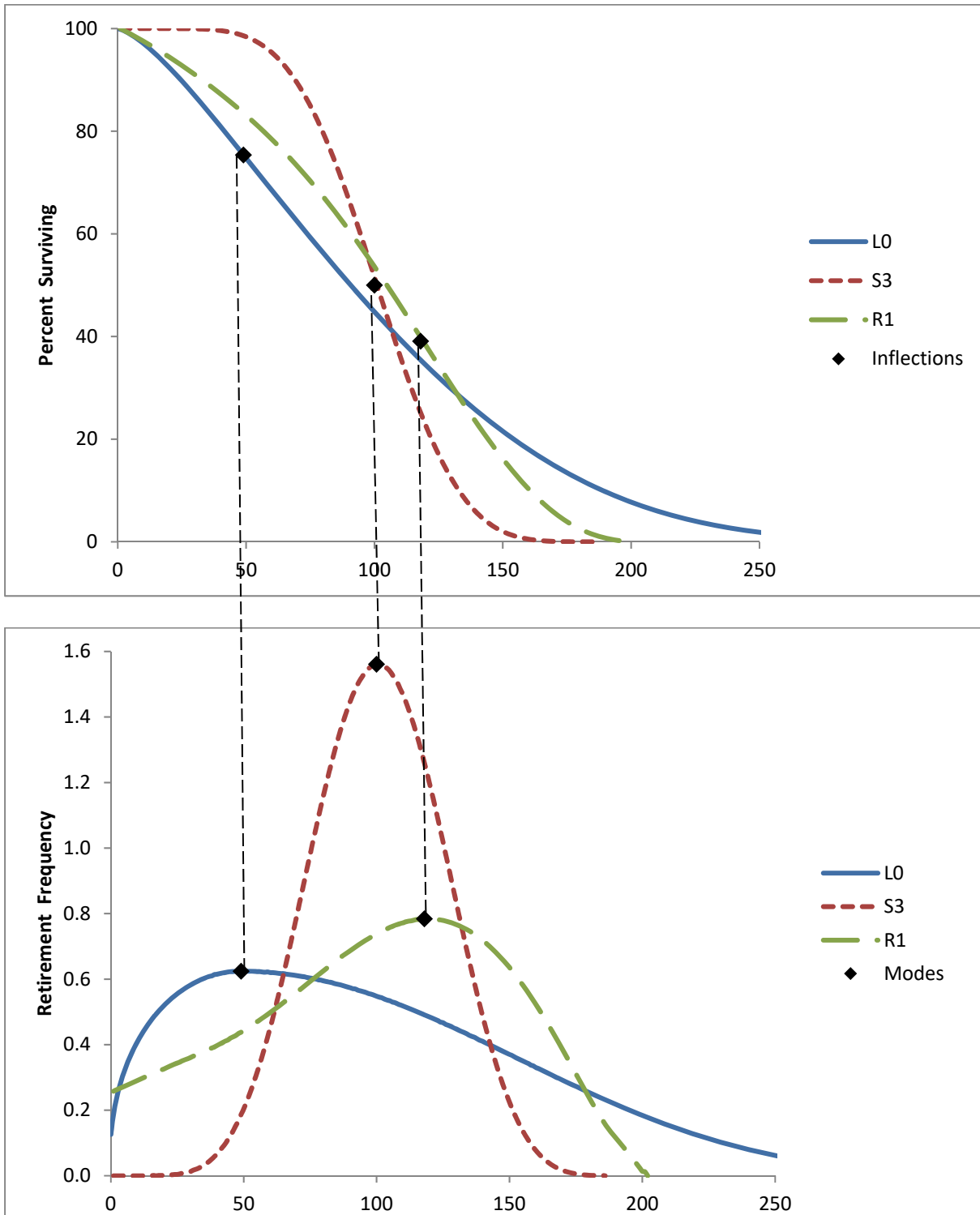
2. Classification

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 the figure 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).⁸⁴ In the figure 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.

⁸⁴ 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. 8, at 68).

**Figure 15:
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 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.”⁸⁵

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.

⁸⁵ Winfrey *supra* n. 75, at 60.

Figure 16:
Type L Survivor and Frequency Curves

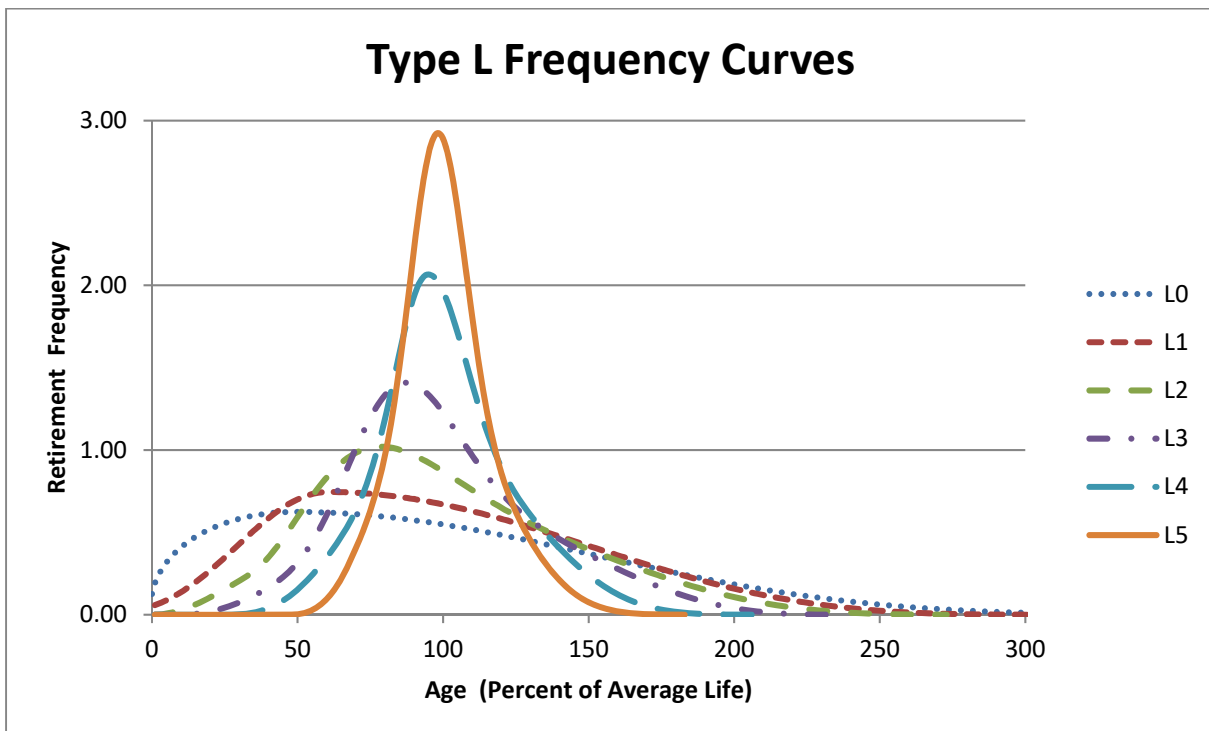
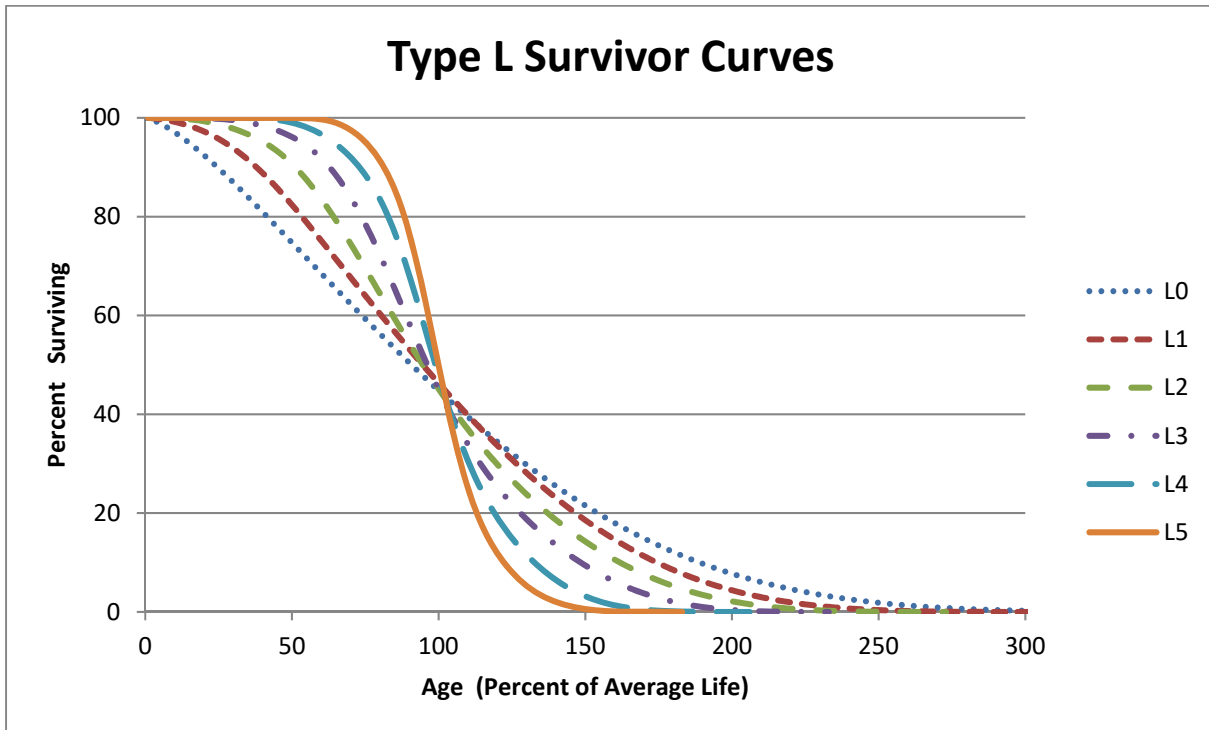


Figure 17:
Type S Survivor and Frequency Curves

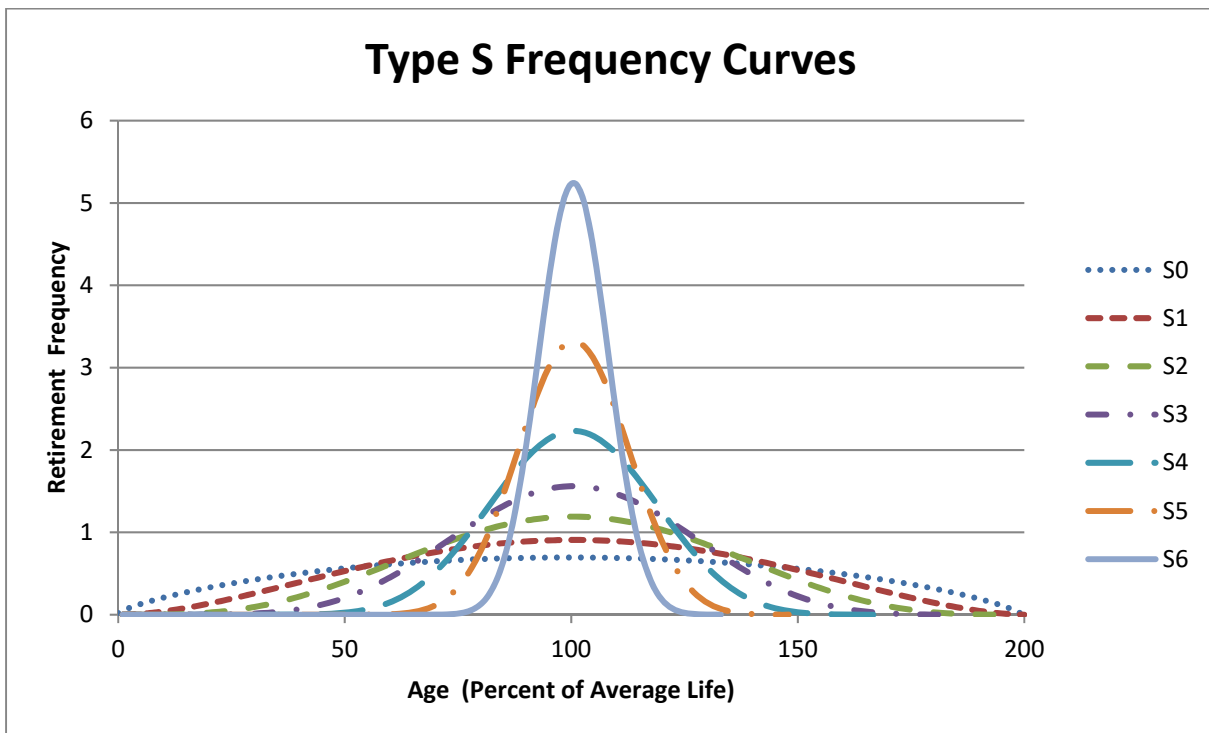
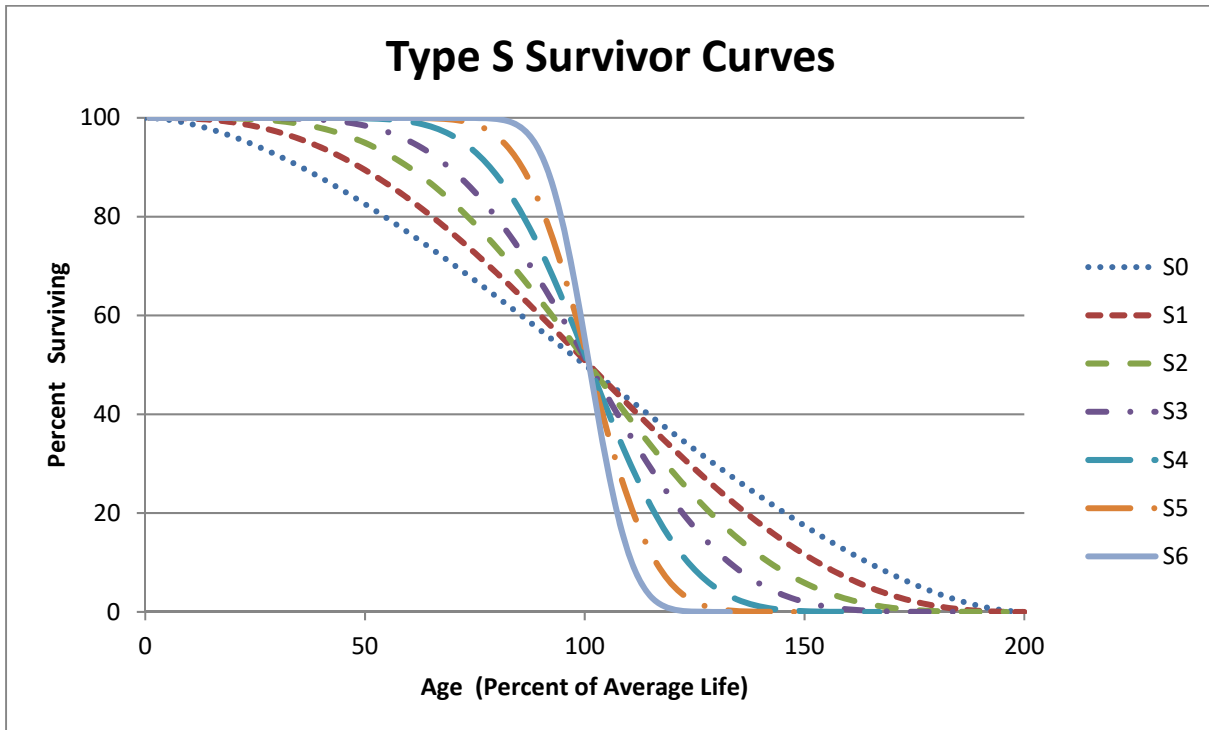
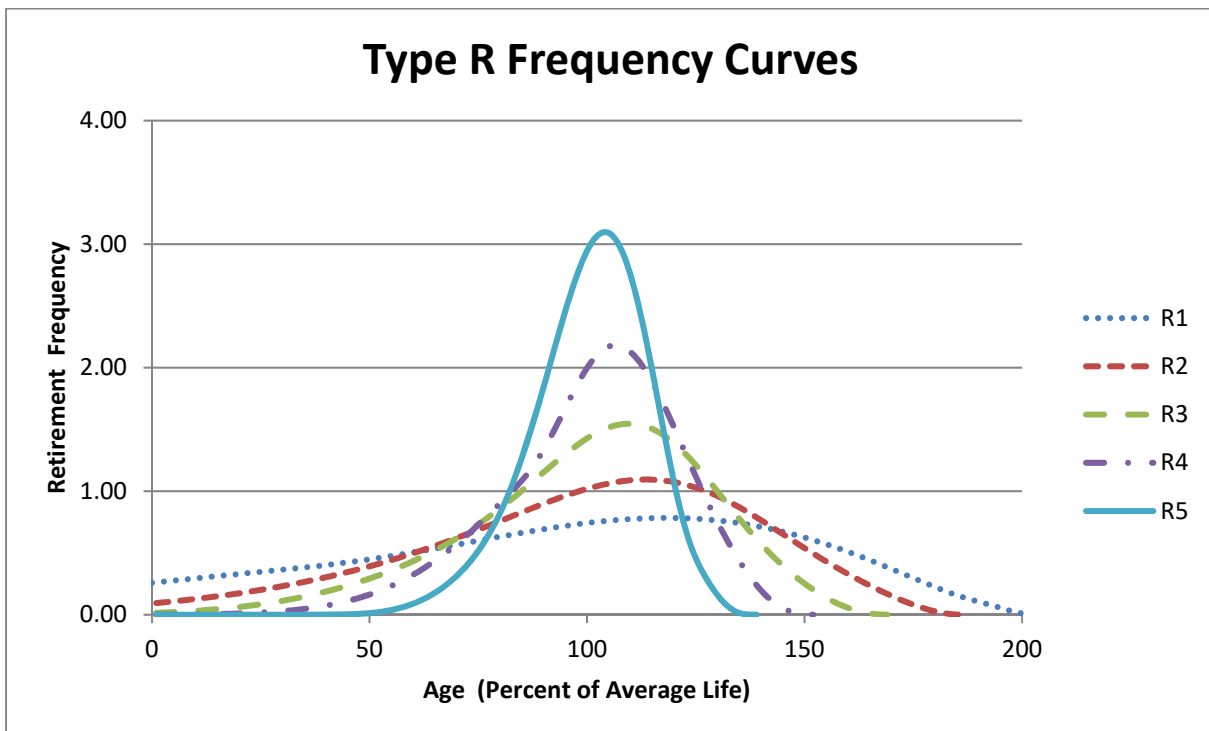
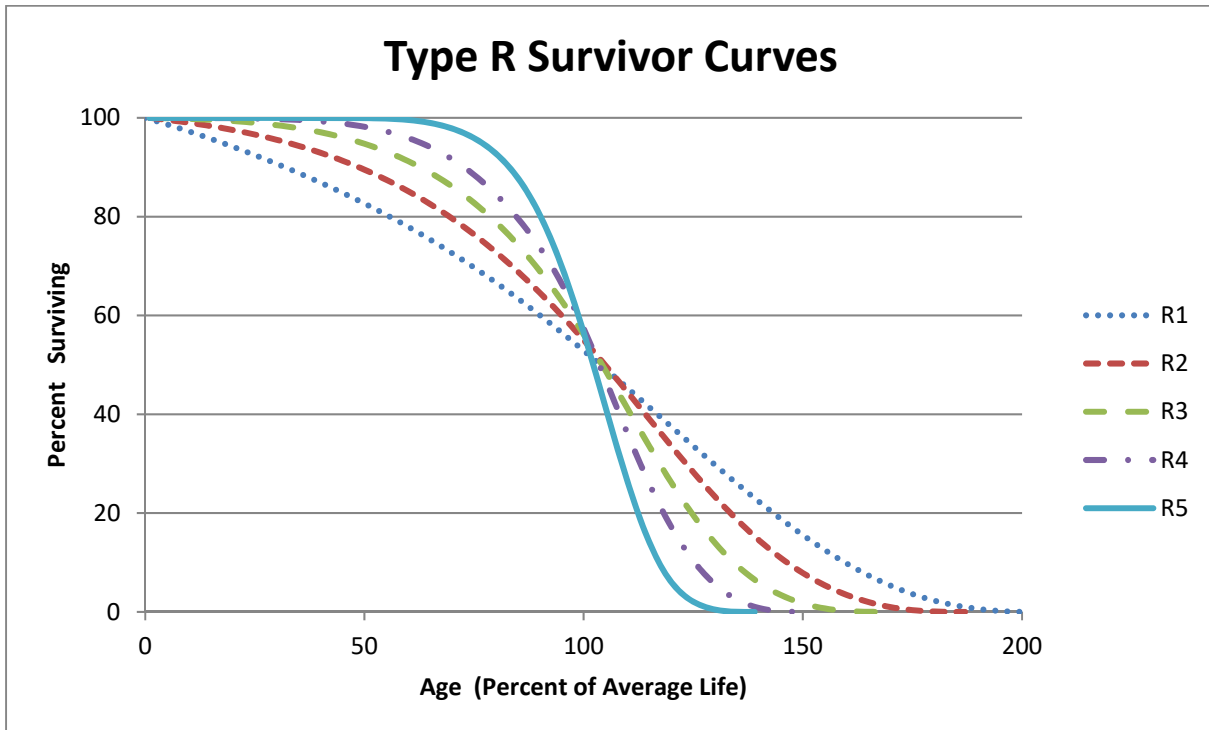


Figure 18:
Type R Survivor and Frequency Curves



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. The figure 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.⁸⁶

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% to convert it from percent-years to years. The formula for average life is as follows:⁸⁷

**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” survivor

⁸⁶ 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.

⁸⁷ See NARUC *supra* n. 8, at 71.

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.⁸⁸ 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.⁸⁹ 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**

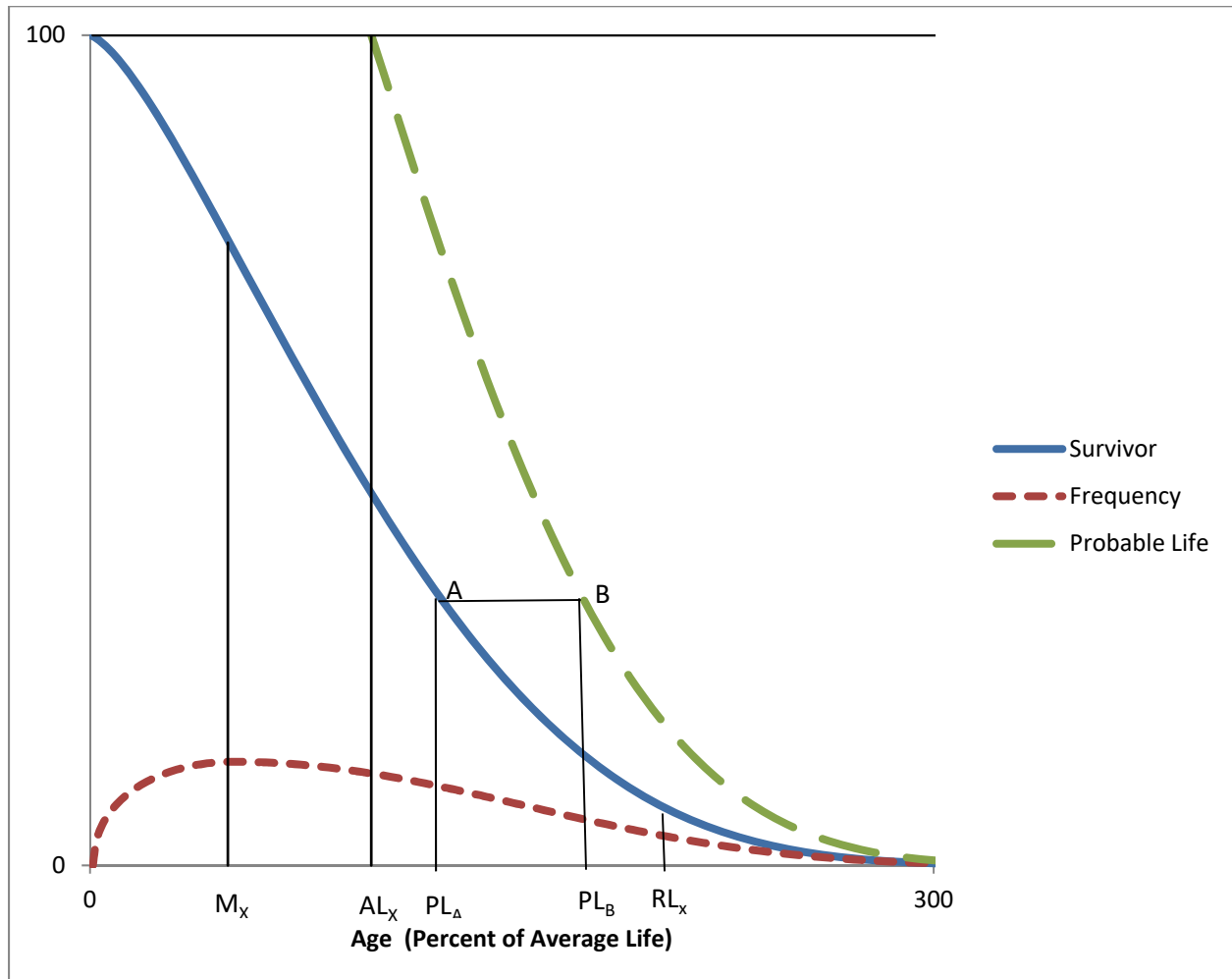
$$\text{Average Remaining Life} = \frac{\text{Area Under Survivor Curve from Age } x \text{ to Max Life}}{S_x}$$

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

⁸⁸ *Id.* at 73.

⁸⁹ *Id.* at 74.

**Figure 19:
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.⁹⁰ The probable life is also illustrated in this figure. 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

⁹⁰ Wolf *supra* n. 7, at 28.

corresponding point on the survivor curve above at point “A,” then horizontally to point “B” 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 today will live. Insurance companies rely on 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.⁹¹

Figure 20:
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 Continuing Property Records ("CPR"). Generally, a CPR should contain 1) an inventory of property record

⁹¹ NARUC *supra* n. 8, at 14-15.

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.⁹² 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 to calculate observed survivor curves for property groups. Of these methods, the retirement rate method is superior, and is widely employed by depreciation analysts.⁹³ 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 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 into service 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. The first matrix is the exposure matrix, which shows the exposures

⁹² *Id.* at 112-13.

⁹³ Anson Marston, Robley Winfrey & Jean C. Hempstead, *Engineering Valuation and Depreciation* 154 (2nd ed., McGraw-Hill Book Company, Inc. 1953).

at the beginning of each year.⁹⁴ 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 2012 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 were retired during 2012.

**Figure 21:
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	

⁹⁴ 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 accounting period is called an “exposure” rather than an addition.

**Figure 22:
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.⁹⁵ 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 ($192+184+216+255=847$).

⁹⁵ Wolf *supra* n. 7, at 22.

The same calculation is applied to each number in the column. The 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 at the beginning of 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 the chart below. This chart 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 23:
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

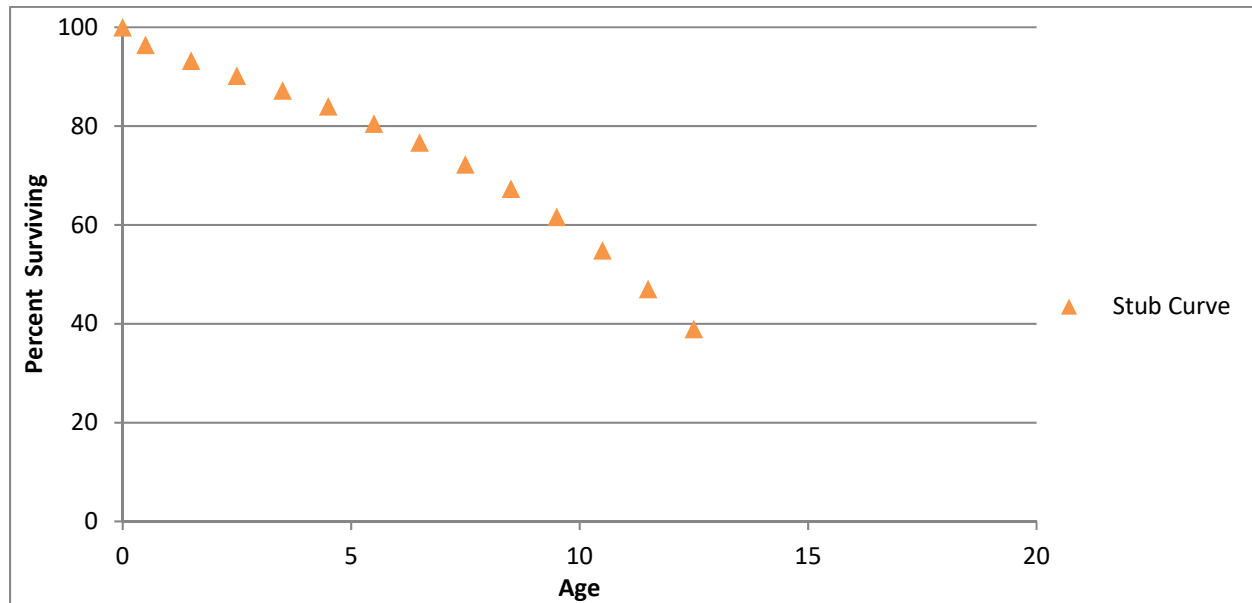
Column F on the right shows the percentages surviving at the beginning of each age interval. This column starts at 100% surviving. Each consecutive number below is calculated by multiplying the percent surviving from the previous age interval by the corresponding survivor ratio for that age interval. For example, the percent surviving at the start of age interval 1.5 is 93.21%, 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)⁹⁶.

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

⁹⁶ Multiplying 96.43 by 0.967 does not equal 93.21 exactly due to rounding.

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

**Figure 24:
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.⁹⁷ There are three primary benefits of using bands in depreciation analysis:

- 1 1. Increasing the sample size. In statistical analyses, the larger the sample size
2 in relation to the body of total data, the greater the reliability of the result;
- 3 2. Smooth the observed data. Generally, the data obtained from a single
4 activity or vintage year will not produce an observed life table that can be
5 easily fit; and
- 6 3. Identify trends. By looking at successive bands, the analyst may identify
7 broad trends in the data that may be useful in projecting the future life
8 characteristics of the property.⁹⁸

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. The figure 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.

⁹⁷ NARUC *supra* n. 8, at 113.

⁹⁸ *Id.*

**Figure 25:
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.⁹⁹ 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 into service with a special chemical treatment that extended the service lives of those poles, an analyst could use placement bands to isolate and analyze the effect of that change in the property group's physical characteristics. While

⁹⁹ Wolf *supra* n. 7, at 182.

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.¹⁰⁰

Analysts also use “experience bands.” Experience bands show the composite retirement history for all vintages during a select set of activity years. The figure 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.

¹⁰⁰ NARUC *supra* n. 8, at 114.

**Figure 26:
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	

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.¹⁰¹ 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

¹⁰¹ *Id.*

ice storm's effect 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. 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 to get complete survivor curves, but such analysis would ignore some of 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

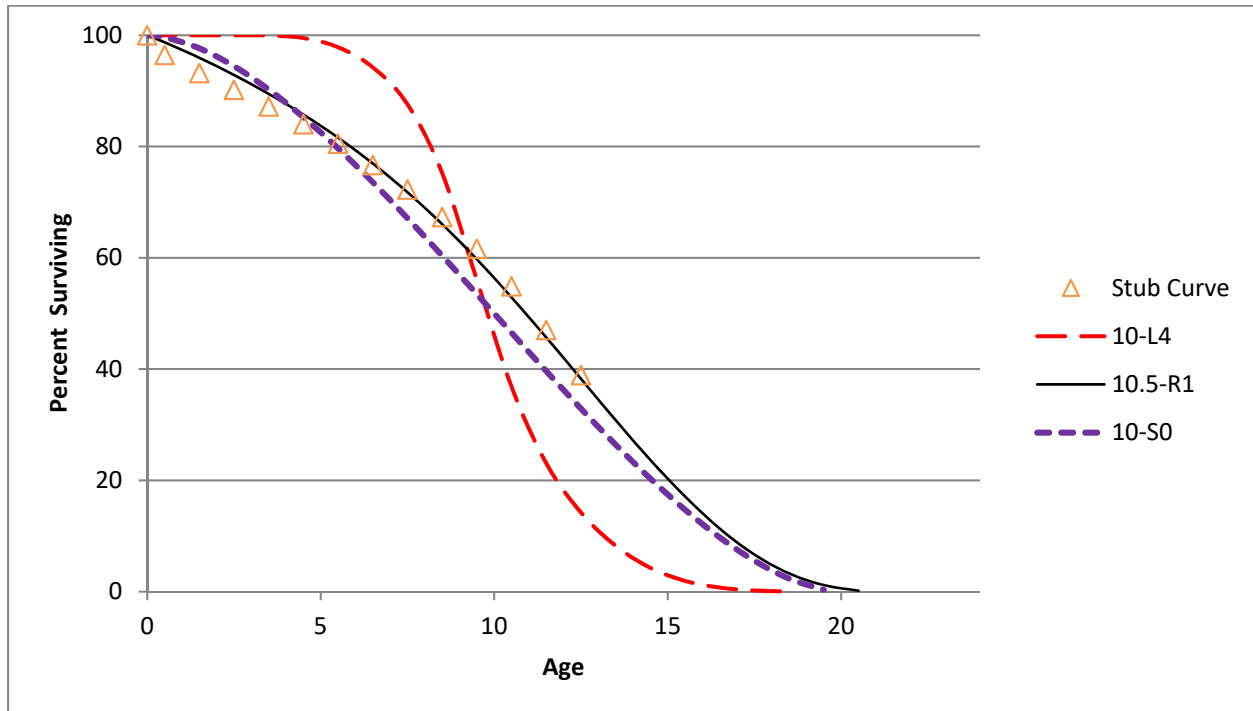
Depreciation analysts typically use the survivor curve rather than the frequency curve to fit the observed stub curves. The most commonly used generalized survivor curves in the curve fitting process are the Iowa curves discussed above. As Wolf notes, if "the Iowa curves are adopted

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.”¹⁰²

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. The figure below illustrates the stub survivor curve shown 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.

¹⁰² Wolf *supra* n. 7, at 46 (22 curves includes Winfrey’s 18 original curves plus Cowles’s four “O” type curves).

**Figure 27:
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.¹⁰³

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.”¹⁰⁴

In the graph 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 the chart below, the percentages surviving from the OLT that formed the original stub curve are shown in the left column, while the corresponding percentages surviving for each age interval are shown for the three Iowa curves. The right portion of the chart 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 for the other two curves. Curve 10-L4 is the worst fit, which was also confirmed visually.

¹⁰³ Wolf *supra* n. 7, at 47.

¹⁰⁴ *Id.* at 48.

**Figure 28:
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

ALG - Summary Accrual Adjustment

	[1]	[2]	[3]	[4]
Plant Function	Plant Balance 12/31/2018	DEI Proposed Accrual	OUCC Proposed Accrual	OUCC Accrual Adjustment
Production	\$ 8,924,850,148	\$ 448,512,063	\$ 389,819,531	\$ (58,692,532)
Transmission	1,715,396,976	52,163,011	36,037,179	(16,125,832)
Distribution	3,300,722,919	104,657,820	74,292,440	(30,365,380)
General	443,323,741	18,664,744	16,463,050	(2,201,694)
Total Plant Studied	\$ 14,384,293,784	\$ 623,997,638	\$ 516,612,200	\$ (107,385,438)

[1], [2] From depreciation study

[3] From Attachment DJG-2-2

[4] = [3] - [2]

ALG - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
STEAM PRODUCTION PLANT								
311.00	Structures & Improvements							
	NOBLESVILLE	24,727	0.00%	0	0.00%	0	0.00%	0
	WABASHRIVER COMMON 2-6	442,309	0.00%	0	0.00%	0	0.00%	0
	GALLAGHER UNIT 2	19,633	7.32%	1,438	6.34%	1,245	-0.98%	-193
	GALLAGHER UNIT 4	25,584	7.27%	1,859	6.29%	1,609	-0.98%	-250
	GALLAGHER COMMON 1-4	76,036,090	9.51%	7,234,378	8.84%	6,719,057	-0.67%	-515,321
	CAYUGA UNIT 1	3,651,014	9.16%	334,349	8.69%	317,353	-0.47%	-16,996
	CAYUGA UNIT 2	1,306,401	8.53%	111,396	8.09%	105,634	-0.44%	-5,762
	CAYUGA COMMON 1-2	126,376,302	7.26%	9,179,542	6.82%	8,621,172	-0.44%	-558,370
	CAYUGA INLAND CONTAINER	756,820	3.48%	26,332	3.07%	23,232	-0.41%	-3,100
	GIBSON UNIT 1	20,066,886	2.35%	471,803	2.11%	424,129	-0.24%	-47,674
	GIBSON UNIT 2	24,684,353	2.29%	565,819	2.07%	511,402	-0.22%	-54,417
	GIBSON UNIT 3	34,255,215	2.61%	893,460	2.35%	805,782	-0.26%	-87,678
	GIBSON UNIT 4	26,613,349	3.94%	1,048,081	3.34%	889,288	-0.60%	-158,793
	GIBSON UNIT 5	24,181,559	2.80%	677,659	2.53%	612,800	-0.27%	-64,859
	GIBSON 3 FLUE GAS	391,692	3.22%	12,600	2.95%	11,539	-0.27%	-1,061
	GIBSON 4 FLUE GAS	33,422,529	3.28%	1,094,979	3.01%	1,005,769	-0.27%	-89,210
	GIBSON 5 FLUE GAS	2,533,467	3.97%	100,672	3.44%	87,058	-0.53%	-13,614
	GIBSON COMMON 1-2	8,622,836	3.47%	299,095	3.23%	278,825	-0.24%	-20,270
	GIBSON COMMON 1-3	84,100,899	4.04%	3,398,510	3.77%	3,171,045	-0.27%	-227,465
	GIBSON COMMON 1-4	2,327,131	3.31%	76,925	3.07%	71,349	-0.24%	-5,576
	GIBSON COMMON 1-5	192,005,834	4.72%	9,061,399	4.41%	8,460,084	-0.31%	-601,315
	GIBSON COMMON 3-4	1,863,114	4.88%	90,930	4.56%	85,046	-0.32%	-5,884
	GIBSON COMMON 4-5	10,285,200	3.38%	348,001	3.11%	319,449	-0.27%	-28,552
	GIBSON COMMON 3-5	1,764,571	3.75%	66,214	3.47%	61,230	-0.28%	-4,984
	Total 311.00	675,757,514	5.19%	35,095,441	4.82%	32,584,095	-0.37%	-2,511,346
311.20	Structures & Improvements - Edwardsport IGCC							
	EDWARDSPORT IGCC	150,906,525	3.82%	5,766,894	3.31%	4,994,796	-0.51%	-772,098
	Total 311.20	150,906,525	3.82%	5,766,894	3.31%	4,994,796	-0.51%	-772,098
312.00	Boiler Plant Equipment							
	NOBLESVILLE	24,727	0.00%	0	0.00%	0	0.00%	0
	GALLAGHER STATION	175,827	7.08%	12,453	5.96%	10,479	-1.12%	-1,974
	GALLAGHER UNIT 2	57,045,022	9.22%	5,262,362	8.41%	4,799,681	-0.81%	-462,681
	GALLAGHER UNIT 4	61,426,143	9.11%	5,598,338	8.33%	5,114,186	-0.78%	-484,152

ALG - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	GALLAGHER COMMON 1-2	8,220,358	7.60%	624,519	6.52%	535,927	-1.08%	-88,592
	GALLAGHER COMMON 3-4	9,752,585	7.77%	758,246	6.71%	654,799	-1.06%	-103,447
	GALLAGHER COMMON 1-4	18,682,517	7.50%	1,402,068	6.42%	1,199,846	-1.08%	-202,222
	CAYUGA UNIT 1	502,836,244	7.12%	35,794,793	6.57%	33,013,801	-0.55%	-2,780,992
	CAYUGA UNIT 2	456,229,499	6.90%	31,490,828	6.36%	29,007,983	-0.54%	-2,482,845
	CAYUGA COMMON 1-2	175,379,676	9.58%	16,797,408	8.91%	15,626,068	-0.67%	-1,171,340
	CAYUGA INLAND CONTAINER	2,437,060	3.43%	83,645	3.00%	73,080	-0.43%	-10,565
	GIBSON UNIT 1	306,543,418	4.13%	12,674,562	3.63%	11,139,801	-0.50%	-1,534,761
	GIBSON UNIT 2	310,424,007	4.05%	12,563,031	3.56%	11,041,538	-0.49%	-1,521,493
	GIBSON UNIT 3	326,768,649	4.77%	15,595,995	4.27%	13,966,080	-0.50%	-1,629,915
	GIBSON UNIT 4	317,659,376	7.21%	22,897,908	6.52%	20,724,837	-0.69%	-2,173,071
	GIBSON UNIT 5	166,693,281	4.74%	7,894,373	4.23%	7,051,703	-0.51%	-842,670
	GIBSON 1 FLUE GAS	142,896,276	4.19%	5,992,431	3.71%	5,302,300	-0.48%	-690,131
	GIBSON 2 FLUE GAS	147,940,793	4.18%	6,188,207	3.70%	5,476,635	-0.48%	-711,572
	GIBSON 3 FLUE GAS	207,675,317	4.57%	9,491,533	4.10%	8,521,184	-0.47%	-970,349
	GIBSON 4 FLUE GAS	131,053,529	3.67%	4,805,289	3.25%	4,261,641	-0.42%	-543,648
	GIBSON 5 FLUE GAS	56,789,565	6.28%	3,566,418	5.61%	3,186,032	-0.67%	-380,386
	GIBSON COMMON 1-2	4,771,959	3.30%	157,646	2.87%	136,921	-0.43%	-20,725
	GIBSON COMMON 1-3	246,889,884	5.42%	13,370,462	4.77%	11,776,099	-0.65%	-1,594,363
	GIBSON COMMON 1-4	207,365	4.56%	9,450	4.00%	8,303	-0.56%	-1,147
	GIBSON COMMON 1-5	70,483,422	3.70%	2,608,788	3.22%	2,270,458	-0.48%	-338,330
	GIBSON COMMON 3-4	10,691,947	3.11%	332,225	2.71%	289,246	-0.40%	-42,979
	GIBSON COMMON 4-5	9,220,870	3.29%	303,047	2.87%	264,251	-0.42%	-38,796
	GIBSON COMMON 3-5	41,698	6.75%	2,813	6.09%	2,538	-0.66%	-275
	Total 312.00	3,748,961,016	5.77%	216,278,838	5.21%	195,455,416	-0.56%	-20,823,422
312.10	Boiler Plant Equipment - Coal Cars							
	GIBSON COMMON 1-5	2,914,385	2.84%	82,837	2.63%	76,653	-0.21%	-6,184
	Total 312.10	2,914,385	2.84%	82,837	2.63%	76,653	-0.21%	-6,184
312.20	Boiler Plant Equipment - Edwardsport IGCC							
	EDWARDSPORT IGCC	1,843,155,022	4.52%	83,381,013	3.52%	64,810,443	-1.00%	-18,570,570
	Total 312.20	1,843,155,022	4.52%	83,381,013	3.52%	64,810,443	-1.01%	-18,570,570
312.30	Boiler Plant Equipment - SCR Catalyst							
	GIBSON UNIT 1	6,424,043	8.31%	533,964	5.80%	372,523	-2.51%	-161,441
	GIBSON UNIT 2	6,189,864	7.93%	490,835	6.30%	389,850	-1.63%	-100,985

ALG - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant 12/31/2018	DEI Proposal		OUCC Proposal		Difference	
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	GIBSON UNIT 3	5,652,917	7.84%	443,283	6.24%	352,472	-1.60%	-90,811
	GIBSON UNIT 4	3,476,457	9.71%	337,490	8.27%	287,497	-1.44%	-49,993
	GIBSON UNIT 5	1,926,611	7.77%	149,622	6.13%	118,053	-1.64%	-31,569
	Total 312.30	23,669,892	8.26%	1,955,194	6.42%	1,520,396	-1.84%	-434,798
314.00	Turbogenerator Units							
	NOBLESVILLE	24,727	0.00%	0	0.00%	0	0.00%	0
	GALLAGHER UNIT 2	11,775,379	9.00%	1,059,211	7.98%	939,222	-1.02%	-119,989
	GALLAGHER UNIT 4	13,808,501	8.98%	1,240,180	8.18%	1,128,859	-0.80%	-111,321
	GALLAGHER COMMON 1-2	1,054,634	9.02%	95,117	8.24%	86,894	-0.78%	-8,223
	GALLAGHER COMMON 3-4	856,083	8.97%	76,800	8.06%	68,996	-0.91%	-7,804
	GALLAGHER COMMON 1-4	2,329,362	9.49%	221,127	8.52%	198,419	-0.97%	-22,708
	CAYUGA UNIT 1	43,472,926	6.18%	2,688,456	5.69%	2,473,549	-0.49%	-214,907
	CAYUGA UNIT 2	38,020,087	5.81%	2,207,685	5.33%	2,025,500	-0.48%	-182,185
	CAYUGA COMMON 1-2	18,125,644	5.54%	1,004,249	5.06%	917,074	-0.48%	-87,175
	GIBSON UNIT 1	55,257,697	4.23%	2,334,788	3.84%	2,121,050	-0.39%	-213,738
	GIBSON UNIT 2	56,206,502	4.16%	2,337,240	3.77%	2,116,643	-0.39%	-220,597
	GIBSON UNIT 3	58,813,793	4.73%	2,780,566	4.31%	2,535,108	-0.42%	-245,458
	GIBSON UNIT 4	60,379,425	7.71%	4,652,314	7.07%	4,266,734	-0.64%	-385,580
	GIBSON UNIT 5	36,851,092	4.61%	1,699,774	4.20%	1,546,299	-0.41%	-153,475
	GIBSON COMMON 1-2	2,696,137	3.20%	86,193	2.83%	76,374	-0.37%	-9,819
	GIBSON COMMON 1-5	2,644,279	3.46%	91,386	3.08%	81,336	-0.38%	-10,050
	GIBSON COMMON 3-4	217,230	3.26%	7,088	2.86%	6,218	-0.40%	-870
	GIBSON COMMON 3-5	2,322,902	3.67%	85,363	3.28%	76,178	-0.39%	-9,185
	Total 314.00	404,856,400	5.60%	22,667,537	5.10%	20,664,454	-0.49%	-2,003,083
314.20	Turbogenerator Units - Edwardsport IGCC							
	EDWARDSPORT IGCC	644,993,822	4.24%	27,318,898	3.49%	22,540,535	-0.75%	-4,778,363
	Total 314.20	644,993,822	4.24%	27,318,898	3.49%	22,540,535	-0.74%	-4,778,363
315.00	Accessory Electrical Equipment							
	GALLAGHER STATION	39,547	16.40%	6,485	16.62%	6,572	0.22%	87
	GALLAGHER UNIT 2	1,810,974	11.19%	202,689	10.67%	193,200	-0.52%	-9,489
	GALLAGHER UNIT 4	1,439,955	5.27%	75,922	3.93%	56,521	-1.34%	-19,401
	GALLAGHER COMMON 1-2	761,144	6.02%	45,807	4.84%	36,871	-1.18%	-8,936
	GALLAGHER COMMON 3-4	571,546	5.59%	31,949	4.33%	24,721	-1.26%	-7,228
	GALLAGHER COMMON 1-4	2,454,875	5.19%	127,444	3.89%	95,386	-1.30%	-32,058

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		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	CAYUGA UNIT 1	8,672,875	5.43%	471,053	4.97%	430,828	-0.46%	-40,225
	CAYUGA UNIT 2	7,261,992	6.52%	473,547	6.01%	436,595	-0.51%	-36,952
	CAYUGA COMMON 1-2	1,813,006	4.48%	81,301	4.06%	73,568	-0.42%	-7,733
	CAYUGA INLAND CONTAINER	232,950	2.83%	6,603	2.43%	5,661	-0.40%	-942
	GIBSON UNIT 1	21,588,553	4.79%	1,034,059	4.22%	910,433	-0.57%	-123,626
	GIBSON UNIT 2	18,128,552	3.44%	623,384	3.10%	561,222	-0.34%	-62,162
	GIBSON UNIT 3	15,418,199	3.12%	480,905	2.78%	428,577	-0.34%	-52,328
	GIBSON UNIT 4	12,030,437	5.85%	703,552	5.24%	629,928	-0.61%	-73,624
	GIBSON UNIT 5	15,655,429	3.68%	576,103	3.31%	518,683	-0.37%	-57,420
	GIBSON 4 FLUE GAS	8,299,265	3.13%	259,608	2.82%	234,369	-0.31%	-25,239
	GIBSON 5 FLUE GAS	2,138,719	3.60%	76,938	3.03%	64,853	-0.57%	-12,085
	GIBSON COMMON 1-2	115,219	2.39%	2,749	2.12%	2,438	-0.27%	-311
	GIBSON COMMON 1-3	1,159,798	2.84%	32,900	2.52%	29,268	-0.32%	-3,632
	GIBSON COMMON 1-4	78,568	2.68%	2,102	2.40%	1,885	-0.28%	-217
	GIBSON COMMON 1-5	8,526,726	2.84%	241,769	2.51%	214,162	-0.33%	-27,607
	GIBSON COMMON 3-4	223,540	5.65%	12,623	4.97%	11,117	-0.68%	-1,506
	GIBSON COMMON 4-5	355,440	2.88%	10,242	2.81%	9,981	-0.07%	-261
	Total 315.00	128,777,309	4.33%	5,579,734	3.86%	4,976,838	-0.47%	-602,896
315.20	Accessory Electric Equipment - Edwardsport IGCC							
	EDWARDSPORT IGCC	43,265,206	4.59%	1,984,197	3.50%	1,515,090	-1.09%	-469,107
	Total 315.20	43,265,206	4.59%	1,984,197	3.50%	1,515,090	-1.08%	-469,107
316.00	Miscellaneous Power Plant Equip.							
	GALLAGHER STATION	649,970	21.15%	137,450	21.82%	141,823	0.67%	4,373
	GALLAGHER UNIT 2	110,862	10.94%	12,125	10.33%	11,452	-0.61%	-673
	GALLAGHER UNIT 4	148,183	10.93%	16,193	10.42%	15,436	-0.51%	-757
	GALLAGHER COMMON 1-2	3,491,797	11.27%	393,414	10.73%	374,651	-0.54%	-18,763
	GALLAGHER COMMON 3-4	2,059,839	9.39%	193,373	8.63%	177,738	-0.76%	-15,635
	GALLAGHER COMMON 1-4	7,917,768	10.87%	860,508	10.27%	813,255	-0.60%	-47,253
	CAYUGA UNIT 1	8,578,318	6.90%	592,328	6.19%	531,285	-0.71%	-61,043
	CAYUGA UNIT 2	6,678,873	5.38%	359,656	4.90%	327,361	-0.48%	-32,295
	CAYUGA COMMON 1-2	16,023,791	7.92%	1,269,428	7.25%	1,160,941	-0.67%	-108,487
	CAYUGA INLAND CONTAINER	144,121	5.08%	7,318	4.61%	6,648	-0.47%	-670
	GIBSON UNIT 1	6,930,866	4.29%	297,442	3.83%	265,368	-0.46%	-32,074
	GIBSON UNIT 2	4,804,584	3.90%	187,265	3.47%	166,841	-0.43%	-20,424
	GIBSON UNIT 3	7,511,336	4.37%	328,533	3.95%	296,811	-0.42%	-31,722
	GIBSON UNIT 4	7,737,149	6.89%	533,445	6.23%	482,240	-0.66%	-51,205

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		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	GIBSON UNIT 5	3,804,784	4.44%	169,060	3.97%	151,176	-0.47%	-17,884
	GIBSON 4 FLUE GAS	1,156,459	5.09%	58,854	4.63%	53,541	-0.46%	-5,313
	GIBSON 5 FLUE GAS	1,658,109	7.01%	116,151	6.34%	105,076	-0.67%	-11,075
	GIBSON COMMON 1-2	1,631,929	3.44%	56,072	3.07%	50,082	-0.37%	-5,990
	GIBSON COMMON 1-3	217,962	3.95%	8,614	3.54%	7,718	-0.41%	-896
	GIBSON COMMON 1-4	11,062,789	6.32%	698,620	5.28%	583,973	-1.04%	-114,647
	GIBSON COMMON 1-5	32,758,091	4.23%	1,386,679	3.70%	1,211,210	-0.53%	-175,469
	GIBSON COMMON 3-4	114,216	3.39%	3,874	3.00%	3,422	-0.39%	-452
	GIBSON COMMON 4-5	12,729	4.02%	512	3.62%	461	-0.40%	-51
	Total 316.00	125,204,525	6.14%	7,686,914	5.54%	6,938,509	-0.60%	-748,405
316.20	Misc. Power Plant Equipment - Edwardsport IGCC							
	EDWARDSPOORT IGCC	15,872,104	5.27%	835,694	3.89%	616,765	-1.38%	-218,929
	Total 316.20	15,872,104	5.27%	835,694	3.89%	616,765	-1.38%	-218,929
	Total Steam Production Plant	7,808,333,721	5.23%	408,633,191	4.57%	356,693,991	-0.67%	-51,939,200
HYDRAULIC PRODUCTION PLANT								
331.00	Structures & Improvements	4,092,638	0.45%	18,607	0.12%	4,787	-0.33%	-13,820
332.00	Reservoirs, Dams & Waterways	16,224,620	0.75%	121,523	0.45%	72,452	-0.30%	-49,071
333.00	Waterwheels, Turbines & Generators	51,457,282	3.24%	1,666,653	2.45%	1,263,224	-0.79%	-403,429
334.00	Accessory Electrical Equip.	3,418,832	4.72%	161,375	3.34%	114,043	-1.38%	-47,332
335.00	Misc. Power Plant Equip.	1,481,189	3.97%	58,760	2.68%	39,700	-1.29%	-19,060
	Total Hydraulic Production Plant	76,674,561	2.64%	2,026,918	1.95%	1,494,206	-0.69%	-532,712
OTHER PRODUCTION PLANT								
341.00	Structures & Improvements							
	NOBLESVILLE	15,378,254	3.90%	599,949	3.32%	510,352	-0.58%	-89,597
	NOBLESVILLE CT UNIT 3	3,163,542	3.71%	117,223	3.11%	98,390	-0.60%	-18,833
	NOBLESVILLE CT UNIT 4	3,163,275	3.71%	117,206	3.11%	98,374	-0.60%	-18,832
	NOBLESVILLE CT UNIT 5	3,182,777	3.71%	118,007	3.11%	99,065	-0.60%	-18,942
	VERMILLION CT STATION	4,959,576	2.78%	137,869	2.43%	120,274	-0.35%	-17,595
	CAYUGA CT UNIT 4	5,782,259	3.30%	190,613	2.99%	173,074	-0.31%	-17,539

ALG - Detailed Rate Comparison

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	CINCAP MADISON CT 1-8	10,100,987	2.81%	283,948	2.56%	258,557	-0.25%	-25,391
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	5,407,210	3.29%	178,032	3.05%	165,001	-0.24%	-13,031
	CAYUGA DIESEL	5,515	1.98%	109	1.67%	92	-0.31%	-17
	WHEATLAND CT UNIT 1	28,000	3.30%	923	2.56%	718	-0.74%	-205
	WHEATLAND CT UNIT 2	28,000	3.30%	923	2.56%	718	-0.74%	-205
	WHEATLAND CT UNIT 3	28,000	3.30%	923	2.56%	718	-0.74%	-205
	WHEATLAND CT UNIT 4	28,000	3.30%	923	2.56%	718	-0.74%	-205
	WHEATLAND COMMON CT 1-4	1,351,662	4.52%	61,097	3.72%	50,306	-0.80%	-10,791
	Total 341.00	52,607,059	3.44%	1,807,745	3.00%	1,576,356	-0.44%	-231,389
342.00	Fuel Holders, Producers and Accessories							
	NOBLESVILLE	232,158	5.83%	13,542	5.17%	12,002	-0.66%	-1,540
	NOBLESVILLE CT UNIT 3	98,081	5.04%	4,942	4.44%	4,350	-0.60%	-592
	NOBLESVILLE CT UNIT 4	155,988	6.22%	9,700	5.48%	8,545	-0.74%	-1,155
	NOBLESVILLE CT UNIT 5	1,922,768	6.63%	127,425	5.93%	114,016	-0.70%	-13,409
	NOBLESVILLE COMMON 3-5	6,686,287	2.96%	198,060	2.40%	160,712	-0.56%	-37,348
	VERMILLION CT STATION	20,687,539	2.40%	495,878	2.09%	432,585	-0.31%	-63,293
	CAYUGA CT UNIT 4	2,689,518	1.59%	42,779	1.33%	35,853	-0.26%	-6,926
	CINCAP MADISON CT 1-8	9,287,951	2.28%	211,671	2.07%	191,818	-0.21%	-19,853
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	808,841	3.41%	27,567	3.14%	25,412	-0.27%	-2,155
	CAYUGA DIESEL	25,530	0.00%	0	0.00%	0	0.00%	0
	WHEATLAND CT UNIT 1	110,000	2.90%	3,185	2.20%	2,422	-0.70%	-763
	WHEATLAND CT UNIT 2	145,404	4.02%	5,840	3.29%	4,778	-0.73%	-1,062
	WHEATLAND CT UNIT 3	110,000	2.90%	3,185	2.20%	2,422	-0.70%	-763
	WHEATLAND CT UNIT 4	110,000	2.90%	3,185	2.20%	2,422	-0.70%	-763
	WHEATLAND COMMON CT 1-4	762,137	2.90%	22,066	2.20%	16,782	-0.70%	-5,284
	Total 342.00	43,832,201	2.67%	1,169,025	2.31%	1,014,119	-0.35%	-154,906
343.00	Prime Movers							
	NOBLESVILLE	37,149,289	4.92%	1,827,119	4.10%	1,522,778	-0.82%	-304,341
	NOBLESVILLE CT UNIT 3	43,431,309	4.56%	1,982,227	3.79%	1,644,144	-0.77%	-338,083
	NOBLESVILLE CT UNIT 4	48,555,364	4.94%	2,397,111	4.10%	1,989,106	-0.84%	-408,005
	NOBLESVILLE CT UNIT 5	42,395,917	4.71%	1,998,360	3.93%	1,667,659	-0.78%	-330,701
	VERMILLION CT STATION	12,083,165	4.14%	499,996	3.26%	394,405	-0.88%	-105,591
	CAYUGA CT UNIT 4	28,357,632	4.12%	1,167,910	3.76%	1,065,887	-0.36%	-102,023
	CINCAP MADISON CT UNIT 5	49,514	6.37%	3,156	4.80%	2,375	-1.57%	-781
	CINCAP MADISON CT UNIT 6	4,916,528	5.64%	277,184	4.40%	216,496	-1.24%	-60,688
	CINCAP MADISON CT UNIT 7	1,593,246	4.11%	65,501	3.58%	57,117	-0.53%	-8,384

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		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	CINCAP MADISON CT UNIT 8	3,185,257	4.97%	158,342	4.23%	134,803	-0.74%	-23,539
	CINCAP MADISON CT 1-8	217,271,422	3.57%	7,757,640	3.08%	6,683,899	-0.49%	-1,073,741
	HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)	339,717	4.43%	15,034	3.94%	13,378	-0.49%	-1,656
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	47,360,621	4.35%	2,062,356	3.79%	1,796,979	-0.56%	-265,377
	WHEATLAND CT UNIT 1	24,295,501	4.69%	1,139,865	3.50%	850,885	-1.19%	-288,980
	WHEATLAND CT UNIT 2	18,042,162	4.07%	733,617	3.00%	540,941	-1.07%	-192,676
	WHEATLAND CT UNIT 3	18,164,569	4.12%	749,043	3.05%	553,215	-1.07%	-195,828
	WHEATLAND CT UNIT 4	17,407,177	3.98%	693,018	2.94%	511,697	-1.04%	-181,321
	WHEATLAND COMMON CT 1-4	1,361,368	5.03%	68,471	3.71%	50,511	-1.32%	-17,960
	Total 343.00	565,959,757	4.17%	23,595,950	3.48%	19,696,274	-0.69%	-3,899,676
344.00	Generators							
	NOBLESVILLE	31,366,266	2.74%	859,159	2.25%	705,894	-0.49%	-153,265
	NOBLESVILLE CT UNIT 3	2,570,466	2.80%	71,927	2.17%	55,823	-0.63%	-16,104
	NOBLESVILLE CT UNIT 4	2,532,001	2.85%	72,128	2.22%	56,320	-0.63%	-15,808
	NOBLESVILLE CT UNIT 5	2,529,647	2.83%	71,685	2.21%	55,895	-0.62%	-15,790
	VERMILLION CT STATION	114,748,831	2.17%	2,494,521	1.75%	2,003,251	-0.42%	-491,270
	CAYUGA CT UNIT 4	9,930,571	1.85%	183,414	1.62%	161,000	-0.23%	-22,414
	CINCAP MADISON CT 1-8	70,466,112	2.17%	1,527,300	1.86%	1,309,632	-0.31%	-217,668
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	25,371,949	2.30%	582,751	2.02%	512,774	-0.28%	-69,977
	CAYUGA DIESEL	1,950,116	2.85%	55,565	2.69%	52,508	-0.16%	-3,057
	WHEATLAND CT UNIT 1	4,059,676	2.87%	116,587	2.03%	82,574	-0.84%	-34,013
	WHEATLAND CT UNIT 2	4,059,676	2.87%	116,587	2.03%	82,574	-0.84%	-34,013
	WHEATLAND CT UNIT 3	4,059,676	2.87%	116,587	2.03%	82,574	-0.84%	-34,013
	WHEATLAND CT UNIT 4	4,059,676	2.87%	116,587	2.03%	82,574	-0.84%	-34,013
	WHEATLAND COMMON CT 1-4	99,307	4.30%	4,269	3.53%	3,510	-0.77%	-759
	Total 344.00	277,803,972	2.30%	6,389,067	1.89%	5,246,906	-0.41%	-1,142,161
344.20	Generators - Solar							
	CRANE SOLAR	36,800,104	4.06%	1,493,361	3.64%	1,339,677	-0.42%	-153,684
	Total 344.20	36,800,104	4.06%	1,493,361	3.64%	1,339,677	-0.42%	-153,684
345.00	Accessory Electric Equipment							
	NOBLESVILLE	4,353,572	9.13%	397,542	4.72%	205,629	-4.41%	-191,913
	NOBLESVILLE CT UNIT 3	794,893	4.86%	38,608	3.94%	31,309	-0.92%	-7,299
	NOBLESVILLE CT UNIT 4	840,651	5.33%	44,837	4.40%	36,949	-0.93%	-7,888
	NOBLESVILLE CT UNIT 5	820,065	4.97%	40,793	4.05%	33,231	-0.92%	-7,562

ALG - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	VERMILLION CT STATION	919,272	4.96%	45,618	4.04%	37,119	-0.92%	-8,499
	CAYUGA CT UNIT 4	4,735,744	4.90%	231,899	4.45%	210,973	-0.45%	-20,926
	CINCAP MADISON CT UNIT 1	51,123	4.94%	2,524	4.19%	2,140	-0.75%	-384
	CINCAP MADISON CT UNIT 2	50,087	4.94%	2,473	4.19%	2,096	-0.75%	-377
	CINCAP MADISON CT UNIT 6	46,569	4.94%	2,299	4.19%	1,949	-0.75%	-350
	CINCAP MADISON CT UNIT 7	48,262	4.94%	2,383	4.19%	2,020	-0.75%	-363
	CINCAP MADISON CT UNIT 8	48,378	4.94%	2,389	4.19%	2,025	-0.75%	-364
	CINCAP MADISON CT 1-8	13,237,250	4.17%	551,580	3.52%	465,797	-0.65%	-85,783
	HENRY COUNTY CT UNIT 1 (CADIZ CINCAP)	142,052	5.81%	8,248	5.06%	7,193	-0.75%	-1,055
	HENRY COUNTY CT UNIT 2 (CADIZ CINCAP)	10,908	5.30%	578	4.62%	504	-0.68%	-74
	HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)	10,759	5.30%	570	4.62%	497	-0.68%	-73
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	7,256,791	5.19%	376,470	4.51%	327,082	-0.68%	-49,388
	CAYUGA DIESEL	872,195	9.00%	78,527	8.35%	72,825	-0.65%	-5,702
	WHEATLAND CT UNIT 1	519,361	4.57%	23,755	3.25%	16,857	-1.32%	-6,898
	WHEATLAND CT UNIT 2	579,010	4.66%	26,983	3.33%	19,260	-1.33%	-7,723
	WHEATLAND CT UNIT 3	500,273	4.57%	22,848	3.24%	16,206	-1.33%	-6,642
	WHEATLAND CT UNIT 4	216,248	4.68%	10,112	3.34%	7,229	-1.34%	-2,883
	WHEATLAND COMMON CT 1-4	1,665,426	5.34%	88,967	3.96%	65,936	-1.38%	-23,031
	Total 345.00	37,718,888	5.30%	2,000,003	4.15%	1,564,824	-1.15%	-435,179
345.20	Accessory Electric Equipment - Solar CRANE SOLAR	1,504,181	5.11%	76,898	4.31%	64,819	-0.80%	-12,079
	Total 345.20	1,504,181	5.11%	76,898	4.31%	64,819	-0.80%	-12,079
346.00	Accessory Electric Equipment							
	NOBLESVILLE	6,630,888	6.19%	410,173	5.34%	354,002	-0.85%	-56,171
	NOBLESVILLE CT UNIT 3	1,975,255	5.64%	111,466	4.94%	97,484	-0.70%	-13,982
	NOBLESVILLE CT UNIT 4	1,895,372	5.58%	105,810	4.88%	92,492	-0.70%	-13,318
	NOBLESVILLE CT UNIT 5	1,913,578	5.62%	107,469	4.91%	93,918	-0.71%	-13,551
	VERMILLION CT STATION	1,347,504	4.91%	66,212	4.14%	55,750	-0.77%	-10,462
	CAYUGA CT UNIT 4	1,228,893	7.64%	93,880	7.21%	88,646	-0.43%	-5,234
	CINCAP MADISON CT 1-8	1,862,194	5.17%	96,276	4.48%	83,392	-0.69%	-12,884
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	864,793	5.65%	48,842	5.03%	43,534	-0.62%	-5,308
	CAYUGA DIESEL	311	7.07%	22	6.45%	20	-0.62%	-2
	WHEATLAND CT UNIT 1	629,836	4.65%	29,313	3.66%	23,035	-0.99%	-6,278
	WHEATLAND CT UNIT 2	573,663	4.61%	26,444	3.62%	20,788	-0.99%	-5,656
	WHEATLAND CT UNIT 3	615,252	4.60%	28,305	3.62%	22,259	-0.98%	-6,046
	WHEATLAND CT UNIT 4	575,640	4.62%	26,570	3.63%	20,881	-0.99%	-5,689

ALG - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	WHEATLAND COMMON CT 1-4	3,502,524	4.83%	169,123	3.77%	132,160	-1.06%	-36,963
	Total 346.00	23,615,704	5.59%	1,319,905	4.78%	1,128,360	-0.81%	-191,545
	Total Other Production Plant	<u>1,039,841,866</u>	<u>3.64%</u>	<u>37,851,954</u>	<u>3.04%</u>	<u>31,631,335</u>	<u>-0.60%</u>	<u>-6,220,619</u>
	Total Production Plant	<u>8,924,850,148</u>	<u>5.03%</u>	<u>448,512,063</u>	<u>4.37%</u>	<u>389,819,531</u>	<u>-0.66%</u>	<u>-58,692,532</u>
	TRANSMISSION PLANT							
350.10	RIGHTS OF WAY	38,621,842	1.07%	412,888	1.09%	422,151	0.02%	9,263
352.00	STRUCTURES AND IMPROVEMENTS	52,451,026	1.85%	969,044	1.50%	787,180	-0.35%	-181,864
353.00	STATION EQUIPMENT	699,465,967	2.70%	18,878,085	1.82%	12,734,926	-0.88%	-6,143,159
353.50	STATION EQUIPMENT ELECTRONICS	288,535	1.69%	4,884	1.69%	4,890	0.00%	6
354.00	TOWERS AND FIXTURES	89,056,102	1.71%	1,527,063	1.57%	1,398,130	-0.14%	-128,933
355.00	POLES AND FIXTURES	458,743,154	4.08%	18,717,873	2.61%	11,950,937	-1.47%	-6,766,936
356.00	OVERHEAD CONDUCTORS AND DEVICES	375,266,044	3.10%	11,623,874	2.32%	8,710,844	-0.78%	-2,913,030
357.00	UNDERGROUND CONDUIT	208,383	0.93%	1,948	0.81%	1,686	-0.12%	-262
358.00	UNDERGROUND CONDUCTOR AND DEVICES	1,295,923	2.11%	27,352	2.04%	26,435	-0.07%	-917
	Total Transmission Plant	<u>1,715,396,976</u>	<u>3.04%</u>	<u>52,163,011</u>	<u>2.10%</u>	<u>36,037,179</u>	<u>-0.94%</u>	<u>-16,125,832</u>
	DISTRIBUTION PLANT							
360.10	RIGHTS OF WAY	2,013,064	0.95%	19,056	1.18%	23,772	0.23%	4,716
361.00	STRUCTURES AND IMPROVEMENTS	45,256,280	2.23%	1,009,273	1.72%	778,242	-0.51%	-231,031
362.00	STATION EQUIPMENT	547,556,994	2.49%	13,639,531	1.93%	10,573,766	-0.56%	-3,065,765
364.00	POLES, TOWERS AND FIXTURES	511,503,709	3.34%	17,072,316	2.19%	11,199,078	-1.15%	-5,873,238
365.00	OVERHEAD CONDUCTORS AND DEVICES	615,224,021	4.05%	24,941,623	2.51%	15,467,093	-1.54%	-9,474,530
366.00	UNDERGROUND CONDUIT	49,110,604	3.43%	1,686,025	2.53%	1,244,795	-0.90%	-441,230
367.00	UNDERGROUND CONDUCTORS AND DEVICES	525,591,706	2.62%	13,780,134	1.97%	10,365,406	-0.65%	-3,414,728
368.00	LINE TRANSFORMERS	476,169,775	3.25%	15,475,539	2.19%	10,418,233	-1.06%	-5,057,306
369.00	SERVICES	5,939	3.99%	237	1.83%	109	-2.16%	-128
369.10	SERVICES - UNDERGROUND	212,347,005	1.92%	4,080,983	1.16%	2,465,119	-0.76%	-1,615,864
369.20	SERVICES - OVERHEAD	46,713,687	1.36%	634,797	0.93%	433,406	-0.43%	-201,391
370.00	METERS	103,153,691	3.10%	3,195,044	2.66%	2,744,897	-0.44%	-450,147
370.20	METERS - AMI	93,317,259	7.43%	6,935,173	7.46%	6,962,221	0.03%	27,048

ALG - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	33,180,161	2.95%	978,459	2.24%	741,989	-0.71%	-236,470
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	39,579,026	3.06%	1,209,630	2.21%	874,315	-0.85%	-335,315
	Total Distribution Plant	3,300,722,919	3.17%	104,657,820	2.25%	74,292,440	-0.92%	-30,365,380
	GENERAL PLANT							
390.00	STRUCTURES AND IMPROVEMENTS	248,623,848	1.93%	4,802,904	1.53%	3,807,935	-0.40%	-994,969
391.00	OFFICE FURNITURE AND EQUIPMENT	14,489,256	2.26%	327,495	2.79%	404,066	0.53%	76,571
391.10	OFFICE FURNITURE AND EQUIPMENT - EDP	15,609,440	43.57%	6,801,651	33.52%	5,231,649	-10.05%	-1,570,002
392.00	TRANSPORTATION EQUIPMENT	15,753,687	3.67%	578,888	3.65%	575,038	-0.02%	-3,850
393.00	STORES EQUIPMENT	857,281	4.27%	36,600	4.87%	41,719	0.60%	5,119
393.10	FORKLIFTS	566,835	3.99%	22,642	3.99%	22,642	0.00%	0
394.00	TOOLS, SHOPS AND GARAGE EQUIPMENT	44,579,677	3.89%	1,732,917	3.94%	1,757,574	0.05%	24,657
395.00	LABORATORY EQUIPMENT	1,918,993	0.00%	0	0.00%	0	0.00%	0
396.00	POWER OPERATED EQUIPMENT	846,850	6.41%	54,256	4.75%	40,246	-1.66%	-14,010
397.00	COMMUNICATION EQUIPMENT	98,561,626	4.35%	4,289,468	4.63%	4,558,789	0.28%	269,321
398.00	MISCELLANEOUS EQUIPMENT	1,516,247	1.18%	17,923	1.54%	23,392	0.36%	5,469
	Total General Plant	443,323,741	4.21%	18,664,744	3.71%	16,463,050	-0.50%	-2,201,694
	TOTAL DEPRECIABLE PLANT	\$ 14,384,293,784	4.34%	\$ 623,997,638	3.59%	\$ 516,612,200	-0.75%	\$ (107,385,438)

[1], [2] From depreciation study

[3] From Attachment DJG-2-3

[4] = [3] - [2]

ALG - Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
		Plant 12/31/2018	Iowa Curve Type AL	Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Remaining Life	Service Life Accrual Rate	Net Salvage Accrual Rate	Total Accrual Rate			
STEAM PRODUCTION PLANT														
311.00	Structures & Improvements													
	NOBLESVILLE	24,727	R2.5 - 100	-5%	25,964	25,964	0							
	WABASHRIVER COMMON 2-6	442,309	R2.5 - 100	-5%	464,425	464,425	0							
	GALLAGHER UNIT 2	19,633	R2.5 - 100	-8%	21,185	16,841								
	GALLAGHER UNIT 4	25,584	R2.5 - 100	-8%	27,606	21,991	5,615	3.49	1,030	4.02%	579	2.26%	1,609	6.29%
	GALLAGHER COMMON 1-4	76,036,090	R2.5 - 100	-8%	82,045,862	58,596,354	23,449,508	3.49	4,997,059	6.57%	1,721,998	2.26%	6,719,057	8.84%
	CAYUGA UNIT 1	3,651,014	R2.5 - 100	-4%	3,791,501	786,172	3,005,329	9.47	302,518	8.29%	14,835	0.41%	317,353	8.69%
	CAYUGA UNIT 2	1,306,401	R2.5 - 100	-4%	1,356,670	356,317	1,000,353	9.47	100,326	7.68%	5,308	0.41%	105,634	8.09%
	CAYUGA COMMON 1-2	126,376,302	R2.5 - 100	-4%	131,239,153	49,682,864	81,556,289	9.46	8,107,129	6.42%	514,043	0.41%	8,621,172	6.82%
	CAYUGA INLAND CONTAINER	756,820	R2.5 - 100	-4%	785,942	568,027	217,915	9.38	20,127	2.66%	3,105	0.41%	23,232	3.07%
	GIBSON UNIT 1	20,066,886	R2.5 - 100	-5%	21,126,241	13,127,165	7,999,076	18.86	367,960	1.83%	56,169	0.27%	424,129	2.11%
	GIBSON UNIT 2	24,684,353	R2.5 - 100	-5%	25,987,470	16,362,883	9,624,587	18.82	442,161	1.79%	69,241	0.28%	511,402	2.07%
	GIBSON UNIT 3	34,255,215	R2.5 - 100	-5%	36,063,590	23,880,170	12,183,420	15.12	686,180	2.00%	119,601	0.35%	805,782	2.35%
	GIBSON UNIT 4	26,613,349	R2.5 - 100	-5%	28,018,300	21,419,781	6,598,519	7.42	699,942	2.63%	189,346	0.71%	889,288	3.34%
	GIBSON UNIT 5	24,181,559	R2.5 - 100	-5%	25,458,133	16,155,825	9,302,308	15.18	528,705	2.19%	84,096	0.35%	612,800	2.53%
	GIBSON 3 FLUE GAS	391,692	R2.5 - 100	-5%	412,370	236,047	176,323	15.28	10,186	2.60%	1,353	0.35%	11,539	2.95%
	GIBSON 4 FLUE GAS	33,422,529	R2.5 - 100	-5%	35,186,945	19,808,734	15,378,211	15.29	890,372	2.66%	115,397	0.35%	1,005,769	3.01%
	GIBSON 5 FLUE GAS	2,533,467	R2.5 - 100	-5%	2,667,212	2,020,372	646,840	7.43	69,057	2.73%	18,001	0.71%	87,058	3.44%
	GIBSON COMMON 1-2	8,622,836	R2.5 - 100	-5%	9,078,046	3,719,037	5,359,009	19.22	255,140	2.96%	23,684	0.27%	278,825	3.23%
	GIBSON COMMON 1-3	84,100,899	R2.5 - 100	-5%	88,540,687	27,466,362	61,074,325	19.26	2,940,526	3.50%	230,519	0.27%	3,171,045	3.77%
	GIBSON COMMON 1-4	2,327,131	R2.5 - 100	-5%	2,449,983	1,082,939	1,367,044	19.16	64,937	2.79%	6,412	0.28%	71,349	3.07%
	GIBSON COMMON 1-5	192,005,834	R2.5 - 100	-5%	202,142,055	38,693,239	163,448,817	19.32	7,935,435	4.13%	524,649	0.27%	8,460,084	4.41%
	GIBSON COMMON 3-4	1,863,114	R2.5 - 100	-5%	1,961,470	655,169	1,306,301	15.36	78,642	4.22%	6,403	0.43%	85,046	4.56%
	GIBSON COMMON 4-5	10,285,200	R2.5 - 100	-5%	10,828,169	5,943,800	4,884,369	15.29	283,937	2.76%	35,511	0.35%	319,449	3.11%
	GIBSON COMMON 3-5	1,764,571	R2.5 - 100	-5%	1,857,725	920,900	936,825	15.30	55,142	3.12%	6,088	0.35%	61,230	3.47%
	Total 311.00	675,757,514		-5%	711,536,703	302,011,378	409,525,325	12.57	28,837,310	4.27%	3,746,785	0.55%	32,584,095	4.82%
311.20	Structures & Improvements - Edwardsport IGCC													
	EDWARDSPORT IGCC	150,906,525	R2.5 - 100	-4%	156,875,030	26,261,113	130,613,917	26.15	4,766,555	3.16%	228,241	0.15%	4,994,796	3.31%
	Total 311.20	150,906,525		-4%	156,875,030	26,261,113	130,613,917	26.15	4,766,555	3.16%	228,241	0.15%	4,994,796	3.31%
312.00	Boiler Plant Equipment													
	NOBLESVILLE	24,727	S0 - 50	-5%	25,964	25,964	0							
	GALLAGHER STATION	175,827	S0 - 50	-8%	189,724	153,885	35,839	3.42	6,416	3.65%	4,063	2.31%	10,479	5.96%
	GALLAGHER UNIT 2	57,045,022	S0 - 50	-8%	61,553,770	44,994,872	16,558,898	3.45	3,492,797	6.12%	1,306,884	2.29%	4,799,681	8.41%
	GALLAGHER UNIT 4	61,426,143	S0 - 50	-8%	66,281,168	48,688,368	17,592,800	3.44	3,702,842	6.03%	1,411,344	2.30%	5,114,186	8.33%
	GALLAGHER COMMON 1-2	8,220,358	S0 - 50	-8%	8,870,082	7,037,212	1,832,870	3.42	345,949	4.21%	189,978	2.31%	535,927	6.52%
	GALLAGHER COMMON 3-4	9,752,585	S0 - 50	-8%	10,523,414	8,277,454	2,245,960	3.43	430,067	4.41%	224,731	0.41%	654,799	6.71%
	GALLAGHER COMMON 1-4	18,682,517	S0 - 50	-8%	20,159,154	16,055,679	4,103,475	3.42	768,081	4.11%	431,765	2.31%	1,199,846	6.42%
	CAYUGA UNIT 1	502,836,244	S0 - 50	-4%	522,184,950	218,788,121	303,396,829	9.19	30,908,392	6.15%	2,105,409	0.42%	33,013,801	6.57%
	CAYUGA UNIT 2	456,229,499	S0 - 50	-4%	473,784,817	207,491,537	266,293,280	9.18	27,095,639	5.94%	1,912,344	0.42%	29,007,983	6.36%
	CAYUGA COMMON 1-2	175,379,676	S0 - 50	-4%	182,128,135	36,649,441	145,478,694	9.31	14,901,207	8.50%	724,861	0.41%	15,626,068	8.91%
	CAYUGA INLAND CONTAINER	2,437,060	S0 - 50	-4%	2,530,836	1,906,002	624,834	8.55	62,112	2.55%	10,968	0.45%	73,080	3.00%
	GIBSON UNIT 1	306,543,418	S0 - 50	-5%	322,726,218	126,999,908	195,726,310	17.57	10,218,754	3.33%	921,047	0.30%	11,139,801	3.63%
	GIBSON UNIT 2	310,424,007	S0 - 50	-5%	326,811,668	133,474,342	193,337,326	17.51	10,105,635	3.26%	935,903	0.30%	11,041,538	3.56%
	GIBSON UNIT 3	326,768,649	S0 - 50	-5%	344,019,163	143,326,590	200,692,573	14.37	12,765,627	3.91%	1,200,453	0.37%	13,966,080	4.27%
	GIBSON UNIT 4	317,659,376	S0 - 50	-5%	334,429,001	183,552,184	150,876,817	7.28	18,421,318	5.80%	2,303,520	0.73%	20,724,837	6.52%
	GIBSON UNIT 5	166,693,281	S0 - 50	-5%	175,493,222	74,301,280	101,191,942	14.35	6,438,467	3.86%	613,236	0.73%	7,051,703	4.23%
	GIBSON 1 FLUE GAS	142,896,276	S0 - 50	-5%	150,439,944	56,801,325	93,638,619	17.66	4,875,139	3.41%	427,161	0.30%	5,302,300	3.71%
	GIBSON 2 FLUE GAS	147,940,793	S0 - 50	-5%	155,750,767	59,088,168	96,662,599	17.65	5,034,143	3.40%	442,491	0.30%	5,476,635	3.70%
	GIBSON 3 FLUE GAS	207,675,317	S0 - 50	-5%	218,638,750	96,530,188	122,108,562	14.33	7,756,115	3.73%	765,069	0.37%	8,521,184	4.10%
	GIBSON 4 FLUE GAS	131,053,529	S0 - 50	-5%	137,972,004	78,820,426	59,151,578	13.88	3,763,192	2.87%	498,449	0.38%	4,261,641	3.25%
	GIBSON 5 FLUE GAS	56,789,565	S0 - 50	-5%	59,787,555	36,784,407	23,003,148	7.22	2,770,798	4.88%	415,234	0.73%	3,186,032	5.61%
	GIBSON COMMON 1-2	4,771,959	S0 - 50	-5%	5,023,877	2,756,466	2,267,411	16.56	121,709	2.55%	15,212	0.32%	136,921	2.87%
	GIBSON COMMON 1-3	246,889,884	S0 - 50	-5%	259,923,501	44,774,168	215,149,333	18.27	11,062,710	4.48%	713,389	0.29%	11,776,099	4.77%
	GIBSON COMMON 1-4	207,365	S0 - 50	-5%	218,312	70,020	148,292	17.86	7,690	3.71%	613	0.30%	8,303	4.00%
	GIBSON COMMON 1-5	70,483,422	S0 - 50	-5%	74,204,328	35,424,909	38,779,419	17.08	2,052,606	2.91%	217,852	0.30%	2,270,458	3.22%
	GIBSON COMMON 3-4	10,691,947	S0 - 50	-5%	11,256,388	7,420,985	3,835,403	13.26	246,679	2.31%	42,567	0.40%	289,246	2.71%
	GIBSON COMMON 4-5	9,220,870	S0 - 50	-5%	9,707,651	6,134,983	3,572,668	13.52	228,246	2.48%	36,005	0.39%	264,251	2.87%
	GIBSON COMMON 3-5	41,698	S0 - 50	-5%	43,899	6,157	37,742	14.87	2,390	5.73%	148	0.36%	2,538	6.09%
	Total 312.00	3,748,961,016		-5%	3,934,678,259	1,676,335,041	2,258,343,219	11.55	177,584,719	4.74%	17,870,698	0.48%	195,455,416	5.21%
312.10	Boiler Plant Equipment - Coal Cars													
	GIBSON COMMON 1-5	2,914,385	S3 - 35	20%	2,331,508	1,230,007	1,101,501	14.37	117,215	4.02%	-40,562	-1.39%	76,653	2.63%

ALG - Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
		Plant	Iowa Curve	Net	Depreciable	Book	Future	Remaining	Service Life		Net Salvage		Total	
		12/31/2018	Type AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate	Accrual	Rate	Accrual	Rate
	Total 312.10	2,914,385		20%	2,331,508	1,230,007	1,101,501	14.37	117,215	4.02%	-40,562	-1.39%	76,653	2.63%
312.20	Boiler Plant Equipment - Edwardsport IGCC EDWARDSPORT IGCC	1,843,155,022	S0 - 50	-4%	1,916,053,661	377,453,747	1,538,599,914	23.74	61,739,734	3.35%	3,070,709	0.17%	64,810,443	3.52%
	Total 312.20	1,843,155,022		-4%	1,916,053,661	377,453,747	1,538,599,914	23.74	61,739,734	3.35%	3,070,709	0.17%	64,810,443	3.52%
312.30	Boiler Plant Equipment - SCR Catalyst													
	GIBSON UNIT 1	6,424,043	S1 - 15	-5%	6,763,176	3,186,953	3,576,223	9.60	337,197	5.25%	35,326	0.55%	372,523	5.80%
	GIBSON UNIT 2	6,189,864	S1 - 15	-5%	6,516,635	4,610,267	1,906,368	4.89	323,026	5.22%	66,824	1.08%	389,850	6.30%
	GIBSON UNIT 3	5,652,917	S1 - 15	-5%	5,951,341	4,463,908	1,487,433	4.22	281,756	4.98%	70,717	1.25%	352,472	6.24%
	GIBSON UNIT 4	3,476,457	S1 - 15	-5%	3,659,984	1,934,999	1,724,985	6.00	256,910	7.39%	30,588	0.88%	287,497	8.27%
	GIBSON UNIT 5	1,926,611	S1 - 15	-5%	2,028,319	1,354,237	674,082	5.71	100,241	5.20%	17,812	0.92%	118,053	6.13%
	Total 312.30	23,669,892		-5%	24,919,455	15,550,364	9,369,091	6.16	1,299,129	5.49%	221,267	0.93%	1,520,396	6.42%
314.00	Turbogenerator Units													
	NOBLESVILLE	24,727	S0.5 - 60	-5%	25,964	25,964	0							
	GALLAGHER UNIT 2	11,775,379	S0.5 - 60	-8%	12,706,086	9,475,161	3,230,925	3.44	668,668	5.68%	270,554	2.30%	939,222	7.98%
	GALLAGHER UNIT 4	13,808,501	S0.5 - 60	-8%	14,899,903	11,016,630	3,883,273	3.44	811,591	5.88%	317,268	2.30%	1,128,859	8.18%
	GALLAGHER COMMON 1-2	1,054,634	S0.5 - 60	-8%	1,137,991	838,206	299,785	3.45	62,733	5.95%	24,161	2.29%	86,894	8.24%
	GALLAGHER COMMON 3-4	856,083	S0.5 - 60	-8%	923,747	686,400	237,347	3.44	49,327	5.76%	19,670	2.30%	68,996	8.06%
	GALLAGHER COMMON 1-4	2,329,362	S0.5 - 60	-8%	2,513,471	1,830,909	682,562	3.44	144,899	6.22%	53,520	2.30%	198,419	8.52%
	CAYUGA UNIT 1	43,472,926	S0.5 - 60	-4%	45,145,726	22,314,867	22,830,859	9.23	2,292,314	5.27%	181,235	0.44%	2,473,549	5.69%
	CAYUGA UNIT 2	38,020,087	S0.5 - 60	-4%	39,483,068	20,868,720	18,614,348	9.19	1,866,308	4.91%	159,193	0.42%	2,025,500	5.33%
	CAYUGA COMMON 1-2	18,125,644	S0.5 - 60	-4%	18,823,103	10,422,705	8,400,398	9.16	840,932	4.64%	76,142	0.42%	917,074	5.06%
	GIBSON UNIT 1	55,257,697	S0.5 - 60	-5%	58,174,818	19,338,392	38,836,426	18.31	1,961,732	3.55%	159,318	0.29%	2,121,050	3.84%
	GIBSON UNIT 2	56,206,502	S0.5 - 60	-5%	59,173,712	20,502,646	38,671,066	18.27	1,954,234	3.48%	162,409	0.29%	2,116,643	3.77%
	GIBSON UNIT 3	58,813,793	S0.5 - 60	-5%	61,918,644	24,551,157	37,367,487	14.74	2,324,466	3.95%	210,641	0.36%	2,535,108	4.31%
	GIBSON UNIT 4	60,379,425	S0.5 - 60	-5%	63,566,928	32,121,099	31,445,829	7.37	3,834,237	6.35%	432,497	0.72%	4,266,734	7.07%
	GIBSON UNIT 5	36,851,092	S0.5 - 60	-5%	38,796,506	16,096,832	22,699,674	14.68	1,413,778	3.84%	132,521	0.36%	1,546,299	4.20%
	GIBSON COMMON 1-2	2,696,137	S0.5 - 60	-5%	2,838,469	1,535,537	1,302,932	17.06	68,030	2.52%	8,343	0.31%	76,374	2.83%
	GIBSON COMMON 1-5	2,644,279	S0.5 - 60	-5%	2,783,874	1,367,811	1,416,063	17.41	73,318	2.77%	8,018	0.30%	81,336	3.08%
	GIBSON COMMON 3-4	217,230	S0.5 - 60	-5%	228,698	144,442	84,256	13.55	5,372	2.47%	846	0.39%	6,218	2.86%
	GIBSON COMMON 3-5	2,322,902	S0.5 - 60	-5%	2,445,531	1,369,894	1,075,637	14.12	67,493	2.91%	8,685	0.37%	76,178	3.28%
	Total 314.00	404,856,400		-5%	425,586,238	194,507,372	231,078,866	11.18	18,439,432	4.55%	2,225,022	0.55%	20,664,454	5.10%
314.20	Turbogenerator Units - Edwardsport IGCC EDWARDSPORT IGCC	644,993,822	S0.5 - 60	-4%	670,503,978	108,568,432	561,935,545	24.93	21,517,264	3.34%	1,023,271	0.16%	22,540,535	3.49%
	Total 314.20	644,993,822		-4%	670,503,978	108,568,432	561,935,545	24.93	21,517,264	3.34%	1,023,271	0.16%	22,540,535	3.49%
315.00	Accessory Electrical Equipment													
	GALLAGHER STATION	39,547	R1.5 - 70	-8%	42,672	19,800	22,872	3.48	5,674	14.35%	898	2.27%	6,572	16.62%
	GALLAGHER UNIT 2	1,810,974	R1.5 - 70	-8%	1,954,111	1,283,707	670,404	3.47	151,950	8.39%	41,250	2.28%	193,200	10.67%
	GALLAGHER UNIT 4	1,439,955	R1.5 - 70	-8%	1,553,767	1,358,768	194,999	3.45	23,533	1.63%	32,989	2.29%	56,521	3.93%
	GALLAGHER COMMON 1-2	761,144	R1.5 - 70	-8%	821,303	693,731	127,572	3.46	19,483	2.56%	17,387	2.28%	36,871	4.84%
	GALLAGHER COMMON 3-4	571,546	R1.5 - 70	-8%	616,720	531,186	85,534	3.46	11,665	2.04%	13,056	2.28%	24,721	4.33%
	GALLAGHER COMMON 1-4	2,454,875	R1.5 - 70	-8%	2,648,904	2,319,822	329,082	3.45	39,146	1.59%	56,240	2.29%	95,386	3.89%
	CAYUGA UNIT 1	8,672,875	R1.5 - 70	-4%	9,006,600	5,008,515	3,998,085	9.28	394,866	4.55%	35,962	0.41%	430,828	4.97%
	CAYUGA UNIT 2	7,261,992	R1.5 - 70	-4%	7,541,427	3,472,366	4,069,061	9.32	406,612	5.60%	29,982	0.41%	436,595	6.01%
	CAYUGA COMMON 1-2	1,813,006	R1.5 - 70	-4%	1,882,769	1,203,000	679,769	9.24	66,018	3.64%	7,550	0.42%	73,568	4.06%
	CAYUGA INLAND CONTAINER	232,950	R1.5 - 70	-4%	241,914	190,623	51,291	9.06	4,672	2.01%	989	0.42%	5,661	2.43%
	GIBSON UNIT 1	21,588,553	R1.5 - 70	-5%	22,728,239	5,675,832	17,052,407	18.73	849,585	3.94%	60,848	0.28%	910,433	4.22%
	GIBSON UNIT 2	18,128,552	R1.5 - 70	-5%	19,085,580	8,736,649	10,348,931	18.44	509,322	2.81%	51,900	0.29%	561,222	3.10%
	GIBSON UNIT 3	15,418,199	R1.5 - 70	-5%	16,232,144	9,957,777	6,274,367	14.64	372,980	2.42%	55,597	0.36%	428,577	2.78%
	GIBSON UNIT 4	12,030,437	R1.5 - 70	-5%	12,665,539	8,022,972	4,642,567	7.37	543,754	4.52%	86,174	0.72%	629,928	5.24%
	GIBSON UNIT 5	15,655,429	R1.5 - 70	-5%	16,481,898	8,789,832	7,692,066	14.83	462,953	2.96%	55,730	0.36%	518,683	3.31%
	GIBSON 4 FLUE GAS	8,299,265	R1.5 - 70	-5%	8,737,393	5,266,395	3,470,998	14.81	204,785	2.47%	29,583	0.36%	234,369	2.82%
	GIBSON 5 FLUE GAS	2,138,719	R1.5 - 70	-5%	2,251,625	1,778,847	472,778	7.29	49,365	2.31%	15,488	0.72%	64,853	3.03%
	GIBSON COMMON 1-2	115,219	R1.5 - 70	-5%	121,302	78,118	43,184	17.71	2,095	1.82%	343	0.29%	2,438	2.12%
	GIBSON COMMON 1-3	1,159,798	R1.5 - 70	-5%	1,221,025	686,883	534,142	18.25	25,913	2.23%	3,355	0.29%	29,268	2.52%
	GIBSON COMMON 1-4	78,568	R1.5 - 70	-5%	82,716	48,320	34,396	18.25	1,657	2.11%	227	0.29%	1,885	2.40%
	GIBSON COMMON 1-5	8,526,726	R1.5 - 70	-5%	8,976,862	5,087,674	3,889,188	18.16	189,375	2.22%	24,787	0.29%	214,162	2.51%
	GIBSON COMMON 3-4	223,540	R1.5 - 70	-5%	235,341	68,256	167,085	15.03	10,332	4.62%	785	0.37%	11,117	4.97%
	GIBSON COMMON 4-5	355,440	R1.5 - 70	-5%	374,204	242,357	131,847	13.21	8,560	2.41%	1,420	0.40%	9,981	2.81%

ALG - Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
		Plant	Iowa Curve	Net	Depreciable	Book	Future	Remaining	Service Life		Net Salvage		Total	
		12/31/2018	Type AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate	Accrual	Rate	Accrual	Rate
	Total 315.00	128,777,309		-5%	135,504,056	70,521,430	64,982,626	13.06	4,354,296	3.38%	622,542	0.48%	4,976,838	3.86%
315.20	Accessory Electric Equipment - Edwardsport IGCC EDWARDSPORT IGCC	43,265,206	R1.5 - 40	-4%	44,976,389	9,477,829	35,498,560	23.43	1,442,056	3.33%	73,034	0.17%	1,515,090	3.50%
	Total 315.20	43,265,206		-4%	44,976,389	9,477,829	35,498,560	23.43	1,442,056	3.33%	73,034	0.17%	1,515,090	3.50%
316.00	Miscellaneous Power Plant Equip.													
	GALLAGHER STATION	649,970	R1 - 55	-8%	701,342	209,218	492,124	3.47	127,018	19.54%	14,805	2.28%	141,823	21.82%
	GALLAGHER UNIT 2	110,862	R1 - 55	-8%	119,624	79,999	39,625	3.46	8,920	8.05%	2,532	2.28%	11,452	10.33%
	GALLAGHER UNIT 4	148,183	R1 - 55	-8%	159,896	106,487	53,409	3.46	12,051	8.13%	3,385	2.28%	15,436	10.42%
	GALLAGHER COMMON 1-2	3,491,797	R1 - 55	-8%	3,767,784	2,471,490	1,296,294	3.46	294,887	8.45%	79,765	2.28%	374,651	10.73%
	GALLAGHER COMMON 3-4	2,059,839	R1 - 55	-8%	2,222,645	1,611,228	611,417	3.44	130,410	6.33%	47,327	2.30%	177,738	8.63%
	GALLAGHER COMMON 1-4	7,917,768	R1 - 55	-8%	8,543,576	5,737,845	2,805,731	3.45	631,862	7.98%	181,394	2.29%	813,255	10.27%
	CAYUGA UNIT 1	8,578,318	R1 - 55	-4%	8,908,404	4,036,520	4,871,884	9.17	495,289	5.77%	33,996	0.42%	531,285	6.19%
	CAYUGA UNIT 2	6,678,873	R1 - 55	-4%	6,935,870	3,960,155	2,975,715	9.09	299,089	4.48%	28,273	0.42%	327,361	4.90%
	CAYUGA COMMON 1-2	16,023,791	R1 - 55	-4%	16,640,372	5,948,108	10,692,264	9.21	1,093,994	6.83%	66,947	0.42%	1,160,941	7.25%
	CAYUGA INLAND CONTAINER	144,121	R1 - 55	-4%	149,667	89,439	60,228	9.06	6,036	4.19%	612	0.42%	6,648	4.61%
	GIBSON UNIT 1	6,930,866	R1 - 55	-5%	7,296,755	2,509,518	4,787,237	18.04	245,086	3.54%	20,282	0.29%	265,368	3.83%
	GIBSON UNIT 2	4,804,584	R1 - 55	-5%	5,058,224	2,085,109	2,973,115	17.82	152,608	3.18%	14,233	0.30%	166,841	3.47%
	GIBSON UNIT 3	7,511,336	R1 - 55	-5%	7,907,869	3,613,013	4,294,856	14.47	269,407	3.59%	27,404	0.30%	296,811	3.95%
	GIBSON UNIT 4	7,737,149	R1 - 55	-5%	8,145,602	4,634,898	3,510,704	7.28	426,133	5.51%	56,106	0.73%	482,240	6.23%
	GIBSON UNIT 5	3,804,784	R1 - 55	-5%	4,005,643	1,818,127	2,187,516	14.47	137,295	3.61%	13,881	0.36%	151,176	3.97%
	GIBSON 4 FLUE GAS	1,156,459	R1 - 55	-5%	1,217,510	432,600	784,910	14.66	49,376	4.27%	4,164	0.36%	53,541	4.63%
	GIBSON 5 FLUE GAS	1,658,109	R1 - 55	-5%	1,745,643	980,689	764,954	7.28	93,052	5.61%	12,024	0.73%	105,076	6.34%
	GIBSON COMMON 1-2	1,631,929	R1 - 55	-5%	1,718,081	842,138	875,943	17.49	45,157	2.77%	4,926	0.30%	50,082	3.07%
	GIBSON COMMON 1-3	217,962	R1 - 55	-5%	229,468	91,307	138,161	17.90	7,076	3.25%	643	0.29%	7,718	3.54%
	GIBSON COMMON 1-4	11,062,789	R1 - 55	-5%	11,646,807	890,033	10,756,774	18.42	552,267	4.99%	31,706	0.29%	583,973	5.28%
	GIBSON COMMON 1-5	32,758,091	R1 - 55	-5%	34,487,431	12,855,227	21,632,203	17.86	1,114,382	3.40%	96,828	0.30%	1,211,210	3.70%
	GIBSON COMMON 3-4	114,216	R1 - 55	-5%	120,245	73,849	46,396	13.56	2,977	2.61%	445	0.39%	3,422	3.00%
	GIBSON COMMON 4-5	12,729	R1 - 55	-5%	13,401	6,778	6,623	14.37	414	3.25%	47	0.37%	461	3.62%
	Total 316.00	125,204,525		-5%	131,741,859	55,083,775	76,658,083	11.05	6,194,785	4.95%	743,724	0.59%	6,938,509	5.54%
316.20	Misc. Power Plant Equipment - Edwardsport IGCC EDWARDSPORT IGCC	15,872,104	R1 - 55	-4%	16,499,862	1,469,296	15,030,566	24.37	591,006	3.72%	25,759	0.16%	616,765	3.89%
	Total 316.20	15,872,104		-4%	16,499,862	1,469,296	15,030,566	24.37	591,006	3.72%	25,759	0.16%	616,765	3.89%
	Total Steam Production Plant	7,808,333,721		-5%	8,171,206,997	2,838,469,784	5,332,737,212	14.95	326,883,499	4.19%	29,810,491	0.38%	356,693,991	4.57%
	HYDRAULIC PRODUCTION PLANT													
331.00	Structures & Improvements	4,092,638	R3 - 105	-9%	4,463,523	4,272,053	191,470	40.00	-4,485	-0.11%	9,272	0.23%	4,787	0.12%
332.00	Reservoirs, Dams & Waterways	16,224,620	R3 - 80	-9%	17,694,934	15,148,967	2,545,967	35.14	30,610	0.19%	41,842	0.26%	72,452	0.45%
333.00	Waterwheels, Turbines & Generators	51,457,282	R2.5 - 60	-9%	56,120,466	6,425,244	49,695,222	39.34	1,144,688	2.22%	118,535	0.23%	1,263,224	2.45%
334.00	Accessory Electrical Equip.	3,418,832	R3 - 60	-9%	3,728,655	-750,967	4,479,622	39.28	106,156	3.11%	7,888	0.23%	114,043	3.34%
335.00	Misc. Power Plant Equip.	1,481,189	R2 - 40	-9%	1,615,418	411,712	1,203,706	30.32	35,273	2.38%	4,427	0.30%	39,700	2.68%
	Total Hydraulic Production Plant	76,674,561		-9%	83,622,996	25,507,009	58,115,987	38.89	1,312,242	1.71%	181,964	0.24%	1,494,206	1.95%
	OTHER PRODUCTION PLANT													
341.00	Structures & Improvements													
	NOBLESVILLE	15,378,254	R2.5 - 55	-3%	15,898,366	8,641,160	7,257,206	14.22	473,776	3.08%	36,576	0.24%	510,352	3.32%
	NOBLESVILLE CT UNIT 3	3,163,542	R2.5 - 55	-3%	3,270,537	1,797,636	1,472,901	14.97	91,243	2.88%	7,147	0.23%	98,390	3.11%
	NOBLESVILLE CT UNIT 4	3,163,275	R2.5 - 55	-3%	3,270,261	1,797,595	1,472,666	14.97	91,228	2.88%	7,147	0.23%	98,374	3.11%
	NOBLESVILLE CT UNIT 5	3,182,777	R2.5 - 55	-3%	3,290,423	1,807,422	1,483,001	14.97	91,874	2.89%	7,191	0.23%	99,065	3.11%
	VERMILLION CT STATION	4,959,576	R2.5 - 55	-4%	5,150,985	2,433,992	2,716,993	22.59	111,801	2.25%	8,473	0.23%	120,274	2.43%
	CAYUGA CT UNIT 4	5,782,259	R2.5 - 55	-3%	5,945,740	4,353,463	1,592,277	9.20	155,304	2.69%	17,770	0.31%	173,074	2.99%
	CINCAP MADISON CT 1-8	10,100,987	R2.5 - 55	-3%	10,403,810	4,981,877	5,421,933	20.97	244,116	2.42%	14,441	0.14%	258,557	2.56%
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	5,407,210	R2.5 - 55	-3%	5,581,615	2,512,605	3,069,010	18.60	155,624	2.88%	9,377	0.17%	165,001	3.05%
	CAYUGA DIESEL	5,515	R2.5 - 55	-3%	5,671	4,907	764	8.30	73	1.33%	19	0.34%	92	1.67%
	WHEATLAND CT UNIT 1	28,000	R2.5 - 55	-3%	28,929	12,375	16,554	23.06	678	2.42%	40	0.14%	718	2.56%
	WHEATLAND CT UNIT 2	28,000	R2.5 - 55	-3%	28,929	12,375	16,554	23.06	678	2.42%	40	0.14%	718	2.56%
	WHEATLAND CT UNIT 3	28,000	R2.5 - 55	-3%	28,929	12,375	16,554	23.06	678	2.42%	40	0.14%	718	2.56%
	WHEATLAND CT UNIT 4	28,000	R2.5 - 55	-3%	28,929	12,375	16,554	23.06	678	2.42%	40	0.14%	718	2.56%

ALG - Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
		Plant	Iowa Curve	Net	Depreciable	Book	Future	Remaining	Service Life		Net Salvage		Total	
		12/31/2018	Type AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate	Accrual	Rate	Accrual	Rate
	NOBLESVILLE	4,353,572	S0.5 - 35	-3%	4,500,815	2,057,948	2,442,867	11.88	193,234	4.44%	12,394	0.28%	205,629	4.72%
	NOBLESVILLE CT UNIT 3	794,893	S0.5 - 35	-3%	821,778	411,311	410,467	13.11	29,259	3.68%	2,051	0.26%	31,309	3.94%
	NOBLESVILLE CT UNIT 4	840,651	S0.5 - 35	-3%	869,083	367,683	501,400	13.57	34,854	4.15%	2,095	0.25%	36,949	4.40%
	NOBLESVILLE CT UNIT 5	820,065	S0.5 - 35	-3%	847,801	407,828	439,973	13.24	31,136	3.80%	2,095	0.26%	33,231	4.05%
	VERMILLION CT STATION	919,272	S0.5 - 35	-4%	954,750	177,847	776,903	20.93	35,424	3.85%	1,695	0.18%	37,119	4.04%
	CAYUGA CT UNIT 4	4,735,744	S0.5 - 35	-3%	4,869,637	3,152,319	1,717,318	8.14	194,524	4.11%	16,449	0.35%	210,973	4.45%
	CINCAP MADISON CT UNIT 1	51,123	S0.5 - 35	-3%	52,655	10,974	41,681	19.48	2,061	4.03%	79	0.15%	2,140	4.19%
	CINCAP MADISON CT UNIT 2	50,087	S0.5 - 35	-3%	51,589	10,752	40,837	19.48	2,019	4.03%	77	0.15%	2,096	4.19%
	CINCAP MADISON CT UNIT 6	46,569	S0.5 - 35	-3%	47,965	9,996	37,969	19.48	1,877	4.03%	72	0.15%	1,949	4.19%
	CINCAP MADISON CT UNIT 7	48,262	S0.5 - 35	-3%	49,709	10,360	39,349	19.48	1,946	4.03%	74	0.15%	2,020	4.19%
	CINCAP MADISON CT UNIT 8	48,378	S0.5 - 35	-3%	49,828	10,385	39,443	19.48	1,950	4.03%	74	0.15%	2,025	4.19%
	CINCAP MADISON CT 1-8	13,237,250	S0.5 - 35	-3%	13,634,097	5,543,207	8,090,890	17.37	442,950	3.35%	22,847	0.17%	465,797	3.52%
	HENRY COUNTY CT UNIT 1 (CADIZ CINCAP)	142,052	S0.5 - 35	-3%	146,634	18,094	128,540	17.87	6,937	4.88%	256	0.17%	7,193	5.06%
	HENRY COUNTY CT UNIT 2 (CADIZ CINCAP)	10,908	S0.5 - 35	-3%	11,260	2,501	8,759	17.38	484	4.43%	20	0.19%	504	4.62%
	HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)	10,759	S0.5 - 35	-3%	11,106	2,467	8,639	17.38	477	4.43%	20	0.19%	497	4.62%
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	7,256,791	S0.5 - 35	-3%	7,490,852	1,897,754	5,593,098	17.10	313,394	4.32%	13,688	0.19%	327,082	4.51%
	CAYUGA DIESEL	872,195	S0.5 - 35	-3%	896,855	237,790	659,065	9.05	70,100	8.04%	2,725	0.10%	72,825	8.35%
	WHEATLAND CT UNIT 1	519,361	S0.5 - 35	-3%	536,584	218,321	318,263	18.88	15,945	3.07%	912	0.18%	16,857	3.25%
	WHEATLAND CT UNIT 2	579,010	S0.5 - 35	-3%	598,211	229,389	368,822	19.15	18,257	3.15%	1,003	0.17%	19,260	3.33%
	WHEATLAND CT UNIT 3	500,273	S0.5 - 35	-3%	516,863	211,384	305,479	18.85	15,326	3.06%	880	0.18%	16,206	3.24%
	WHEATLAND CT UNIT 4	216,248	S0.5 - 35	-3%	223,419	84,632	138,787	19.20	6,855	3.17%	374	0.17%	7,229	3.34%
	WHEATLAND COMMON CT 1-4	1,665,426	S0.5 - 35	-3%	1,720,655	338,633	1,382,022	20.96	63,301	3.80%	2,635	0.16%	65,936	3.96%
	Total 345.00	37,718,888		-3%	38,902,146	15,411,575	23,490,571	15.01	1,482,310	3.93%	82,514	0.22%	1,564,824	4.15%
345.20	Accessory Electric Equipment - Solar CRANE SOLAR	1,504,181	S2.5 - 25	-5%	1,573,064	95,194	1,477,870	22.80	61,798	4.11%	3,021	0.20%	64,819	4.31%
	Total 345.20	1,504,181		-5%	1,573,064	95,194	1,477,870	22.80	61,798	4.11%	3,021	0.20%	64,819	4.31%
346.00	Accessory Electric Equipment													
	NOBLESVILLE	6,630,888	R1.5 - 50	-3%	6,855,153	1,669,017	5,186,136	14.65	338,694	5.11%	15,308	0.23%	354,002	5.34%
	NOBLESVILLE CT UNIT 3	1,975,255	R1.5 - 50	-3%	2,042,061	620,744	1,421,317	14.58	92,902	4.70%	4,582	0.23%	97,484	4.94%
	NOBLESVILLE CT UNIT 4	1,895,372	R1.5 - 50	-3%	1,959,476	612,794	1,346,682	14.56	88,089	4.65%	4,403	0.23%	92,492	4.88%
	NOBLESVILLE CT UNIT 5	1,913,578	R1.5 - 50	-3%	1,978,298	609,918	1,368,380	14.57	89,476	4.68%	4,442	0.23%	93,918	4.91%
	VERMILLION CT STATION	1,347,504	R1.5 - 50	-4%	1,399,509	127,286	1,272,223	22.82	53,471	3.97%	2,279	0.17%	55,750	4.14%
	CAYUGA CT UNIT 4	1,228,893	R1.5 - 50	-3%	1,263,638	454,303	809,335	9.13	84,840	6.90%	3,806	0.31%	88,646	7.21%
	CINCAP MADISON CT 1-8	1,862,194	R1.5 - 50	-3%	1,918,022	153,457	1,764,565	21.16	80,753	4.34%	2,638	0.14%	83,392	4.48%
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	864,793	R1.5 - 50	-3%	892,686	86,864	805,822	18.51	42,028	4.86%	1,507	0.17%	43,534	5.03%
	CAYUGA DIESEL	311	R1.5 - 50	-3%	320	156	164	8.17	19	6.10%	1	0.35%	20	6.45%
	WHEATLAND CT UNIT 1	629,836	R1.5 - 50	-3%	650,723	137,279	513,444	22.29	22,098	3.51%	937	0.15%	23,035	3.66%
	WHEATLAND CT UNIT 2	573,663	R1.5 - 50	-3%	592,687	130,566	462,121	22.23	19,932	3.47%	856	0.15%	20,788	3.62%
	WHEATLAND CT UNIT 3	615,252	R1.5 - 50	-3%	635,656	141,068	494,588	22.22	21,340	3.47%	918	0.15%	22,259	3.62%
	WHEATLAND CT UNIT 4	575,640	R1.5 - 50	-3%	594,730	130,344	464,386	22.24	20,022	3.48%	858	0.15%	20,881	3.63%
	WHEATLAND COMMON CT 1-4	3,502,524	R1.5 - 50	-3%	3,618,677	650,364	2,968,313	22.46	126,988	3.63%	5,172	0.15%	132,160	3.77%
	Total 346.00	23,615,704		-3%	24,401,635	5,524,160	18,877,475	16.73	1,080,654	4.58%	47,707	0.20%	1,128,360	4.78%
	Total Other Production Plant	1,039,841,866		-3%	1,074,414,967	517,755,824	556,659,144	17.60	29,621,812	2.85%	2,009,522	0.19%	31,631,335	3.04%
	Total Production Plant	8,924,850,148		-5%	9,329,244,960	3,381,732,617	5,947,512,343	15.26	357,817,553	4.01%	32,001,978	0.36%	389,819,531	4.37%
TRANSMISSION PLANT														
350.10	RIGHTS OF WAY	38,621,842	R4 - 80	0%	38,621,842	19,954,329	18,667,513	44.22	422,151	1.09%	0	0.00%	422,151	1.09%
352.00	STRUCTURES AND IMPROVEMENTS	52,451,026	R2.5 - 70	-5%	55,073,578	9,180,990	45,892,588	58.30	742,196	1.42%	44,984	0.09%	787,180	1.50%
353.00	STATION EQUIPMENT	699,465,967	R1 - 56	-10%	769,412,564	204,491,225	564,921,339	44.36	11,158,132	1.60%	1,576,794	0.23%	12,734,926	1.82%
353.50	STATION EQUIPMENT ELECTRONICS	288,535	S2.5 - 20	0%	288,535	207,355	81,180	16.60	4,890	1.69%	0	0.00%	4,890	1.69%
354.00	TOWERS AND FIXTURES	89,056,102	R3 - 75	-30%	115,772,933	56,002,880	59,770,053	42.75	773,175	0.87%	624,955	0.70%	1,398,130	1.57%
355.00	POLES AND FIXTURES	458,743,154	R1 - 55	-50%	688,114,732	112,796,625	575,318,107	48.14	7,186,259	1.57%	4,764,678	1.04%	11,950,937	2.61%
356.00	OVERHEAD CONDUCTORS AND DEVICES	375,266,044	R2.5 - 69	-60%	600,425,670	131,956,482	468,469,188	53.78	4,524,164	1.21%	4,186,680	1.21%	8,710,844	2.32%
357.00	UNDERGROUND CONDUIT	208,383	R3 - 65	0%	208,383	105,497	102,886	61.03	1,686	0.81%	0	0.00%	1,686	0.81%
358.00	UNDERGROUND CONDUCTOR AND DEVICES	1,295,923	R4 - 40	0%	1,295,923	413,269	882,654	33.39	26,435	2.04%	0	0.00%	26,435	2.04%
	Total Transmission Plant	1,715,396,976		-32%	2,269,214,159	535,108,651	1,734,105,508	48.12	24,839,089	1.45%	11,198,090	0.65%	36,037,179	2.10%

ALG - Depreciation Rate Development

Account No.	Description	[1]		[2]		[3]	[4]	[5]	[6]	[7]	[8]		[9]		[10]		[11]		[12]		[13]	
		Plant 12/31/2018	Iowa Curve Type	AL	Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Remaining Life	Service Life Accrual	Rate	Net Salvage Accrual	Rate	Total Accrual	Rate	Total Accrual	Rate					
DISTRIBUTION PLANT																						
360.10	RIGHTS OF WAY	2,013,064	R4	- 75	0%	2,013,064	1,011,544	1,001,520	42.13	23,772	1.18%	0	0.00%	23,772	1.18%							
361.00	STRUCTURES AND IMPROVEMENTS	45,256,280	R2	- 65	-15%	52,044,722	8,867,862	43,176,859	55.48	655,884	1.45%	122,358	0.27%	778,242	1.72%							
362.00	STATION EQUIPMENT	547,556,994	S0.5	- 52	-15%	629,690,543	203,673,504	426,017,039	40.29	8,535,207	1.56%	2,038,559	0.37%	10,573,766	1.93%							
364.00	POLES, TOWERS AND FIXTURES	511,503,709	R0.5	- 55	-50%	767,255,564	270,800,456	496,455,108	44.33	5,429,805	1.06%	5,769,273	1.13%	11,199,078	2.19%							
365.00	OVERHEAD CONDUCTORS AND DEVICES	615,224,021	R0.5	- 55	-40%	861,313,629	136,371,000	724,942,629	46.87	10,216,621	1.66%	5,250,472	0.85%	15,467,093	2.51%							
366.00	UNDERGROUND CONDUIT	49,110,604	R2	- 55	-25%	61,388,254	1,874,614	59,513,640	47.81	987,994	2.01%	256,801	0.52%	1,244,795	2.53%							
367.00	UNDERGROUND CONDUCTORS AND DEVICES	525,591,706	R2	- 59	-25%	656,989,633	184,016,156	472,973,477	45.63	7,485,767	1.42%	2,879,639	0.55%	10,365,406	1.97%							
368.00	LINE TRANSFORMERS	476,169,775	R0.5	- 44	-20%	571,403,730	215,516,907	355,886,823	34.16	7,630,353	1.60%	2,787,879	0.59%	10,418,233	2.19%							
369.00	SERVICES	5,939	R0.5	- 59	-25%	7,424	1,273	6,151	56.56	82	1.39%	26	0.44%	109	1.83%							
369.10	SERVICES - UNDERGROUND	212,347,005	R0.5	- 59	-25%	265,433,756	148,069,432	117,364,324	47.61	1,350,086	0.64%	1,115,034	0.53%	2,465,119	1.16%							
369.20	SERVICES - OVERHEAD	46,713,687	R0.5	- 59	-25%	58,392,108	39,352,566	19,039,542	43.93	167,565	0.36%	265,842	0.57%	433,406	0.93%							
370.00	METERS	103,153,691	S0.5	- 30	-1%	104,185,220	59,004,220	45,181,008	16.46	2,682,228	2.60%	62,669	0.06%	2,744,897	2.66%							
370.20	METERS - AMI	93,317,259	S2.5	- 15	0%	93,317,259	7,681,941	85,635,318	12.30	6,962,221	7.46%	0	0.00%	6,962,221	7.46%							
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	33,180,161	L0	- 20	-10%	36,498,177	26,407,126	10,091,050	13.60	498,017	1.50%	243,972	0.74%	741,989	2.24%							
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	39,579,026	O1	- 28	-15%	45,515,879	28,536,681	16,979,198	19.42	568,607	1.44%	305,708	0.77%	874,315	2.21%							
Total Distribution Plant		3,300,722,919			-27%	4,205,448,970	1,331,185,282	2,874,263,687	38.69	53,194,208	1.61%	21,098,232	0.64%	74,292,440	2.25%							
GENERAL PLANT																						
390.00	STRUCTURES AND IMPROVEMENTS	248,623,848	S0.5	- 55	-10%	273,486,233	101,862,581	171,623,652	45.07	3,256,296	1.31%	551,639	0.22%	3,807,935	1.53%							
391.00	OFFICE FURNITURE AND EQUIPMENT	14,489,256	SQ	- 20	0%	14,489,256	8,719,188	5,770,069	14.28	404,066	2.79%	0	0.00%	404,066	2.79%							
391.10	OFFICE FURNITURE AND EQUIPMENT - EDP	15,609,440	SQ	- 5	0%	15,609,440	1,013,140	14,596,300	2.79	5,231,649	33.52%	0	0.00%	5,231,649	33.52%							
392.00	TRANSPORTATION EQUIPMENT	15,753,687	L3	- 22	5%	14,966,003	4,552,067	10,413,936	18.11	618,532	3.93%	-43,494	-0.28%	575,038	3.65%							
393.00	STORES EQUIPMENT	857,281	SQ	- 20	0%	857,281	257,360	599,921	14.38	41,719	4.87%	0	0.00%	41,719	4.87%							
393.10	FORKLIFTS	566,835	SQ	- 25	0%	566,835	12,109	554,726	24.50	22,642	3.99%	0	0.00%	22,642	3.99%							
394.00	TOOLS, SHOPS AND GARAGE EQUIPMENT	44,579,677	SQ	- 25	0%	44,579,677	13,083,954	31,495,723	17.92	1,757,574	3.94%	0	0.00%	1,757,574	3.94%							
395.00	LABORATORY EQUIPMENT	1,918,993	SQ	- 20	0%	1,918,993	2,005,383	-86,390														
396.00	POWER OPERATED EQUIPMENT	846,850	R0.5	- 22	0%	846,850	469,747	377,103	9.37	40,246	4.75%	0	0.00%	40,246	4.75%							
397.00	COMMUNICATION EQUIPMENT	98,561,626	SQ	- 20	0%	98,561,626	44,676,739	53,884,887	11.82	4,558,789	4.63%	0	0.00%	4,558,789	4.63%							
398.00	MISCELLANEOUS EQUIPMENT	1,516,247	SQ	- 15	0%	1,516,247	1,256,366	259,881	11.11	23,392	1.54%	0	0.00%	23,392	1.54%							
Total General Plant		443,323,741			-5%	467,398,441	177,908,634	289,489,807	17.58	15,954,905	3.60%	508,145	0.11%	16,463,050	3.71%							
TOTAL DEPRECIABLE PLANT		\$ 14,384,293,784			-17%	\$ 16,271,306,529	\$ 5,425,935,185	\$ 10,845,371,345	20.99	\$ 451,805,756	3.14%	\$ 64,806,444	0.45%	\$ 516,612,200	3.59%							

[1] From depreciation study
 [2] Average life and Iowa curve shape developed through statistical analysis and professional judgment
 [3] Mass net salvage rates developed through statistical analysis and professional judgment; terminal net salvage rates for production units are from Attachment DIG-2-7
 [4] = [1]*[1]-[3]
 [5] From depreciation study
 [6] = [4] - [5]
 [7] Composite remaining life based on Iowa curve in [2]; see remaining life exhibit for detailed calculations
 [8] = ([1] - [5]) / [7]
 [9] = [8] / [1]
 [10] = [12] - [8]
 [11] = [13] - [9]
 [12] = [6] / [7]
 [13] = [12] / [1]

ELG - Summary Accrual Adjustment

	[1]	[2]	[3]	[4]
Plant Function	Plant Balance 12/31/2018	DEI Proposed Accrual	OUCC Proposed Accrual	OUCC Accrual Adjustment
Production	\$ 8,924,850,148	\$ 448,512,063	\$ 411,293,257	\$ (37,218,806)
Transmission	1,715,396,976	52,163,011	49,599,653	(2,563,358)
Distribution	3,300,722,919	104,657,820	103,157,657	(1,500,163)
General	443,323,741	18,664,744	18,802,531	137,787
Total Plant Studied	\$ 14,384,293,784	\$ 623,997,638	\$ 582,853,098	\$ (41,144,540)

[1], [2] From depreciation study

[3] From Attachment DJG-2-5

[4] = [3] - [2]

ELG - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
STEAM PRODUCTION PLANT								
311.00	Structures & Improvements							
	NOBLESVILLE	24,727	0.00%	0	0.00%	0	0.00%	0
	WABASHRIVER COMMON 2-6	442,309	0.00%	0	0.00%	0	0.00%	0
	GALLAGHER UNIT 2	19,633	7.32%	1,438	5.53%	1,086	-1.79%	-352
	GALLAGHER UNIT 4	25,584	7.27%	1,859	5.49%	1,404	-1.78%	-455
	GALLAGHER COMMON 1-4	76,036,090	9.51%	7,234,378	7.71%	5,862,377	-1.80%	-1,372,001
	CAYUGA UNIT 1	3,651,014	9.16%	334,349	8.85%	323,154	-0.31%	-11,195
	CAYUGA UNIT 2	1,306,401	8.53%	111,396	8.23%	107,565	-0.30%	-3,831
	CAYUGA COMMON 1-2	126,376,302	7.26%	9,179,542	6.94%	8,769,493	-0.32%	-410,049
	CAYUGA INLAND CONTAINER	756,820	3.48%	26,332	3.13%	23,686	-0.35%	-2,646
	GIBSON UNIT 1	20,066,886	2.35%	471,803	2.15%	432,382	-0.20%	-39,421
	GIBSON UNIT 2	24,684,353	2.29%	565,819	2.10%	517,451	-0.19%	-48,368
	GIBSON UNIT 3	34,255,215	2.61%	893,460	2.36%	806,849	-0.25%	-86,611
	GIBSON UNIT 4	26,613,349	3.94%	1,048,081	3.44%	916,461	-0.50%	-131,620
	GIBSON UNIT 5	24,181,559	2.80%	677,659	2.55%	616,047	-0.25%	-61,612
	GIBSON 3 FLUE GAS	391,692	3.22%	12,600	2.96%	11,600	-0.26%	-1,000
	GIBSON 4 FLUE GAS	33,422,529	3.28%	1,094,979	3.03%	1,011,724	-0.25%	-83,255
	GIBSON 5 FLUE GAS	2,533,467	3.97%	100,672	3.45%	87,411	-0.52%	-13,261
	GIBSON COMMON 1-2	8,622,836	3.47%	299,095	3.27%	282,053	-0.20%	-17,042
	GIBSON COMMON 1-3	84,100,899	4.04%	3,398,510	3.84%	3,231,446	-0.20%	-167,064
	GIBSON COMMON 1-4	2,327,131	3.31%	76,925	3.11%	72,330	-0.20%	-4,595
	GIBSON COMMON 1-5	192,005,834	4.72%	9,061,399	4.53%	8,694,086	-0.19%	-367,313
	GIBSON COMMON 3-4	1,863,114	4.88%	90,930	4.64%	86,510	-0.24%	-4,420
	GIBSON COMMON 4-5	10,285,200	3.38%	348,001	3.14%	323,468	-0.24%	-24,533
	GIBSON COMMON 3-5	1,764,571	3.75%	66,214	3.52%	62,041	-0.23%	-4,173
	Total 311.00	675,757,514	5.19%	35,095,441	4.77%	32,240,625	-0.42%	-2,854,816
311.20	Structures & Improvements - Edwardsport IGCC							
	EDWARDSPORT IGCC	150,906,525	3.82%	5,766,894	3.39%	5,122,114	-0.43%	-644,780
	Total 311.20	150,906,525	3.82%	5,766,894	3.39%	5,122,114	-0.43%	-644,780
312.00	Boiler Plant Equipment							
	NOBLESVILLE	24,727	0.00%	0	0.00%	0	0.00%	0
	GALLAGHER STATION	175,827	7.08%	12,453	5.23%	9,189	-1.85%	-3,264
	GALLAGHER UNIT 2	57,045,022	9.22%	5,262,362	7.44%	4,245,871	-1.78%	-1,016,491
	GALLAGHER UNIT 4	61,426,143	9.11%	5,598,338	7.34%	4,510,974	-1.77%	-1,087,364

ELG - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	GALLAGHER COMMON 1-2	8,220,358	7.60%	624,519	5.72%	469,967	-1.88%	-154,552
	GALLAGHER COMMON 3-4	9,752,585	7.77%	758,246	5.90%	575,887	-1.87%	-182,359
	GALLAGHER COMMON 1-4	18,682,517	7.50%	1,402,068	5.63%	1,052,173	-1.87%	-349,895
	CAYUGA UNIT 1	502,836,244	7.12%	35,794,793	6.78%	34,089,531	-0.34%	-1,705,262
	CAYUGA UNIT 2	456,229,499	6.90%	31,490,828	6.56%	29,920,593	-0.34%	-1,570,235
	CAYUGA COMMON 1-2	175,379,676	9.58%	16,797,408	9.22%	16,164,299	-0.36%	-633,109
	CAYUGA INLAND CONTAINER	2,437,060	3.43%	83,645	3.05%	74,385	-0.38%	-9,260
	GIBSON UNIT 1	306,543,418	4.13%	12,674,562	3.92%	12,007,749	-0.21%	-666,813
	GIBSON UNIT 2	310,424,007	4.05%	12,563,031	3.82%	11,861,186	-0.23%	-701,845
	GIBSON UNIT 3	326,768,649	4.77%	15,595,995	4.52%	14,756,807	-0.25%	-839,188
	GIBSON UNIT 4	317,659,376	7.21%	22,897,908	6.69%	21,250,256	-0.52%	-1,647,652
	GIBSON UNIT 5	166,693,281	4.74%	7,894,373	4.46%	7,440,584	-0.28%	-453,789
	GIBSON 1 FLUE GAS	142,896,276	4.19%	5,992,431	3.97%	5,675,068	-0.22%	-317,363
	GIBSON 2 FLUE GAS	147,940,793	4.18%	6,188,207	3.96%	5,858,339	-0.22%	-329,868
	GIBSON 3 FLUE GAS	207,675,317	4.57%	9,491,533	4.29%	8,913,034	-0.28%	-578,499
	GIBSON 4 FLUE GAS	131,053,529	3.67%	4,805,289	3.39%	4,447,487	-0.28%	-357,802
	GIBSON 5 FLUE GAS	56,789,565	6.28%	3,566,418	5.79%	3,286,164	-0.49%	-280,254
	GIBSON COMMON 1-2	4,771,959	3.30%	157,646	3.07%	146,285	-0.23%	-11,361
	GIBSON COMMON 1-3	246,889,884	5.42%	13,370,462	5.19%	12,806,508	-0.23%	-563,954
	GIBSON COMMON 1-4	207,365	4.56%	9,450	4.33%	8,987	-0.23%	-463
	GIBSON COMMON 1-5	70,483,422	3.70%	2,608,788	3.46%	2,438,957	-0.24%	-169,831
	GIBSON COMMON 3-4	10,691,947	3.11%	332,225	2.82%	302,000	-0.29%	-30,225
	GIBSON COMMON 4-5	9,220,870	3.29%	303,047	3.00%	276,951	-0.29%	-26,096
	GIBSON COMMON 3-5	41,698	6.75%	2,813	6.47%	2,696	-0.28%	-117
	Total 312.00	3,748,961,016	5.77%	216,278,838	5.40%	202,591,928	-0.37%	-13,686,910
312.10	Boiler Plant Equipment - Coal Cars							
	GIBSON COMMON 1-5	2,914,385	2.84%	82,837	2.84%	82,820	0.00%	-17
	Total 312.10	2,914,385	2.84%	82,837	2.84%	82,820	0.00%	-17
312.20	Boiler Plant Equipment - Edwardsport IGCC							
	EDWARDSPORT IGCC	1,843,155,022	4.52%	83,381,013	3.99%	73,617,221	-0.53%	-9,763,792
	Total 312.20	1,843,155,022	4.52%	83,381,013	3.99%	73,617,221	-0.53%	-9,763,792
312.30	Boiler Plant Equipment - SCR Catalyst							
	GIBSON UNIT 1	6,424,043	8.31%	533,964	7.84%	503,693	-0.47%	-30,271
	GIBSON UNIT 2	6,189,864	7.93%	490,835	7.00%	433,265	-0.93%	-57,570

ELG - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant 12/31/2018	DEI Proposal		OUCC Proposal		Difference	
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	GIBSON UNIT 3	5,652,917	7.84%	443,283	6.92%	391,430	-0.92%	-51,853
	GIBSON UNIT 4	3,476,457	9.71%	337,490	9.02%	313,634	-0.69%	-23,856
	GIBSON UNIT 5	1,926,611	7.77%	149,622	7.00%	134,816	-0.77%	-14,806
	Total 312.30	23,669,892	8.26%	1,955,194	7.51%	1,776,839	-0.75%	-178,355
314.00	Turbogenerator Units							
	NOBLESVILLE	24,727	0.00%	0	0.00%	0	0.00%	0
	GALLAGHER UNIT 2	11,775,379	9.00%	1,059,211	7.22%	850,243	-1.78%	-208,968
	GALLAGHER UNIT 4	13,808,501	8.98%	1,240,180	7.21%	995,711	-1.77%	-244,469
	GALLAGHER COMMON 1-2	1,054,634	9.02%	95,117	7.29%	76,868	-1.73%	-18,249
	GALLAGHER COMMON 3-4	856,083	8.97%	76,800	7.11%	60,858	-1.86%	-15,942
	GALLAGHER COMMON 1-4	2,329,362	9.49%	221,127	7.71%	179,621	-1.78%	-41,506
	CAYUGA UNIT 1	43,472,926	6.18%	2,688,456	5.84%	2,536,762	-0.34%	-151,694
	CAYUGA UNIT 2	38,020,087	5.81%	2,207,685	5.44%	2,068,261	-0.37%	-139,424
	CAYUGA COMMON 1-2	18,125,644	5.54%	1,004,249	5.21%	943,865	-0.33%	-60,384
	GIBSON UNIT 1	55,257,697	4.23%	2,334,788	4.02%	2,219,224	-0.21%	-115,564
	GIBSON UNIT 2	56,206,502	4.16%	2,337,240	3.95%	2,222,475	-0.21%	-114,765
	GIBSON UNIT 3	58,813,793	4.73%	2,780,566	4.47%	2,631,513	-0.26%	-149,053
	GIBSON UNIT 4	60,379,425	7.71%	4,652,314	7.23%	4,367,476	-0.48%	-284,838
	GIBSON UNIT 5	36,851,092	4.61%	1,699,774	4.34%	1,598,569	-0.27%	-101,205
	GIBSON COMMON 1-2	2,696,137	3.20%	86,193	2.96%	79,934	-0.24%	-6,259
	GIBSON COMMON 1-5	2,644,279	3.46%	91,386	3.23%	85,305	-0.23%	-6,081
	GIBSON COMMON 3-4	217,230	3.26%	7,088	2.98%	6,481	-0.28%	-607
	GIBSON COMMON 3-5	2,322,902	3.67%	85,363	3.40%	79,091	-0.27%	-6,272
	Total 314.00	404,856,400	5.60%	22,667,537	5.19%	21,002,259	-0.41%	-1,665,278
314.20	Turbogenerator Units - Edwardsport IGCC							
	EDWARDSPORT IGCC	644,993,822	4.24%	27,318,898	3.76%	24,221,360	-0.48%	-3,097,538
	Total 314.20	644,993,822	4.24%	27,318,898	3.76%	24,221,360	-0.48%	-3,097,538
315.00	Accessory Electrical Equipment							
	GALLAGHER STATION	39,547	16.40%	6,485	14.46%	5,718	-1.94%	-767
	GALLAGHER UNIT 2	1,810,974	11.19%	202,689	9.49%	171,898	-1.70%	-30,791
	GALLAGHER UNIT 4	1,439,955	5.27%	75,922	3.47%	50,000	-1.80%	-25,922
	GALLAGHER COMMON 1-2	761,144	6.02%	45,807	4.19%	31,893	-1.83%	-13,914
	GALLAGHER COMMON 3-4	571,546	5.59%	31,949	3.84%	21,932	-1.75%	-10,017
	GALLAGHER COMMON 1-4	2,454,875	5.19%	127,444	3.44%	84,380	-1.75%	-43,064

ELG - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	CAYUGA UNIT 1	8,672,875	5.43%	471,053	5.07%	439,350	-0.36%	-31,703
	CAYUGA UNIT 2	7,261,992	6.52%	473,547	6.16%	447,150	-0.36%	-26,397
	CAYUGA COMMON 1-2	1,813,006	4.48%	81,301	4.12%	74,700	-0.36%	-6,601
	CAYUGA INLAND CONTAINER	232,950	2.83%	6,603	2.47%	5,763	-0.36%	-840
	GIBSON UNIT 1	21,588,553	4.79%	1,034,059	4.57%	985,688	-0.22%	-48,371
	GIBSON UNIT 2	18,128,552	3.44%	623,384	3.23%	584,685	-0.21%	-38,699
	GIBSON UNIT 3	15,418,199	3.12%	480,905	2.87%	441,857	-0.25%	-39,048
	GIBSON UNIT 4	12,030,437	5.85%	703,552	5.36%	644,801	-0.49%	-58,751
	GIBSON UNIT 5	15,655,429	3.68%	576,103	3.41%	534,171	-0.27%	-41,932
	GIBSON 4 FLUE GAS	8,299,265	3.13%	259,608	2.86%	237,740	-0.27%	-21,868
	GIBSON 5 FLUE GAS	2,138,719	3.60%	76,938	3.07%	65,664	-0.53%	-11,274
	GIBSON COMMON 1-2	115,219	2.39%	2,749	2.17%	2,496	-0.22%	-253
	GIBSON COMMON 1-3	1,159,798	2.84%	32,900	2.63%	30,522	-0.21%	-2,378
	GIBSON COMMON 1-4	78,568	2.68%	2,102	2.46%	1,932	-0.22%	-170
	GIBSON COMMON 1-5	8,526,726	2.84%	241,769	2.62%	223,517	-0.22%	-18,252
	GIBSON COMMON 3-4	223,540	5.65%	12,623	5.38%	12,021	-0.27%	-602
	GIBSON COMMON 4-5	355,440	2.88%	10,242	2.61%	9,285	-0.27%	-957
	Total 315.00	128,777,309	4.33%	5,579,734	3.97%	5,107,162	-0.37%	-472,572
315.20	Accessory Electric Equipment - Edwardsport IGCC EDWARDSPORT IGCC	43,265,206	4.59%	1,984,197	4.04%	1,748,698	-0.55%	-235,499
	Total 315.20	43,265,206	4.59%	1,984,197	4.04%	1,748,698	-0.54%	-235,499
316.00	Miscellaneous Power Plant Equip.							
	GALLAGHER STATION	649,970	21.15%	137,450	19.41%	126,186	-1.74%	-11,264
	GALLAGHER UNIT 2	110,862	10.94%	12,125	9.16%	10,160	-1.78%	-1,965
	GALLAGHER UNIT 4	148,183	10.93%	16,193	9.24%	13,695	-1.69%	-2,498
	GALLAGHER COMMON 1-2	3,491,797	11.27%	393,414	9.52%	332,383	-1.75%	-61,031
	GALLAGHER COMMON 3-4	2,059,839	9.39%	193,373	7.61%	156,774	-1.78%	-36,599
	GALLAGHER COMMON 1-4	7,917,768	10.87%	860,508	9.09%	719,418	-1.78%	-141,090
	CAYUGA UNIT 1	8,578,318	6.90%	592,328	6.53%	559,987	-0.37%	-32,341
	CAYUGA UNIT 2	6,678,873	5.38%	359,656	5.01%	334,350	-0.37%	-25,306
	CAYUGA COMMON 1-2	16,023,791	7.92%	1,269,428	7.58%	1,215,030	-0.34%	-54,398
	CAYUGA INLAND CONTAINER	144,121	5.08%	7,318	4.70%	6,767	-0.38%	-551
	GIBSON UNIT 1	6,930,866	4.29%	297,442	4.06%	281,602	-0.23%	-15,840
	GIBSON UNIT 2	4,804,584	3.90%	187,265	3.68%	176,971	-0.22%	-10,294
	GIBSON UNIT 3	7,511,336	4.37%	328,533	4.11%	308,982	-0.26%	-19,551
	GIBSON UNIT 4	7,737,149	6.89%	533,445	6.39%	494,465	-0.50%	-38,980

ELG - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]		
		Plant	DEI Proposal		OUCC Proposal		Difference		
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	
	GIBSON UNIT 5	3,804,784	4.44%	169,060	4.17%	158,516	-0.27%	-10,544	
	GIBSON 4 FLUE GAS	1,156,459	5.09%	58,854	4.81%	55,667	-0.28%	-3,187	
	GIBSON 5 FLUE GAS	1,658,109	7.01%	116,151	6.50%	107,740	-0.51%	-8,411	
	GIBSON COMMON 1-2	1,631,929	3.44%	56,072	3.21%	52,452	-0.23%	-3,620	
	GIBSON COMMON 1-3	217,962	3.95%	8,614	3.73%	8,127	-0.22%	-487	
	GIBSON COMMON 1-4	11,062,789	6.32%	698,620	6.08%	672,298	-0.24%	-26,322	
	GIBSON COMMON 1-5	32,758,091	4.23%	1,386,679	4.00%	1,311,043	-0.23%	-75,636	
	GIBSON COMMON 3-4	114,216	3.39%	3,874	3.10%	3,542	-0.29%	-332	
	GIBSON COMMON 4-5	12,729	4.02%	512	3.74%	476	-0.28%	-36	
	Total 316.00	125,204,525	6.14%	7,686,914	5.68%	7,106,631	-0.46%	-580,283	
316.20	Misc. Power Plant Equipment - Edwardsport IGCC								
	EDWARDSPORT IGCC	15,872,104	5.27%	835,694	4.71%	747,789	-0.56%	-87,905	
	Total 316.20	15,872,104	5.27%	835,694	4.71%	747,789	-0.55%	-87,905	
	Total Steam Production Plant	7,808,333,721	5.23%	408,633,191	4.81%	375,365,447	-0.43%	-33,267,744	
HYDRAULIC PRODUCTION PLANT									
331.00	Structures & Improvements	4,092,638	0.45%	18,607	0.11%	4,681	-0.34%	-13,926	
332.00	Reservoirs, Dams & Waterways	16,224,620	0.75%	121,523	0.40%	64,292	-0.35%	-57,231	
333.00	Waterwheels, Turbines & Generators	51,457,282	3.24%	1,666,653	2.83%	1,457,338	-0.41%	-209,315	
334.00	Accessory Electrical Equip.	3,418,832	4.72%	161,375	4.27%	145,916	-0.45%	-15,459	
335.00	Misc. Power Plant Equip.	1,481,189	3.97%	58,760	3.39%	50,154	-0.58%	-8,606	
	Total Hydraulic Production Plant	76,674,561	2.64%	2,026,918	2.25%	1,722,382	-0.40%	-304,536	
OTHER PRODUCTION PLANT									
341.00	Structures & Improvements								
	NOBLESVILLE	15,378,254	3.90%	599,949	3.37%	518,372	-0.53%	-81,577	
	NOBLESVILLE CT UNIT 3	3,163,542	3.71%	117,223	3.19%	100,884	-0.52%	-16,339	
	NOBLESVILLE CT UNIT 4	3,163,275	3.71%	117,206	3.19%	100,868	-0.52%	-16,338	
	NOBLESVILLE CT UNIT 5	3,182,777	3.71%	118,007	3.19%	101,575	-0.52%	-16,432	
	VERMILLION CT STATION	4,959,576	2.78%	137,869	2.54%	125,787	-0.24%	-12,082	
	CAYUGA CT UNIT 4	5,782,259	3.30%	190,613	3.06%	176,920	-0.24%	-13,693	

ELG - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	CINCAP MADISON CT 1-8	10,100,987	2.81%	283,948	2.66%	268,413	-0.15%	-15,535
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	5,407,210	3.29%	178,032	3.14%	169,559	-0.15%	-8,473
	CAYUGA DIESEL	5,515	1.98%	109	1.71%	94	-0.27%	-15
	WHEATLAND CT UNIT 1	28,000	3.30%	923	2.68%	749	-0.62%	-174
	WHEATLAND CT UNIT 2	28,000	3.30%	923	2.68%	749	-0.62%	-174
	WHEATLAND CT UNIT 3	28,000	3.30%	923	2.68%	749	-0.62%	-174
	WHEATLAND CT UNIT 4	28,000	3.30%	923	2.68%	749	-0.62%	-174
	WHEATLAND COMMON CT 1-4	1,351,662	4.52%	61,097	3.91%	52,888	-0.61%	-8,209
	Total 341.00	52,607,059	3.44%	1,807,745	3.08%	1,618,354	-0.36%	-189,391
342.00	Fuel Holders, Producers and Accessories							
	NOBLESVILLE	232,158	5.83%	13,542	5.31%	12,324	-0.52%	-1,218
	NOBLESVILLE CT UNIT 3	98,081	5.04%	4,942	4.52%	4,428	-0.52%	-514
	NOBLESVILLE CT UNIT 4	155,988	6.22%	9,700	5.70%	8,894	-0.52%	-806
	NOBLESVILLE CT UNIT 5	1,922,768	6.63%	127,425	6.10%	117,230	-0.53%	-10,195
	NOBLESVILLE COMMON 3-5	6,686,287	2.96%	198,060	2.45%	163,644	-0.51%	-34,416
	VERMILLION CT STATION	20,687,539	2.40%	495,878	2.17%	448,758	-0.23%	-47,120
	CAYUGA CT UNIT 4	2,689,518	1.59%	42,779	1.36%	36,444	-0.23%	-6,335
	CINCAP MADISON CT 1-8	9,287,951	2.28%	211,671	2.13%	197,777	-0.15%	-13,894
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	808,841	3.41%	27,567	3.26%	26,403	-0.15%	-1,164
	CAYUGA DIESEL	25,530	0.00%	0	0.00%	0	0.00%	0
	WHEATLAND CT UNIT 1	110,000	2.90%	3,185	2.28%	2,512	-0.62%	-673
	WHEATLAND CT UNIT 2	145,404	4.02%	5,840	3.41%	4,965	-0.61%	-875
	WHEATLAND CT UNIT 3	110,000	2.90%	3,185	2.28%	2,512	-0.62%	-673
	WHEATLAND CT UNIT 4	110,000	2.90%	3,185	2.28%	2,512	-0.62%	-673
	WHEATLAND COMMON CT 1-4	762,137	2.90%	22,066	2.28%	17,402	-0.62%	-4,664
	Total 342.00	43,832,201	2.67%	1,169,025	2.39%	1,045,804	-0.28%	-123,221
343.00	Prime Movers							
	NOBLESVILLE	37,149,289	4.92%	1,827,119	4.34%	1,611,889	-0.58%	-215,230
	NOBLESVILLE CT UNIT 3	43,431,309	4.56%	1,982,227	4.01%	1,739,848	-0.55%	-242,379
	NOBLESVILLE CT UNIT 4	48,555,364	4.94%	2,397,111	4.37%	2,121,218	-0.57%	-275,893
	NOBLESVILLE CT UNIT 5	42,395,917	4.71%	1,998,360	4.15%	1,759,071	-0.56%	-239,289
	VERMILLION CT STATION	12,083,165	4.14%	499,996	3.86%	465,890	-0.28%	-34,106
	CAYUGA CT UNIT 4	28,357,632	4.12%	1,167,910	3.86%	1,093,475	-0.26%	-74,435
	CINCAP MADISON CT UNIT 5	49,514	6.37%	3,156	6.18%	3,059	-0.19%	-97
	CINCAP MADISON CT UNIT 6	4,916,528	5.64%	277,184	5.44%	267,703	-0.20%	-9,481
	CINCAP MADISON CT UNIT 7	1,593,246	4.11%	65,501	3.96%	63,017	-0.15%	-2,484

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		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	CINCAP MADISON CT UNIT 8	3,185,257	4.97%	158,342	4.79%	152,653	-0.18%	-5,689
	CINCAP MADISON CT 1-8	217,271,422	3.57%	7,757,640	3.40%	7,387,263	-0.17%	-370,377
	HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)	339,717	4.43%	15,034	4.27%	14,496	-0.16%	-538
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	47,360,621	4.35%	2,062,356	4.17%	1,975,546	-0.18%	-86,810
	WHEATLAND CT UNIT 1	24,295,501	4.69%	1,139,865	3.98%	967,157	-0.71%	-172,708
	WHEATLAND CT UNIT 2	18,042,162	4.07%	733,617	3.35%	604,243	-0.72%	-129,374
	WHEATLAND CT UNIT 3	18,164,569	4.12%	749,043	3.40%	616,732	-0.72%	-132,311
	WHEATLAND CT UNIT 4	17,407,177	3.98%	693,018	3.25%	566,116	-0.73%	-126,902
	WHEATLAND COMMON CT 1-4	1,361,368	5.03%	68,471	4.31%	58,609	-0.72%	-9,862
	Total 343.00	565,959,757	4.17%	23,595,950	3.79%	21,467,985	-0.38%	-2,127,965
344.00	Generators							
	NOBLESVILLE	31,366,266	2.74%	859,159	2.20%	691,085	-0.54%	-168,074
	NOBLESVILLE CT UNIT 3	2,570,466	2.80%	71,927	2.26%	57,992	-0.54%	-13,935
	NOBLESVILLE CT UNIT 4	2,532,001	2.85%	72,128	2.30%	58,170	-0.55%	-13,958
	NOBLESVILLE CT UNIT 5	2,529,647	2.83%	71,685	2.28%	57,692	-0.55%	-13,993
	VERMILLION CT STATION	114,748,831	2.17%	2,494,521	1.89%	2,173,420	-0.28%	-321,101
	CAYUGA CT UNIT 4	9,930,571	1.85%	183,414	1.60%	159,054	-0.25%	-24,360
	CINCAP MADISON CT 1-8	70,466,112	2.17%	1,527,300	2.00%	1,410,999	-0.17%	-116,301
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	25,371,949	2.30%	582,751	2.12%	538,725	-0.18%	-44,026
	CAYUGA DIESEL	1,950,116	2.85%	55,565	2.61%	50,814	-0.24%	-4,751
	WHEATLAND CT UNIT 1	4,059,676	2.87%	116,587	2.19%	88,964	-0.68%	-27,623
	WHEATLAND CT UNIT 2	4,059,676	2.87%	116,587	2.19%	88,964	-0.68%	-27,623
	WHEATLAND CT UNIT 3	4,059,676	2.87%	116,587	2.19%	88,964	-0.68%	-27,623
	WHEATLAND CT UNIT 4	4,059,676	2.87%	116,587	2.19%	88,964	-0.68%	-27,623
	WHEATLAND COMMON CT 1-4	99,307	4.30%	4,269	3.68%	3,659	-0.62%	-610
	Total 344.00	277,803,972	2.30%	6,389,067	2.00%	5,557,469	-0.30%	-831,598
344.20	Generators - Solar							
	CRANE SOLAR	36,800,104	4.06%	1,493,361	3.78%	1,391,203	-0.28%	-102,158
	Total 344.20	36,800,104	4.06%	1,493,361	3.78%	1,391,203	-0.28%	-102,158
345.00	Accessory Electric Equipment							
	NOBLESVILLE	4,353,572	9.13%	397,542	8.02%	348,981	-1.11%	-48,561
	NOBLESVILLE CT UNIT 3	794,893	4.86%	38,608	4.23%	33,645	-0.63%	-4,963
	NOBLESVILLE CT UNIT 4	840,651	5.33%	44,837	4.73%	39,794	-0.60%	-5,043
	NOBLESVILLE CT UNIT 5	820,065	4.97%	40,793	4.36%	35,770	-0.61%	-5,023

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	VERMILLION CT STATION	919,272	4.96%	45,618	4.67%	42,923	-0.29%	-2,695
	CAYUGA CT UNIT 4	4,735,744	4.90%	231,899	4.65%	220,169	-0.25%	-11,730
	CINCAP MADISON CT UNIT 1	51,123	4.94%	2,524	4.77%	2,437	-0.17%	-87
	CINCAP MADISON CT UNIT 2	50,087	4.94%	2,473	4.77%	2,388	-0.17%	-85
	CINCAP MADISON CT UNIT 6	46,569	4.94%	2,299	4.77%	2,220	-0.17%	-79
	CINCAP MADISON CT UNIT 7	48,262	4.94%	2,383	4.77%	2,301	-0.17%	-82
	CINCAP MADISON CT UNIT 8	48,378	4.94%	2,389	4.77%	2,307	-0.17%	-82
	CINCAP MADISON CT 1-8	13,237,250	4.17%	551,580	3.97%	525,382	-0.20%	-26,198
	HENRY COUNTY CT UNIT 1 (CADIZ CINCAP)	142,052	5.81%	8,248	5.62%	7,984	-0.19%	-264
	HENRY COUNTY CT UNIT 2 (CADIZ CINCAP)	10,908	5.30%	578	5.11%	558	-0.19%	-20
	HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)	10,759	5.30%	570	5.11%	550	-0.19%	-20
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	7,256,791	5.19%	376,470	5.00%	363,188	-0.19%	-13,282
	CAYUGA DIESEL	872,195	9.00%	78,527	8.79%	76,635	-0.21%	-1,892
	WHEATLAND CT UNIT 1	519,361	4.57%	23,755	3.74%	19,406	-0.83%	-4,349
	WHEATLAND CT UNIT 2	579,010	4.66%	26,983	3.84%	22,218	-0.82%	-4,765
	WHEATLAND CT UNIT 3	500,273	4.57%	22,848	3.72%	18,627	-0.85%	-4,221
	WHEATLAND CT UNIT 4	216,248	4.68%	10,112	3.84%	8,311	-0.84%	-1,801
	WHEATLAND COMMON CT 1-4	1,665,426	5.34%	88,967	4.58%	76,355	-0.76%	-12,612
	Total 345.00	37,718,888	5.30%	2,000,003	4.91%	1,852,150	-0.39%	-147,853
345.20	Accessory Electric Equipment - Solar CRANE SOLAR	1,504,181	5.11%	76,898	4.75%	71,395	-0.36%	-5,503
	Total 345.20	1,504,181	5.11%	76,898	4.75%	71,395	-0.37%	-5,503
346.00	Accessory Electric Equipment							
	NOBLESVILLE	6,630,888	6.19%	410,173	5.63%	373,103	-0.56%	-37,070
	NOBLESVILLE CT UNIT 3	1,975,255	5.64%	111,466	5.10%	100,803	-0.54%	-10,663
	NOBLESVILLE CT UNIT 4	1,895,372	5.58%	105,810	5.04%	95,509	-0.54%	-10,301
	NOBLESVILLE CT UNIT 5	1,913,578	5.62%	107,469	5.07%	97,048	-0.55%	-10,421
	VERMILLION CT STATION	1,347,504	4.91%	66,212	4.65%	62,671	-0.26%	-3,541
	CAYUGA CT UNIT 4	1,228,893	7.64%	93,880	7.40%	90,936	-0.24%	-2,944
	CINCAP MADISON CT 1-8	1,862,194	5.17%	96,276	5.01%	93,363	-0.16%	-2,913
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	864,793	5.65%	48,842	5.48%	47,401	-0.17%	-1,441
	CAYUGA DIESEL	311	7.07%	22	6.76%	21	-0.31%	-1
	WHEATLAND CT UNIT 1	629,836	4.65%	29,313	3.98%	25,046	-0.67%	-4,267
	WHEATLAND CT UNIT 2	573,663	4.61%	26,444	3.95%	22,653	-0.66%	-3,791
	WHEATLAND CT UNIT 3	615,252	4.60%	28,305	3.94%	24,244	-0.66%	-4,061
	WHEATLAND CT UNIT 4	575,640	4.62%	26,570	3.95%	22,764	-0.67%	-3,806

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	WHEATLAND COMMON CT 1-4	3,502,524	4.83%	169,123	4.15%	145,506	-0.68%	-23,617
	Total 346.00	23,615,704	5.59%	1,319,905	5.09%	1,201,070	-0.50%	-118,835
	Total Other Production Plant	<u>1,039,841,866</u>	<u>3.64%</u>	<u>37,851,954</u>	<u>3.29%</u>	<u>34,205,429</u>	<u>-0.35%</u>	<u>-3,646,525</u>
	Total Production Plant	<u>8,924,850,148</u>	<u>5.03%</u>	<u>448,512,063</u>	<u>4.61%</u>	<u>411,293,257</u>	<u>-0.42%</u>	<u>-37,218,806</u>
TRANSMISSION PLANT								
350.10	RIGHTS OF WAY	38,621,842	1.07%	412,888	1.07%	412,998	0.00%	110
352.00	STRUCTURES AND IMPROVEMENTS	52,451,026	1.85%	969,044	1.85%	968,198	0.00%	-846
353.00	STATION EQUIPMENT	699,465,967	2.70%	18,878,085	2.51%	17,587,837	-0.19%	-1,290,248
353.50	STATION EQUIPMENT ELECTRONICS	288,535	1.69%	4,884	1.69%	4,890	0.00%	6
354.00	TOWERS AND FIXTURES	89,056,102	1.71%	1,527,063	1.72%	1,528,646	0.01%	1,583
355.00	POLES AND FIXTURES	458,743,154	4.08%	18,717,873	4.09%	18,740,003	0.01%	22,130
356.00	OVERHEAD CONDUCTORS AND DEVICES	375,266,044	3.10%	11,623,874	2.75%	10,327,804	-0.35%	-1,296,070
357.00	UNDERGROUND CONDUIT	208,383	0.93%	1,948	0.94%	1,949	0.01%	1
358.00	UNDERGROUND CONDUCTOR AND DEVICES	1,295,923	2.11%	27,352	2.11%	27,327	0.00%	-25
	Total Transmission Plant	<u>1,715,396,976</u>	<u>3.04%</u>	<u>52,163,011</u>	<u>2.89%</u>	<u>49,599,653</u>	<u>-0.15%</u>	<u>-2,563,358</u>
DISTRIBUTION PLANT								
360.10	RIGHTS OF WAY	2,013,064	0.95%	19,056	0.95%	19,040	0.00%	-16
361.00	STRUCTURES AND IMPROVEMENTS	45,256,280	2.23%	1,009,273	2.23%	1,008,805	0.00%	-468
362.00	STATION EQUIPMENT	547,556,994	2.49%	13,639,531	2.49%	13,654,392	0.00%	14,861
364.00	POLES, TOWERS AND FIXTURES	511,503,709	3.34%	17,072,316	3.34%	17,060,313	0.00%	-12,003
365.00	OVERHEAD CONDUCTORS AND DEVICES	615,224,021	4.05%	24,941,623	4.05%	24,912,118	0.00%	-29,505
366.00	UNDERGROUND CONDUIT	49,110,604	3.43%	1,686,025	3.43%	1,685,939	0.00%	-86
367.00	UNDERGROUND CONDUCTORS AND DEVICES	525,591,706	2.62%	13,780,134	2.44%	12,803,830	-0.18%	-976,304
368.00	LINE TRANSFORMERS	476,169,775	3.25%	15,475,539	3.25%	15,473,340	0.00%	-2,199
369.00	SERVICES	5,939	3.99%	237	3.41%	202	-0.58%	-35
369.10	SERVICES - UNDERGROUND	212,347,005	1.92%	4,080,983	1.69%	3,586,929	-0.23%	-494,054
369.20	SERVICES - OVERHEAD	46,713,687	1.36%	634,797	1.27%	593,687	-0.09%	-41,110
370.00	METERS	103,153,691	3.10%	3,195,044	3.11%	3,204,327	0.01%	9,283
370.20	METERS - AMI	93,317,259	7.43%	6,935,173	7.46%	6,962,221	0.03%	27,048

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371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	33,180,161	2.95%	978,459	2.95%	979,714	0.00%	1,255
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	39,579,026	3.06%	1,209,630	3.06%	1,212,800	0.00%	3,170
	Total Distribution Plant	3,300,722,919	3.17%	104,657,820	3.13%	103,157,657	-0.05%	-1,500,163
	GENERAL PLANT							
390.00	STRUCTURES AND IMPROVEMENTS	248,623,848	1.93%	4,802,904	1.93%	4,807,385	0.00%	4,481
391.00	OFFICE FURNITURE AND EQUIPMENT	14,489,256	2.26%	327,495	2.26%	327,845	0.00%	350
391.10	OFFICE FURNITURE AND EQUIPMENT - EDP	15,609,440	43.57%	6,801,651	44.53%	6,950,619	0.96%	148,968
392.00	TRANSPORTATION EQUIPMENT	15,753,687	3.67%	578,888	3.67%	578,552	0.00%	-336
393.00	STORES EQUIPMENT	857,281	4.27%	36,600	4.27%	36,581	0.00%	-19
393.10	FORKLIFTS	566,835	3.99%	22,642	3.99%	22,642	0.00%	0
394.00	TOOLS, SHOPS AND GARAGE EQUIPMENT	44,579,677	3.89%	1,732,917	3.88%	1,730,534	-0.01%	-2,383
395.00	LABORATORY EQUIPMENT	1,918,993	0.00%	0	0.00%	0	0.00%	0
396.00	POWER OPERATED EQUIPMENT	846,850	6.41%	54,256	6.36%	53,872	-0.05%	-384
397.00	COMMUNICATION EQUIPMENT	98,561,626	4.35%	4,289,468	4.34%	4,276,578	-0.01%	-12,890
398.00	MISCELLANEOUS EQUIPMENT	1,516,247	1.18%	17,923	1.18%	17,923	0.00%	0
	Total General Plant	443,323,741	4.21%	18,664,744	4.24%	18,802,531	0.03%	137,787
	TOTAL DEPRECIABLE PLANT	\$ 14,384,293,784	4.34%	\$ 623,997,638	4.05%	\$ 582,853,098	-0.29%	\$ (41,144,540)

[1], [2] From depreciation study

[3] From Attachment DJG-2-6

[4] = [3] - [2]

ELG - Depreciation Rate Development

Account No.	Description	[1]		[2]		[3]	[4]	[5]	[6]	[7]	[8]		[9]	[10]		[11]	[12]		[13]		
		Plant	Iowa Curve	Type		Net	Depreciable	Book	Future	Remaining	Service Life		Net Salvage		Total		Accrual		Rate		
		12/31/2018	AL			Salvage	Base	Reserve	Accruals	Life	Accrual	Rate	Accrual	Rate	Accrual	Rate	Accrual	Rate			
STEAM PRODUCTION PLANT																					
311.00	Structures & Improvements																				
	NOBLESVILLE	24,727	R2.5	-	100	-5%	25,964	25,964	0												
	WABASHRIVER COMMON 2-6	442,309	R2.5	-	100	-5%	464,425	464,425	0												
	GALLAGHER UNIT 2	19,633	R2.5	-	100	-8%	21,185	16,841	0												
	GALLAGHER UNIT 4	25,584	R2.5	-	100	-8%	27,606	21,991	5,615	4.00	698	3.56%	898	3.51%	506	1.98%	1,086	5.53%	1,404	5.49%	
	GALLAGHER COMMON 1-4	76,036,090	R2.5	-	100	-8%	82,045,862	58,996,354	23,449,508	4.00	4,359,934	5.73%	1,502,443	1.98%	5,862,377	7.71%	323,154	8.85%	107,565	8.23%	
	CAYUGA UNIT 1	3,651,014	R2.5	-	100	-4%	3,791,501	786,172	3,005,329	9.30	308,047	8.44%	15,106	0.41%	8,769,493	6.94%	107,565	8.23%	107,565	8.23%	
	CAYUGA UNIT 2	1,306,401	R2.5	-	100	-4%	1,356,670	356,317	1,000,353	9.30	102,160	7.82%	5,405	0.41%	8,769,493	6.94%	107,565	8.23%	107,565	8.23%	
	CAYUGA COMMON 1-2	126,376,302	R2.5	-	100	-4%	131,239,153	49,682,864	81,556,289	9.30	8,246,606	6.53%	522,887	0.41%	8,769,493	6.94%	107,565	8.23%	107,565	8.23%	
	CAYUGA INLAND CONTAINER	756,820	R2.5	-	100	-4%	785,942	568,027	217,915	9.20	20,521	2.71%	3,165	0.42%	23,686	3.13%	23,686	3.13%	23,686	3.13%	
	GIBSON UNIT 1	20,066,886	R2.5	-	100	-5%	21,126,241	13,127,165	7,999,076	18.50	375,120	1.87%	57,262	0.29%	432,382	2.15%	432,382	2.15%	432,382	2.15%	
	GIBSON UNIT 2	24,684,353	R2.5	-	100	-5%	25,987,470	16,362,883	9,624,587	18.60	447,391	1.81%	70,060	0.28%	517,451	2.10%	517,451	2.10%	517,451	2.10%	
	GIBSON UNIT 3	34,255,215	R2.5	-	100	-5%	36,063,590	23,880,170	12,183,420	15.10	687,089	2.01%	119,760	0.35%	806,849	2.36%	806,849	2.36%	806,849	2.36%	
	GIBSON UNIT 4	26,613,349	R2.5	-	100	-5%	28,018,300	21,419,781	6,598,519	7.20	721,329	2.71%	195,132	0.73%	916,461	3.44%	916,461	3.44%	916,461	3.44%	
	GIBSON UNIT 5	24,181,559	R2.5	-	100	-5%	25,458,133	16,155,825	9,302,308	15.10	531,506	2.20%	84,541	0.35%	616,047	2.55%	616,047	2.55%	616,047	2.55%	
	GIBSON 3 FLUE GAS	391,692	R2.5	-	100	-5%	412,370	236,047	176,323	15.20	10,240	2.61%	1,360	0.35%	11,600	2.96%	11,600	2.96%	11,600	2.96%	
	GIBSON 4 FLUE GAS	33,422,529	R2.5	-	100	-5%	35,186,945	19,808,734	15,378,211	15.20	895,644	2.68%	116,080	0.35%	1,011,724	3.03%	1,011,724	3.03%	1,011,724	3.03%	
	GIBSON 5 FLUE GAS	2,533,467	R2.5	-	100	-5%	2,667,212	2,020,372	646,840	7.40	69,337	2.74%	18,074	0.71%	87,411	3.45%	87,411	3.45%	87,411	3.45%	
	GIBSON COMMON 1-2	8,622,836	R2.5	-	100	-5%	9,078,046	3,719,037	5,359,009	19.00	258,095	2.99%	23,958	0.28%	282,053	3.27%	282,053	3.27%	282,053	3.27%	
	GIBSON COMMON 1-3	84,100,899	R2.5	-	100	-5%	88,540,687	27,466,362	61,074,325	18.90	2,996,536	3.56%	234,909	0.28%	3,231,446	3.84%	3,231,446	3.84%	3,231,446	3.84%	
	GIBSON COMMON 1-4	2,327,131	R2.5	-	100	-5%	2,449,983	1,082,939	1,367,044	18.90	65,830	2.83%	6,500	0.28%	72,330	3.11%	72,330	3.11%	72,330	3.11%	
	GIBSON COMMON 1-5	192,005,834	R2.5	-	100	-5%	202,142,055	38,693,239	163,448,817	18.80	8,154,925	4.25%	539,161	0.28%	8,694,086	4.53%	8,694,086	4.53%	8,694,086	4.53%	
	GIBSON COMMON 3-4	1,863,114	R2.5	-	100	-5%	1,961,470	655,169	1,306,301	15.10	79,996	4.29%	6,514	0.35%	86,510	4.64%	86,510	4.64%	86,510	4.64%	
	GIBSON COMMON 4-5	10,285,200	R2.5	-	100	-5%	10,828,169	5,943,800	4,884,369	15.10	287,510	2.80%	35,958	0.35%	323,468	3.14%	323,468	3.14%	323,468	3.14%	
	GIBSON COMMON 3-5	1,764,571	R2.5	-	100	-5%	1,857,725	920,900	936,825	15.10	55,872	3.17%	6,169	0.35%	62,041	3.52%	62,041	3.52%	62,041	3.52%	
	Total 311.00	675,757,514				-5%	711,536,703	302,011,378	409,525,325	12.70	28,675,285	4.24%	3,565,340	0.53%	32,240,625	4.77%	32,240,625	4.77%	32,240,625	4.77%	
311.20	Structures & Improvements - Edwardsport IGCC																				
	EDWARDSPORT IGCC	150,906,525	R2.5	-	100	-4%	156,875,030	26,261,113	130,613,917	25.50	4,888,055	3.24%	234,059	0.16%	5,122,114	3.39%	5,122,114	3.39%	5,122,114	3.39%	
	Total 311.20	150,906,525				-4%	156,875,030	26,261,113	130,613,917	25.50	4,888,055	3.24%	234,059	0.16%	5,122,114	3.39%	5,122,114	3.39%	5,122,114	3.39%	
312.00	Boiler Plant Equipment																				
	NOBLESVILLE	24,727	S0	-	50	-5%	25,964	25,964	0												
	GALLAGHER STATION	175,827	S0	-	50	-8%	189,724	153,885	35,839	3.90	5,626	3.20%	3,563	2.03%	9,189	5.23%	9,189	5.23%	9,189	5.23%	
	GALLAGHER UNIT 2	57,045,022	S0	-	50	-8%	61,553,770	44,994,872	16,558,898	3.90	3,089,782	5.42%	1,156,089	2.03%	4,245,871	7.44%	4,245,871	7.44%	4,245,871	7.44%	
	GALLAGHER UNIT 4	61,426,143	S0	-	50	-8%	66,281,168	48,688,368	17,592,800	3.90	3,266,096	5.32%	1,244,878	2.03%	4,510,974	7.34%	4,510,974	7.34%	4,510,974	7.34%	
	GALLAGHER COMMON 1-2	8,220,358	S0	-	50	-8%	8,870,082	7,037,212	1,832,870	3.90	303,371	3.69%	166,596	2.03%	469,967	5.72%	469,967	5.72%	469,967	5.72%	
	GALLAGHER COMMON 3-4	9,752,585	S0	-	50	-8%	10,523,414	8,277,454	2,245,960	3.90	378,239	3.88%	197,648	2.03%	575,887	5.90%	575,887	5.90%	575,887	5.90%	
	GALLAGHER COMMON 1-4	18,682,517	S0	-	50	-8%	20,159,154	16,055,679	4,103,475	3.90	673,548	3.61%	378,625	2.03%	1,052,173	5.63%	1,052,173	5.63%	1,052,173	5.63%	
	CAYUGA UNIT 1	502,836,244	S0	-	50	-4%	522,184,950	218,788,121	303,396,829	8.90	31,915,519	6.35%	2,174,012	0.43%	34,089,531	6.78%	34,089,531	6.78%	34,089,531	6.78%	
	CAYUGA UNIT 2	456,229,499	S0	-	50	-4%	473,784,817	207,491,537	266,293,280	8.90	27,948,086	6.13%	1,972,508	0.43%	29,920,593	6.56%	29,920,593	6.56%	29,920,593	6.56%	
	CAYUGA COMMON 1-2	175,379,676	S0	-	50	-4%	182,128,135	36,649,441	145,478,694	9.00	15,414,471	8.79%	749,829	0.43%	16,164,299	9.22%	16,164,299	9.22%	16,164,299	9.22%	
	CAYUGA INLAND CONTAINER	2,437,060	S0	-	50	-4%	2,530,836	1,906,002	624,834	8.40	63,221	2.59%	11,164	0.46%	74,385	3.05%	74,385	3.05%	74,385	3.05%	
	GIBSON UNIT 1	306,543,418	S0	-	50	-5%	322,726,218	126,999,908	195,726,310	16.30	11,014,939	3.59%	992,810	0.32%	12,007,749	3.92%	12,007,749	3.92%	12,007,749	3.92%	
	GIBSON UNIT 2	310,424,007	S0	-	50	-5%	326,811,668	133,474,342	193,337,326	16.30	10,855,808	3.50%	1,005,378	0.32%	11,861,186	3.82%	11,861,186	3.82%	11,861,186	3.82%	
	GIBSON UNIT 3	326,768,649	S0	-	50	-5%	344,019,163	143,326,590	200,692,573	13.60	13,488,387	4.13%	1,268,420	0.39%	14,756,807	4.52%	14,756,807	4.52%	14,756,807	4.52%	
	GIBSON UNIT 4	317,659,376	S0	-	50	-5%	334,429,001	183,552,184	150,876,817	7.10	18,888,337	5.95%	2,361,919	0.74%	21,250,256	6.69%	21,250,256	6.69%	21,250,256	6.69%	
	GIBSON UNIT 5	166,693,281	S0	-	50	-5%	175,493,222	74,301,280	101,191,942	13.60	6,793,530	4.08%	647,054	0.39%	7,440,584	4.46%	7,440,584	4.46%	7,440,584	4.46%	
	GIBSON 1 FLUE GAS	142,896,276	S0	-	50	-5%	150,439,944	56,801,325	93,638,619	16.50	5,217,876	3.65%	457,192	0.32%	5,675,068	3.97%	5,675,068	3.97%	5,675,068	3.97%	
	GIBSON 2 FLUE GAS	147,940,793	S0	-	50	-5%	155,750,767	59,088,168	96,662,599	16.50	5,385,008	3.64%	473,332	0.32%	5,858,339	3.96%	5,858,339	3.96%	5,858,339	3.96%	
	GIBSON 3 FLUE GAS	207,675,317	S0	-	50	-5%	218,638,750	96,530,188	122,108,562	13.70	8,112,783	3.91%	800,251	0.39%	8,913,034	4.29%	8,913,034	4.29%	8,913,034	4.29%	
	GIBSON 4 FLUE GAS	131,053,529	S0	-	50	-5%	137,972,004	78,820,426	59,151,578	13.30	3,927,301	3.00%	520,186	0.40%	4,447,487	3.39%	4,447,487	3.39%	4,447,487	3.39%	
	GIBSON 5 FLUE GAS	56,789,565	S0																		

ELG - Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
		Plant	Iowa Curve	Net	Depreciable	Book	Future	Remaining	Service Life		Net Salvage		Total	
		12/31/2018	Type AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate	Accrual	Rate	Accrual	Rate
	Total 312.10	2,914,385		20%	2,331,508	1,230,007	1,101,501	13.30	126,645	4.35%	-43,825	-1.50%	82,820	2.84%
312.20	Boiler Plant Equipment - Edwardsport IGCC EDWARDSPORT IGCC	1,843,155,022	S0 - 50	-4%	1,916,053,661	377,453,747	1,538,599,914	20.90	70,129,248	3.80%	3,487,973	0.19%	73,617,221	3.99%
	Total 312.20	1,843,155,022		-4%	1,916,053,661	377,453,747	1,538,599,914	20.90	70,129,248	3.80%	3,487,973	0.19%	73,617,221	3.99%
312.30	Boiler Plant Equipment - SCR Catalyst													
	GIBSON UNIT 1	6,424,043	S1 - 15	-5%	6,763,176	3,186,953	3,576,223	7.10	455,928	7.10%	47,765	0.74%	503,693	7.84%
	GIBSON UNIT 2	6,189,864	S1 - 15	-5%	6,516,635	4,610,267	1,906,368	4.40	358,999	5.80%	74,266	1.20%	433,265	7.00%
	GIBSON UNIT 3	5,652,917	S1 - 15	-5%	5,951,341	4,463,908	1,487,433	3.80	312,897	5.54%	78,533	1.39%	391,430	6.92%
	GIBSON UNIT 4	3,476,457	S1 - 15	-5%	3,659,984	1,934,999	1,724,985	5.50	280,265	8.06%	33,368	0.06%	313,634	9.02%
	GIBSON UNIT 5	1,926,611	S1 - 15	-5%	2,028,319	1,354,237	674,082	5.00	114,475	5.94%	20,342	1.06%	134,816	7.00%
	Total 312.30	23,669,892		-5%	24,919,455	15,550,364	9,369,091	5.27	1,522,565	6.43%	254,274	1.07%	1,776,839	7.51%
314.00	Turbogenerator Units													
	NOBLESVILLE	24,727	S0.5 - 60	-5%	25,964	25,964	0							
	GALLAGHER UNIT 2	11,775,379	S0.5 - 60	-8%	12,706,086	9,475,161	3,230,925	3.80	605,320	5.14%	244,923	2.08%	850,243	7.22%
	GALLAGHER UNIT 4	13,808,501	S0.5 - 60	-8%	14,899,903	11,016,630	3,883,273	3.90	715,864	5.18%	279,847	2.03%	995,711	7.21%
	GALLAGHER COMMON 1-2	1,054,634	S0.5 - 60	-8%	1,137,991	838,206	299,785	3.90	55,494	5.26%	21,373	2.03%	76,868	7.29%
	GALLAGHER COMMON 3-4	856,083	S0.5 - 60	-8%	923,747	686,400	237,347	3.90	43,509	5.08%	17,350	2.03%	60,858	7.11%
	GALLAGHER COMMON 1-4	2,329,362	S0.5 - 60	-8%	2,513,471	1,830,909	682,562	3.80	131,172	5.63%	48,450	2.08%	179,621	7.71%
	CAYUGA UNIT 1	43,472,926	S0.5 - 60	-4%	45,145,726	22,314,867	22,830,859	9.00	2,350,895	5.41%	185,867	0.33%	2,536,762	5.84%
	CAYUGA UNIT 2	38,020,087	S0.5 - 60	-4%	39,483,068	20,868,720	18,614,348	9.00	1,905,707	5.01%	162,553	0.43%	2,068,261	5.44%
	CAYUGA COMMON 1-2	18,125,644	S0.5 - 60	-4%	18,823,103	10,422,705	8,400,398	8.90	865,499	4.77%	78,366	0.43%	943,865	5.21%
	GIBSON UNIT 1	55,257,697	S0.5 - 60	-5%	58,174,818	19,338,392	38,836,426	17.50	2,052,532	3.71%	166,693	0.30%	2,219,224	4.02%
	GIBSON UNIT 2	56,206,502	S0.5 - 60	-5%	59,173,712	20,502,646	38,671,066	17.40	2,051,946	3.65%	170,529	0.30%	2,222,475	3.95%
	GIBSON UNIT 3	58,813,793	S0.5 - 60	-5%	61,918,644	24,551,157	37,367,487	14.20	2,412,862	4.10%	218,652	0.37%	2,631,513	4.47%
	GIBSON UNIT 4	60,379,425	S0.5 - 60	-5%	63,566,928	32,121,099	31,445,829	7.20	3,924,768	6.50%	442,709	0.73%	4,367,476	7.23%
	GIBSON UNIT 5	36,851,092	S0.5 - 60	-5%	38,796,506	16,096,832	22,699,674	14.20	1,461,568	3.97%	137,001	0.37%	1,598,569	4.34%
	GIBSON COMMON 1-2	2,696,137	S0.5 - 60	-5%	2,838,469	1,535,537	1,302,932	16.30	71,202	2.64%	8,732	0.32%	79,934	2.96%
	GIBSON COMMON 1-5	2,644,279	S0.5 - 60	-5%	2,783,874	1,367,811	1,416,063	16.60	76,896	2.91%	8,409	0.32%	85,305	3.23%
	GIBSON COMMON 3-4	217,230	S0.5 - 60	-5%	228,698	144,442	84,256	13.00	5,599	2.58%	882	0.41%	6,481	2.98%
	GIBSON COMMON 3-5	2,322,902	S0.5 - 60	-5%	2,445,531	1,369,894	1,075,637	13.60	70,074	3.02%	9,017	0.39%	79,091	3.40%
	Total 314.00	404,856,400		-5%	425,586,238	194,507,372	231,078,866	11.00	18,800,907	4.64%	2,201,352	0.54%	21,002,259	5.19%
314.20	Turbogenerator Units - Edwardsport IGCC EDWARDSPORT IGCC	644,993,822	S0.5 - 60	-4%	670,503,978	108,568,432	561,935,545	23.20	23,121,784	3.58%	1,099,576	0.17%	24,221,360	3.76%
	Total 314.20	644,993,822		-4%	670,503,978	108,568,432	561,935,545	23.20	23,121,784	3.58%	1,099,576	0.17%	24,221,360	3.76%
315.00	Accessory Electrical Equipment													
	GALLAGHER STATION	39,547	R1.5 - 70	-8%	42,672	19,800	22,872	4.00	4,937	12.48%	781	1.98%	5,718	14.46%
	GALLAGHER UNIT 2	1,810,974	R1.5 - 70	-8%	1,954,111	1,283,707	670,404	3.90	135,197	7.47%	36,702	2.03%	171,898	9.49%
	GALLAGHER UNIT 4	1,439,955	R1.5 - 70	-8%	1,553,767	1,358,768	194,999	3.90	20,817	1.45%	29,183	2.03%	50,000	3.47%
	GALLAGHER COMMON 1-2	761,144	R1.5 - 70	-8%	821,303	693,731	127,572	4.00	16,853	2.21%	15,040	1.98%	31,893	4.19%
	GALLAGHER COMMON 3-4	571,546	R1.5 - 70	-8%	616,720	531,186	85,534	3.90	10,349	1.81%	11,583	2.03%	21,932	3.84%
	GALLAGHER COMMON 1-4	2,454,875	R1.5 - 70	-8%	2,648,904	2,319,822	329,082	3.90	34,629	1.41%	49,751	2.03%	84,380	3.44%
	CAYUGA UNIT 1	8,672,875	R1.5 - 70	-4%	9,006,600	5,008,515	3,998,085	9.10	402,677	4.64%	36,673	0.42%	439,350	5.07%
	CAYUGA UNIT 2	7,261,992	R1.5 - 70	-4%	7,541,427	3,472,366	4,069,061	9.10	416,442	5.73%	30,707	0.42%	447,150	6.16%
	CAYUGA COMMON 1-2	1,813,006	R1.5 - 70	-4%	1,882,769	1,203,000	679,769	9.10	67,034	3.70%	7,666	0.42%	74,700	4.12%
	CAYUGA INLAND CONTAINER	232,950	R1.5 - 70	-4%	241,914	190,623	51,291	8.90	4,756	2.04%	1,007	0.43%	5,763	2.47%
	GIBSON UNIT 1	21,588,553	R1.5 - 70	-5%	22,728,239	5,675,832	17,052,407	17.30	919,810	4.26%	65,878	0.31%	985,688	4.57%
	GIBSON UNIT 2	18,128,552	R1.5 - 70	-5%	19,085,580	8,736,649	10,348,931	17.70	530,616	2.93%	54,069	0.30%	584,685	3.23%
	GIBSON UNIT 3	15,418,199	R1.5 - 70	-5%	16,232,144	9,957,777	6,274,367	14.20	384,537	2.49%	57,320	0.37%	441,857	2.87%
	GIBSON UNIT 4	12,030,437	R1.5 - 70	-5%	12,665,539	8,022,972	4,642,567	7.20	556,592	4.63%	88,209	0.73%	644,801	5.36%
	GIBSON UNIT 5	15,655,429	R1.5 - 70	-5%	16,481,898	8,789,832	7,692,066	14.40	476,778	3.05%	57,394	0.37%	534,171	3.41%
	GIBSON 4 FLUE GAS	8,299,265	R1.5 - 70	-5%	8,737,393	5,266,395	3,470,998	14.60	207,731	2.50%	30,009	0.36%	237,740	2.86%
	GIBSON 5 FLUE GAS	2,138,719	R1.5 - 70	-5%	2,251,625	1,778,847	472,778	7.20	49,982	2.34%	15,681	0.73%	65,664	3.07%
	GIBSON COMMON 1-2	115,219	R1.5 - 70	-5%	121,302	78,118	43,184	17.30	2,145	1.86%	352	0.17%	2,496	2.17%
	GIBSON COMMON 1-3	1,159,798	R1.5 - 70	-5%	1,221,025	686,883	534,142	17.50	27,024	2.33%	3,499	0.30%	30,522	2.63%
	GIBSON COMMON 1-4	78,568	R1.5 - 70	-5%	82,716	48,320	34,396	17.80	1,699	2.16%	233	0.30%	1,932	2.46%
	GIBSON COMMON 1-5	8,526,726	R1.5 - 70	-5%	8,976,862	5,087,674	3,889,188	17.40	197,647	2.32%	25,870	0.30%	223,517	2.62%
	GIBSON COMMON 3-4	223,540	R1.5 - 70	-5%	235,341	68,256	167,085	13.90	11,172	5.00%	849	0.38%	12,021	5.38%
	GIBSON COMMON 4-5	355,440	R1.5 - 70	-5%	374,204	242,357	131,847	14.20	7,964	2.24%	1,321	0.37%	9,285	2.61%

ELG - Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	
		Plant	Iowa Curve	Net	Depreciable	Book	Future	Remaining	Service Life		Net Salvage		Total		
		12/31/2018	Type AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate	Accrual	Rate	Accrual	Rate	
	Total 315.00	128,777,309		-5%	135,504,056	70,521,430	64,982,626	12.72	4,487,386	3.48%	619,777	0.48%	5,107,162	3.97%	
315.20	Accessory Electric Equipment - Edwardsport IGCC EDWARDSPORT IGCC	43,265,206	R1.5 - 40	-4%	44,976,389	9,477,829	35,498,560	20.30	1,664,403	3.85%	84,295	0.19%	1,748,698	4.04%	
	Total 315.20	43,265,206		-4%	44,976,389	9,477,829	35,498,560	20.30	1,664,403	3.85%	84,295	0.19%	1,748,698	4.04%	
316.00	Miscellaneous Power Plant Equip.														
	GALLAGHER STATION	649,970	R1 - 55	-8%	701,342	209,218	492,124	3.90	113,013	17.39%	13,172	2.03%	126,186	19.41%	
	GALLAGHER UNIT 2	110,862	R1 - 55	-8%	119,624	79,999	39,625	3.90	7,913	7.14%	2,247	2.03%	10,160	9.16%	
	GALLAGHER UNIT 4	148,183	R1 - 55	-8%	159,896	106,487	53,409	3.90	10,691	7.21%	3,003	2.03%	13,695	9.24%	
	GALLAGHER COMMON 1-2	3,491,797	R1 - 55	-8%	3,767,784	2,471,490	1,296,294	3.90	261,617	7.49%	70,766	2.03%	332,383	9.52%	
	GALLAGHER COMMON 3-4	2,059,839	R1 - 55	-8%	2,222,645	1,611,228	611,417	3.90	115,028	5.58%	41,745	2.03%	156,774	7.61%	
	GALLAGHER COMMON 1-4	7,917,768	R1 - 55	-8%	8,543,576	5,737,845	2,805,731	3.90	558,955	7.06%	160,464	2.03%	719,418	9.09%	
	CAYUGA UNIT 1	8,578,318	R1 - 55	-4%	8,908,404	4,036,520	4,871,884	8.70	522,046	6.09%	37,941	0.44%	559,987	6.53%	
	CAYUGA UNIT 2	6,678,873	R1 - 55	-4%	6,935,870	3,960,155	2,975,715	8.90	305,474	4.57%	28,876	0.43%	334,350	5.01%	
	CAYUGA COMMON 1-2	16,023,791	R1 - 55	-4%	16,640,372	5,948,108	10,692,264	8.80	1,144,964	7.15%	70,066	0.44%	1,215,030	7.58%	
	CAYUGA INLAND CONTAINER	144,121	R1 - 55	-4%	149,667	89,439	60,228	8.90	6,144	4.26%	623	0.43%	6,767	4.70%	
	GIBSON UNIT 1	6,930,866	R1 - 55	-5%	7,296,755	2,509,518	4,787,237	17.00	260,079	3.75%	21,523	0.31%	281,602	4.06%	
	GIBSON UNIT 2	4,804,584	R1 - 55	-5%	5,058,224	2,085,109	2,973,115	16.80	161,874	3.37%	15,098	0.31%	176,971	3.68%	
	GIBSON UNIT 3	7,511,336	R1 - 55	-5%	7,907,869	3,613,013	4,294,856	13.90	280,455	3.73%	28,528	0.38%	308,982	4.11%	
	GIBSON UNIT 4	7,737,149	R1 - 55	-5%	8,145,602	4,634,898	3,510,704	7.10	436,937	5.65%	57,529	0.74%	494,465	6.39%	
	GIBSON UNIT 5	3,804,784	R1 - 55	-5%	4,005,643	1,818,127	2,187,516	13.80	143,961	3.78%	14,555	0.38%	158,516	4.17%	
	GIBSON 4 FLUE GAS	1,156,459	R1 - 55	-5%	1,217,510	432,600	784,910	14.10	51,338	4.44%	4,330	0.37%	55,667	4.81%	
	GIBSON 5 FLUE GAS	1,658,109	R1 - 55	-5%	1,745,643	980,689	764,954	7.10	95,411	5.75%	12,329	0.74%	107,740	6.50%	
	GIBSON COMMON 1-2	1,631,929	R1 - 55	-5%	1,718,081	842,138	875,943	16.70	47,293	2.90%	5,159	0.32%	52,452	3.21%	
	GIBSON COMMON 1-3	217,962	R1 - 55	-5%	229,468	91,307	138,161	17.00	7,450	3.42%	677	0.31%	8,127	3.73%	
	GIBSON COMMON 1-4	11,062,789	R1 - 55	-5%	11,646,807	890,033	10,756,774	16.00	635,797	5.75%	36,501	0.33%	672,298	6.08%	
	GIBSON COMMON 1-5	32,758,091	R1 - 55	-5%	34,487,431	12,855,227	21,632,203	16.50	1,206,234	3.68%	104,808	0.32%	1,311,043	4.00%	
	GIBSON COMMON 3-4	114,216	R1 - 55	-5%	120,245	73,849	46,396	13.10	3,081	2.70%	460	0.40%	3,542	3.10%	
	GIBSON COMMON 4-5	12,729	R1 - 55	-5%	13,401	6,778	6,623	13.90	428	3.36%	48	0.38%	476	3.74%	
	Total 316.00	125,204,525		-5%	131,741,859	55,083,775	76,658,083	10.79	6,376,184	5.09%	730,447	0.58%	7,106,631	5.68%	
316.20	Misc. Power Plant Equipment - Edwardsport IGCC EDWARDSPORT IGCC	15,872,104	R1 - 55	-4%	16,499,862	1,469,296	15,030,566	20.10	716,558	4.51%	31,232	0.20%	747,789	4.71%	
	Total 316.20	15,872,104		-4%	16,499,862	1,469,296	15,030,566	20.10	716,558	4.51%	31,232	0.20%	747,789	4.71%	
	Total Steam Production Plant	7,808,333,721		-5%	8,171,206,997	2,838,469,784	5,332,737,212	14.21	344,982,127	4.42%	30,383,319	0.39%	375,365,447	4.81%	
	HYDRAULIC PRODUCTION PLANT														
331.00	Structures & Improvements	4,092,638	R3 - 105	-9%	4,463,523	4,272,053	191,470	40.90	-4,387	-0.11%	9,068	0.22%	4,681	0.11%	
332.00	Reservoirs, Dams & Waterways	16,224,620	R3 - 80	-9%	17,694,934	15,148,967	2,545,967	39.60	27,163	0.17%	37,129	0.23%	64,292	0.40%	
333.00	Waterwheels, Turbines & Generators	51,457,282	R2.5 - 60	-9%	56,120,466	6,425,244	49,695,222	34.10	1,320,588	2.57%	136,750	0.27%	1,457,338	2.83%	
334.00	Accessory Electrical Equip.	3,418,832	R3 - 60	-9%	3,728,655	-750,967	4,479,622	30.70	135,824	3.97%	10,092	0.30%	145,916	4.27%	
335.00	Misc. Power Plant Equip.	1,481,189	R2 - 40	-9%	1,615,418	411,712	1,203,706	24.00	44,562	3.01%	5,593	0.38%	50,154	3.39%	
	Total Hydraulic Production Plant	76,674,561		-9%	83,622,996	25,507,009	58,115,987	33.74	1,523,750	1.99%	198,632	0.26%	1,722,382	2.25%	
	OTHER PRODUCTION PLANT														
341.00	Structures & Improvements														
	NOBLESVILLE	15,378,254	R2.5 - 55	-3%	15,898,366	8,641,160	7,257,206	14.00	481,221	3.13%	37,151	0.24%	518,372	3.37%	
	NOBLESVILLE CT UNIT 3	3,163,542	R2.5 - 55	-3%	3,270,537	1,797,636	1,472,901	14.60	93,555	2.96%	7,328	0.23%	100,884	3.19%	
	NOBLESVILLE CT UNIT 4	3,163,275	R2.5 - 55	-3%	3,270,261	1,797,595	1,472,666	14.60	93,540	2.96%	7,328	0.23%	100,868	3.19%	
	NOBLESVILLE CT UNIT 5	3,182,777	R2.5 - 55	-3%	3,290,423	1,807,422	1,483,001	14.60	94,202	2.96%	7,373	0.23%	101,575	3.19%	
	VERMILLION CT STATION	4,959,576	R2.5 - 55	-4%	5,150,985	2,433,992	2,716,993	21.60	116,925	2.36%	8,862	0.18%	125,787	2.54%	
	CAYUGA CT UNIT 4	5,782,259	R2.5 - 55	-3%	5,945,740	4,353,463	1,592,277	9.00	158,755	2.75%	18,165	0.31%	176,920	3.06%	
	CINCAP MADISON CT 1-8	10,100,987	R2.5 - 55	-3%	10,403,810	4,981,877	5,421,933	20.20	253,421	2.51%	14,991	0.15%	268,413	2.66%	
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	5,407,210	R2.5 - 55	-3%	5,581,615	2,512,605	3,069,010	18.10	159,923	2.96%	9,636	0.18%	169,559	3.14%	
	CAYUGA DIESEL	5,515	R2.5 - 55	-3%	5,671	4,907	764	8.10	75	1.36%	19	0.35%	94	1.71%	
	WHEATLAND CT UNIT 1	28,000	R2.5 - 55	-3%	28,929	12,375	16,554	22.10	707	2.53%	42	0.15%	749	2.68%	
	WHEATLAND CT UNIT 2	28,000	R2.5 - 55	-3%	28,929	12,375	16,554	22.10	707	2.53%	42	0.15%	749	2.68%	
	WHEATLAND CT UNIT 3	28,000	R2.5 - 55	-3%	28,929	12,375	16,554	22.10	707	2.53%	42	0.15%	749	2.68%	
	WHEATLAND CT UNIT 4	28,000	R2.5 - 55	-3%	28,929	12,375	16,554	22.10	707	2.53%	42	0.15%	749	2.68%	

ELG - Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
		Plant	Iowa Curve	Net	Depreciable	Book	Future	Remaining	Service Life		Net Salvage		Total	
		12/31/2018	Type AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate	Accrual	Rate	Accrual	Rate
	NOBLESVILLE	4,353,572	S0.5 - 35	-3%	4,500,815	2,057,948	2,442,867	7.00	327,946	7.53%	21,035	0.48%	348,981	8.02%
	NOBLESVILLE CT UNIT 3	794,893	S0.5 - 35	-3%	821,778	411,311	410,467	12.20	31,441	3.96%	2,204	0.28%	33,645	4.23%
	NOBLESVILLE CT UNIT 4	840,651	S0.5 - 35	-3%	869,083	367,683	501,400	12.60	37,537	4.47%	2,256	0.27%	39,794	4.73%
	NOBLESVILLE CT UNIT 5	820,065	S0.5 - 35	-3%	847,801	407,828	439,973	12.30	33,515	4.09%	2,255	0.27%	35,770	4.36%
	VERMILLION CT STATION	919,272	S0.5 - 35	-4%	954,750	177,847	776,903	18.10	40,963	4.46%	1,960	0.21%	42,923	4.67%
	CAYUGA CT UNIT 4	4,735,744	S0.5 - 35	-3%	4,869,637	3,152,319	1,717,318	7.80	203,003	4.29%	17,166	0.36%	220,169	4.65%
	CINCAP MADISON CT UNIT 1	51,123	S0.5 - 35	-3%	52,655	10,974	41,681	17.10	2,348	4.59%	90	0.18%	2,437	4.77%
	CINCAP MADISON CT UNIT 2	50,087	S0.5 - 35	-3%	51,589	10,752	40,837	17.10	2,300	4.59%	88	0.18%	2,388	4.77%
	CINCAP MADISON CT UNIT 6	46,569	S0.5 - 35	-3%	47,965	9,996	37,969	17.10	2,139	4.59%	82	0.18%	2,220	4.77%
	CINCAP MADISON CT UNIT 7	48,262	S0.5 - 35	-3%	49,709	10,360	39,349	17.10	2,217	4.59%	85	0.18%	2,301	4.77%
	CINCAP MADISON CT UNIT 8	48,378	S0.5 - 35	-3%	49,828	10,385	39,443	17.10	2,222	4.59%	85	0.18%	2,307	4.77%
	CINCAP MADISON CT 1-8	13,237,250	S0.5 - 35	-3%	13,634,097	5,543,207	8,090,890	15.40	499,613	3.77%	25,769	0.19%	525,382	3.97%
	HENRY COUNTY CT UNIT 1 (CADIZ CINCAP)	142,052	S0.5 - 35	-3%	146,634	18,094	128,540	16.10	7,699	5.42%	285	0.20%	7,984	5.62%
	HENRY COUNTY CT UNIT 2 (CADIZ CINCAP)	10,908	S0.5 - 35	-3%	11,260	2,501	8,759	15.70	535	4.91%	22	0.21%	558	5.11%
	HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)	10,759	S0.5 - 35	-3%	11,106	2,467	8,639	15.70	528	4.91%	22	0.21%	550	5.11%
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	7,256,791	S0.5 - 35	-3%	7,490,852	1,897,754	5,593,098	15.40	347,989	4.80%	15,199	0.21%	363,188	5.00%
	CAYUGA DIESEL	872,195	S0.5 - 35	-3%	896,855	237,790	659,065	8.60	73,768	8.46%	2,589	0.33%	76,357	8.79%
	WHEATLAND CT UNIT 1	519,361	S0.5 - 35	-3%	536,584	218,321	318,263	16.40	18,356	3.53%	1,050	0.20%	19,406	3.74%
	WHEATLAND CT UNIT 2	579,010	S0.5 - 35	-3%	598,211	229,389	368,822	16.60	21,062	3.64%	1,157	0.20%	22,218	3.84%
	WHEATLAND CT UNIT 3	500,273	S0.5 - 35	-3%	516,863	211,384	305,479	16.40	17,615	3.52%	1,012	0.20%	18,627	3.72%
	WHEATLAND CT UNIT 4	216,248	S0.5 - 35	-3%	223,419	84,632	138,787	16.70	7,881	3.64%	429	0.20%	8,311	3.84%
	WHEATLAND COMMON CT 1-4	1,665,426	S0.5 - 35	-3%	1,720,655	338,633	1,382,022	18.10	73,303	4.40%	3,051	0.18%	76,355	4.58%
	Total 345.00	37,718,888		-3%	38,902,146	15,411,575	23,490,571	12.68	1,753,982	4.65%	98,168	0.26%	1,852,150	4.91%
345.20	Accessory Electric Equipment - Solar CRANE SOLAR	1,504,181	S2.5 - 25	-5%	1,573,064	95,194	1,477,870	20.70	68,067	4.53%	3,328	0.22%	71,395	4.75%
	Total 345.20	1,504,181		-5%	1,573,064	95,194	1,477,870	20.70	68,067	4.53%	3,328	0.22%	71,395	4.75%
346.00	Accessory Electric Equipment													
	NOBLESVILLE	6,630,888	R1.5 - 50	-3%	6,855,153	1,669,017	5,186,136	13.90	356,969	5.38%	16,134	0.24%	373,103	5.63%
	NOBLESVILLE CT UNIT 3	1,975,255	R1.5 - 50	-3%	2,042,061	620,744	1,421,317	14.10	96,065	4.86%	4,738	0.24%	100,803	5.10%
	NOBLESVILLE CT UNIT 4	1,895,372	R1.5 - 50	-3%	1,959,476	612,794	1,346,682	14.10	90,963	4.80%	4,546	0.24%	95,509	5.04%
	NOBLESVILLE CT UNIT 5	1,913,578	R1.5 - 50	-3%	1,978,298	609,918	1,368,380	14.10	92,458	4.83%	4,590	0.24%	97,048	5.07%
	VERMILLION CT STATION	1,347,504	R1.5 - 50	-4%	1,399,509	127,286	1,272,223	20.30	60,109	4.46%	2,562	0.19%	62,671	4.65%
	CAYUGA CT UNIT 4	1,228,893	R1.5 - 50	-3%	1,263,638	454,303	809,335	8.90	87,033	7.08%	3,904	0.32%	90,936	7.40%
	CINCAP MADISON CT 1-8	1,862,194	R1.5 - 50	-3%	1,918,022	153,457	1,764,565	18.90	90,409	4.85%	2,954	0.16%	93,363	5.01%
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	864,793	R1.5 - 50	-3%	892,686	86,864	805,822	17.00	45,761	5.29%	1,641	0.19%	47,401	5.48%
	CAYUGA DIESEL	311	R1.5 - 50	-3%	320	156	164	7.80	20	6.39%	1	0.03%	21	6.76%
	WHEATLAND CT UNIT 1	629,836	R1.5 - 50	-3%	650,723	137,279	513,444	20.50	24,027	3.81%	1,019	0.16%	25,046	3.98%
	WHEATLAND CT UNIT 2	573,663	R1.5 - 50	-3%	592,687	130,566	462,121	20.40	21,720	3.79%	933	0.16%	22,653	3.95%
	WHEATLAND CT UNIT 3	615,252	R1.5 - 50	-3%	635,656	141,068	494,588	20.40	23,244	3.78%	1,000	0.16%	24,244	3.94%
	WHEATLAND CT UNIT 4	575,640	R1.5 - 50	-3%	594,730	130,344	464,386	20.40	21,828	3.79%	936	0.16%	22,764	3.95%
	WHEATLAND COMMON CT 1-4	3,502,524	R1.5 - 50	-3%	3,618,677	650,364	2,968,313	20.40	139,812	3.99%	5,694	0.16%	145,506	4.15%
	Total 346.00	23,615,704		-3%	24,401,635	5,524,160	18,877,475	15.72	1,150,419	4.87%	50,651	0.21%	1,201,070	5.09%
	Total Other Production Plant	1,039,841,866		-3%	1,074,414,967	517,755,824	556,659,144	16.27	32,046,290	3.08%	2,159,138	0.21%	34,205,429	3.29%
	Total Production Plant	8,924,850,148		-5%	9,329,244,960	3,381,732,617	5,947,512,343	14.46	378,552,167	4.24%	32,741,090	0.37%	411,293,257	4.61%
TRANSMISSION PLANT														
350.10	RIGHTS OF WAY	38,621,842	R4 - 80	0%	38,621,842	19,954,329	18,667,513	45.20	412,998	1.07%	0	0.00%	412,998	1.07%
352.00	STRUCTURES AND IMPROVEMENTS	52,451,026	R2.5 - 70	-5%	55,073,578	9,180,990	45,892,588	47.40	912,870	1.74%	55,328	0.11%	968,198	1.85%
353.00	STATION EQUIPMENT	699,465,967	R1 - 56	-10%	769,412,564	204,491,225	564,921,339	32.12	15,410,173	2.20%	2,177,665	0.31%	17,587,837	2.51%
353.50	STATION EQUIPMENT ELECTRONICS	288,535	S2.5 - 20	0%	288,535	207,355	81,180	16.60	4,890	1.69%	0	0.00%	4,890	1.69%
354.00	TOWERS AND FIXTURES	89,056,102	R3 - 75	-30%	115,772,933	56,002,880	59,770,053	39.10	845,351	0.95%	683,295	0.77%	1,528,646	1.72%
355.00	POLES AND FIXTURES	458,743,154	R1 - 55	-50%	688,114,732	112,796,625	575,318,107	30.70	11,268,617	2.46%	7,471,387	1.63%	18,740,003	4.09%
356.00	OVERHEAD CONDUCTORS AND DEVICES	375,266,044	R2.5 - 69	-60%	600,425,670	131,956,482	468,469,188	45.36	5,363,967	1.43%	4,963,837	1.32%	10,327,804	2.75%
357.00	UNDERGROUND CONDUIT	208,383	R3 - 65	0%	208,383	105,497	102,886	52.80	1,949	0.94%	0	0.00%	1,949	0.94%
358.00	UNDERGROUND CONDUCTOR AND DEVICES	1,295,923	R4 - 40	0%	1,295,923	413,269	882,654	32.30	27,327	2.11%	0	0.00%	27,327	2.11%
	Total Transmission Plant	1,715,396,976		-32%	2,269,214,159	535,108,651	1,734,105,508	34.96	34,248,141	2.00%	15,351,511	0.89%	49,599,653	2.89%

ELG - Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
		Plant 12/31/2018	Iowa Curve Type AL	Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Remaining Life	Service Life Accrual Rate	Net Salvage Accrual Rate	Total Accrual Rate			
DISTRIBUTION PLANT														
360.10	RIGHTS OF WAY	2,013,064	R4 - 75	0%	2,013,064	1,011,544	1,001,520	52.60	19,040	0.95%	0	0.00%	19,040	0.95%
361.00	STRUCTURES AND IMPROVEMENTS	45,256,280	R2 - 65	-15%	52,044,722	8,867,862	43,176,859	42.80	850,197	1.88%	158,608	0.35%	1,008,805	2.23%
362.00	STATION EQUIPMENT	547,556,994	S0.5 - 52	-15%	629,690,543	203,673,504	426,017,039	31.20	11,021,907	2.01%	2,632,486	0.48%	13,654,392	2.49%
364.00	POLES, TOWERS AND FIXTURES	511,503,709	R0.5 - 55	-50%	767,255,564	270,800,456	496,455,108	29.10	8,271,589	1.62%	8,788,724	1.72%	17,060,313	3.34%
365.00	OVERHEAD CONDUCTORS AND DEVICES	615,224,021	R0.5 - 55	-40%	861,313,629	136,371,000	724,942,629	29.10	16,455,430	2.67%	8,456,688	1.37%	24,912,118	4.05%
366.00	UNDERGROUND CONDUIT	49,110,604	R2 - 55	-25%	61,388,254	1,874,614	59,513,640	35.30	1,338,130	2.72%	347,809	0.71%	1,685,939	3.43%
367.00	UNDERGROUND CONDUCTORS AND DEVICES	525,591,706	R2 - 59	-25%	656,989,633	184,016,156	472,973,477	36.94	9,246,766	1.76%	3,557,064	0.68%	12,803,830	2.44%
368.00	LINE TRANSFORMERS	476,169,775	R0.5 - 44	-20%	571,403,730	215,516,907	355,886,823	23.00	11,332,733	2.38%	4,140,607	0.87%	15,473,340	3.25%
369.00	SERVICES	5,939	R0.5 - 59	-25%	7,424	1,273	6,151	30.39	154	2.59%	49	0.82%	202	3.41%
369.10	SERVICES - UNDERGROUND	212,347,005	R0.5 - 59	-25%	265,433,756	148,069,432	117,364,324	32.72	1,964,473	0.93%	1,622,456	0.76%	3,586,929	1.69%
369.20	SERVICES - OVERHEAD	46,713,687	R0.5 - 59	-25%	58,392,108	39,352,566	19,039,542	32.07	229,533	0.49%	364,154	0.78%	593,687	1.27%
370.00	METERS	103,153,691	S0.5 - 30	-1%	104,185,228	59,004,220	45,181,008	14.10	3,131,168	3.04%	73,159	0.07%	3,204,327	3.11%
370.20	METERS - AMI	93,317,259	S2.5 - 15	0%	93,317,259	7,681,941	85,635,318	12.30	6,962,221	7.46%	0	0.00%	6,962,221	7.46%
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	33,180,161	L0 - 20	-10%	36,498,177	26,407,126	10,091,050	10.30	657,576	1.98%	322,137	0.97%	979,714	2.95%
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	39,579,026	O1 - 28	-15%	45,515,879	28,536,681	16,979,198	14.00	788,739	1.99%	424,061	1.07%	1,212,800	3.06%
Total Distribution Plant		3,300,722,919		-27%	4,205,448,970	1,331,185,282	2,874,263,687	27.86	72,269,657	2.19%	30,888,000	0.94%	103,157,657	3.13%
GENERAL PLANT														
390.00	STRUCTURES AND IMPROVEMENTS	248,623,848	S0.5 - 55	-10%	273,486,233	101,862,581	171,623,652	35.70	4,110,960	1.65%	696,425	0.28%	4,807,385	1.93%
391.00	OFFICE FURNITURE AND EQUIPMENT	14,489,256	SQ - 20	0%	14,489,256	8,719,188	5,770,069	17.60	327,845	2.26%	0	0.00%	327,845	2.26%
391.10	OFFICE FURNITURE AND EQUIPMENT - EDP	15,609,440	SQ - 5	0%	15,609,440	1,013,140	14,596,300	2.10	6,950,619	44.53%	0	0.00%	6,950,619	44.53%
392.00	TRANSPORTATION EQUIPMENT	15,753,687	L3 - 22	5%	14,966,003	4,552,067	10,413,936	18.00	622,312	3.95%	-43,760	-0.28%	578,552	3.67%
393.00	STORES EQUIPMENT	857,281	SQ - 20	0%	857,281	257,360	599,921	16.40	36,581	4.27%	0	0.00%	36,581	4.27%
393.10	FORKLIFTS	566,835	SQ - 25	0%	566,835	12,109	554,726	24.50	22,642	3.99%	0	0.00%	22,642	3.99%
394.00	TOOLS, SHOPS AND GARAGE EQUIPMENT	44,579,677	SQ - 25	0%	44,579,677	13,083,954	31,495,723	18.20	1,730,534	3.88%	0	0.00%	1,730,534	3.88%
395.00	LABORATORY EQUIPMENT	1,918,993	SQ - 20	0%	1,918,993	2,005,383	-86,390							
396.00	POWER OPERATED EQUIPMENT	846,850	R0.5 - 22	0%	846,850	469,747	377,103	7.00	53,872	6.36%	0	0.00%	53,872	6.36%
397.00	COMMUNICATION EQUIPMENT	98,561,626	SQ - 20	0%	98,561,626	44,676,739	53,884,887	12.60	4,276,578	4.34%	0	0.00%	4,276,578	4.34%
398.00	MISCELLANEOUS EQUIPMENT	1,516,247	SQ - 15	0%	1,516,247	1,256,366	259,881	14.50	17,923	1.18%	0	0.00%	17,923	1.18%
Total General Plant		443,323,741		-5%	467,398,441	177,908,634	289,489,807	15.40	18,149,866	4.09%	652,665	0.15%	18,802,531	4.24%
TOTAL DEPRECIABLE PLANT		\$ 14,384,293,784		-13%	\$ 16,271,306,529	\$ 5,425,935,185	\$ 10,845,371,345	18.61	\$ 503,219,832	3.50%	\$ 79,633,266	0.55%	\$ 582,853,098	4.05%

[1] From depreciation study
 [2] Average life and Iowa curve shape developed through statistical analysis and professional judgment
 [3] Mass net salvage rates developed through statistical analysis and professional judgment; terminal net salvage rates for production units are from Attachment DJG-2-7
 [4] = [1]*[3]
 [5] From depreciation study
 [6] = [4] - [5]
 [7] Composite remaining life based on Iowa curve in [2]; see remaining life exhibit for detailed calculations
 [8] = ([1] - [5]) / [7]
 [9] = [8] / [1]
 [10] = [12] - [8]
 [11] = [13] - [9]
 [12] = [6] / [7]
 [13] = [12] / [1]

Weighted Net Salvage

Location	[1]	[2]	[3]	[4]	[5]
	Terminal Retirements		Interim Retirements		Weighted Net Salvage
	Retirements	Net Salvage	Retirements	Net Salvage	
STEAM PRODUCTION					
CAYUGA	93%	-3%	7%	-14%	-4%
EDWARDSPORT	79%	-1%	21%	-14%	-4%
GALLAGHER	97%	-8%	3%	-14%	-8%
GIBSON	78%	-3%	22%	-14%	-5%
HYDRO PRODUCTION					
MARKLAND	72%	-7%	28%	-15%	-9%
OTHER PRODUCTION					
CAYUGA CT	85%	-2%	15%	-8%	-3%
HENRY COUNTY	75%	-2%	25%	-8%	-3%
MADISON	65%	0%	35%	-8%	-3%
NOBLESVILLE CT	81%	-2%	19%	-8%	-3%
VERMILLION	64%	-1%	36%	-8%	-4%
WHEATLAND	69%	-1%	31%	-8%	-3%
SOLAR PRODUCTION					
CRANE	77%	-6%	23%	0%	-5%

[1], [3] Accepted Company's proposed weighting of interim and terminal retirements (see depreciation study)

[2] From Attachment DJG-2-8

[4] Company's proposed interim net salvage rates from depreciation study

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

Terminal Net Salvage Adjustment

Unit	[1] Decommissioning Cost	[2] Net Inventory Costs	[3] Contingency Costs	[4] Adjusted Decom. Cost	[5] Terminal Retirements	[6] Terminal Net Salvage
STEAM PRODUCTION						
CAYUGA	\$ 60,248,000	\$ 8,333,000	\$ 10,892,000	\$ 41,023,000	\$ (1,321,248,806)	-3%
EDWARDSPOINT	153,585,000	116,968,000	7,717,000	28,900,000	(2,142,338,061)	-1%
GALLAGHER	35,839,000	8,203,000	6,391,000	21,245,000	(274,832,349)	-8%
GIBSON	125,970,000	28,260,000	22,477,000	75,233,000	(2,640,303,378)	-3%
HYDRO PRODUCTION						
MARKLAND	4,663,000	192,000	790,000	3,681,000	(54,892,090)	-7%
OTHER PRODUCTION						
CAYUGA CT	1,385,000	250,000	251,000	884,000	(46,987,855)	-2%
HENRY COUNTY	1,893,000	439,000	362,000	1,092,000	(65,913,895)	-2%
MADISON	6,465,000	4,903,000	822,000	740,000	(216,959,507)	0%
NOBLESVILLE CT	15,388,000	8,582,000	1,800,000	5,006,000	(214,811,317)	-2%
VERMILLION	4,574,000	2,189,000	930,000	1,455,000	(98,285,409)	-1%
WHEATLAND	8,166,000	6,641,000	596,000	929,000	(74,661,690)	-1%
SOLAR PRODUCTION						
CRANE	2,198,000	-	444,000	1,754,000	(29,381,391)	-6%

[1] Net project cost estimates from decommissioning studies

[2] Plant inventory costs less scrap value credits

[3] Contingency costs

[4] = [1] - [2] - [3] ; removing net inventory costs and contingency costs

[5] Terminal retirements from depreciation study

[6] = [4] / [5]

ALG Unadjusted - Summary Depreciation Accrual

	[1]	[2]	[3]	[4]
Plant Function	Plant Balance 12/31/2018	DEI Proposed Accrual	OUCC Proposed Accrual	OUCC Accrual Adjustment
Production	\$ 8,924,850,148	\$ 448,512,063	\$ 425,684,676	\$ (22,827,387)
Transmission	1,715,396,976	52,163,011	37,983,279	(14,179,732)
Distribution	3,300,722,919	104,657,820	75,735,330	(28,922,490)
General	443,323,741	18,664,744	16,463,050	(2,201,694)
Total Plant Studied	\$ 14,384,293,784	\$ 623,997,638	\$ 555,866,335	\$ (68,131,303)

[1], [2] From depreciation study

[3] From Attachment DJG-2-10

[4] = [3] - [2]

ALG Unadjusted - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
STEAM PRODUCTION PLANT								
311.00	Structures & Improvements							
	NOBLESVILLE	24,727	0.00%	0	0.00%	0	0.00%	0
	WABASHRIVER COMMON 2-6	442,309	0.00%	0	0.00%	0	0.00%	0
	GALLAGHER UNIT 2	19,633	7.32%	1,438	8.37%	1,644	1.05%	206
	GALLAGHER UNIT 4	25,584	7.27%	1,859	8.32%	2,129	1.05%	270
	GALLAGHER COMMON 1-4	76,036,090	9.51%	7,234,378	10.87%	8,265,086	1.36%	1,030,708
	CAYUGA UNIT 1	3,651,014	9.16%	334,349	9.03%	329,505	-0.13%	-4,844
	CAYUGA UNIT 2	1,306,401	8.53%	111,396	8.42%	109,982	-0.11%	-1,414
	CAYUGA COMMON 1-2	126,376,302	7.26%	9,179,542	7.16%	9,042,260	-0.10%	-137,282
	CAYUGA INLAND CONTAINER	756,820	3.48%	26,332	3.41%	25,775	-0.07%	-557
	GIBSON UNIT 1	20,066,886	2.35%	471,803	2.31%	463,719	-0.04%	-8,084
	GIBSON UNIT 2	24,684,353	2.29%	565,819	2.27%	560,205	-0.02%	-5,614
	GIBSON UNIT 3	34,255,215	2.61%	893,460	2.60%	890,080	-0.01%	-3,380
	GIBSON UNIT 4	26,613,349	3.94%	1,048,081	3.84%	1,022,745	-0.10%	-25,336
	GIBSON UNIT 5	24,181,559	2.80%	677,659	2.78%	672,073	-0.02%	-5,586
	GIBSON 3 FLUE GAS	391,692	3.22%	12,600	3.19%	12,493	-0.03%	-107
	GIBSON 4 FLUE GAS	33,422,529	3.28%	1,094,979	3.25%	1,087,104	-0.03%	-7,875
	GIBSON 5 FLUE GAS	2,533,467	3.97%	100,672	3.94%	99,745	-0.03%	-927
	GIBSON COMMON 1-2	8,622,836	3.47%	299,095	3.43%	295,518	-0.04%	-3,577
	GIBSON COMMON 1-3	84,100,899	4.04%	3,398,510	3.96%	3,333,521	-0.08%	-64,989
	GIBSON COMMON 1-4	2,327,131	3.31%	76,925	3.26%	75,868	-0.05%	-1,057
	GIBSON COMMON 1-5	192,005,834	4.72%	9,061,399	4.60%	8,829,872	-0.12%	-231,527
	GIBSON COMMON 3-4	1,863,114	4.88%	90,930	4.81%	89,559	-0.07%	-1,371
	GIBSON COMMON 4-5	10,285,200	3.38%	348,001	3.35%	344,478	-0.03%	-3,523
	GIBSON COMMON 3-5	1,764,571	3.75%	66,214	3.71%	65,522	-0.04%	-692
	Total 311.00	675,757,514	5.19%	35,095,441	5.27%	35,618,884	0.08%	523,443
311.20	Structures & Improvements - Edwardsport IGCC							
	EDWARDSPORT IGCC	150,906,525	3.82%	5,766,894	3.73%	5,632,176	-0.09%	-134,718
	Total 311.20	150,906,525	3.82%	5,766,894	3.73%	5,632,176	-0.09%	-134,718
312.00	Boiler Plant Equipment							
	NOBLESVILLE	24,727	0.00%	0	0.00%	0	0.00%	0
	GALLAGHER STATION	175,827	7.08%	12,453	8.03%	14,127	0.95%	1,674
	GALLAGHER UNIT 2	57,045,022	9.22%	5,262,362	10.47%	5,973,015	1.25%	710,653
	GALLAGHER UNIT 4	61,426,143	9.11%	5,598,338	10.39%	6,381,307	1.28%	782,969

ALG Unadjusted - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	GALLAGHER COMMON 1-2	8,220,358	7.60%	624,519	8.59%	706,491	0.99%	81,972
	GALLAGHER COMMON 3-4	9,752,585	7.77%	758,246	8.78%	856,565	1.01%	98,319
	GALLAGHER COMMON 1-4	18,682,517	7.50%	1,402,068	8.50%	1,587,490	1.00%	185,422
	CAYUGA UNIT 1	502,836,244	7.12%	35,794,793	6.91%	34,738,483	-0.21%	-1,056,310
	CAYUGA UNIT 2	456,229,499	6.90%	31,490,828	6.70%	30,574,513	-0.20%	-916,315
	CAYUGA COMMON 1-2	175,379,676	9.58%	16,797,408	9.25%	16,219,851	-0.33%	-577,557
	CAYUGA INLAND CONTAINER	2,437,060	3.43%	83,645	3.37%	82,065	-0.06%	-1,580
	GIBSON UNIT 1	306,543,418	4.13%	12,674,562	3.85%	11,788,982	-0.28%	-885,580
	GIBSON UNIT 2	310,424,007	4.05%	12,563,031	3.77%	11,701,189	-0.28%	-861,842
	GIBSON UNIT 3	326,768,649	4.77%	15,595,995	4.53%	14,812,195	-0.24%	-783,800
	GIBSON UNIT 4	317,659,376	7.21%	22,897,908	7.04%	22,348,425	-0.17%	-549,483
	GIBSON UNIT 5	166,693,281	4.74%	7,894,373	4.49%	7,483,930	-0.25%	-410,443
	GIBSON 1 FLUE GAS	142,896,276	4.19%	5,992,431	3.92%	5,603,376	-0.27%	-389,055
	GIBSON 2 FLUE GAS	147,940,793	4.18%	6,188,207	3.91%	5,788,515	-0.27%	-399,692
	GIBSON 3 FLUE GAS	207,675,317	4.57%	9,491,533	4.36%	9,060,426	-0.21%	-431,107
	GIBSON 4 FLUE GAS	131,053,529	3.67%	4,805,289	3.52%	4,612,963	-0.15%	-192,326
	GIBSON 5 FLUE GAS	56,789,565	6.28%	3,566,418	6.13%	3,478,701	-0.15%	-87,717
	GIBSON COMMON 1-2	4,771,959	3.30%	157,646	3.09%	147,643	-0.21%	-10,003
	GIBSON COMMON 1-3	246,889,884	5.42%	13,370,462	4.97%	12,278,917	-0.45%	-1,091,545
	GIBSON COMMON 1-4	207,365	4.56%	9,450	4.21%	8,735	-0.35%	-715
	GIBSON COMMON 1-5	70,483,422	3.70%	2,608,788	3.44%	2,424,006	-0.26%	-184,782
	GIBSON COMMON 3-4	10,691,947	3.11%	332,225	2.99%	319,249	-0.12%	-12,976
	GIBSON COMMON 4-5	9,220,870	3.29%	303,047	3.14%	289,628	-0.15%	-13,419
	GIBSON COMMON 3-5	41,698	6.75%	2,813	6.34%	2,642	-0.41%	-171
	Total 312.00	3,748,961,016	5.77%	216,278,838	5.58%	209,283,429	-0.19%	-6,995,409
312.10	Boiler Plant Equipment - Coal Cars							
	GIBSON COMMON 1-5	2,914,385	2.84%	82,837	2.63%	76,653	-0.21%	-6,184
	Total 312.10	2,914,385	2.84%	82,837	2.63%	76,653	-0.21%	-6,184
312.20	Boiler Plant Equipment - Edwardsport IGCC							
	EDWARDSPORT IGCC	1,843,155,022	4.52%	83,381,013	3.98%	73,385,616	-0.54%	-9,995,397
	Total 312.20	1,843,155,022	4.52%	83,381,013	3.98%	73,385,616	-0.54%	-9,995,397
312.30	Boiler Plant Equipment - SCR Catalyst							
	GIBSON UNIT 1	6,424,043	8.31%	533,964	6.19%	397,422	-2.12%	-136,542
	GIBSON UNIT 2	6,189,864	7.93%	490,835	7.06%	436,950	-0.87%	-53,885

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		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	GIBSON UNIT 3	5,652,917	7.84%	443,283	7.12%	402,316	-0.72%	-40,967
	GIBSON UNIT 4	3,476,457	9.71%	337,490	8.89%	309,057	-0.82%	-28,433
	GIBSON UNIT 5	1,926,611	7.77%	149,622	6.78%	130,607	-0.99%	-19,015
	Total 312.30	23,669,892	8.26%	1,955,194	7.08%	1,676,352	-1.18%	-278,842
314.00	Turbogenerator Units							
	NOBLESVILLE	24,727	0.00%	0	0.00%	0	0.00%	0
	GALLAGHER UNIT 2	11,775,379	9.00%	1,059,211	10.04%	1,182,129	1.04%	122,918
	GALLAGHER UNIT 4	13,808,501	8.98%	1,240,180	10.24%	1,413,705	1.26%	173,525
	GALLAGHER COMMON 1-2	1,054,634	9.02%	95,117	10.30%	108,587	1.28%	13,470
	GALLAGHER COMMON 3-4	856,083	8.97%	76,800	10.12%	86,656	1.15%	9,856
	GALLAGHER COMMON 1-4	2,329,362	9.49%	221,127	10.58%	246,470	1.09%	25,343
	CAYUGA UNIT 1	43,472,926	6.18%	2,688,456	6.03%	2,622,011	-0.15%	-66,445
	CAYUGA UNIT 2	38,020,087	5.81%	2,207,685	5.67%	2,155,906	-0.14%	-51,779
	CAYUGA COMMON 1-2	18,125,644	5.54%	1,004,249	5.40%	979,447	-0.14%	-24,802
	GIBSON UNIT 1	55,257,697	4.23%	2,334,788	4.04%	2,233,342	-0.19%	-101,446
	GIBSON UNIT 2	56,206,502	4.16%	2,337,240	3.97%	2,231,113	-0.19%	-106,127
	GIBSON UNIT 3	58,813,793	4.73%	2,780,566	4.56%	2,683,574	-0.17%	-96,992
	GIBSON UNIT 4	60,379,425	7.71%	4,652,314	7.57%	4,571,570	-0.14%	-80,744
	GIBSON UNIT 5	36,851,092	4.61%	1,699,774	4.45%	1,639,704	-0.16%	-60,070
	GIBSON COMMON 1-2	2,696,137	3.20%	86,193	3.05%	82,254	-0.15%	-3,939
	GIBSON COMMON 1-5	2,644,279	3.46%	91,386	3.29%	86,988	-0.17%	-4,398
	GIBSON COMMON 3-4	217,230	3.26%	7,088	3.14%	6,815	-0.12%	-273
	GIBSON COMMON 3-5	2,322,902	3.67%	85,363	3.54%	82,300	-0.13%	-3,063
	Total 314.00	404,856,400	5.60%	22,667,537	5.54%	22,412,571	-0.06%	-254,966
314.20	Turbogenerator Units - Edwardsport IGCC							
	EDWARDSPORT IGCC	644,993,822	4.24%	27,318,898	3.94%	25,398,093	-0.30%	-1,920,805
	Total 314.20	644,993,822	4.24%	27,318,898	3.94%	25,398,093	-0.30%	-1,920,805
315.00	Accessory Electrical Equipment							
	GALLAGHER STATION	39,547	16.40%	6,485	18.66%	7,379	2.26%	894
	GALLAGHER UNIT 2	1,810,974	11.19%	202,689	12.71%	230,234	1.52%	27,545
	GALLAGHER UNIT 4	1,439,955	5.27%	75,922	5.98%	86,139	0.71%	10,217
	GALLAGHER COMMON 1-2	761,144	6.02%	45,807	6.90%	52,481	0.88%	6,674
	GALLAGHER COMMON 3-4	571,546	5.59%	31,949	6.38%	36,443	0.79%	4,494
	GALLAGHER COMMON 1-4	2,454,875	5.19%	127,444	5.94%	145,879	0.75%	18,435

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		Plant	DEI Proposal		OUCC Proposal		Difference	
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	CAYUGA UNIT 1	8,672,875	5.43%	471,053	5.31%	460,287	-0.12%	-10,766
	CAYUGA UNIT 2	7,261,992	6.52%	473,547	6.35%	461,155	-0.17%	-12,392
	CAYUGA COMMON 1-2	1,813,006	4.48%	81,301	4.40%	79,753	-0.08%	-1,548
	CAYUGA INLAND CONTAINER	232,950	2.83%	6,603	2.78%	6,472	-0.05%	-131
	GIBSON UNIT 1	21,588,553	4.79%	1,034,059	4.42%	953,320	-0.37%	-80,739
	GIBSON UNIT 2	18,128,552	3.44%	623,384	3.30%	597,802	-0.14%	-25,582
	GIBSON UNIT 3	15,418,199	3.12%	480,905	3.03%	467,764	-0.09%	-13,141
	GIBSON UNIT 4	12,030,437	5.85%	703,552	5.74%	690,665	-0.11%	-12,887
	GIBSON UNIT 5	15,655,429	3.68%	576,103	3.56%	557,963	-0.12%	-18,140
	GIBSON 4 FLUE GAS	8,299,265	3.13%	259,608	3.08%	255,220	-0.05%	-4,388
	GIBSON 5 FLUE GAS	2,138,719	3.60%	76,938	3.54%	75,769	-0.06%	-1,169
	GIBSON COMMON 1-2	115,219	2.39%	2,749	2.33%	2,680	-0.06%	-69
	GIBSON COMMON 1-3	1,159,798	2.84%	32,900	2.73%	31,633	-0.11%	-1,267
	GIBSON COMMON 1-4	78,568	2.68%	2,102	2.60%	2,045	-0.08%	-57
	GIBSON COMMON 1-5	8,526,726	2.84%	241,769	2.72%	231,633	-0.12%	-10,136
	GIBSON COMMON 3-4	223,540	5.65%	12,623	5.22%	11,670	-0.43%	-953
	GIBSON COMMON 4-5	355,440	2.88%	10,242	3.09%	10,982	0.21%	740
	Total 315.00	128,777,309	4.33%	5,579,734	4.24%	5,455,369	-0.10%	-124,365
315.20	Accessory Electric Equipment - Edwardsport IGCC							
	EDWARDSPORT IGCC	43,265,206	4.59%	1,984,197	3.97%	1,719,042	-0.62%	-265,155
	Total 315.20	43,265,206	4.59%	1,984,197	3.97%	1,719,042	-0.61%	-265,155
316.00	Miscellaneous Power Plant Equip.							
	GALLAGHER STATION	649,970	21.15%	137,450	23.86%	155,114	2.71%	17,664
	GALLAGHER UNIT 2	110,862	10.94%	12,125	12.38%	13,726	1.44%	1,601
	GALLAGHER UNIT 4	148,183	10.93%	16,193	12.47%	18,475	1.54%	2,282
	GALLAGHER COMMON 1-2	3,491,797	11.27%	393,414	12.78%	446,265	1.51%	52,851
	GALLAGHER COMMON 3-4	2,059,839	9.39%	193,373	10.69%	220,229	1.30%	26,856
	GALLAGHER COMMON 1-4	7,917,768	10.87%	860,508	12.33%	976,113	1.46%	115,605
	CAYUGA UNIT 1	8,578,318	6.90%	592,328	6.54%	560,772	-0.36%	-31,556
	CAYUGA UNIT 2	6,678,873	5.38%	359,656	5.25%	350,521	-0.13%	-9,135
	CAYUGA COMMON 1-2	16,023,791	7.92%	1,269,428	7.59%	1,215,782	-0.33%	-53,646
	CAYUGA INLAND CONTAINER	144,121	5.08%	7,318	4.96%	7,149	-0.12%	-169
	GIBSON UNIT 1	6,930,866	4.29%	297,442	4.04%	279,663	-0.25%	-17,779
	GIBSON UNIT 2	4,804,584	3.90%	187,265	3.68%	176,874	-0.22%	-10,391
	GIBSON UNIT 3	7,511,336	4.37%	328,533	4.21%	316,126	-0.16%	-12,407
	GIBSON UNIT 4	7,737,149	6.89%	533,445	6.74%	521,785	-0.15%	-11,660

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	GIBSON UNIT 5	3,804,784	4.44%	169,060	4.23%	160,960	-0.21%	-8,100
	GIBSON 4 FLUE GAS	1,156,459	5.09%	58,854	4.88%	56,476	-0.21%	-2,378
	GIBSON 5 FLUE GAS	1,658,109	7.01%	116,151	6.85%	113,551	-0.16%	-2,600
	GIBSON COMMON 1-2	1,631,929	3.44%	56,072	3.28%	53,554	-0.16%	-2,518
	GIBSON COMMON 1-3	217,962	3.95%	8,614	3.75%	8,172	-0.20%	-442
	GIBSON COMMON 1-4	11,062,789	6.32%	698,620	5.48%	606,320	-0.84%	-92,300
	GIBSON COMMON 1-5	32,758,091	4.23%	1,386,679	3.91%	1,279,456	-0.32%	-107,223
	GIBSON COMMON 3-4	114,216	3.39%	3,874	3.27%	3,735	-0.12%	-139
	GIBSON COMMON 4-5	12,729	4.02%	512	3.88%	494	-0.14%	-18
	Total 316.00	125,204,525	6.14%	7,686,914	6.02%	7,541,311	-0.12%	-145,603
316.20	Misc. Power Plant Equipment - Edwardsport IGCC							
	EDWARDSPORT IGCC	15,872,104	5.27%	835,694	4.34%	688,700	-0.93%	-146,994
	Total 316.20	15,872,104	5.27%	835,694	4.34%	688,700	-0.93%	-146,994
	Total Steam Production Plant	7,808,333,721	5.23%	408,633,191	4.98%	388,888,196	-0.25%	-19,744,995
HYDRAULIC PRODUCTION PLANT								
331.00	Structures & Improvements	4,092,638	0.45%	18,607	0.47%	19,047	0.02%	440
332.00	Reservoirs, Dams & Waterways	16,224,620	0.75%	121,523	0.84%	136,805	0.09%	15,282
333.00	Waterwheels, Turbines & Generators	51,457,282	3.24%	1,666,653	2.81%	1,445,532	-0.43%	-221,121
334.00	Accessory Electrical Equip.	3,418,832	4.72%	161,375	3.69%	126,174	-1.03%	-35,201
335.00	Misc. Power Plant Equip.	1,481,189	3.97%	58,760	3.14%	46,509	-0.83%	-12,251
	Total Hydraulic Production Plant	76,674,561	2.64%	2,026,918	2.31%	1,774,067	-0.33%	-252,851
OTHER PRODUCTION PLANT								
341.00	Structures & Improvements							
	NOBLESVILLE	15,378,254	3.90%	599,949	3.85%	592,736	-0.05%	-7,213
	NOBLESVILLE CT UNIT 3	3,163,542	3.71%	117,223	3.62%	114,489	-0.09%	-2,734
	NOBLESVILLE CT UNIT 4	3,163,275	3.71%	117,206	3.62%	114,472	-0.09%	-2,734
	NOBLESVILLE CT UNIT 5	3,182,777	3.71%	118,007	3.62%	115,261	-0.09%	-2,746
	VERMILLION CT STATION	4,959,576	2.78%	137,869	2.65%	131,560	-0.13%	-6,309
	CAYUGA CT UNIT 4	5,782,259	3.30%	190,613	3.23%	186,729	-0.07%	-3,884

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	CINCAP MADISON CT 1-8	10,100,987	2.81%	283,948	2.70%	273,017	-0.11%	-10,931
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	5,407,210	3.29%	178,032	3.20%	173,067	-0.09%	-4,965
	CAYUGA DIESEL	5,515	1.98%	109	1.93%	106	-0.05%	-3
	WHEATLAND CT UNIT 1	28,000	3.30%	923	3.16%	884	-0.14%	-39
	WHEATLAND CT UNIT 2	28,000	3.30%	923	3.16%	884	-0.14%	-39
	WHEATLAND CT UNIT 3	28,000	3.30%	923	3.16%	884	-0.14%	-39
	WHEATLAND CT UNIT 4	28,000	3.30%	923	3.16%	884	-0.14%	-39
	WHEATLAND COMMON CT 1-4	1,351,662	4.52%	61,097	4.30%	58,090	-0.22%	-3,007
	Total 341.00	52,607,059	3.44%	1,807,745	3.35%	1,763,063	-0.08%	-44,682
342.00	Fuel Holders, Producers and Accessories							
	NOBLESVILLE	232,158	5.83%	13,542	5.67%	13,158	-0.16%	-384
	NOBLESVILLE CT UNIT 3	98,081	5.04%	4,942	4.93%	4,839	-0.11%	-103
	NOBLESVILLE CT UNIT 4	155,988	6.22%	9,700	5.98%	9,322	-0.24%	-378
	NOBLESVILLE CT UNIT 5	1,922,768	6.63%	127,425	6.43%	123,577	-0.20%	-3,848
	NOBLESVILLE COMMON 3-5	6,686,287	2.96%	198,060	2.91%	194,511	-0.05%	-3,549
	VERMILLION CT STATION	20,687,539	2.40%	495,878	2.31%	478,763	-0.09%	-17,115
	CAYUGA CT UNIT 4	2,689,518	1.59%	42,779	1.57%	42,170	-0.02%	-609
	CINCAP MADISON CT 1-8	9,287,951	2.28%	211,671	2.21%	204,945	-0.07%	-6,726
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	808,841	3.41%	27,567	3.29%	26,599	-0.12%	-968
	CAYUGA DIESEL	25,530	0.00%	0	0.00%	0	0.00%	0
	WHEATLAND CT UNIT 1	110,000	2.90%	3,185	2.79%	3,067	-0.11%	-118
	WHEATLAND CT UNIT 2	145,404	4.02%	5,840	3.86%	5,614	-0.16%	-226
	WHEATLAND CT UNIT 3	110,000	2.90%	3,185	2.79%	3,067	-0.11%	-118
	WHEATLAND CT UNIT 4	110,000	2.90%	3,185	2.79%	3,067	-0.11%	-118
	WHEATLAND COMMON CT 1-4	762,137	2.90%	22,066	2.79%	21,253	-0.11%	-813
	Total 342.00	43,832,201	2.67%	1,169,025	2.59%	1,133,952	-0.08%	-35,073
343.00	Prime Movers							
	NOBLESVILLE	37,149,289	4.92%	1,827,119	4.63%	1,720,818	-0.29%	-106,301
	NOBLESVILLE CT UNIT 3	43,431,309	4.56%	1,982,227	4.32%	1,877,469	-0.24%	-104,758
	NOBLESVILLE CT UNIT 4	48,555,364	4.94%	2,397,111	4.63%	2,247,950	-0.31%	-149,161
	NOBLESVILLE CT UNIT 5	42,395,917	4.71%	1,998,360	4.47%	1,894,461	-0.24%	-103,899
	VERMILLION CT STATION	12,083,165	4.14%	499,996	3.51%	424,282	-0.63%	-75,714
	CAYUGA CT UNIT 4	28,357,632	4.12%	1,167,910	4.01%	1,136,544	-0.11%	-31,366
	CINCAP MADISON CT UNIT 5	49,514	6.37%	3,156	4.94%	2,447	-1.43%	-709
	CINCAP MADISON CT UNIT 6	4,916,528	5.64%	277,184	4.55%	223,643	-1.09%	-53,541
	CINCAP MADISON CT UNIT 7	1,593,246	4.11%	65,501	3.73%	59,499	-0.38%	-6,002

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	CINCAP MADISON CT UNIT 8	3,185,257	4.97%	158,342	4.38%	139,443	-0.59%	-18,899
	CINCAP MADISON CT 1-8	217,271,422	3.57%	7,757,640	3.23%	7,027,012	-0.34%	-730,628
	HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)	339,717	4.43%	15,034	4.09%	13,909	-0.34%	-1,125
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	47,360,621	4.35%	2,062,356	3.95%	1,872,154	-0.40%	-190,202
	WHEATLAND CT UNIT 1	24,295,501	4.69%	1,139,865	4.13%	1,004,018	-0.56%	-135,847
	WHEATLAND CT UNIT 2	18,042,162	4.07%	733,617	3.65%	658,505	-0.42%	-75,112
	WHEATLAND CT UNIT 3	18,164,569	4.12%	749,043	3.70%	671,183	-0.42%	-77,860
	WHEATLAND CT UNIT 4	17,407,177	3.98%	693,018	3.59%	625,612	-0.39%	-67,406
	WHEATLAND COMMON CT 1-4	1,361,368	5.03%	68,471	4.33%	59,006	-0.70%	-9,465
	Total 343.00	565,959,757	4.17%	23,595,950	3.83%	21,657,954	-0.34%	-1,937,996
344.00	Generators							
	NOBLESVILLE	31,366,266	2.74%	859,159	2.79%	876,569	0.05%	17,410
	NOBLESVILLE CT UNIT 3	2,570,466	2.80%	71,927	2.70%	69,384	-0.10%	-2,543
	NOBLESVILLE CT UNIT 4	2,532,001	2.85%	72,128	2.75%	69,659	-0.10%	-2,469
	NOBLESVILLE CT UNIT 5	2,529,647	2.83%	71,685	2.74%	69,231	-0.09%	-2,454
	VERMILLION CT STATION	114,748,831	2.17%	2,494,521	2.00%	2,295,560	-0.17%	-198,961
	CAYUGA CT UNIT 4	9,930,571	1.85%	183,414	1.86%	185,001	0.01%	1,587
	CINCAP MADISON CT 1-8	70,466,112	2.17%	1,527,300	2.02%	1,420,562	-0.15%	-106,738
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	25,371,949	2.30%	582,751	2.18%	553,631	-0.12%	-29,120
	CAYUGA DIESEL	1,950,116	2.85%	55,565	2.93%	57,216	0.08%	1,651
	WHEATLAND CT UNIT 1	4,059,676	2.87%	116,587	2.67%	108,485	-0.20%	-8,102
	WHEATLAND CT UNIT 2	4,059,676	2.87%	116,587	2.67%	108,485	-0.20%	-8,102
	WHEATLAND CT UNIT 3	4,059,676	2.87%	116,587	2.67%	108,485	-0.20%	-8,102
	WHEATLAND CT UNIT 4	4,059,676	2.87%	116,587	2.67%	108,485	-0.20%	-8,102
	WHEATLAND COMMON CT 1-4	99,307	4.30%	4,269	4.12%	4,092	-0.18%	-177
	Total 344.00	277,803,972	2.30%	6,389,067	2.17%	6,034,842	-0.13%	-354,225
344.20	Generators - Solar							
	CRANE SOLAR	36,800,104	4.06%	1,493,361	3.92%	1,440,817	-0.14%	-52,544
	Total 344.20	36,800,104	4.06%	1,493,361	3.92%	1,440,817	-0.14%	-52,544
345.00	Accessory Electric Equipment							
	NOBLESVILLE	4,353,572	9.13%	397,542	5.36%	233,545	-3.77%	-163,997
	NOBLESVILLE CT UNIT 3	794,893	4.86%	38,608	4.52%	35,928	-0.34%	-2,680
	NOBLESVILLE CT UNIT 4	840,651	5.33%	44,837	4.96%	41,668	-0.37%	-3,169
	NOBLESVILLE CT UNIT 5	820,065	4.97%	40,793	4.63%	37,949	-0.34%	-2,844

ALG Unadjusted - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	VERMILLION CT STATION	919,272	4.96%	45,618	4.28%	39,377	-0.68%	-6,241
	CAYUGA CT UNIT 4	4,735,744	4.90%	231,899	4.72%	223,613	-0.18%	-8,286
	CINCAP MADISON CT UNIT 1	51,123	4.94%	2,524	4.34%	2,218	-0.60%	-306
	CINCAP MADISON CT UNIT 2	50,087	4.94%	2,473	4.34%	2,174	-0.60%	-299
	CINCAP MADISON CT UNIT 6	46,569	4.94%	2,299	4.34%	2,021	-0.60%	-278
	CINCAP MADISON CT UNIT 7	48,262	4.94%	2,383	4.34%	2,094	-0.60%	-289
	CINCAP MADISON CT UNIT 8	48,378	4.94%	2,389	4.34%	2,099	-0.60%	-290
	CINCAP MADISON CT 1-8	13,237,250	4.17%	551,580	3.69%	488,675	-0.48%	-62,905
	HENRY COUNTY CT UNIT 1 (CADIZ CINCAP)	142,052	5.81%	8,248	5.22%	7,414	-0.59%	-834
	HENRY COUNTY CT UNIT 2 (CADIZ CINCAP)	10,908	5.30%	578	4.78%	521	-0.52%	-57
	HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)	10,759	5.30%	570	4.78%	514	-0.52%	-56
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	7,256,791	5.19%	376,470	4.67%	338,856	-0.52%	-37,614
	CAYUGA DIESEL	872,195	9.00%	78,527	8.59%	74,919	-0.41%	-3,608
	WHEATLAND CT UNIT 1	519,361	4.57%	23,755	3.97%	20,621	-0.60%	-3,134
	WHEATLAND CT UNIT 2	579,010	4.66%	26,983	4.04%	23,397	-0.62%	-3,586
	WHEATLAND CT UNIT 3	500,273	4.57%	22,848	3.97%	19,837	-0.60%	-3,011
	WHEATLAND CT UNIT 4	216,248	4.68%	10,112	4.06%	8,770	-0.62%	-1,342
	WHEATLAND COMMON CT 1-4	1,665,426	5.34%	88,967	4.61%	76,809	-0.73%	-12,158
	Total 345.00	37,718,888	5.30%	2,000,003	4.46%	1,683,021	-0.84%	-316,982
345.20	Accessory Electric Equipment - Solar CRANE SOLAR	1,504,181	5.11%	76,898	4.63%	69,714	-0.48%	-7,184
	Total 345.20	1,504,181	5.11%	76,898	4.63%	69,714	-0.48%	-7,184
346.00	Accessory Electric Equipment							
	NOBLESVILLE	6,630,888	6.19%	410,173	5.86%	388,482	-0.33%	-21,691
	NOBLESVILLE CT UNIT 3	1,975,255	5.64%	111,466	5.46%	107,804	-0.18%	-3,662
	NOBLESVILLE CT UNIT 4	1,895,372	5.58%	105,810	5.40%	102,409	-0.18%	-3,401
	NOBLESVILLE CT UNIT 5	1,913,578	5.62%	107,469	5.43%	103,923	-0.19%	-3,546
	VERMILLION CT STATION	1,347,504	4.91%	66,212	4.36%	58,786	-0.55%	-7,426
	CAYUGA CT UNIT 4	1,228,893	7.64%	93,880	7.45%	91,570	-0.19%	-2,310
	CINCAP MADISON CT 1-8	1,862,194	5.17%	96,276	4.62%	86,033	-0.55%	-10,243
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	864,793	5.65%	48,842	5.18%	44,831	-0.47%	-4,011
	CAYUGA DIESEL	311	7.07%	22	6.72%	21	-0.35%	-1
	WHEATLAND CT UNIT 1	629,836	4.65%	29,313	4.27%	26,901	-0.38%	-2,412
	WHEATLAND CT UNIT 2	573,663	4.61%	26,444	4.24%	24,319	-0.37%	-2,125
	WHEATLAND CT UNIT 3	615,252	4.60%	28,305	4.23%	26,048	-0.37%	-2,257
	WHEATLAND CT UNIT 4	575,640	4.62%	26,570	4.24%	24,422	-0.38%	-2,148

ALG Unadjusted - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant	DEI Proposal		OUCC Proposal		Difference	
		12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	WHEATLAND COMMON CT 1-4	3,502,524	4.83%	169,123	4.38%	153,499	-0.45%	-15,624
	Total 346.00	23,615,704	5.59%	1,319,905	5.25%	1,239,049	-0.34%	-80,856
	Total Other Production Plant	<u>1,039,841,866</u>	<u>3.64%</u>	<u>37,851,954</u>	<u>3.37%</u>	<u>35,022,413</u>	<u>-0.27%</u>	<u>-2,829,541</u>
	Total Production Plant	<u>8,924,850,148</u>	<u>5.03%</u>	<u>448,512,063</u>	<u>4.77%</u>	<u>425,684,676</u>	<u>-0.26%</u>	<u>-22,827,387</u>
TRANSMISSION PLANT								
350.10	RIGHTS OF WAY	38,621,842	1.07%	412,888	1.09%	422,151	0.02%	9,263
352.00	STRUCTURES AND IMPROVEMENTS	52,451,026	1.85%	969,044	1.50%	787,180	-0.35%	-181,864
353.00	STATION EQUIPMENT	699,465,967	2.70%	18,878,085	2.00%	14,007,472	-0.70%	-4,870,613
353.50	STATION EQUIPMENT ELECTRONICS	288,535	1.69%	4,884	1.69%	4,890	0.00%	6
354.00	TOWERS AND FIXTURES	89,056,102	1.71%	1,527,063	1.57%	1,398,130	-0.14%	-128,933
355.00	POLES AND FIXTURES	458,743,154	4.08%	18,717,873	2.61%	11,950,937	-1.47%	-6,766,936
356.00	OVERHEAD CONDUCTORS AND DEVICES	375,266,044	3.10%	11,623,874	2.50%	9,384,399	-0.60%	-2,239,475
357.00	UNDERGROUND CONDUIT	208,383	0.93%	1,948	0.81%	1,686	-0.12%	-262
358.00	UNDERGROUND CONDUCTOR AND DEVICES	1,295,923	2.11%	27,352	2.04%	26,435	-0.07%	-917
	Total Transmission Plant	<u>1,715,396,976</u>	<u>3.04%</u>	<u>52,163,011</u>	<u>2.21%</u>	<u>37,983,279</u>	<u>-0.83%</u>	<u>-14,179,732</u>
DISTRIBUTION PLANT								
360.10	RIGHTS OF WAY	2,013,064	0.95%	19,056	1.18%	23,772	0.23%	4,716
361.00	STRUCTURES AND IMPROVEMENTS	45,256,280	2.23%	1,009,273	1.72%	778,242	-0.51%	-231,031
362.00	STATION EQUIPMENT	547,556,994	2.49%	13,639,531	1.93%	10,573,766	-0.56%	-3,065,765
364.00	POLES, TOWERS AND FIXTURES	511,503,709	3.34%	17,072,316	2.19%	11,199,078	-1.15%	-5,873,238
365.00	OVERHEAD CONDUCTORS AND DEVICES	615,224,021	4.05%	24,941,623	2.51%	15,467,093	-1.54%	-9,474,530
366.00	UNDERGROUND CONDUIT	49,110,604	3.43%	1,686,025	2.53%	1,244,795	-0.90%	-441,230
367.00	UNDERGROUND CONDUCTORS AND DEVICES	525,591,706	2.62%	13,780,134	2.20%	11,541,568	-0.42%	-2,238,566
368.00	LINE TRANSFORMERS	476,169,775	3.25%	15,475,539	2.19%	10,418,233	-1.06%	-5,057,306
369.00	SERVICES	5,939	3.99%	237	1.97%	117	-2.02%	-120
369.10	SERVICES - UNDERGROUND	212,347,005	1.92%	4,080,983	1.27%	2,689,375	-0.65%	-1,391,608
369.20	SERVICES - OVERHEAD	46,713,687	1.36%	634,797	1.02%	475,870	-0.34%	-158,927
370.00	METERS	103,153,691	3.10%	3,195,044	2.66%	2,744,897	-0.44%	-450,147
370.20	METERS - AMI	93,317,259	7.43%	6,935,173	7.46%	6,962,221	0.03%	27,048

ALG Unadjusted - Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant 12/31/2018	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	33,180,161	2.95%	978,459	2.24%	741,989	-0.71%	-236,470
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	39,579,026	3.06%	1,209,630	2.21%	874,315	-0.85%	-335,315
	Total Distribution Plant	3,300,722,919	3.17%	104,657,820	2.29%	75,735,330	-0.88%	-28,922,490
	GENERAL PLANT							
390.00	STRUCTURES AND IMPROVEMENTS	248,623,848	1.93%	4,802,904	1.53%	3,807,935	-0.40%	-994,969
391.00	OFFICE FURNITURE AND EQUIPMENT	14,489,256	2.26%	327,495	2.79%	404,066	0.53%	76,571
391.10	OFFICE FURNITURE AND EQUIPMENT - EDP	15,609,440	43.57%	6,801,651	33.52%	5,231,649	-10.05%	-1,570,002
392.00	TRANSPORTATION EQUIPMENT	15,753,687	3.67%	578,888	3.65%	575,038	-0.02%	-3,850
393.00	STORES EQUIPMENT	857,281	4.27%	36,600	4.87%	41,719	0.60%	5,119
393.10	FORKLIFTS	566,835	3.99%	22,642	3.99%	22,642	0.00%	0
394.00	TOOLS, SHOPS AND GARAGE EQUIPMENT	44,579,677	3.89%	1,732,917	3.94%	1,757,574	0.05%	24,657
395.00	LABORATORY EQUIPMENT	1,918,993	0.00%	0	0.00%	0	0.00%	0
396.00	POWER OPERATED EQUIPMENT	846,850	6.41%	54,256	4.75%	40,246	-1.66%	-14,010
397.00	COMMUNICATION EQUIPMENT	98,561,626	4.35%	4,289,468	4.63%	4,558,789	0.28%	269,321
398.00	MISCELLANEOUS EQUIPMENT	1,516,247	1.18%	17,923	1.54%	23,392	0.36%	5,469
	Total General Plant	443,323,741	4.21%	18,664,744	3.71%	16,463,050	-0.50%	-2,201,694
	TOTAL DEPRECIABLE PLANT	\$ 14,384,293,784	4.34%	\$ 623,997,638	3.86%	\$ 555,866,335	-0.47%	\$ (68,131,303)

[1], [2] From depreciation study

[3] From Attachment DJG-2-11

[4] = [3] - [2]

ALG Unadjusted - Depreciation Rate Development

Account No.	Description	[1]		[2]	[3]	[4]	[5]	[6]	[7]	[8]		[9]		[10]		[11]		[12]		[13]		
		Plant		Iowa Curve		Net	Depreciable	Book	Future	Remaining	Service Life		Net Salvage		Total							
		12/31/2018	AL	Type	AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate	Accrual	Rate	Accrual	Rate	Accrual	Rate	Accrual	Rate	Accrual	Rate
STEAM PRODUCTION PLANT																						
311.00	Structures & Improvements																					
	NOBLESVILLE	24,727	R2.5 - 100		-5%	25,964	25,964	0														
	WABASHRIVER COMMON 2-6	442,309	R2.5 - 100		-5%	464,425	464,425	0														
	GALLAGHER UNIT 2	19,633	R2.5 - 100		-15%	22,578	16,841	5,737	3.49	800	4.07%	844	4.30%	1,644	8.37%							
	GALLAGHER UNIT 4	25,584	R2.5 - 100		-15%	29,422	21,991	7,431	3.49	1,030	4.02%	1,100	4.30%	2,129	8.32%							
	GALLAGHER COMMON 1-4	76,036,090	R2.5 - 100		-15%	87,441,503	58,596,354	28,845,149	3.49	4,997,059	6.57%	3,268,027	4.30%	8,265,086	10.87%							
	CAYUGA UNIT 1	3,651,014	R2.5 - 100		-7%	3,906,585	786,172	3,120,413	9.47	302,518	8.29%	26,987	0.74%	329,505	9.03%							
	CAYUGA UNIT 2	1,306,401	R2.5 - 100		-7%	1,397,849	356,317	1,041,532	9.47	100,326	7.68%	9,657	0.74%	109,982	8.42%							
	CAYUGA COMMON 1-2	126,376,302	R2.5 - 100		-7%	135,222,643	49,682,864	85,539,779	9.46	8,107,129	6.42%	935,131	0.74%	9,042,260	7.16%							
	CAYUGA INLAND CONTAINER	756,820	R2.5 - 100		-7%	809,798	568,027	241,771	9.38	20,127	2.66%	5,648	0.75%	25,775	3.41%							
	GIBSON UNIT 1	20,066,886	R2.5 - 100		-9%	21,872,905	13,127,165	8,745,740	18.86	367,960	1.83%	95,759	0.48%	463,719	2.31%							
	GIBSON UNIT 2	24,684,353	R2.5 - 100		-9%	26,905,945	16,362,883	10,543,062	18.82	442,161	1.79%	118,044	0.48%	560,205	2.27%							
	GIBSON UNIT 3	34,255,215	R2.5 - 100		-9%	37,338,184	23,880,170	13,458,014	15.12	686,180	2.00%	203,900	0.60%	890,080	2.60%							
	GIBSON UNIT 4	26,613,349	R2.5 - 100		-9%	29,008,550	21,419,781	7,588,769	7.42	699,942	2.63%	322,803	1.21%	1,022,745	3.84%							
	GIBSON UNIT 5	24,181,559	R2.5 - 100		-9%	26,357,900	16,155,825	10,202,075	15.18	528,705	2.19%	143,369	0.59%	672,073	2.78%							
	GIBSON 3 FLUE GAS	391,692	R2.5 - 100		-9%	426,944	236,047	190,897	15.28	10,186	2.60%	2,307	0.59%	12,493	3.19%							
	GIBSON 4 FLUE GAS	33,422,529	R2.5 - 100		-9%	36,430,556	19,808,734	16,621,822	15.29	890,372	2.66%	196,732	0.59%	1,087,104	3.25%							
	GIBSON 5 FLUE GAS	2,533,467	R2.5 - 100		-9%	2,761,479	2,020,372	741,107	7.43	69,057	2.73%	30,688	1.21%	99,745	3.94%							
	GIBSON COMMON 1-2	8,622,836	R2.5 - 100		-9%	9,398,891	3,719,037	5,679,854	19.22	255,140	2.96%	40,377	0.47%	295,518	3.43%							
	GIBSON COMMON 1-3	84,100,899	R2.5 - 100		-9%	91,669,980	27,466,362	64,203,618	19.26	2,940,526	3.50%	392,995	0.47%	3,333,521	3.96%							
	GIBSON COMMON 1-4	2,327,131	R2.5 - 100		-9%	2,536,572	1,082,939	1,453,633	19.16	64,937	2.79%	10,931	0.47%	75,868	3.26%							
	GIBSON COMMON 1-5	192,005,834	R2.5 - 100		-9%	209,286,359	38,693,239	170,593,120	19.32	7,935,435	4.13%	894,437	0.47%	8,829,872	4.60%							
	GIBSON COMMON 3-4	1,863,114	R2.5 - 100		-9%	2,030,795	655,169	1,375,626	15.36	78,642	4.22%	10,917	0.59%	89,559	4.81%							
	GIBSON COMMON 4-5	10,285,200	R2.5 - 100		-9%	11,210,868	5,943,800	5,267,068	15.29	283,937	2.76%	60,541	0.59%	344,478	3.35%							
	GIBSON COMMON 3-5	1,764,571	R2.5 - 100		-9%	1,923,382	920,900	1,002,482	15.30	55,142	3.12%	10,380	0.59%	65,522	3.71%							
	Total 311.00	675,757,514			-9%	738,480,077	302,011,378	436,468,699	12.25	28,837,310	4.27%	6,781,574	1.00%	35,618,884	5.27%							
311.20	Structures & Improvements - EdwardSPORT IGCC																					
	EDWARDSPOORT IGCC	150,906,525	R2.5 - 100		-15%	173,542,503	26,261,113	147,281,390	26.15	4,766,555	3.16%	865,621	0.57%	5,632,176	3.73%							
	Total 311.20	150,906,525			-15%	173,542,503	26,261,113	147,281,390	26.15	4,766,555	3.16%	865,621	0.57%	5,632,176	3.73%							
312.00	Boiler Plant Equipment																					
	NOBLESVILLE	24,727	S0 - 50		-5%	25,964	25,964	0														
	GALLAGHER STATION	175,827	S0 - 50		-15%	202,201	153,885	48,316	3.42	6,416	3.65%	7,712	4.39%	14,127	8.03%							
	GALLAGHER UNIT 2	57,045,022	S0 - 50		-15%	65,601,775	44,994,872	20,606,903	3.45	3,492,797	6.12%	2,480,218	4.35%	5,973,015	10.47%							
	GALLAGHER UNIT 4	61,426,143	S0 - 50		-15%	70,640,065	48,688,368	21,951,697	3.44	3,702,842	6.03%	2,678,466	4.36%	6,381,307	10.39%							
	GALLAGHER COMMON 1-2	8,220,358	S0 - 50		-15%	9,453,411	7,037,212	2,416,199	3.42	345,949	4.21%	360,542	4.39%	706,491	8.59%							
	GALLAGHER COMMON 3-4	9,752,585	S0 - 50		-15%	11,215,473	8,277,454	2,938,019	3.43	430,067	4.41%	426,498	4.41%	856,565	8.78%							
	GALLAGHER COMMON 1-4	18,682,517	S0 - 50		-15%	21,484,895	16,055,679	5,429,216	3.42	768,081	4.11%	819,409	4.39%	1,587,490	8.50%							
	CAYUGA UNIT 1	502,836,244	S0 - 50		-7%	538,034,781	218,788,121	319,246,660	9.19	30,908,392	6.15%	3,830,091	0.76%	34,738,483	6.91%							
	CAYUGA UNIT 2	456,229,499	S0 - 50		-7%	488,165,564	207,491,537	280,674,027	9.18	27,095,639	5.94%	3,478,874	0.76%	30,574,513	6.70%							
	CAYUGA COMMON 1-2	175,379,676	S0 - 50		-7%	187,656,253	36,649,441	151,006,812	9.31	14,901,207	8.50%	1,318,644	0.75%	16,219,851	9.25%							
	CAYUGA INLAND CONTAINER	2,437,060	S0 - 50		-7%	2,607,654	1,906,002	701,652	8.55	62,112	2.55%	19,953	0.82%	82,065	3.37%							
	GIBSON UNIT 1	306,543,418	S0 - 50		-9%	334,132,326	126,999,908	207,132,418	17.57	10,218,754	3.33%	1,570,228	0.51%	11,788,982	3.85%							
	GIBSON UNIT 2	310,424,007	S0 - 50		-9%	338,362,168	133,474,342	204,887,826	17.57	10,105,635	3.26%	1,595,555	0.53%	11,701,189	3.77%							
	GIBSON UNIT 3	326,768,649	S0 - 50		-9%	356,177,828	143,326,590	212,851,238	14.31	12,765,627	3.91%	2,046,568	0.63%	14,812,195	4.53%							
	GIBSON UNIT 4	317,659,376	S0 - 50		-9%	346,248,720	183,552,184	162,696,536	7.28	18,421,318	5.80%	3,927,108	1.24%	22,348,425	7.04%							
	GIBSON UNIT 5	166,693,281	S0 - 50		-9%	181,695,677	74,301,280	107,394,397	14.35	6,438,467	3.86%	1,045,463	0.63%	7,483,930	4.09%							
	GIBSON 1 FLUE GAS	142,896,276	S0 - 50		-9%	155,756,940	56,801,325	98,955,615	17.66	4,875,139	3.41%	728,237	0.51%	5,603,376	3.92%							
	GIBSON 2 FLUE GAS	147,940,793	S0 - 50		-9%	161,255,464	59,088,168	102,167,296	17.65	5,034,143	3.40%	754,372	0.51%	5,788,515	3.91%							
	GIBSON 3 FLUE GAS	207,675,317	S0 - 50		-9%	226,366,096	96,530,188	129,835,908	14.33	7,756,115	3.73%	1,304,311	0.63%	9,060,426	4.36%							
	GIBSON 4 FLUE GAS	131,053,529	S0 - 50		-9%	142,848,346	78,820,426	64,027,920	13.88	3,763,192	2.87%	849,771	0.65%	4,612,963	3.52%							
	GIBSON 5 FLUE GAS	56,789,565	S0 - 50		-9%	61,900,626	36,784,407	25,116,219	7.22	2,770,798	4.88%	707,903	1.25%	3,478,701	6.13%							
	GIBSON COMMON 1-2	4,771,959	S0 - 50		-9%	5,201,435	2,756,466	2,444,969	16.56	121,709	2.55%	25,935	0.54%	147,643	3.09%							
	GIBSON COMMON 1-3	246,889,884	S0 - 50		-9%	269,109,973	44,774,168	224,335,805	18.27	11,062,710	4.48%	1,216,206	0.49%	12,278,917	4.97%							
	GIBSON COMMON 1-4	207,365	S0 - 50		-9%	226,02																

ALG Unadjusted - Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
		Plant	Iowa Curve	Net	Depreciable	Book	Future	Remaining	Service Life		Net Salvage		Total	
		12/31/2018	Type AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate	Accrual	Rate	Accrual	Rate
	Total 312.10	2,914,385		20%	2,331,508	1,230,007	1,101,501	14.37	117,215	4.02%	-40,562	-1.39%	76,653	2.63%
312.20	Boiler Plant Equipment - Edwardsport IGCC EDWARDSPORT IGCC	1,843,155,022	S0 - 50	-15%	2,119,628,276	377,453,747	1,742,174,529	23.74	61,739,734	3.35%	11,645,883	0.63%	73,385,616	3.98%
	Total 312.20	1,843,155,022		-15%	2,119,628,276	377,453,747	1,742,174,529	23.74	61,739,734	3.35%	11,645,883	0.63%	73,385,616	3.98%
312.30	Boiler Plant Equipment - SCR Catalyst													
	GIBSON UNIT 1	6,424,043	S1 - 15	-9%	7,002,207	3,186,953	3,815,254	9.60	337,197	5.25%	60,225	0.94%	397,422	6.19%
	GIBSON UNIT 2	6,189,864	S1 - 15	-9%	6,746,952	4,610,267	2,136,685	4.89	323,026	5.22%	113,924	1.84%	436,950	7.06%
	GIBSON UNIT 3	5,652,917	S1 - 15	-9%	6,161,680	4,463,908	1,697,772	4.22	281,756	4.98%	120,560	2.13%	402,316	7.12%
	GIBSON UNIT 4	3,476,457	S1 - 15	-9%	3,789,338	1,934,999	1,854,339	6.00	256,910	7.39%	52,147	1.50%	309,057	8.89%
	GIBSON UNIT 5	1,926,611	S1 - 15	-9%	2,100,005	1,354,237	745,768	5.71	100,241	5.20%	30,367	1.58%	130,607	6.78%
	Total 312.30	23,669,892		-9%	25,800,183	15,550,364	10,249,819	6.11	1,299,129	5.49%	377,223	1.59%	1,676,352	7.08%
314.00	Turbogenerator Units													
	NOBLESVILLE	24,727	S0.5 - 60	-5%	25,964	25,964	0							
	GALLAGHER UNIT 2	11,775,379	S0.5 - 60	-15%	13,541,685	9,475,161	4,066,524	3.44	668,668	5.68%	513,461	4.36%	1,182,129	10.04%
	GALLAGHER UNIT 4	13,808,501	S0.5 - 60	-15%	15,879,777	11,016,630	4,863,147	3.44	811,591	5.88%	602,115	4.36%	1,413,705	10.24%
	GALLAGHER COMMON 1-2	1,054,634	S0.5 - 60	-15%	1,212,830	838,206	374,624	3.45	62,733	5.95%	45,854	4.35%	108,587	10.30%
	GALLAGHER COMMON 3-4	856,083	S0.5 - 60	-15%	984,496	686,400	298,096	3.44	49,327	5.76%	37,329	4.36%	86,656	10.12%
	GALLAGHER COMMON 1-4	2,329,362	S0.5 - 60	-15%	2,678,766	1,830,909	847,857	3.44	144,899	6.22%	101,571	4.36%	246,470	10.58%
	CAYUGA UNIT 1	43,472,926	S0.5 - 60	-7%	46,516,030	22,314,867	24,201,163	9.23	2,292,314	5.27%	329,697	0.76%	2,622,011	6.03%
	CAYUGA UNIT 2	38,020,087	S0.5 - 60	-7%	40,681,494	20,868,720	19,812,774	9.19	1,866,308	4.91%	289,598	0.76%	2,155,906	5.67%
	CAYUGA COMMON 1-2	18,125,644	S0.5 - 60	-7%	19,394,439	10,422,705	8,971,734	9.16	840,932	4.64%	138,515	0.67%	979,447	5.40%
	GIBSON UNIT 1	55,257,697	S0.5 - 60	-9%	60,230,889	19,338,392	40,892,497	18.31	1,961,732	3.55%	271,611	0.49%	2,233,342	4.04%
	GIBSON UNIT 2	56,206,502	S0.5 - 60	-9%	61,265,087	20,502,646	40,762,441	18.27	1,954,234	3.48%	276,879	0.49%	2,231,113	3.97%
	GIBSON UNIT 3	58,813,793	S0.5 - 60	-9%	64,107,034	24,551,157	39,555,877	14.74	2,324,466	3.95%	359,107	0.61%	2,683,574	4.56%
	GIBSON UNIT 4	60,379,425	S0.5 - 60	-9%	65,813,573	32,121,099	33,692,474	7.37	3,834,237	6.35%	737,334	1.22%	4,571,570	7.57%
	GIBSON UNIT 5	36,851,092	S0.5 - 60	-9%	40,167,690	16,096,832	24,070,858	14.68	1,413,778	3.84%	225,926	0.64%	1,639,704	4.45%
	GIBSON COMMON 1-2	2,696,137	S0.5 - 60	-9%	2,938,789	1,535,537	1,403,252	17.06	68,030	2.52%	14,223	0.53%	82,254	3.05%
	GIBSON COMMON 1-5	2,644,279	S0.5 - 60	-9%	2,882,264	1,367,811	1,514,453	17.41	73,318	2.77%	13,669	0.52%	86,988	3.29%
	GIBSON COMMON 3-4	217,230	S0.5 - 60	-9%	236,781	144,442	92,339	13.55	5,372	2.47%	1,443	0.66%	6,815	3.14%
	GIBSON COMMON 3-5	2,322,902	S0.5 - 60	-9%	2,531,963	1,369,894	1,162,069	14.12	67,493	2.91%	14,806	0.64%	82,300	3.54%
	Total 314.00	404,856,400		-9%	441,089,552	194,507,372	246,582,180	11.00	18,439,432	4.55%	3,973,139	0.98%	22,412,571	5.54%
314.20	Turbogenerator Units - Edwardsport IGCC EDWARDSPORT IGCC	644,993,822	S0.5 - 60	-15%	741,742,895	108,568,432	633,174,463	24.93	21,517,264	3.34%	3,880,829	0.60%	25,398,093	3.94%
	Total 314.20	644,993,822		-15%	741,742,895	108,568,432	633,174,463	24.93	21,517,264	3.34%	3,880,829	0.60%	25,398,093	3.94%
315.00	Accessory Electrical Equipment													
	GALLAGHER STATION	39,547	R1.5 - 70	-15%	45,479	19,800	25,679	3.48	5,674	14.35%	1,705	4.31%	7,379	18.66%
	GALLAGHER UNIT 2	1,810,974	R1.5 - 70	-15%	2,082,620	1,283,707	798,913	3.47	151,950	8.39%	78,284	4.32%	230,234	12.71%
	GALLAGHER UNIT 4	1,439,955	R1.5 - 70	-15%	1,655,949	1,358,768	297,181	3.45	23,533	1.63%	62,607	4.35%	86,139	5.98%
	GALLAGHER COMMON 1-2	761,144	R1.5 - 70	-15%	875,315	693,731	181,584	3.46	19,483	2.56%	32,998	4.34%	52,481	6.90%
	GALLAGHER COMMON 1-4	571,546	R1.5 - 70	-15%	657,277	531,186	126,091	3.46	11,665	2.04%	24,778	4.34%	36,443	6.38%
	GALLAGHER COMMON 1-4	2,454,875	R1.5 - 70	-15%	2,823,106	2,319,822	503,284	3.45	39,146	1.59%	106,734	4.35%	145,879	5.94%
	CAYUGA UNIT 1	8,672,875	R1.5 - 70	-7%	9,279,977	5,008,515	4,271,462	9.28	394,866	4.55%	65,420	0.75%	460,287	5.31%
	CAYUGA UNIT 2	7,261,992	R1.5 - 70	-7%	7,770,331	3,472,366	4,297,965	9.32	406,612	5.60%	54,543	0.75%	461,155	6.35%
	CAYUGA COMMON 1-2	1,813,006	R1.5 - 70	-7%	1,939,916	1,203,000	736,916	9.24	66,018	3.64%	13,735	0.76%	79,753	4.40%
	CAYUGA INLAND CONTAINER	232,950	R1.5 - 70	-7%	249,257	190,623	58,634	9.06	4,672	2.01%	1,800	0.77%	6,472	2.78%
	GIBSON UNIT 1	21,588,553	R1.5 - 70	-9%	23,531,523	5,675,832	17,855,691	18.73	849,585	3.94%	103,736	0.48%	953,320	4.42%
	GIBSON UNIT 2	18,128,552	R1.5 - 70	-9%	19,760,122	8,736,649	11,023,473	18.44	509,322	2.81%	88,480	0.49%	597,802	3.30%
	GIBSON UNIT 3	15,418,199	R1.5 - 70	-9%	16,805,837	9,957,777	6,848,060	14.64	372,980	2.42%	94,784	0.61%	467,764	3.03%
	GIBSON UNIT 4	12,030,437	R1.5 - 70	-9%	13,113,177	8,022,972	5,090,205	7.37	543,754	4.52%	146,912	1.22%	690,665	5.74%
	GIBSON UNIT 5	15,655,429	R1.5 - 70	-9%	17,064,418	8,789,832	8,274,586	14.83	462,953	2.96%	95,009	0.61%	557,963	3.56%
	GIBSON 4 FLUE GAS	8,299,265	R1.5 - 70	-9%	9,046,198	5,266,395	3,779,803	14.81	204,785	2.47%	50,434	0.61%	255,220	3.08%
	GIBSON 5 FLUE GAS	2,138,719	R1.5 - 70	-9%	2,331,204	1,778,847	552,357	7.29	49,365	2.31%	26,404	1.23%	75,769	3.54%
	GIBSON COMMON 1-2	115,219	R1.5 - 70	-9%	125,589	78,118	47,471	17.71	2,095	1.82%	586	0.51%	2,680	2.33%
	GIBSON COMMON 1-3	1,159,798	R1.5 - 70	-9%	1,264,180	686,883	577,297	18.25	25,913	2.23%	5,720	0.49%	31,633	2.73%
	GIBSON COMMON 1-4	78,568	R1.5 - 70	-9%	85,639	48,320	37,319	18.25	1,657	2.11%	387	0.49%	2,045	2.60%
	GIBSON COMMON 1-5	8,526,726	R1.5 - 70	-9%	9,294,132	5,087,674	4,206,458	18.16	189,375	2.22%	42,258	0.50%	231,633	2.72%
	GIBSON COMMON 3-4	223,540	R1.5 - 70	-9%	243,659	68,256	175,403	15.03	10,332	4.62%	1,339	0.60%	11,670	5.22%
	GIBSON COMMON 4-5	355,440	R1.5 - 70	-9%	387,430	242,357	145,073	13.21	8,560	2.41%	2,422	0.68%	10,982	3.09%

ALG Unadjusted - Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
		Plant	Iowa Curve	Net	Depreciable	Book	Future	Remaining	Service Life		Net Salvage		Total	
		12/31/2018	Type AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate	Accrual	Rate	Accrual	Rate
	Total 315.00	128,777,309		-9%	140,432,333	70,521,430	69,910,903	12.82	4,354,296	3.38%	1,101,073	0.86%	5,455,369	4.24%
315.20	Accessory Electric Equipment - Edwardsport IGCC EDWARDSPORT IGCC	43,265,206	R1.5 - 40	-15%	49,754,987	9,477,829	40,277,158	23.43	1,442,056	3.33%	276,986	0.64%	1,719,042	3.97%
	Total 315.20	43,265,206		-15%	49,754,987	9,477,829	40,277,158	23.43	1,442,056	3.33%	276,986	0.64%	1,719,042	3.97%
316.00	Miscellaneous Power Plant Equip.													
	GALLAGHER STATION	649,970	R1 - 55	-15%	747,465	209,218	538,247	3.47	127,018	19.54%	28,097	4.32%	155,114	23.86%
	GALLAGHER UNIT 2	110,862	R1 - 55	-15%	127,491	79,999	47,492	3.46	8,920	8.05%	4,806	4.34%	13,726	12.38%
	GALLAGHER UNIT 4	148,183	R1 - 55	-15%	170,411	106,487	63,924	3.46	12,051	8.13%	6,424	4.34%	18,475	12.47%
	GALLAGHER COMMON 1-2	3,491,797	R1 - 55	-15%	4,015,567	2,471,490	1,544,077	3.46	294,887	8.45%	151,378	4.34%	446,265	12.78%
	GALLAGHER COMMON 3-4	2,059,839	R1 - 55	-15%	2,368,815	1,611,228	757,587	3.44	130,410	6.33%	89,819	4.36%	220,229	10.69%
	GALLAGHER COMMON 1-4	7,917,768	R1 - 55	-15%	9,105,434	5,737,845	3,367,589	3.45	631,862	7.98%	344,251	4.35%	976,113	12.33%
	CAYUGA UNIT 1	8,578,318	R1 - 55	-7%	9,178,800	4,036,520	5,142,280	9.17	495,289	5.77%	65,483	0.76%	560,772	6.54%
	CAYUGA UNIT 2	6,678,873	R1 - 55	-7%	7,146,394	3,960,155	3,186,239	9.09	299,089	4.48%	51,432	0.77%	350,521	5.25%
	CAYUGA COMMON 1-2	16,023,791	R1 - 55	-7%	17,145,456	5,948,108	11,197,348	9.21	1,093,994	6.83%	121,788	0.76%	1,215,782	7.59%
	CAYUGA INLAND CONTAINER	144,121	R1 - 55	-7%	154,210	89,439	64,771	9.06	6,036	4.19%	1,114	0.77%	7,149	4.96%
	GIBSON UNIT 1	6,930,866	R1 - 55	-9%	7,554,644	2,509,518	5,045,126	18.04	245,086	3.54%	34,577	0.50%	279,663	4.04%
	GIBSON UNIT 2	4,804,584	R1 - 55	-9%	5,236,997	2,085,109	3,151,888	17.82	152,608	3.18%	24,266	0.51%	176,874	3.68%
	GIBSON UNIT 3	7,511,336	R1 - 55	-9%	8,187,357	3,613,013	4,574,344	14.47	269,407	3.59%	46,719	0.59%	316,126	4.21%
	GIBSON UNIT 4	7,737,149	R1 - 55	-9%	8,433,492	4,634,898	3,798,594	7.28	426,133	5.51%	95,652	1.24%	521,785	6.74%
	GIBSON UNIT 5	3,804,784	R1 - 55	-9%	4,147,215	1,818,127	2,329,088	14.47	137,295	3.61%	23,665	0.62%	160,960	4.23%
	GIBSON 4 FLUE GAS	1,156,459	R1 - 55	-9%	1,260,540	432,600	827,940	14.66	49,376	4.27%	7,100	0.61%	56,476	4.88%
	GIBSON 5 FLUE GAS	1,658,109	R1 - 55	-9%	1,807,339	980,689	826,650	7.28	93,052	5.61%	20,499	1.24%	113,551	6.85%
	GIBSON COMMON 1-2	1,631,929	R1 - 55	-9%	1,778,803	842,138	936,665	17.49	45,157	2.77%	8,398	0.51%	53,554	3.28%
	GIBSON COMMON 1-3	217,962	R1 - 55	-9%	237,578	91,307	146,271	17.90	7,076	3.25%	1,096	0.50%	8,172	3.75%
	GIBSON COMMON 1-4	11,062,789	R1 - 55	-9%	12,058,440	890,033	11,168,407	18.42	552,267	4.99%	54,053	0.49%	606,320	5.48%
	GIBSON COMMON 1-5	32,758,091	R1 - 55	-9%	35,706,320	12,855,227	22,851,092	17.86	1,114,382	3.40%	165,074	0.50%	1,279,456	3.91%
	GIBSON COMMON 3-4	114,216	R1 - 55	-9%	124,495	73,849	50,646	13.56	2,977	2.61%	758	0.66%	3,735	3.27%
	GIBSON COMMON 4-5	12,729	R1 - 55	-9%	13,875	6,778	7,097	14.37	414	3.25%	80	0.63%	494	3.88%
	Total 316.00	125,204,525		-9%	136,707,135	55,083,775	81,623,360	10.82	6,194,785	4.95%	1,346,527	1.08%	7,541,311	6.02%
316.20	Misc. Power Plant Equipment - Edwardsport IGCC EDWARDSPORT IGCC	15,872,104	R1 - 55	-15%	18,252,920	1,469,296	16,783,624	24.37	591,006	3.72%	97,695	0.62%	688,700	4.34%
	Total 316.20	15,872,104		-15%	18,252,920	1,469,296	16,783,624	24.37	591,006	3.72%	97,695	0.62%	688,700	4.34%
	Total Steam Production Plant	7,808,333,721		-11%	8,660,709,384	2,838,469,784	5,822,239,600	14.97	326,883,499	4.19%	62,004,697	0.79%	388,888,196	4.98%
	HYDRAULIC PRODUCTION PLANT													
331.00	Structures & Improvements	4,092,638	R3 - 105	-23%	5,033,945	4,272,053	761,892	40.00	-4,485	-0.11%	23,533	0.58%	19,047	0.47%
332.00	Reservoirs, Dams & Waterways	16,224,620	R3 - 80	-23%	19,956,282	15,148,967	4,807,315	35.14	30,610	0.19%	106,194	0.65%	136,805	0.84%
333.00	Waterwheels, Turbines & Generators	51,457,282	R2.5 - 60	-23%	63,292,457	6,425,244	56,867,213	39.34	1,144,688	2.22%	300,843	0.58%	1,445,532	2.81%
334.00	Accessory Electrical Equip.	3,418,832	R3 - 60	-23%	4,205,163	-750,967	4,956,130	39.28	106,156	3.11%	20,019	0.59%	126,174	3.69%
335.00	Misc. Power Plant Equip.	1,481,189	R2 - 40	-23%	1,821,863	411,712	1,410,151	30.32	35,273	2.38%	11,236	0.76%	46,509	3.14%
	Total Hydraulic Production Plant	76,674,561		-23%	94,309,710	25,507,009	68,802,701	38.78	1,312,242	1.71%	461,825	0.60%	1,774,067	2.31%
	OTHER PRODUCTION PLANT													
341.00	Structures & Improvements													
	NOBLESVILLE	15,378,254	R2.5 - 55	-11%	17,069,862	8,641,160	8,428,703	14.22	473,776	3.08%	118,960	0.77%	592,736	3.85%
	NOBLESVILLE CT UNIT 3	3,163,542	R2.5 - 55	-11%	3,511,532	1,797,636	1,713,896	14.97	91,243	2.88%	23,246	0.73%	114,489	3.62%
	NOBLESVILLE CT UNIT 4	3,163,275	R2.5 - 55	-11%	3,511,235	1,797,595	1,713,640	14.97	91,228	2.88%	23,244	0.73%	114,472	3.62%
	NOBLESVILLE CT UNIT 5	3,182,777	R2.5 - 55	-11%	3,532,883	1,807,422	1,725,461	14.97	91,874	2.89%	23,387	0.73%	115,261	3.62%
	VERMILLION CT STATION	4,959,576	R2.5 - 55	-9%	5,405,938	2,433,992	2,971,946	22.59	111,801	2.25%	19,759	0.40%	131,560	2.65%
	CAYUGA CT UNIT 4	5,782,259	R2.5 - 55	-5%	6,071,372	4,353,463	1,717,909	9.20	155,304	2.69%	31,425	0.54%	186,729	3.23%
	CINCAP MADISON CT 1-8	10,100,987	R2.5 - 55	-6%	10,707,046	4,981,877	5,725,169	20.97	244,116	2.42%	28,901	0.29%	273,017	2.70%
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	5,407,210	R2.5 - 55	-6%	5,731,643	2,512,605	3,219,038	18.60	155,624	2.88%	17,443	0.32%	173,067	3.20%
	CAYUGA DIESEL	5,515	R2.5 - 55	-5%	5,791	4,907	884	8.30	73	1.33%	33	0.60%	106	1.93%
	WHEATLAND CT UNIT 1	28,000	R2.5 - 55	-17%	32,760	12,375	20,385	23.06	678	2.42%	206	0.74%	884	3.16%
	WHEATLAND CT UNIT 2	28,000	R2.5 - 55	-17%	32,760	12,375	20,385	23.06	678	2.42%	206	0.74%	884	3.16%
	WHEATLAND CT UNIT 3	28,000	R2.5 - 55	-17%	32,760	12,375	20,385	23.06	678	2.42%	206	0.74%	884	3.16%
	WHEATLAND CT UNIT 4	28,000	R2.5 - 55	-17%	32,760	12,375	20,385	23.06	678	2.42%	206	0.74%	884	3.16%

ALG Unadjusted - Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	Remaining Life	[8]		[9]		[10]		[11]		[12]		[13]		
		Plant 12/31/2018	Iowa Curve Type AL	Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Service Life Accrual Rate		Net Salvage Accrual Rate	Total Accrual Rate	Total Accrual Rate	Total Accrual Rate	Total Accrual Rate	Total Accrual Rate	Total Accrual Rate	Total Accrual Rate	Total Accrual Rate	Total Accrual Rate	Total Accrual Rate	Total Accrual Rate	Total Accrual Rate
	WHEATLAND COMMON CT 1-4	1,351,662	R2.5 - 55	-17%	1,581,445	201,222	1,380,223	23.76		48,419	3.58%	9,671	0.72%	58,090	4.30%							
	Total 341.00	52,607,059		-9%	57,259,787	28,581,379	28,678,408	16.27		1,466,168	2.79%	296,895	0.56%	1,763,063	3.35%							
342.00	Fuel Holders, Producers and Accessories																					
	NOBLESVILLE	232,158	R2.5 - 60	-11%	257,695	56,383	201,312	15.30		11,489	4.95%	1,669	0.72%	13,158	5.67%							
	NOBLESVILLE CT UNIT 3	98,081	R2.5 - 60	-11%	108,870	34,971	73,899	15.27		4,133	4.21%	707	0.72%	4,839	4.93%							
	NOBLESVILLE CT UNIT 4	155,988	R2.5 - 60	-11%	173,147	30,521	142,626	15.30		8,200	5.26%	1,121	0.72%	9,322	5.98%							
	NOBLESVILLE CT UNIT 5	1,922,768	R2.5 - 60	-11%	2,134,272	241,076	1,893,196	15.32		109,771	5.71%	13,806	0.72%	123,577	6.43%							
	NOBLESVILLE COMMON 3-5	6,686,287	R2.5 - 60	-11%	7,421,778	4,490,496	2,931,282	15.07		145,706	2.18%	48,805	0.73%	194,511	2.91%							
	VERMILLION CT STATION	20,687,539	R2.5 - 60	-9%	22,549,417	11,523,515	11,025,903	23.03		397,917	1.92%	80,846	0.39%	478,763	2.31%							
	CAYUGA CT UNIT 4	2,689,518	R2.5 - 60	-5%	2,823,994	2,433,922	390,072	9.25		27,632	1.03%	14,538	0.54%	42,170	1.57%							
	CINCAP MADISON CT 1-8	9,287,951	R2.5 - 60	-6%	9,845,228	5,492,186	4,353,042	21.24		178,708	1.92%	26,237	0.28%	204,945	2.21%							
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	808,841	R2.5 - 60	-6%	857,371	354,391	502,980	18.91		24,032	2.97%	2,566	0.32%	26,599	3.29%							
	CAYUGA DIESEL	25,530	R2.5 - 60	-5%	26,807	26,807	0															
	WHEATLAND CT UNIT 1	110,000	R2.5 - 60	-17%	128,700	57,137	71,563	23.33		2,266	2.06%	802	0.73%	3,067	2.79%							
	WHEATLAND CT UNIT 2	145,404	R2.5 - 60	-17%	170,122	36,518	133,604	23.80		4,575	3.15%	1,039	0.71%	5,614	3.86%							
	WHEATLAND CT UNIT 3	110,000	R2.5 - 60	-17%	128,700	57,137	71,563	23.33		2,266	2.06%	802	0.73%	3,067	2.79%							
	WHEATLAND CT UNIT 4	110,000	R2.5 - 60	-17%	128,700	57,137	71,563	23.33		2,266	2.06%	802	0.73%	3,067	2.79%							
	WHEATLAND COMMON CT 1-4	762,137	R2.5 - 60	-17%	891,700	395,876	495,824	23.33		15,699	2.06%	5,554	0.73%	21,253	2.79%							
	Total 342.00	43,832,201		-9%	47,646,502	25,288,073	22,358,429	19.72		934,660	2.13%	199,292	0.45%	1,133,952	2.59%							
343.00	Prime Movers																					
	NOBLESVILLE	37,149,289	R1.5 - 40	-11%	41,235,710	16,645,223	24,590,487	14.29		1,434,854	3.86%	285,964	0.77%	1,720,818	4.63%							
	NOBLESVILLE CT UNIT 3	43,431,309	R1.5 - 40	-11%	48,208,753	21,586,244	26,622,509	14.18		1,540,555	3.55%	336,914	0.78%	1,877,469	4.32%							
	NOBLESVILLE CT UNIT 4	48,555,364	R1.5 - 40	-11%	53,896,454	21,773,244	32,123,210	14.29		1,874,186	3.86%	373,764	0.77%	2,247,950	4.63%							
	NOBLESVILLE CT UNIT 5	42,395,917	R1.5 - 40	-11%	47,059,468	20,082,339	26,977,129	14.24		1,566,965	3.70%	327,497	0.77%	1,894,461	4.47%							
	VERMILLION CT STATION	12,083,165	R1.5 - 40	-9%	13,170,650	4,349,829	8,820,821	20.79		371,974	3.08%	52,308	0.43%	424,282	3.51%							
	CAYUGA CT UNIT 4	28,357,632	R1.5 - 40	-5%	29,775,514	19,864,847	9,910,667	8.72		973,943	3.43%	162,601	0.57%	1,136,544	4.01%							
	CINCAP MADISON CT UNIT 5	49,514	R1.5 - 40	-6%	52,485	1,450	51,035	20.86		2,304	4.65%	142	0.29%	2,447	4.94%							
	CINCAP MADISON CT UNIT 6	4,916,528	R1.5 - 40	-6%	5,211,520	593,289	4,618,231	20.65		209,358	4.26%	14,285	0.29%	223,643	4.55%							
	CINCAP MADISON CT UNIT 7	1,593,246	R1.5 - 40	-6%	1,688,840	494,104	1,194,736	20.08		54,738	3.44%	4,761	0.30%	59,499	3.73%							
	CINCAP MADISON CT UNIT 8	3,185,257	R1.5 - 40	-6%	3,376,373	502,459	2,873,914	20.61		130,170	4.09%	9,273	0.49%	139,443	4.38%							
	CINCAP MADISON CT 1-8	217,271,422	R1.5 - 40	-6%	230,307,707	96,724,210	133,583,497	19.01		6,341,253	2.92%	685,759	0.32%	7,027,012	3.23%							
	HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)	339,717	R1.5 - 40	-6%	360,100	112,944	247,156	17.77		12,762	3.76%	1,147	0.34%	13,909	4.09%							
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	47,360,621	R1.5 - 40	-6%	50,202,258	17,477,008	32,725,250	17.48		1,709,589	3.61%	162,565	0.34%	1,872,154	3.95%							
	WHEATLAND CT UNIT 1	24,295,501	R1.5 - 40	-17%	28,425,736	6,628,499	21,797,237	21.71		813,773	3.35%	190,246	0.78%	1,004,018	4.13%							
	WHEATLAND CT UNIT 2	18,042,162	R1.5 - 40	-17%	21,109,330	7,280,721	13,828,609	21.00		512,450	2.84%	146,056	0.81%	658,505	3.65%							
	WHEATLAND CT UNIT 3	18,164,569	R1.5 - 40	-17%	21,252,545	7,110,718	14,141,827	21.07		524,625	2.89%	146,558	0.81%	671,183	3.70%							
	WHEATLAND CT UNIT 4	17,407,177	R1.5 - 40	-17%	20,366,397	7,284,856	13,081,541	20.91		484,090	2.78%	141,522	0.81%	625,612	3.59%							
	WHEATLAND COMMON CT 1-4	1,361,368	R1.5 - 40	-17%	1,592,800	298,805	1,293,995	21.93		48,452	3.56%	10,553	0.78%	59,006	4.33%							
	Total 343.00	565,959,757		-9%	617,292,641	248,810,789	368,481,852	17.01		18,606,039	3.29%	3,051,915	0.54%	21,657,954	3.83%							
344.00	Generators																					
	NOBLESVILLE	31,366,266	S1.5 - 45	-11%	34,816,556	22,544,593	12,271,963	14.00		630,120	2.01%	246,449	0.79%	876,569	2.79%							
	NOBLESVILLE CT UNIT 3	2,570,466	S1.5 - 45	-11%	2,853,217	1,851,312	1,001,905	14.44		49,803	1.94%	19,581	0.76%	69,384	2.70%							
	NOBLESVILLE CT UNIT 4	2,532,001	S1.5 - 45	-11%	2,810,521	1,803,253	1,007,268	14.46		50,398	1.99%	19,261	0.76%	69,659	2.75%							
	NOBLESVILLE CT UNIT 5	2,529,647	S1.5 - 45	-11%	2,807,909	1,807,522	1,000,387	14.45		49,974	1.98%	19,257	0.76%	69,231	2.74%							
	VERMILLION CT STATION	114,748,831	S1.5 - 45	-9%	125,076,226	78,751,828	46,324,398	20.18		1,783,796	1.55%	511,764	0.45%	2,295,560	2.00%							
	CAYUGA CT UNIT 4	9,930,571	S1.5 - 45	-5%	10,427,100	8,763,943	1,663,157	8.99		129,770	1.31%	55,231	0.56%	185,001	1.86%							
	CINCAP MADISON CT 1-8	70,466,112	S1.5 - 45	-6%	74,694,079	47,603,967	27,090,112	19.07		1,198,854	1.70%	221,708	0.31%	1,420,562	2.02%							
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	25,371,949	S1.5 - 45	-6%	26,894,266	17,355,203	9,539,063	17.23		465,278	1.83%	88,353	0.35%	553,631	2.18%							
	CAYUGA DIESEL	1,950,116	S1.5 - 45	-5%	2,047,622	1,532,677	514,945	9.00		46,382	2.38%	10,834	0.56%	57,216	2.93%							
	WHEATLAND CT UNIT 1	4,059,676	S1.5 - 45	-17%	4,749,821	2,423,912	2,325,909	21.44		76,295	1.88%	32,190	0.79%	108,485	2.67%							
	WHEATLAND CT UNIT 2	4,059,676	S1.5 - 45	-17%	4,749,821	2,423,913	2,325,908	21.44		76,295	1.88%	32,190	0.79%	108,485	2.67%							
	WHEATLAND CT UNIT 3	4,059,676	S1.5 - 45	-17%	4,749,821	2,423,912	2,325,909	21.44		76,295	1.88%	32,190	0.79%	108,485	2.67%							
	WHEATLAND CT UNIT 4	4,059,676	S1.5 - 45	-17%	4,749,821	2,423,913	2,325,908	21.44		76,295	1.88%	32,190	0.79%	108,485	2.67%							
	WHEATLAND COMMON CT 1-4	99,307	S1.5 - 45	-17%	116,189	20,644	95,545	23.35		3,369	3.39%	723	0.73%	4,092	4.12%							
	Total 344.00	277,803,972		-9%	301,542,968																	

ALG Unadjusted - Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
		Plant	Iowa Curve	Net	Depreciable	Book	Future	Remaining	Service Life		Net Salvage		Total	
		12/31/2018	Type AL	Salvage	Base	Reserve	Accruals	Life	Accrual	Rate	Accrual	Rate	Accrual	Rate
	NOBLESVILLE	4,353,572	S0.5 - 35	-11%	4,832,464	2,057,948	2,774,516	11.88	193,234	4.44%	40,311	0.93%	233,545	5.36%
	NOBLESVILLE CT UNIT 3	794,893	S0.5 - 35	-11%	882,332	411,311	471,021	13.11	29,259	3.68%	6,670	0.84%	35,928	4.52%
	NOBLESVILLE CT UNIT 4	840,651	S0.5 - 35	-11%	933,123	367,683	565,440	13.57	34,854	4.15%	6,814	0.81%	41,668	4.96%
	NOBLESVILLE CT UNIT 5	820,065	S0.5 - 35	-11%	910,272	407,828	502,444	13.24	31,136	3.80%	6,813	0.83%	37,949	4.63%
	VERMILLION CT STATION	919,272	S0.5 - 35	-9%	1,002,007	177,847	824,160	20.93	35,424	3.85%	3,953	0.43%	39,377	4.28%
	CAYUGA CT UNIT 4	4,735,744	S0.5 - 35	-5%	4,972,531	3,152,319	1,820,212	8.14	194,524	4.11%	29,089	0.61%	223,613	4.72%
	CINCAP MADISON CT UNIT 1	51,123	S0.5 - 35	-6%	54,190	10,974	43,216	19.48	2,061	4.03%	157	0.31%	2,218	4.34%
	CINCAP MADISON CT UNIT 2	50,087	S0.5 - 35	-6%	53,092	10,752	42,340	19.48	2,019	4.03%	154	0.31%	2,174	4.34%
	CINCAP MADISON CT UNIT 6	46,569	S0.5 - 35	-6%	49,363	9,996	39,367	19.48	1,877	4.03%	143	0.31%	2,021	4.34%
	CINCAP MADISON CT UNIT 7	48,262	S0.5 - 35	-6%	51,158	10,360	40,798	19.48	1,946	4.03%	149	0.31%	2,094	4.34%
	CINCAP MADISON CT UNIT 8	48,378	S0.5 - 35	-6%	51,281	10,385	40,896	19.48	1,950	4.03%	149	0.31%	2,099	4.34%
	CINCAP MADISON CT 1-8	13,237,250	S0.5 - 35	-6%	14,031,485	5,543,207	8,488,278	17.37	442,950	3.35%	45,725	0.35%	488,675	3.69%
	HENRY COUNTY CT UNIT 1 (CADIZ CINCAP)	142,052	S0.5 - 35	-6%	150,575	18,094	132,481	17.87	6,937	4.88%	477	0.34%	7,414	5.22%
	HENRY COUNTY CT UNIT 2 (CADIZ CINCAP)	10,908	S0.5 - 35	-6%	11,563	2,501	9,062	17.38	484	4.43%	38	0.35%	521	4.78%
	HENRY COUNTY CT UNIT 3 (CADIZ CINCAP)	10,759	S0.5 - 35	-6%	11,404	2,467	8,937	17.38	477	4.43%	37	0.35%	514	4.78%
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	7,256,791	S0.5 - 35	-6%	7,692,199	1,897,754	5,794,445	17.10	313,394	4.32%	25,462	0.35%	338,856	4.67%
	CAYUGA DIESEL	872,195	S0.5 - 35	-5%	915,805	237,790	678,015	9.05	70,100	8.04%	4,819	0.50%	74,919	8.59%
	WHEATLAND CT UNIT 1	519,361	S0.5 - 35	-17%	607,652	218,321	389,331	18.88	15,945	3.07%	4,676	0.90%	20,621	3.97%
	WHEATLAND CT UNIT 2	579,010	S0.5 - 35	-17%	677,442	229,389	448,053	19.15	18,257	3.15%	5,140	0.89%	23,397	4.04%
	WHEATLAND CT UNIT 3	500,273	S0.5 - 35	-17%	585,319	211,384	373,935	18.85	15,326	3.06%	4,512	0.90%	19,837	3.97%
	WHEATLAND CT UNIT 4	216,248	S0.5 - 35	-17%	253,010	84,632	168,378	19.20	6,855	3.17%	1,915	0.89%	8,770	4.06%
	WHEATLAND COMMON CT 1-4	1,665,426	S0.5 - 35	-17%	1,948,548	338,633	1,609,915	20.96	63,301	3.80%	13,508	0.81%	76,809	4.61%
	Total 345.00	37,718,888		-8%	40,676,814	15,411,575	25,265,239	15.01	1,482,310	3.93%	200,711	0.53%	1,683,021	4.46%
345.20	Accessory Electric Equipment - Solar CRANE SOLAR	1,504,181	S2.5 - 25	-12%	1,684,683	95,194	1,589,489	22.80	61,798	4.11%	7,917	0.53%	69,714	4.63%
	Total 345.20	1,504,181		-12%	1,684,683	95,194	1,589,489	22.80	61,798	4.11%	7,917	0.53%	69,714	4.63%
346.00	Accessory Electric Equipment													
	NOBLESVILLE	6,630,888	R1.5 - 50	-11%	7,360,285	1,669,017	5,691,269	14.65	338,694	5.11%	49,788	0.75%	388,482	5.86%
	NOBLESVILLE CT UNIT 3	1,975,255	R1.5 - 50	-11%	2,192,533	620,744	1,571,789	14.58	92,902	4.70%	14,902	0.75%	107,804	5.46%
	NOBLESVILLE CT UNIT 4	1,895,372	R1.5 - 50	-11%	2,103,863	612,794	1,491,069	14.56	88,089	4.65%	14,319	0.76%	102,409	5.40%
	NOBLESVILLE CT UNIT 5	1,913,578	R1.5 - 50	-11%	2,124,072	609,918	1,514,154	14.57	89,476	4.68%	14,447	0.75%	103,923	5.43%
	VERMILLION CT STATION	1,347,504	R1.5 - 50	-9%	1,468,779	127,286	1,341,493	22.82	53,471	3.97%	5,314	0.39%	58,786	4.36%
	CAYUGA CT UNIT 4	1,228,893	R1.5 - 50	-5%	1,290,338	454,303	836,035	9.13	84,840	6.90%	6,730	0.55%	91,570	7.45%
	CINCAP MADISON CT 1-8	1,862,194	R1.5 - 50	-6%	1,973,925	153,457	1,820,468	21.16	80,753	4.34%	5,280	0.28%	86,033	4.62%
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	864,793	R1.5 - 50	-6%	916,681	86,864	829,817	18.51	42,028	4.86%	2,803	0.32%	44,831	5.18%
	CAYUGA DIESEL	311	R1.5 - 50	-5%	327	156	171	8.17	19	6.10%	2	0.10%	21	6.72%
	WHEATLAND CT UNIT 1	629,836	R1.5 - 50	-17%	736,908	137,279	599,629	22.29	22,098	3.51%	4,804	0.76%	26,901	4.27%
	WHEATLAND CT UNIT 2	573,663	R1.5 - 50	-17%	671,185	130,566	540,619	22.23	19,932	3.47%	4,387	0.76%	24,319	4.24%
	WHEATLAND CT UNIT 3	615,252	R1.5 - 50	-17%	719,845	141,068	578,777	22.22	21,340	3.47%	4,707	0.77%	26,048	4.23%
	WHEATLAND CT UNIT 4	575,640	R1.5 - 50	-17%	673,499	130,344	543,155	22.24	20,022	3.48%	4,400	0.76%	24,422	4.24%
	WHEATLAND COMMON CT 1-4	3,502,524	R1.5 - 50	-17%	4,097,953	650,364	3,447,589	22.46	126,988	3.63%	26,511	0.76%	153,499	4.38%
	Total 346.00	23,615,704		-11%	26,330,195	5,524,160	20,806,035	16.79	1,080,654	4.58%	158,396	0.67%	1,239,049	5.25%
	Total Other Production Plant	1,039,841,866		-9%	1,133,649,706	517,755,824	615,893,882	17.59	29,621,812	2.85%	5,400,601	0.52%	35,022,413	3.37%
	Total Production Plant	8,924,850,148		-11%	9,888,668,801	3,381,732,617	6,506,936,184	15.29	357,817,553	4.01%	67,867,123	0.76%	425,684,676	4.77%
TRANSMISSION PLANT														
350.10	RIGHTS OF WAY	38,621,842	R4 - 80	0%	38,621,842	19,954,329	18,667,513	44.22	422,151	1.09%	0	0.00%	422,151	1.09%
352.00	STRUCTURES AND IMPROVEMENTS	52,451,026	R2.5 - 70	-5%	55,073,578	9,180,990	45,892,588	58.30	742,196	1.42%	44,984	0.09%	787,180	1.50%
353.00	STATION EQUIPMENT	699,465,967	R1.5 - 53	-10%	769,412,564	204,491,225	564,921,339	40.33	12,273,115	1.75%	1,734,356	0.25%	14,007,472	2.00%
353.50	STATION EQUIPMENT ELECTRONICS	288,535	S2.5 - 20	0%	288,535	207,355	81,180	16.60	4,890	1.69%	0	0.00%	4,890	1.69%
354.00	TOWERS AND FIXTURES	89,056,102	R3 - 75	-30%	115,772,933	56,002,880	59,770,053	42.75	773,175	0.87%	624,955	0.70%	1,398,130	1.57%
355.00	POLES AND FIXTURES	458,743,154	R1 - 55	-50%	688,114,732	112,796,625	575,318,107	48.14	7,186,259	1.57%	4,764,678	1.04%	11,950,937	2.61%
356.00	OVERHEAD CONDUCTORS AND DEVICES	375,266,044	R2.5 - 65	-60%	600,425,670	131,956,482	468,469,188	49.92	4,873,990	1.30%	4,510,409	1.20%	9,384,399	2.50%
357.00	UNDERGROUND CONDUIT	208,383	R3 - 65	0%	208,383	105,497	102,886	61.03	1,686	0.81%	0	0.00%	1,686	0.81%
358.00	UNDERGROUND CONDUCTOR AND DEVICES	1,295,923	R4 - 40	0%	1,295,923	413,269	882,654	33.39	26,435	2.04%	0	0.00%	26,435	2.04%
	Total Transmission Plant	1,715,396,976		-32%	2,269,214,159	535,108,651	1,734,105,508	45.65	26,303,897	1.53%	11,679,382	0.68%	37,983,279	2.21%

ALG Unadjusted - Depreciation Rate Development

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	
		Plant 12/31/2018	Iowa Curve Type AL	Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Remaining Life	Service Life Accrual Rate	Net Salvage Accrual Rate	Total Accrual Rate				
DISTRIBUTION PLANT															
360.10	RIGHTS OF WAY	2,013,064	R4 - 75	0%	2,013,064	1,011,544	1,001,520	42.13		23,772	1.18%	0	0.00%	23,772	1.18%
361.00	STRUCTURES AND IMPROVEMENTS	45,256,280	R2 - 65	-15%	52,044,722	8,867,862	43,176,859	55.48		655,884	1.45%	122,358	0.27%	778,242	1.72%
362.00	STATION EQUIPMENT	547,556,994	S0.5 - 52	-15%	629,690,543	203,673,504	426,017,039	40.29		8,535,207	1.56%	2,038,559	0.37%	10,573,766	1.93%
364.00	POLES, TOWERS AND FIXTURES	511,503,709	R0.5 - 55	-50%	767,255,564	270,800,456	496,455,108	44.33		5,429,805	1.06%	5,769,273	1.13%	11,199,078	2.19%
365.00	OVERHEAD CONDUCTORS AND DEVICES	615,224,021	R0.5 - 55	-40%	861,313,629	136,371,000	724,942,629	46.87		10,216,621	1.66%	5,250,472	0.85%	15,467,093	2.51%
366.00	UNDERGROUND CONDUIT	49,110,604	R2 - 55	-25%	61,388,254	1,874,614	59,513,640	47.81		987,994	2.01%	256,801	0.52%	1,244,795	2.53%
367.00	UNDERGROUND CONDUCTORS AND DEVICES	525,591,706	R2.5 - 55	-25%	656,989,633	184,016,156	472,973,477	40.98		8,335,177	1.59%	3,206,392	0.61%	11,541,568	2.20%
368.00	LINE TRANSFORMERS	476,169,775	R0.5 - 44	-20%	571,403,730	215,516,907	355,886,823	34.16		7,630,353	1.60%	2,787,879	0.59%	10,418,233	2.19%
369.00	SERVICES	5,939	R0.5 - 55	-25%	7,424	1,273	6,151	52.56		89	1.49%	28	0.48%	117	1.97%
369.10	SERVICES - UNDERGROUND	212,347,005	R0.5 - 55	-25%	265,433,756	148,069,432	117,364,324	43.64		1,472,905	0.69%	1,216,470	0.57%	2,689,375	1.27%
369.20	SERVICES - OVERHEAD	46,713,687	R0.5 - 55	-25%	58,392,108	39,352,566	19,039,542	40.01		183,988	0.39%	291,888	0.62%	475,870	1.02%
370.00	METERS	103,153,691	S0.5 - 30	-1%	104,185,228	59,004,220	45,181,008	16.46		2,682,228	2.60%	62,669	0.06%	2,744,897	2.66%
370.20	METERS - AMI	93,317,259	S2.5 - 15	0%	93,317,259	7,681,941	85,635,318	12.30		6,962,221	7.46%	0	0.00%	6,962,221	7.46%
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	33,180,161	L0 - 20	-10%	36,498,177	26,407,126	10,091,050	13.60		498,017	1.50%	243,972	0.74%	741,989	2.24%
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	39,579,026	O1 - 28	-15%	45,515,879	28,536,681	16,979,198	19.42		568,607	1.44%	305,708	0.77%	874,315	2.21%
Total Distribution Plant		3,300,722,919		-27%	4,205,448,970	1,331,185,282	2,874,263,687	37.95		54,182,861	1.64%	21,552,469	0.65%	75,735,330	2.29%
GENERAL PLANT															
390.00	STRUCTURES AND IMPROVEMENTS	248,623,848	S0.5 - 55	-10%	273,486,233	101,862,581	171,623,652	45.07		3,256,296	1.31%	551,639	0.22%	3,807,935	1.53%
391.00	OFFICE FURNITURE AND EQUIPMENT	14,489,256	SQ - 20	0%	14,489,256	8,719,188	5,770,069	14.28		404,066	2.79%	0	0.00%	404,066	2.79%
391.10	OFFICE FURNITURE AND EQUIPMENT - EDP	15,609,440	SQ - 5	0%	15,609,440	1,013,140	14,596,300	2.79		5,231,649	33.52%	0	0.00%	5,231,649	33.52%
392.00	TRANSPORTATION EQUIPMENT	15,753,687	L3 - 22	5%	14,966,003	4,552,067	10,413,936	18.11		618,532	3.93%	-43,494	-0.28%	575,038	3.65%
393.00	STORES EQUIPMENT	857,281	SQ - 20	0%	857,281	257,360	599,921	14.38		41,719	4.87%	0	0.00%	41,719	4.87%
393.10	FORKLIFTS	566,835	SQ - 25	0%	566,835	12,109	554,726	24.50		22,642	3.99%	0	0.00%	22,642	3.99%
394.00	TOOLS, SHOPS AND GARAGE EQUIPMENT	44,579,677	SQ - 25	0%	44,579,677	13,083,954	31,495,723	17.92		1,757,574	3.94%	0	0.00%	1,757,574	3.94%
395.00	LABORATORY EQUIPMENT	1,918,993	SQ - 20	0%	1,918,993	2,005,383	-86,390								
396.00	POWER OPERATED EQUIPMENT	846,850	R0.5 - 22	0%	846,850	469,747	377,103	9.37		40,246	4.75%	0	0.00%	40,246	4.75%
397.00	COMMUNICATION EQUIPMENT	98,561,626	SQ - 20	0%	98,561,626	44,676,739	53,884,887	11.82		4,558,789	4.63%	0	0.00%	4,558,789	4.63%
398.00	MISCELLANEOUS EQUIPMENT	1,516,247	SQ - 15	0%	1,516,247	1,256,366	259,881	11.11		23,392	1.54%	0	0.00%	23,392	1.54%
Total General Plant		443,323,741		-5%	467,398,441	177,908,634	289,489,807	17.58		15,954,905	3.60%	508,145	0.11%	16,463,050	3.71%
TOTAL DEPRECIABLE PLANT		\$ 14,384,293,784		-17%	\$ 16,830,730,370	\$ 5,425,935,185	\$ 11,404,795,186	20.52		\$ 454,259,217	3.16%	\$ 101,607,118	0.71%	\$ 555,866,335	3.86%

[1] From depreciation study

[2] Average life and Iowa curve shape developed through statistical analysis and professional judgment

[3] Mass net salvage rates developed through statistical analysis and professional judgment

[4] = [1]*[1]-[3]

[5] From depreciation study

[6] = [4] - [5]

[7] Composite remaining life based on Iowa curve in [2]; see remaining life exhibit for detailed calculations

[8] = ([1] - [5]) / [7]

[9] = [8] / [1]

[10] = [12] - [8]

[11] = [13] - [9]

[12] = [6] / [7]

[13] = [12] / [1]

Account 353 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	DEI R1.5-53	OUCC R1-56	DEI SSD	OUCC SSD
0.0	765,767,773	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	707,787,534	99.94%	99.83%	99.77%	0.0000	0.0000
1.5	671,858,889	99.88%	99.49%	99.30%	0.0000	0.0000
2.5	649,761,290	98.88%	99.14%	98.82%	0.0000	0.0000
3.5	626,177,176	98.39%	98.77%	98.33%	0.0000	0.0000
4.5	593,957,393	97.34%	98.39%	97.82%	0.0001	0.0000
5.5	543,329,766	97.05%	97.99%	97.31%	0.0001	0.0000
6.5	522,060,734	96.68%	97.59%	96.78%	0.0001	0.0000
7.5	500,411,019	96.44%	97.16%	96.24%	0.0001	0.0000
8.5	473,585,430	95.82%	96.73%	95.69%	0.0001	0.0000
9.5	464,362,840	95.09%	96.28%	95.13%	0.0001	0.0000
10.5	453,781,161	94.73%	95.81%	94.56%	0.0001	0.0000
11.5	423,088,916	93.21%	95.33%	93.97%	0.0004	0.0001
12.5	417,682,950	92.67%	94.83%	93.38%	0.0005	0.0001
13.5	402,095,272	92.28%	94.31%	92.77%	0.0004	0.0000
14.5	383,903,929	91.47%	93.78%	92.15%	0.0005	0.0000
15.5	359,519,865	91.30%	93.23%	91.53%	0.0004	0.0000
16.5	352,933,447	90.63%	92.67%	90.89%	0.0004	0.0000
17.5	341,046,203	90.40%	92.09%	90.24%	0.0003	0.0000
18.5	307,490,236	89.90%	91.48%	89.58%	0.0003	0.0000
19.5	290,538,319	86.95%	90.86%	88.90%	0.0015	0.0004
20.5	275,008,367	86.72%	90.22%	88.22%	0.0012	0.0002
21.5	267,032,796	86.20%	89.56%	87.52%	0.0011	0.0002
22.5	262,931,224	86.05%	88.87%	86.81%	0.0008	0.0001
23.5	248,478,894	85.79%	88.16%	86.09%	0.0006	0.0000
24.5	232,140,318	85.21%	87.43%	85.36%	0.0005	0.0000
25.5	217,546,847	84.82%	86.68%	84.61%	0.0003	0.0000
26.5	207,051,371	84.02%	85.90%	83.84%	0.0004	0.0000
27.5	198,239,147	82.55%	85.09%	83.06%	0.0006	0.0000
28.5	185,686,793	82.32%	84.25%	82.26%	0.0004	0.0000
29.5	176,779,027	81.95%	83.39%	81.45%	0.0002	0.0000
30.5	168,690,039	81.63%	82.50%	80.62%	0.0001	0.0001
31.5	166,673,358	80.83%	81.57%	79.78%	0.0001	0.0001
32.5	160,755,577	80.45%	80.62%	78.91%	0.0000	0.0002
33.5	158,575,642	79.61%	79.63%	78.03%	0.0000	0.0003
34.5	154,727,759	79.23%	78.62%	77.12%	0.0000	0.0004
35.5	136,173,237	75.26%	77.57%	76.20%	0.0005	0.0001
36.5	115,999,166	74.14%	76.48%	75.26%	0.0005	0.0001
37.5	105,427,402	73.01%	75.36%	74.30%	0.0006	0.0002
38.5	101,174,524	71.93%	74.20%	73.31%	0.0005	0.0002
39.5	93,231,035	71.37%	73.01%	72.31%	0.0003	0.0001
40.5	80,821,219	70.48%	71.79%	71.29%	0.0002	0.0001
41.5	75,443,150	69.87%	70.52%	70.24%	0.0000	0.0000
42.5	71,132,095	69.04%	69.22%	69.18%	0.0000	0.0000
43.5	64,575,572	68.40%	67.89%	68.09%	0.0000	0.0000
44.5	59,974,682	67.23%	66.51%	66.99%	0.0001	0.0000
45.5	59,211,818	66.85%	65.10%	65.86%	0.0003	0.0001
46.5	53,855,350	65.51%	63.66%	64.71%	0.0003	0.0001
47.5	50,198,622	63.31%	62.18%	63.55%	0.0001	0.0000
48.5	44,560,379	60.15%	60.66%	62.36%	0.0000	0.0005
49.5	43,511,459	59.74%	59.11%	61.16%	0.0000	0.0002
50.5	41,475,546	59.00%	57.54%	59.93%	0.0002	0.0001
51.5	40,083,338	58.20%	55.93%	58.69%	0.0005	0.0000
52.5	38,137,737	56.43%	54.29%	57.43%	0.0005	0.0001
53.5	37,024,229	55.98%	52.62%	56.15%	0.0011	0.0000
54.5	36,408,889	55.66%	50.94%	54.86%	0.0022	0.0001
55.5	35,978,726	55.36%	49.23%	53.55%	0.0038	0.0003
56.5	35,026,915	54.85%	47.50%	52.23%	0.0054	0.0007
57.5	30,402,432	52.30%	45.75%	50.90%	0.0043	0.0002
58.5	26,417,950	50.38%	44.00%	49.55%	0.0041	0.0001
59.5	24,817,683	49.35%	42.24%	48.19%	0.0051	0.0001

Account 353 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	DEI R1.5-53	OUCC R1-56	DEI SSD	OUCC SSD
60.5	23,125,190	48.43%	40.47%	46.82%	0.0063	0.0003
61.5	20,449,212	47.15%	38.70%	45.45%	0.0071	0.0003
62.5	18,727,494	44.46%	36.94%	44.06%	0.0057	0.0000
63.5	14,929,931	41.47%	35.18%	42.67%	0.0040	0.0001
64.5	9,368,464	39.39%	33.44%	41.28%	0.0035	0.0004
65.5	4,166,734	37.16%	31.71%	39.88%	0.0030	0.0007
66.5	3,713,830	35.64%	30.01%	38.48%	0.0032	0.0008
67.5	3,229,776	32.76%	28.33%	37.08%	0.0020	0.0019
68.5	2,279,005	29.65%	26.68%	35.68%	0.0009	0.0036
69.5	1,516,817	25.03%	25.06%	34.29%	0.0000	0.0086
70.5	1,401,630	24.68%	23.48%	32.90%	0.0001	0.0068
71.5	1,032,953	18.21%	21.95%	31.52%	0.0014	0.0177
72.5	922,660	16.44%	20.45%	30.14%	0.0016	0.0188
73.5	748,238	15.65%	19.01%	28.78%	0.0011	0.0172
74.5	463,165	14.58%	17.61%	27.43%	0.0009	0.0165
75.5	371,521	12.53%	16.27%	26.09%	0.0014	0.0184
76.5	389,343	12.32%	14.98%	24.77%	0.0007	0.0155
77.5	334,846	11.27%	13.74%	23.46%	0.0006	0.0149
78.5	276,810	9.32%	12.57%	22.18%	0.0011	0.0165
79.5	278,555	9.31%	11.44%	20.92%	0.0005	0.0135
80.5	271,714	9.25%	10.38%	19.68%	0.0001	0.0109
81.5	264,933	9.09%	9.37%	18.47%	0.0000	0.0088
82.5	255,192	8.83%	8.42%	17.28%	0.0000	0.0071
83.5	235,970	8.17%	7.53%	16.12%	0.0000	0.0063
84.5	234,837	8.13%	6.70%	15.00%	0.0002	0.0047
85.5	232,757	7.97%	5.92%	13.90%	0.0004	0.0035
86.5	222,742	7.71%	5.20%	12.85%	0.0006	0.0026
87.5	213,758	7.48%	4.54%	11.82%	0.0009	0.0019
88.5	211,662	7.42%	3.93%	10.84%	0.0012	0.0012
89.5	99,244	3.28%	3.38%	9.89%	0.0000	0.0044
90.5	73,582	3.28%	2.88%	8.99%	0.0000	0.0033
91.5	65,983	3.19%	2.43%	8.13%	0.0001	0.0024
92.5	63,818	3.09%	2.04%	7.31%	0.0001	0.0018
93.5	47,985	2.50%	1.69%	6.53%	0.0001	0.0016
94.5	294	2.31%	1.39%	5.80%	0.0001	0.0012
95.5	18	0.14%	1.14%	5.12%	0.0001	0.0025
96.5	0	0.14%	0.92%	4.48%		
Sum of Squared Differences				[8]	0.0914	0.2423
Up to 1% of Beginning Exposures				[9]	0.0690	0.0067

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])². This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])². This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Account 356 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	DEI R2.5-65	OUCC R2.5-69	DEI SSD	OUCC SSD
0.0	383,260,646	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	342,757,043	100.00%	99.96%	99.96%	0.0000	0.0000
1.5	306,923,868	99.98%	99.87%	99.88%	0.0000	0.0000
2.5	280,399,327	99.76%	99.78%	99.79%	0.0000	0.0000
3.5	264,845,998	99.28%	99.67%	99.70%	0.0000	0.0000
4.5	240,023,507	98.92%	99.57%	99.60%	0.0000	0.0000
5.5	228,694,383	98.66%	99.45%	99.49%	0.0001	0.0001
6.5	217,489,480	98.27%	99.33%	99.38%	0.0001	0.0001
7.5	212,775,298	97.77%	99.20%	99.26%	0.0002	0.0002
8.5	208,554,685	97.51%	99.07%	99.13%	0.0002	0.0003
9.5	199,183,398	97.27%	98.92%	99.00%	0.0003	0.0003
10.5	193,602,548	96.95%	98.77%	98.86%	0.0003	0.0004
11.5	178,818,835	96.73%	98.60%	98.71%	0.0004	0.0004
12.5	167,734,167	96.44%	98.43%	98.55%	0.0004	0.0004
13.5	163,457,181	95.88%	98.24%	98.39%	0.0006	0.0006
14.5	159,310,255	95.48%	98.05%	98.21%	0.0007	0.0007
15.5	156,580,941	95.29%	97.84%	98.02%	0.0006	0.0007
16.5	148,424,156	95.10%	97.62%	97.83%	0.0006	0.0007
17.5	139,039,421	94.83%	97.38%	97.62%	0.0007	0.0008
18.5	136,933,708	94.61%	97.13%	97.40%	0.0006	0.0008
19.5	132,840,973	94.33%	96.87%	97.17%	0.0006	0.0008
20.5	131,113,626	94.07%	96.59%	96.92%	0.0006	0.0008
21.5	128,834,967	93.33%	96.30%	96.66%	0.0009	0.0011
22.5	127,619,674	93.02%	95.99%	96.39%	0.0009	0.0011
23.5	122,313,848	92.15%	95.66%	96.10%	0.0012	0.0016
24.5	118,913,008	91.91%	95.32%	95.80%	0.0012	0.0015
25.5	111,960,130	91.43%	94.95%	95.48%	0.0012	0.0016
26.5	109,304,252	91.03%	94.57%	95.15%	0.0013	0.0017
27.5	107,025,255	90.70%	94.16%	94.80%	0.0012	0.0017
28.5	103,605,248	90.35%	93.74%	94.43%	0.0011	0.0017
29.5	101,558,395	90.19%	93.29%	94.04%	0.0010	0.0015
30.5	100,038,948	89.87%	92.81%	93.63%	0.0009	0.0014
31.5	99,177,234	89.64%	92.32%	93.21%	0.0007	0.0013
32.5	97,522,206	89.27%	91.80%	92.76%	0.0006	0.0012
33.5	96,926,857	89.01%	91.25%	92.29%	0.0005	0.0011
34.5	95,245,947	88.48%	90.67%	91.80%	0.0005	0.0011
35.5	91,993,609	88.32%	90.07%	91.28%	0.0003	0.0009
36.5	89,584,879	88.08%	89.44%	90.74%	0.0002	0.0007
37.5	79,138,958	87.80%	88.77%	90.18%	0.0001	0.0006
38.5	74,422,422	87.39%	88.08%	89.59%	0.0000	0.0005
39.5	72,333,866	86.69%	87.35%	88.97%	0.0000	0.0005
40.5	59,416,324	86.24%	86.59%	88.33%	0.0000	0.0004
41.5	55,167,930	85.66%	85.80%	87.65%	0.0000	0.0004
42.5	49,127,687	85.36%	84.97%	86.95%	0.0000	0.0003
43.5	47,192,757	84.77%	84.10%	86.22%	0.0000	0.0002
44.5	36,326,274	84.19%	83.20%	85.45%	0.0001	0.0002
45.5	35,693,670	83.78%	82.25%	84.66%	0.0002	0.0001
46.5	34,526,592	83.47%	81.26%	83.83%	0.0005	0.0000
47.5	32,452,450	82.83%	80.23%	82.97%	0.0007	0.0000
48.5	31,423,194	82.69%	79.16%	82.07%	0.0012	0.0000
49.5	30,441,494	82.36%	78.04%	81.13%	0.0019	0.0002
50.5	29,941,533	82.06%	76.88%	80.16%	0.0027	0.0004
51.5	28,580,120	81.55%	75.66%	79.14%	0.0035	0.0006

Account 356 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]	
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	DEI R2.5-65	OUCC R2.5-69	DEI SSD	OUCC SSD	
52.5	27,397,970	81.39%	74.40%	78.09%	0.0049	0.0011	
53.5	26,597,203	80.98%	73.09%	77.00%	0.0062	0.0016	
54.5	25,244,624	80.87%	71.73%	75.86%	0.0084	0.0025	
55.5	24,444,190	80.66%	70.32%	74.68%	0.0107	0.0036	
56.5	23,291,980	80.12%	68.85%	73.46%	0.0127	0.0044	
57.5	21,287,120	79.69%	67.34%	72.19%	0.0153	0.0056	
58.5	20,659,419	79.22%	65.77%	70.88%	0.0181	0.0070	
59.5	18,260,929	78.79%	64.15%	69.52%	0.0214	0.0086	
60.5	17,167,167	78.59%	62.48%	68.11%	0.0260	0.0110	
61.5	16,025,890	77.80%	60.76%	66.66%	0.0290	0.0124	
62.5	15,340,772	77.66%	58.99%	65.16%	0.0349	0.0156	
63.5	13,339,767	77.04%	57.18%	63.62%	0.0394	0.0180	
64.5	11,947,136	76.63%	55.32%	62.03%	0.0454	0.0213	
65.5	7,957,437	76.39%	53.43%	60.41%	0.0527	0.0256	
66.5	6,814,415	69.22%	51.50%	58.73%	0.0314	0.0110	
67.5	6,772,424	69.17%	49.54%	57.02%	0.0385	0.0148	
68.5	3,914,001	68.80%	47.56%	55.27%	0.0451	0.0183	
69.5	3,655,702	67.63%	45.55%	53.48%	0.0487	0.0200	
70.5	3,592,886	66.99%	43.53%	51.67%	0.0550	0.0235	
71.5	3,482,642	65.79%	41.51%	49.83%	0.0590	0.0255	
72.5	3,446,890	65.63%	39.48%	47.96%	0.0684	0.0312	
73.5	2,514,521	63.93%	37.46%	46.08%	0.0701	0.0319	
74.5	2,506,460	63.74%	35.46%	44.18%	0.0800	0.0383	
75.5	2,372,026	62.86%	33.47%	42.27%	0.0864	0.0424	
76.5	2,319,887	62.17%	31.51%	40.36%	0.0940	0.0476	
77.5	2,256,419	60.64%	29.59%	38.46%	0.0964	0.0492	
78.5	1,705,763	59.43%	27.71%	36.56%	0.1006	0.0523	
79.5	1,642,068	57.21%	25.88%	34.68%	0.0981	0.0508	
80.5	1,636,884	57.03%	24.11%	32.82%	0.1084	0.0586	
81.5	0	56.63%	22.39%	30.98%			
Sum of Squared Differences					[8]	1.4369	0.6872
Up to 1% of Beginning Exposures					[9]	0.4719	0.2160

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected lowa curve to be fitted to the OLT.

[5] My selected lowa curve to be fitted to the OLT.

[6] = $([4] - [3])^2$. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = $([5] - [3])^2$. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Account 367 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	DEI R2.5-55	OUCG R2-59	DEI SSD	OUCG SSD
0.0	500,674,775	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	452,758,697	99.94%	99.95%	99.92%	0.0000	0.0000
1.5	432,531,017	99.71%	99.84%	99.75%	0.0000	0.0000
2.5	436,150,692	99.42%	99.73%	99.57%	0.0000	0.0000
3.5	424,294,239	99.08%	99.61%	99.39%	0.0000	0.0000
4.5	430,118,277	98.66%	99.47%	99.19%	0.0001	0.0000
5.5	416,079,189	98.33%	99.33%	98.98%	0.0001	0.0000
6.5	400,389,818	97.88%	99.18%	98.76%	0.0002	0.0001
7.5	393,383,919	97.51%	99.01%	98.53%	0.0002	0.0001
8.5	382,463,924	97.09%	98.84%	98.28%	0.0003	0.0001
9.5	361,554,896	96.60%	98.65%	98.02%	0.0004	0.0002
10.5	346,297,704	96.28%	98.44%	97.75%	0.0005	0.0002
11.5	315,024,962	96.00%	98.22%	97.46%	0.0005	0.0002
12.5	300,177,478	95.73%	97.99%	97.16%	0.0005	0.0002
13.5	283,325,509	95.45%	97.74%	96.84%	0.0005	0.0002
14.5	266,186,831	95.19%	97.47%	96.51%	0.0005	0.0002
15.5	255,439,879	94.93%	97.18%	96.16%	0.0005	0.0002
16.5	244,890,103	94.64%	96.87%	95.79%	0.0005	0.0001
17.5	226,477,297	94.40%	96.54%	95.41%	0.0005	0.0001
18.5	207,876,845	94.11%	96.19%	95.00%	0.0004	0.0001
19.5	194,282,797	93.82%	95.81%	94.58%	0.0004	0.0001
20.5	179,759,715	93.47%	95.41%	94.14%	0.0004	0.0000
21.5	161,138,019	93.17%	94.99%	93.67%	0.0003	0.0000
22.5	144,405,168	92.89%	94.53%	93.19%	0.0003	0.0000
23.5	125,633,684	92.53%	94.05%	92.68%	0.0002	0.0000
24.5	109,781,389	92.14%	93.53%	92.15%	0.0002	0.0000
25.5	97,293,841	91.79%	92.99%	91.60%	0.0001	0.0000
26.5	87,502,283	91.34%	92.41%	91.02%	0.0001	0.0000
27.5	79,490,523	90.91%	91.80%	90.41%	0.0001	0.0000
28.5	69,472,217	90.49%	91.14%	89.78%	0.0000	0.0000
29.5	62,179,005	90.13%	90.46%	89.13%	0.0000	0.0001
30.5	54,528,041	89.62%	89.73%	88.44%	0.0000	0.0001
31.5	48,757,866	89.13%	88.96%	87.73%	0.0000	0.0002
32.5	44,425,061	88.68%	88.15%	86.98%	0.0000	0.0003
33.5	41,573,883	88.23%	87.29%	86.21%	0.0001	0.0004
34.5	38,520,417	87.64%	86.38%	85.40%	0.0002	0.0005
35.5	35,366,671	87.11%	85.43%	84.56%	0.0003	0.0006
36.5	32,674,443	86.49%	84.42%	83.69%	0.0004	0.0008
37.5	28,767,037	85.82%	83.36%	82.78%	0.0006	0.0009
38.5	24,336,677	85.10%	82.25%	81.84%	0.0008	0.0011
39.5	20,594,685	84.24%	81.08%	80.86%	0.0010	0.0011
40.5	16,662,048	83.31%	79.85%	79.85%	0.0012	0.0012
41.5	12,999,616	82.36%	78.56%	78.80%	0.0014	0.0013
42.5	10,605,554	81.30%	77.20%	77.71%	0.0017	0.0013
43.5	8,045,891	80.05%	75.78%	76.58%	0.0018	0.0012
44.5	6,040,566	78.82%	74.29%	75.41%	0.0021	0.0012
45.5	4,315,837	77.53%	72.73%	74.20%	0.0023	0.0011
46.5	3,170,890	76.18%	71.09%	72.95%	0.0026	0.0010
47.5	2,480,296	74.81%	69.39%	71.66%	0.0029	0.0010
48.5	2,013,632	73.10%	67.62%	70.34%	0.0030	0.0008
49.5	1,526,184	71.46%	65.77%	68.97%	0.0032	0.0006
50.5	1,159,485	69.47%	63.85%	67.55%	0.0032	0.0004
51.5	726,675	68.08%	61.86%	66.10%	0.0039	0.0004
52.5	388,716	54.59%	59.80%	64.61%	0.0027	0.0100
53.5	248,953	51.95%	57.68%	63.08%	0.0033	0.0124
54.5	177,606	47.23%	55.50%	61.51%	0.0068	0.0204
55.5	123,184	44.01%	53.26%	59.91%	0.0085	0.0253
56.5	71,206	43.00%	50.97%	58.27%	0.0064	0.0233
57.5	68,459	42.06%	48.64%	56.59%	0.0043	0.0211
58.5	67,741	41.97%	46.28%	54.89%	0.0019	0.0167

Account 367 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	DEI R2.5-55	OUCC R2-59	DEI SSD	OUCC SSD
59.5	65,750	41.11%	43.90%	53.15%	0.0008	0.0145
60.5	63,016	39.79%	41.51%	51.39%	0.0003	0.0135
61.5	22,485	38.96%	39.11%	49.60%	0.0000	0.0113
62.5	16,243	38.40%	36.73%	47.80%	0.0003	0.0088
63.5	13,338	34.99%	34.37%	45.97%	0.0000	0.0121
64.5	11,301	29.45%	32.05%	44.13%	0.0007	0.0216
65.5	10,358	28.46%	29.77%	42.29%	0.0002	0.0191
66.5	10,162	27.92%	27.54%	40.43%	0.0000	0.0157
67.5	9,970	27.40%	25.39%	38.58%	0.0004	0.0125
68.5	5,242	27.07%	23.32%	36.73%	0.0014	0.0093
69.5	4,957	25.60%	21.33%	34.89%	0.0018	0.0086
70.5	4,830	24.95%	19.43%	33.06%	0.0031	0.0066
71.5	4,780	24.69%	17.62%	31.25%	0.0050	0.0043
72.5	4,690	24.22%	15.92%	29.46%	0.0069	0.0027
73.5	2,901	24.22%	14.33%	27.70%	0.0098	0.0012
74.5	2,901	24.22%	12.83%	25.98%	0.0130	0.0003
75.5	2,901	24.22%	11.44%	24.29%	0.0163	0.0000
76.5	5,662	24.22%	10.15%	22.64%	0.0198	0.0002
77.5	5,423	23.20%	8.96%	21.05%	0.0203	0.0005
78.5	4,570	23.04%	7.87%	19.50%	0.0230	0.0013
79.5	4,496	22.67%	6.87%	18.00%	0.0250	0.0022
80.5	4,384	22.10%	5.96%	16.57%	0.0260	0.0031
81.5	2,344	19.82%	5.14%	15.19%	0.0216	0.0021
82.5	2,344	19.82%	4.40%	13.87%	0.0238	0.0035
83.5	2,344	19.82%	3.74%	12.62%	0.0259	0.0052
84.5	2,344	19.82%	3.16%	11.43%	0.0278	0.0070
85.5	2,344	19.82%	2.64%	10.31%	0.0295	0.0090
86.5	2,344	19.82%	2.19%	9.25%	0.0311	0.0112
87.5	2,344	19.82%	1.80%	8.26%	0.0325	0.0134
88.5	2,344	19.82%	1.47%	7.33%	0.0337	0.0156
89.5	2,292	19.38%	1.18%	6.47%	0.0331	0.0167
90.5	1,615	13.65%	0.94%	5.67%	0.0162	0.0064
91.5	1,563	13.21%	0.73%	4.93%	0.0156	0.0069
92.5	1,224	10.35%	0.56%	4.25%	0.0096	0.0037
93.5	859	7.27%	0.41%	3.63%	0.0047	0.0013
94.5	0	6.39%	0.29%	3.06%		
Sum of Squared Differences				[8]	0.5534	0.4205
Up to 1% of Beginning Exposures				[9]	0.0195	0.0146

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = $(([4] - [3])^2)$. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = $(([5] - [3])^2)$. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Account 369 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	DEI R0.5-55	OUCG R0.5-59	DEI SSD	OUCG SSD
0.0	129,878,337	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	103,663,172	99.57%	99.66%	99.68%	0.0000	0.0000
1.5	104,952,583	98.13%	98.96%	99.03%	0.0001	0.0001
2.5	101,739,754	96.68%	98.26%	98.38%	0.0003	0.0003
3.5	107,147,135	95.57%	97.56%	97.72%	0.0004	0.0005
4.5	113,635,781	94.39%	96.85%	97.06%	0.0006	0.0007
5.5	119,981,325	93.42%	96.13%	96.40%	0.0007	0.0009
6.5	121,502,107	92.14%	95.40%	95.72%	0.0011	0.0013
7.5	125,464,841	90.73%	94.67%	95.05%	0.0016	0.0019
8.5	129,489,888	89.74%	93.94%	94.36%	0.0018	0.0021
9.5	129,951,422	88.59%	93.20%	93.68%	0.0021	0.0026
10.5	131,029,386	87.83%	92.45%	92.98%	0.0021	0.0027
11.5	131,162,431	87.17%	91.70%	92.29%	0.0021	0.0026
12.5	132,659,523	86.54%	90.94%	91.58%	0.0019	0.0025
13.5	130,202,235	86.05%	90.17%	90.87%	0.0017	0.0023
14.5	129,368,445	85.55%	89.40%	90.16%	0.0015	0.0021
15.5	126,003,454	85.08%	88.63%	89.44%	0.0013	0.0019
16.5	126,094,064	84.58%	87.85%	88.72%	0.0011	0.0017
17.5	122,758,683	84.09%	87.06%	87.99%	0.0009	0.0015
18.5	116,480,116	83.58%	86.27%	87.26%	0.0007	0.0014
19.5	113,056,305	83.04%	85.47%	86.52%	0.0006	0.0012
20.5	108,720,680	82.47%	84.66%	85.78%	0.0005	0.0011
21.5	100,416,750	81.96%	83.85%	85.03%	0.0004	0.0009
22.5	92,786,054	81.36%	83.03%	84.28%	0.0003	0.0009
23.5	86,213,578	80.79%	82.21%	83.52%	0.0002	0.0007
24.5	80,072,531	80.19%	81.38%	82.75%	0.0001	0.0007
25.5	73,780,893	79.57%	80.54%	81.98%	0.0001	0.0006
26.5	68,439,848	79.04%	79.69%	81.21%	0.0000	0.0005
27.5	63,624,658	78.51%	78.83%	80.42%	0.0000	0.0004
28.5	58,392,958	77.96%	77.97%	79.63%	0.0000	0.0003
29.5	53,909,904	77.43%	77.10%	78.83%	0.0000	0.0002
30.5	50,183,948	76.87%	76.21%	78.03%	0.0000	0.0001
31.5	46,229,176	76.22%	75.32%	77.21%	0.0001	0.0001
32.5	42,711,966	75.29%	74.42%	76.39%	0.0001	0.0001
33.5	39,918,448	74.76%	73.51%	75.57%	0.0002	0.0001
34.5	36,924,272	74.30%	72.59%	74.73%	0.0003	0.0000
35.5	34,443,637	73.83%	71.66%	73.88%	0.0005	0.0000
36.5	32,064,725	73.34%	70.72%	73.03%	0.0007	0.0000
37.5	28,852,518	72.31%	69.77%	72.17%	0.0006	0.0000
38.5	25,901,242	71.36%	68.81%	71.30%	0.0007	0.0000
39.5	22,650,513	70.80%	67.84%	70.42%	0.0009	0.0000
40.5	19,782,582	70.20%	66.85%	69.53%	0.0011	0.0000
41.5	16,928,141	69.52%	65.86%	68.63%	0.0013	0.0001
42.5	14,476,992	68.72%	64.85%	67.72%	0.0015	0.0001
43.5	12,815,654	68.01%	63.84%	66.80%	0.0017	0.0001
44.5	11,388,647	67.22%	62.81%	65.88%	0.0019	0.0002
45.5	10,085,927	66.55%	61.78%	64.94%	0.0023	0.0003
46.5	8,909,169	65.84%	60.73%	63.99%	0.0026	0.0003

Account 369 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	DEI R0.5-55	OUCC R0.5-59	DEI SSD	OUCC SSD
47.5	7,966,224	65.01%	59.67%	63.04%	0.0028	0.0004
48.5	7,139,500	64.17%	58.60%	62.08%	0.0031	0.0004
49.5	6,325,833	63.43%	57.53%	61.10%	0.0035	0.0005
50.5	5,779,013	62.30%	56.44%	60.12%	0.0034	0.0005
51.5	4,967,103	60.97%	55.35%	59.13%	0.0032	0.0003
52.5	4,340,184	60.10%	54.24%	58.13%	0.0034	0.0004
53.5	3,779,736	59.30%	53.13%	57.12%	0.0038	0.0005
54.5	3,399,731	58.73%	52.01%	56.11%	0.0045	0.0007
55.5	3,065,249	57.77%	50.88%	55.09%	0.0047	0.0007
56.5	2,728,791	57.28%	49.75%	54.06%	0.0057	0.0010
57.5	2,388,707	56.76%	48.61%	53.02%	0.0066	0.0014
58.5	2,004,846	56.17%	47.46%	51.97%	0.0076	0.0018
59.5	1,605,834	55.59%	46.31%	50.92%	0.0086	0.0022
60.5	1,262,135	55.06%	45.16%	49.86%	0.0098	0.0027
61.5	984,130	54.53%	44.00%	48.80%	0.0111	0.0033
62.5	731,815	53.96%	42.83%	47.73%	0.0124	0.0039
63.5	526,272	53.40%	41.67%	46.66%	0.0138	0.0045
64.5	377,054	52.74%	40.50%	45.59%	0.0150	0.0051
65.5	245,188	52.13%	39.33%	44.51%	0.0164	0.0058
66.5	238,625	50.74%	38.17%	43.42%	0.0158	0.0054
67.5	234,682	49.90%	37.00%	42.34%	0.0166	0.0057
68.5	0	49.31%	35.84%	41.25%		
Sum of Squared Differences				[8]	0.2124	0.0853
Up to 1% of Beginning Exposures				[9]	0.1015	0.0489

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])². This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])². This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

DEI
Electric Division
353.00 Station Equipment
Observed Life Table
Retirement Expr. 1968 TO 2018
Placement Years 1900 TO 2018

<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	\$728,828,868.27	\$16,470.15	0.00002	100.00
0.5 - 1.5	\$668,642,453.14	\$437,325.63	0.00065	100.00
1.5 - 2.5	\$628,770,592.32	\$6,037,698.36	0.00960	99.93
2.5 - 3.5	\$603,665,519.66	\$3,085,371.03	0.00511	98.97
3.5 - 4.5	\$578,776,025.48	\$6,426,356.12	0.01110	98.47
4.5 - 5.5	\$546,708,754.01	\$1,462,435.37	0.00267	97.37
5.5 - 6.5	\$494,208,894.35	\$1,812,802.61	0.00367	97.11
6.5 - 7.5	\$480,585,593.87	\$1,245,928.97	0.00259	96.76
7.5 - 8.5	\$461,899,566.18	\$3,077,720.19	0.00666	96.51
8.5 - 9.5	\$437,553,626.75	\$3,444,148.61	0.00787	95.86
9.5 - 10.5	\$431,225,326.24	\$1,616,311.37	0.00375	95.11
10.5 - 11.5	\$437,018,910.98	\$7,136,925.69	0.01633	94.75
11.5 - 12.5	\$406,140,101.34	\$2,223,205.12	0.00547	93.20
12.5 - 13.5	\$388,938,495.83	\$1,215,814.30	0.00313	92.69
13.5 - 14.5	\$381,292,764.92	\$3,483,772.25	0.00914	92.40
14.5 - 15.5	\$371,297,004.94	\$668,724.22	0.00180	91.56
15.5 - 16.5	\$348,592,006.24	\$2,497,033.60	0.00716	91.40
16.5 - 17.5	\$343,399,013.37	\$860,637.61	0.00251	90.74
17.5 - 18.5	\$329,807,945.63	\$1,698,144.39	0.00515	90.51
18.5 - 19.5	\$297,206,777.36	\$10,036,944.58	0.03377	90.05
19.5 - 20.5	\$283,510,249.44	\$697,773.28	0.00246	87.01
20.5 - 21.5	\$267,975,121.52	\$1,558,261.65	0.00581	86.79
21.5 - 22.5	\$264,995,397.95	\$438,081.19	0.00165	86.29
22.5 - 23.5	\$262,531,493.88	\$762,680.26	0.00291	86.14
23.5 - 24.5	\$244,425,741.79	\$1,643,268.54	0.00672	85.89
24.5 - 25.5	\$227,080,185.01	\$962,855.58	0.00424	85.32
25.5 - 26.5	\$212,814,041.16	\$2,016,686.66	0.00948	84.96
26.5 - 27.5	\$202,368,835.91	\$3,453,703.72	0.01707	84.15
27.5 - 28.5	\$193,629,007.69	\$529,371.36	0.00273	82.71
28.5 - 29.5	\$181,001,674.51	\$760,052.71	0.00420	82.49
29.5 - 30.5	\$171,701,878.19	\$641,514.87	0.00374	82.14
30.5 - 31.5	\$163,592,218.29	\$1,469,909.86	0.00899	81.83
31.5 - 32.5	\$161,258,443.13	\$609,006.81	0.00378	81.10
32.5 - 33.5	\$155,395,292.15	\$1,388,387.17	0.00893	80.79
33.5 - 34.5	\$153,300,762.75	\$600,539.42	0.00392	80.07
34.5 - 35.5	\$150,010,381.75	\$7,581,384.89	0.05054	79.76
35.5 - 36.5	\$132,412,906.57	\$1,973,021.81	0.01490	75.73

DEI
Electric Division
353.00 Station Equipment
Observed Life Table
Retirement Expr. 1968 TO 2018
Placement Years 1900 TO 2018

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	\$112,331,706.43	\$1,616,480.67	0.01439	74.60
37.5 - 38.5	\$103,851,901.92	\$1,509,886.49	0.01454	73.52
38.5 - 39.5	\$99,921,698.44	\$753,188.09	0.00754	72.46
39.5 - 40.5	\$92,160,701.53	\$1,147,405.48	0.01245	71.91
40.5 - 41.5	\$79,775,831.15	\$687,036.40	0.00861	71.01
41.5 - 42.5	\$74,382,889.30	\$893,480.71	0.01201	70.40
42.5 - 43.5	\$70,062,571.98	\$658,872.14	0.00940	69.56
43.5 - 44.5	\$64,072,949.92	\$1,104,356.08	0.01724	68.90
44.5 - 45.5	\$59,521,032.22	\$335,249.85	0.00563	67.72
45.5 - 46.5	\$58,931,191.79	\$1,187,574.13	0.02015	67.33
46.5 - 47.5	\$53,634,939.02	\$1,809,811.70	0.03374	65.98
47.5 - 48.5	\$49,951,347.03	\$2,501,643.29	0.05008	63.75
48.5 - 49.5	\$44,300,788.08	\$304,414.11	0.00687	60.56
49.5 - 50.5	\$43,253,038.19	\$543,697.23	0.01257	60.14
50.5 - 51.5	\$41,217,125.39	\$559,746.98	0.01358	59.39
51.5 - 52.5	\$39,823,747.21	\$1,217,171.74	0.03056	58.58
52.5 - 53.5	\$37,878,145.99	\$303,855.80	0.00802	56.79
53.5 - 54.5	\$36,767,547.50	\$210,677.52	0.00573	56.33
54.5 - 55.5	\$36,234,209.71	\$201,968.43	0.00557	56.01
55.5 - 56.5	\$35,802,907.67	\$330,419.23	0.00923	55.70
56.5 - 57.5	\$34,808,412.33	\$1,629,566.88	0.04682	55.18
57.5 - 58.5	\$30,252,835.54	\$1,113,592.81	0.03681	52.60
58.5 - 59.5	\$26,365,968.43	\$542,925.37	0.02059	50.66
59.5 - 60.5	\$24,801,628.75	\$459,459.90	0.01853	49.62
60.5 - 61.5	\$23,133,843.07	\$609,738.68	0.02636	48.70
61.5 - 62.5	\$20,457,358.51	\$1,170,047.56	0.05719	47.42
62.5 - 63.5	\$18,727,493.61	\$1,257,675.01	0.06716	44.71
63.5 - 64.5	\$14,931,206.91	\$750,533.10	0.05027	41.70
64.5 - 65.5	\$9,369,739.32	\$528,907.08	0.05645	39.61
65.5 - 66.5	\$4,166,734.23	\$171,098.02	0.04106	37.37
66.5 - 67.5	\$3,713,830.14	\$299,856.22	0.08074	35.84
67.5 - 68.5	\$3,229,860.50	\$306,826.07	0.09500	32.94
68.5 - 69.5	\$2,279,089.70	\$354,651.43	0.15561	29.81
69.5 - 70.5	\$1,516,817.43	\$21,628.04	0.01426	25.17
70.5 - 71.5	\$1,401,629.70	\$367,433.52	0.26215	24.82
71.5 - 72.5	\$1,030,845.37	\$100,318.72	0.09732	18.31
72.5 - 73.5	\$920,596.32	\$44,290.41	0.04811	16.53

DEI
Electric Division
353.00 Station Equipment
Observed Life Table
Retirement Expr. 1968 TO 2018
Placement Years 1900 TO 2018

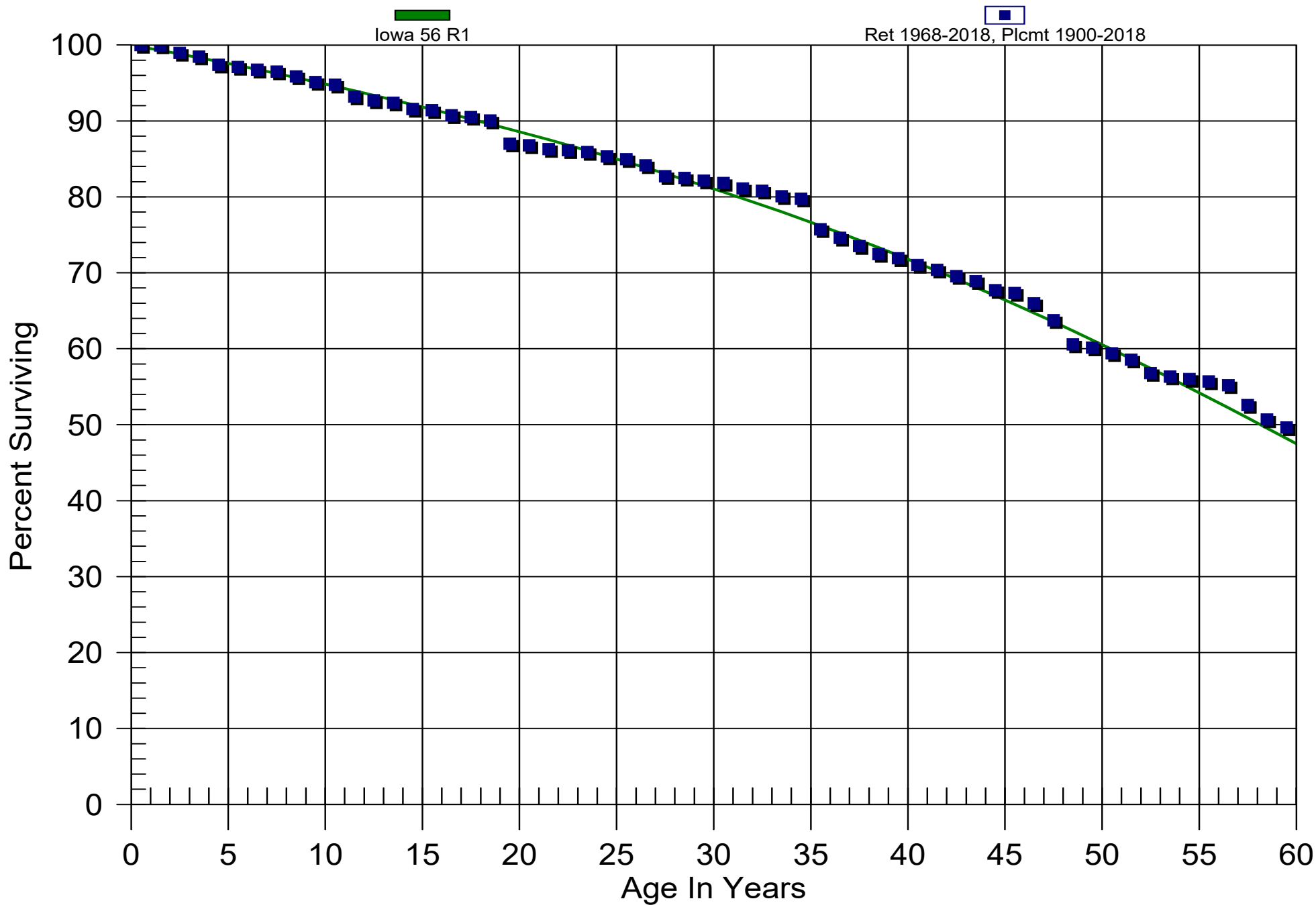
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$748,282.13	\$51,244.53	0.06848	15.73
74.5 - 75.5	\$488,628.97	\$65,074.77	0.13318	14.66
75.5 - 76.5	\$396,984.86	\$6,372.92	0.01605	12.70
76.5 - 77.5	\$389,694.14	\$33,057.39	0.08483	12.50
77.5 - 78.5	\$337,379.44	\$57,822.68	0.17139	11.44
78.5 - 79.5	\$279,070.00	\$271.90	0.00097	9.48
79.5 - 80.5	\$278,871.82	\$1,928.01	0.00691	9.47
80.5 - 81.5	\$271,952.50	\$4,835.31	0.01778	9.40
81.5 - 82.5	\$264,932.80	\$7,407.26	0.02796	9.24
82.5 - 83.5	\$255,259.12	\$18,982.97	0.07437	8.98
83.5 - 84.5	\$238,566.51	\$1,199.90	0.00503	8.31
84.5 - 85.5	\$237,669.84	\$4,610.03	0.01940	8.27
85.5 - 86.5	\$233,175.70	\$7,818.79	0.03353	8.11
86.5 - 87.5	\$222,857.68	\$6,631.50	0.02976	7.84
87.5 - 88.5	\$219,384.97	\$1,564.95	0.00713	7.60
88.5 - 89.5	\$217,288.93	\$118,044.54	0.54326	7.55
89.5 - 90.5	\$99,255.22	\$0.00	0.00000	3.45
90.5 - 91.5	\$73,593.20	\$1,983.87	0.02696	3.45
91.5 - 92.5	\$65,982.71	\$2,083.72	0.03158	3.36
92.5 - 93.5	\$63,835.26	\$12,193.87	0.19102	3.25
93.5 - 94.5	\$48,002.57	\$3,650.30	0.07604	2.63
94.5 - 95.5	\$293.87	\$276.36	0.94042	2.43
95.5 - 96.5	\$17.51	\$0.00	0.00000	0.14

DEI

Electric Division

353.00 Station Equipment

Original And Smooth Survivor Curves



DEI
Electric Division
356.00 Overhead Conductors and Devices

Observed Life Table
Retirement Expr. 1968 TO 2018
Placement Years 1900 TO 2018

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	\$363,564,117.65	\$1,888.00	0.00001	100.00
0.5 - 1.5	\$332,622,313.62	\$29,024.55	0.00009	100.00
1.5 - 2.5	\$292,900,700.83	\$656,756.52	0.00224	99.99
2.5 - 3.5	\$261,815,913.49	\$1,278,032.02	0.00488	99.77
3.5 - 4.5	\$245,935,472.83	\$831,826.96	0.00338	99.28
4.5 - 5.5	\$221,796,352.59	\$588,235.47	0.00265	98.94
5.5 - 6.5	\$207,421,607.78	\$827,832.22	0.00399	98.68
6.5 - 7.5	\$197,686,753.49	\$1,002,262.68	0.00507	98.29
7.5 - 8.5	\$192,849,333.43	\$523,545.77	0.00271	97.79
8.5 - 9.5	\$190,946,747.18	\$375,623.50	0.00197	97.52
9.5 - 10.5	\$183,326,119.10	\$465,669.92	0.00254	97.33
10.5 - 11.5	\$177,901,201.82	\$400,632.57	0.00225	97.08
11.5 - 12.5	\$164,092,775.10	\$496,924.27	0.00303	96.87
12.5 - 13.5	\$154,604,929.95	\$873,007.05	0.00565	96.57
13.5 - 14.5	\$152,059,948.46	\$509,262.38	0.00335	96.03
14.5 - 15.5	\$152,678,640.86	\$245,364.70	0.00161	95.71
15.5 - 16.5	\$149,709,913.10	\$284,506.48	0.00190	95.55
16.5 - 17.5	\$141,652,402.30	\$322,201.56	0.00227	95.37
17.5 - 18.5	\$136,135,899.98	\$314,044.99	0.00231	95.15
18.5 - 19.5	\$130,448,052.86	\$283,251.63	0.00217	94.93
19.5 - 20.5	\$126,548,582.56	\$311,761.15	0.00246	94.73
20.5 - 21.5	\$124,916,063.31	\$1,011,341.66	0.00810	94.49
21.5 - 22.5	\$122,665,442.93	\$342,644.30	0.00279	93.73
22.5 - 23.5	\$123,062,322.60	\$1,135,883.89	0.00923	93.47
23.5 - 24.5	\$117,958,101.59	\$241,158.87	0.00204	92.60
24.5 - 25.5	\$114,512,004.24	\$573,758.00	0.00501	92.42
25.5 - 26.5	\$107,511,749.56	\$428,446.89	0.00399	91.95
26.5 - 27.5	\$104,919,086.43	\$323,446.32	0.00308	91.59
27.5 - 28.5	\$103,692,655.06	\$320,085.97	0.00309	91.30
28.5 - 29.5	\$100,384,000.16	\$184,927.88	0.00184	91.02
29.5 - 30.5	\$98,356,160.39	\$306,131.55	0.00311	90.85
30.5 - 31.5	\$99,982,152.35	\$254,392.04	0.00254	90.57
31.5 - 32.5	\$99,121,401.07	\$409,133.49	0.00413	90.34
32.5 - 33.5	\$97,458,574.94	\$287,381.86	0.00295	89.97
33.5 - 34.5	\$96,855,000.41	\$579,538.88	0.00598	89.70
34.5 - 35.5	\$95,152,236.38	\$166,986.37	0.00175	89.17
35.5 - 36.5	\$91,900,918.61	\$252,542.56	0.00275	89.01

DEI
Electric Division
356.00 Overhead Conductors and Devices

Observed Life Table
Retirement Expr. 1968 TO 2018
Placement Years 1900 TO 2018

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	\$89,514,183.77	\$287,378.62	0.00321	88.76
37.5 - 38.5	\$79,060,835.67	\$366,296.39	0.00463	88.48
38.5 - 39.5	\$74,341,713.13	\$600,797.54	0.00808	88.07
39.5 - 40.5	\$72,232,221.53	\$370,534.23	0.00513	87.36
40.5 - 41.5	\$59,307,360.27	\$400,339.42	0.00675	86.91
41.5 - 42.5	\$55,086,048.09	\$191,661.89	0.00348	86.32
42.5 - 43.5	\$49,067,524.75	\$339,579.25	0.00692	86.02
43.5 - 44.5	\$47,128,352.76	\$327,434.09	0.00695	85.43
44.5 - 45.5	\$36,305,113.96	\$177,027.20	0.00488	84.83
45.5 - 46.5	\$35,685,532.69	\$130,413.70	0.00365	84.42
46.5 - 47.5	\$34,526,591.82	\$264,161.10	0.00765	84.11
47.5 - 48.5	\$32,423,296.15	\$56,526.25	0.00174	83.47
48.5 - 49.5	\$31,394,040.27	\$123,680.94	0.00394	83.32
49.5 - 50.5	\$30,441,494.05	\$112,672.81	0.00370	82.99
50.5 - 51.5	\$29,941,533.46	\$183,535.98	0.00613	82.69
51.5 - 52.5	\$28,580,119.68	\$58,368.14	0.00204	82.18
52.5 - 53.5	\$27,394,901.68	\$138,048.91	0.00504	82.01
53.5 - 54.5	\$26,594,134.75	\$33,515.55	0.00126	81.60
54.5 - 55.5	\$25,244,623.79	\$66,125.00	0.00262	81.50
55.5 - 56.5	\$24,444,189.51	\$163,937.53	0.00671	81.28
56.5 - 57.5	\$23,291,979.52	\$125,759.32	0.00540	80.74
57.5 - 58.5	\$21,273,671.98	\$124,137.14	0.00584	80.30
58.5 - 59.5	\$20,645,971.39	\$114,028.53	0.00552	79.83
59.5 - 60.5	\$18,262,270.90	\$45,476.53	0.00249	79.39
60.5 - 61.5	\$17,160,529.17	\$172,385.02	0.01005	79.20
61.5 - 62.5	\$16,017,910.13	\$28,582.40	0.00178	78.40
62.5 - 63.5	\$15,340,771.88	\$123,072.71	0.00802	78.26
63.5 - 64.5	\$13,339,767.03	\$70,458.40	0.00528	77.63
64.5 - 65.5	\$11,947,135.94	\$37,289.81	0.00312	77.22
65.5 - 66.5	\$7,957,436.85	\$747,335.33	0.09392	76.98
66.5 - 67.5	\$6,814,414.66	\$4,956.72	0.00073	69.75
67.5 - 68.5	\$6,772,424.48	\$35,964.12	0.00531	69.70
68.5 - 69.5	\$3,914,000.59	\$66,849.42	0.01708	69.33
69.5 - 70.5	\$3,655,702.37	\$34,590.89	0.00946	68.15
70.5 - 71.5	\$3,592,886.16	\$64,292.85	0.01789	67.50
71.5 - 72.5	\$3,482,641.53	\$8,296.50	0.00238	66.29
72.5 - 73.5	\$3,446,890.34	\$89,478.44	0.02596	66.14

DEI
Electric Division
356.00 Overhead Conductors and Devices

Observed Life Table
Retirement Expr. 1968 TO 2018
Placement Years 1900 TO 2018

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	\$2,514,520.83	\$7,431.70	0.00296	64.42
74.5 - 75.5	\$2,506,460.39	\$34,490.57	0.01376	64.23
75.5 - 76.5	\$2,372,025.67	\$26,014.49	0.01097	63.34
76.5 - 77.5	\$2,319,886.98	\$57,223.98	0.02467	62.65
77.5 - 78.5	\$2,256,418.68	\$44,926.37	0.01991	61.10
78.5 - 79.5	\$1,705,762.84	\$63,695.08	0.03734	59.89
79.5 - 80.5	\$1,642,067.76	\$5,183.44	0.00316	57.65
80.5 - 81.5	\$1,636,884.32	\$11,376.74	0.00695	57.47
81.5 - 82.5	\$0.00	\$0.00	0.00000	57.07
82.5 - 83.5	\$0.00	\$0.00	0.00000	57.07
83.5 - 84.5	\$0.00	\$0.00	0.00000	57.07
84.5 - 85.5	\$0.00	\$0.00	0.00000	57.07
85.5 - 86.5	\$0.00	\$0.00	0.00000	57.07
86.5 - 87.5	\$0.00	\$0.00	0.00000	57.07
87.5 - 88.5	\$0.00	\$0.00	0.00000	57.07
88.5 - 89.5	\$0.00	\$0.00	0.00000	57.07
89.5 - 90.5	\$0.00	\$0.00	0.00000	57.07
90.5 - 91.5	\$0.00	\$0.00	0.00000	57.07
91.5 - 92.5	\$0.00	\$0.00	0.00000	57.07
92.5 - 93.5	\$0.00	\$0.00	0.00000	57.07
93.5 - 94.5	\$0.00	\$0.00	0.00000	57.07
94.5 - 95.5	\$0.00	\$0.00	0.00000	57.07
95.5 - 96.5	\$0.00	\$0.00	0.00000	57.07
96.5 - 97.5	\$0.00	\$0.00	0.00000	57.07
97.5 - 98.5	\$0.00	\$0.00	0.00000	57.07
98.5 - 99.5	\$0.00	\$0.00	0.00000	57.07
99.5 - 100.5	\$0.00	\$0.00	0.00000	57.07
100.5 - 101.5	\$0.00	\$0.00	0.00000	57.07
101.5 - 102.5	\$0.00	\$0.00	0.00000	57.07
102.5 - 103.5	\$0.00	\$0.00	0.00000	57.07
103.5 - 104.5	\$0.00	\$0.00	0.00000	57.07
104.5 - 105.5	\$0.00	\$0.00	0.00000	57.07
105.5 - 106.5	\$0.00	\$0.00	0.00000	57.07
106.5 - 107.5	\$0.00	\$0.00	0.00000	57.07
107.5 - 108.5	\$0.00	\$0.00	0.00000	57.07
108.5 - 109.5	\$0.00	\$0.00	0.00000	57.07
109.5 - 110.5	\$0.00	\$0.00	0.00000	57.07

DEI
Electric Division
356.00 Overhead Conductors and Devices

Observed Life Table
Retirement Expr. 1968 TO 2018
Placement Years 1900 TO 2018

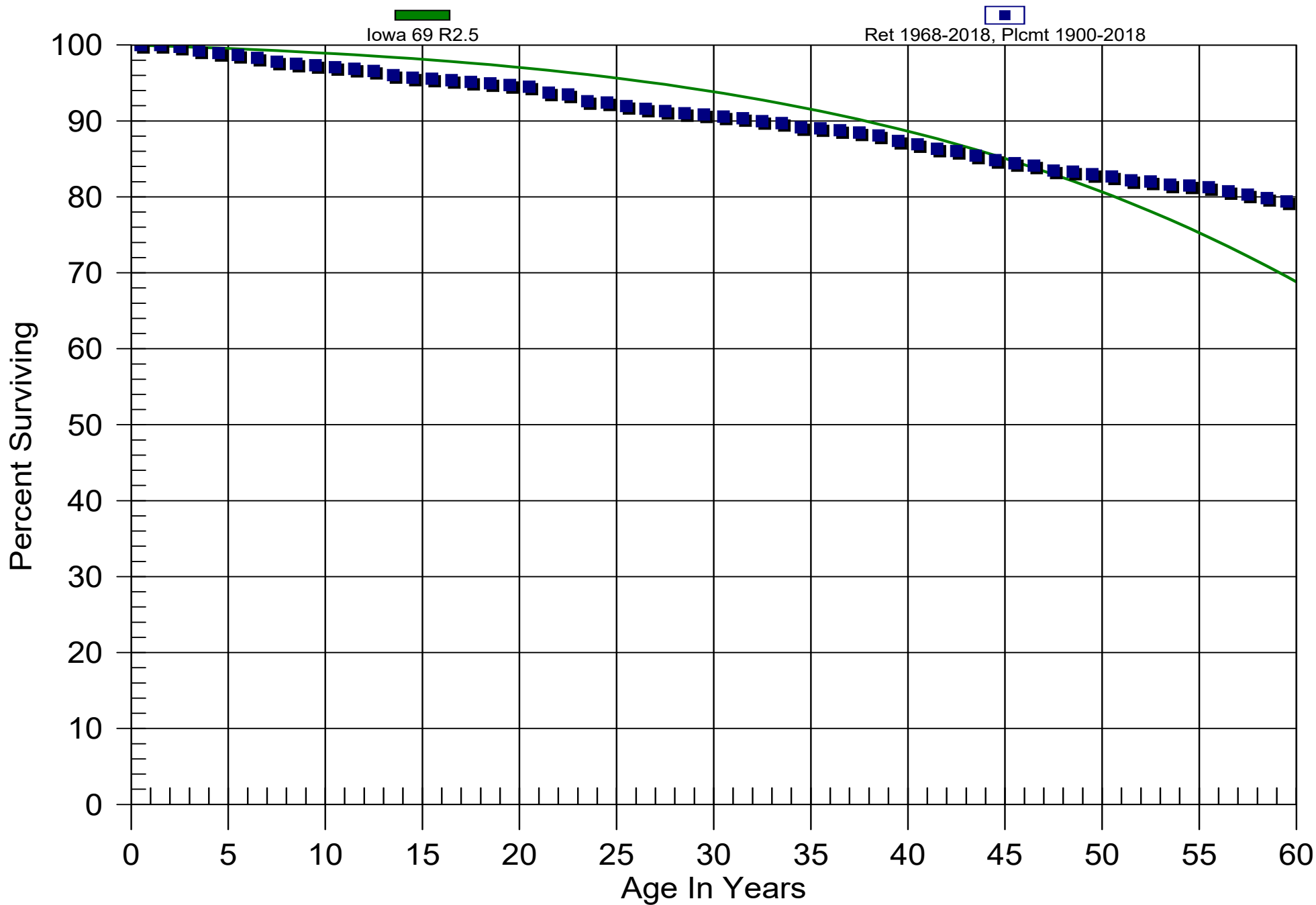
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
110.5 - 111.5	\$0.00	\$0.00	0.00000	57.07
111.5 - 112.5	\$0.00	\$0.00	0.00000	57.07
112.5 - 113.5	\$0.00	\$0.00	0.00000	57.07
113.5 - 114.5	\$0.00	\$0.00	0.00000	57.07
114.5 - 115.5	\$0.00	\$0.00	0.00000	57.07
115.5 - 116.5	\$0.00	\$0.00	0.00000	57.07
116.5 - 117.5	\$0.00	\$0.00	0.00000	57.07
117.5 - 118.5	\$0.00	\$0.00	0.00000	57.07

DEI

Electric Division

356.00 Overhead Conductors and Devices

Original And Smooth Survivor Curves



DEI
Electric Division
367.00 Underground Conductors and Devices

Observed Life Table
Retirement Expr. 1968 TO 2018
Placement Years 1900 TO 2018

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	\$513,787,692.29	\$297,905.21	0.00058	100.00
0.5 - 1.5	\$493,831,945.73	\$1,049,423.40	0.00213	99.94
1.5 - 2.5	\$465,398,036.62	\$1,270,166.79	0.00273	99.73
2.5 - 3.5	\$457,890,170.34	\$1,474,414.78	0.00322	99.46
3.5 - 4.5	\$436,914,242.01	\$1,813,292.51	0.00415	99.14
4.5 - 5.5	\$425,454,076.02	\$1,410,940.63	0.00332	98.73
5.5 - 6.5	\$414,145,352.06	\$1,897,332.57	0.00458	98.40
6.5 - 7.5	\$399,024,804.15	\$1,508,475.89	0.00378	97.95
7.5 - 8.5	\$392,375,677.02	\$1,695,541.41	0.00432	97.58
8.5 - 9.5	\$381,588,647.18	\$1,924,055.84	0.00504	97.16
9.5 - 10.5	\$360,437,011.90	\$1,198,925.95	0.00333	96.67
10.5 - 11.5	\$345,464,728.62	\$1,020,863.35	0.00296	96.34
11.5 - 12.5	\$314,476,788.44	\$882,860.03	0.00281	96.06
12.5 - 13.5	\$299,558,174.92	\$868,458.97	0.00290	95.79
13.5 - 14.5	\$282,753,480.90	\$768,837.11	0.00272	95.51
14.5 - 15.5	\$265,835,229.94	\$730,598.84	0.00275	95.25
15.5 - 16.5	\$255,321,019.28	\$778,136.87	0.00305	94.99
16.5 - 17.5	\$245,502,477.44	\$633,769.19	0.00258	94.70
17.5 - 18.5	\$227,406,070.67	\$680,648.54	0.00299	94.46
18.5 - 19.5	\$208,581,224.79	\$645,251.50	0.00309	94.17
19.5 - 20.5	\$194,487,518.45	\$723,558.26	0.00372	93.88
20.5 - 21.5	\$179,649,201.62	\$585,144.14	0.00326	93.53
21.5 - 22.5	\$161,138,708.31	\$479,572.23	0.00298	93.23
22.5 - 23.5	\$144,622,361.31	\$559,529.74	0.00387	92.95
23.5 - 24.5	\$125,925,375.19	\$523,576.42	0.00416	92.59
24.5 - 25.5	\$110,144,162.74	\$422,411.79	0.00384	92.21
25.5 - 26.5	\$97,705,201.74	\$476,973.59	0.00488	91.85
26.5 - 27.5	\$88,050,630.69	\$407,845.28	0.00463	91.40
27.5 - 28.5	\$80,043,423.56	\$368,693.73	0.00461	90.98
28.5 - 29.5	\$69,945,295.31	\$276,990.79	0.00396	90.56
29.5 - 30.5	\$62,420,544.52	\$353,063.89	0.00566	90.20
30.5 - 31.5	\$54,589,721.56	\$295,545.54	0.00541	89.69
31.5 - 32.5	\$48,867,592.55	\$246,032.17	0.00503	89.21
32.5 - 33.5	\$44,514,055.93	\$226,492.87	0.00509	88.76
33.5 - 34.5	\$41,628,986.82	\$279,174.49	0.00671	88.31
34.5 - 35.5	\$38,577,829.37	\$232,436.88	0.00603	87.71
35.5 - 36.5	\$35,367,498.12	\$250,466.93	0.00708	87.19

DEI
Electric Division
367.00 Underground Conductors and Devices
Observed Life Table
Retirement Expr. 1968 TO 2018
Placement Years 1900 TO 2018

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	\$32,616,488.34	\$253,882.54	0.00778	86.57
37.5 - 38.5	\$28,759,693.27	\$241,403.17	0.00839	85.89
38.5 - 39.5	\$24,343,200.65	\$247,434.14	0.01016	85.17
39.5 - 40.5	\$20,584,260.00	\$226,598.48	0.01101	84.31
40.5 - 41.5	\$16,663,476.31	\$190,078.70	0.01141	83.38
41.5 - 42.5	\$12,832,049.06	\$167,376.50	0.01304	82.43
42.5 - 43.5	\$10,416,220.22	\$163,332.42	0.01568	81.35
43.5 - 44.5	\$8,032,595.14	\$123,593.00	0.01539	80.08
44.5 - 45.5	\$6,044,002.53	\$98,480.54	0.01629	78.85
45.5 - 46.5	\$4,312,701.79	\$75,514.18	0.01751	77.56
46.5 - 47.5	\$3,155,865.74	\$56,932.78	0.01804	76.20
47.5 - 48.5	\$2,466,955.30	\$56,641.57	0.02296	74.83
48.5 - 49.5	\$2,013,631.61	\$45,091.20	0.02239	73.11
49.5 - 50.5	\$1,300,854.27	\$42,559.13	0.03272	71.47
50.5 - 51.5	\$934,154.74	\$23,128.72	0.02476	69.13
51.5 - 52.5	\$726,674.71	\$144,038.79	0.19822	67.42
52.5 - 53.5	\$388,715.80	\$18,802.45	0.04837	54.06
53.5 - 54.5	\$248,893.06	\$22,613.33	0.09086	51.44
54.5 - 55.5	\$178,598.16	\$12,125.88	0.06789	46.77
55.5 - 56.5	\$124,236.89	\$2,801.99	0.02255	43.59
56.5 - 57.5	\$71,206.41	\$1,560.90	0.02192	42.61
57.5 - 58.5	\$68,458.77	\$144.07	0.00210	41.68
58.5 - 59.5	\$67,741.30	\$1,391.52	0.02054	41.59
59.5 - 60.5	\$48,113.75	\$2,112.03	0.04390	40.74
60.5 - 61.5	\$45,379.29	\$1,313.39	0.02894	38.95
61.5 - 62.5	\$22,484.60	\$322.89	0.01436	37.82
62.5 - 63.5	\$18,413.88	\$1,440.86	0.07825	37.28
63.5 - 64.5	\$15,509.15	\$2,114.16	0.13632	34.36
64.5 - 65.5	\$11,300.78	\$378.13	0.03346	29.68
65.5 - 66.5	\$10,358.19	\$195.90	0.01891	28.68
66.5 - 67.5	\$10,162.29	\$191.85	0.01888	28.14
67.5 - 68.5	\$9,970.44	\$117.44	0.01178	27.61
68.5 - 69.5	\$5,242.28	\$285.59	0.05448	27.28
69.5 - 70.5	\$4,956.69	\$126.43	0.02551	25.80
70.5 - 71.5	\$4,830.26	\$50.17	0.01039	25.14
71.5 - 72.5	\$4,780.09	\$90.51	0.01893	24.88
72.5 - 73.5	\$4,689.58	\$0.09	0.00002	24.41

DEI
Electric Division
367.00 Underground Conductors and Devices

Observed Life Table
Retirement Expr. 1968 TO 2018
Placement Years 1900 TO 2018

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	\$2,900.98	\$0.00	0.00000	24.41
74.5 - 75.5	\$5,661.87	\$0.00	0.00000	24.41
75.5 - 76.5	\$5,661.87	\$0.00	0.00000	24.41
76.5 - 77.5	\$5,661.87	\$238.83	0.04218	24.41
77.5 - 78.5	\$5,423.04	\$36.53	0.00674	23.38
78.5 - 79.5	\$4,570.13	\$74.21	0.01624	23.22
79.5 - 80.5	\$4,495.92	\$111.88	0.02488	22.84
80.5 - 81.5	\$4,384.04	\$453.63	0.10347	22.27
81.5 - 82.5	\$2,344.09	\$0.00	0.00000	19.97
82.5 - 83.5	\$2,344.09	\$0.00	0.00000	19.97
83.5 - 84.5	\$2,344.09	\$0.00	0.00000	19.97
84.5 - 85.5	\$2,344.09	\$0.00	0.00000	19.97
85.5 - 86.5	\$2,344.09	\$0.00	0.00000	19.97
86.5 - 87.5	\$2,344.09	\$0.00	0.00000	19.97
87.5 - 88.5	\$2,344.09	\$0.00	0.00000	19.97
88.5 - 89.5	\$2,344.09	\$52.09	0.02222	19.97
89.5 - 90.5	\$2,292.00	\$677.18	0.29545	19.53
90.5 - 91.5	\$1,614.82	\$52.12	0.03228	13.76
91.5 - 92.5	\$1,562.70	\$338.59	0.21667	13.31
92.5 - 93.5	\$1,224.11	\$364.62	0.29787	10.43
93.5 - 94.5	\$859.49	\$104.19	0.12122	7.32
94.5 - 95.5	\$0.00	\$0.00	0.00000	6.43
95.5 - 96.5	\$0.00	\$0.00	0.00000	6.43
96.5 - 97.5	\$0.00	\$0.00	0.00000	6.43
97.5 - 98.5	\$0.00	\$0.00	0.00000	6.43
98.5 - 99.5	\$0.00	\$0.00	0.00000	6.43
99.5 - 100.5	\$0.00	\$0.00	0.00000	6.43
100.5 - 101.5	\$0.00	\$0.00	0.00000	6.43
101.5 - 102.5	\$0.00	\$0.00	0.00000	6.43
102.5 - 103.5	\$0.00	\$0.00	0.00000	6.43
103.5 - 104.5	\$0.00	\$0.00	0.00000	6.43
104.5 - 105.5	\$0.00	\$0.00	0.00000	6.43
105.5 - 106.5	\$0.00	\$0.00	0.00000	6.43
106.5 - 107.5	\$0.00	\$0.00	0.00000	6.43
107.5 - 108.5	\$0.00	\$0.00	0.00000	6.43
108.5 - 109.5	\$0.00	\$0.00	0.00000	6.43
109.5 - 110.5	\$0.00	\$0.00	0.00000	6.43

DEI
Electric Division
367.00 Underground Conductors and Devices

Observed Life Table
Retirement Expr. 1968 TO 2018
Placement Years 1900 TO 2018

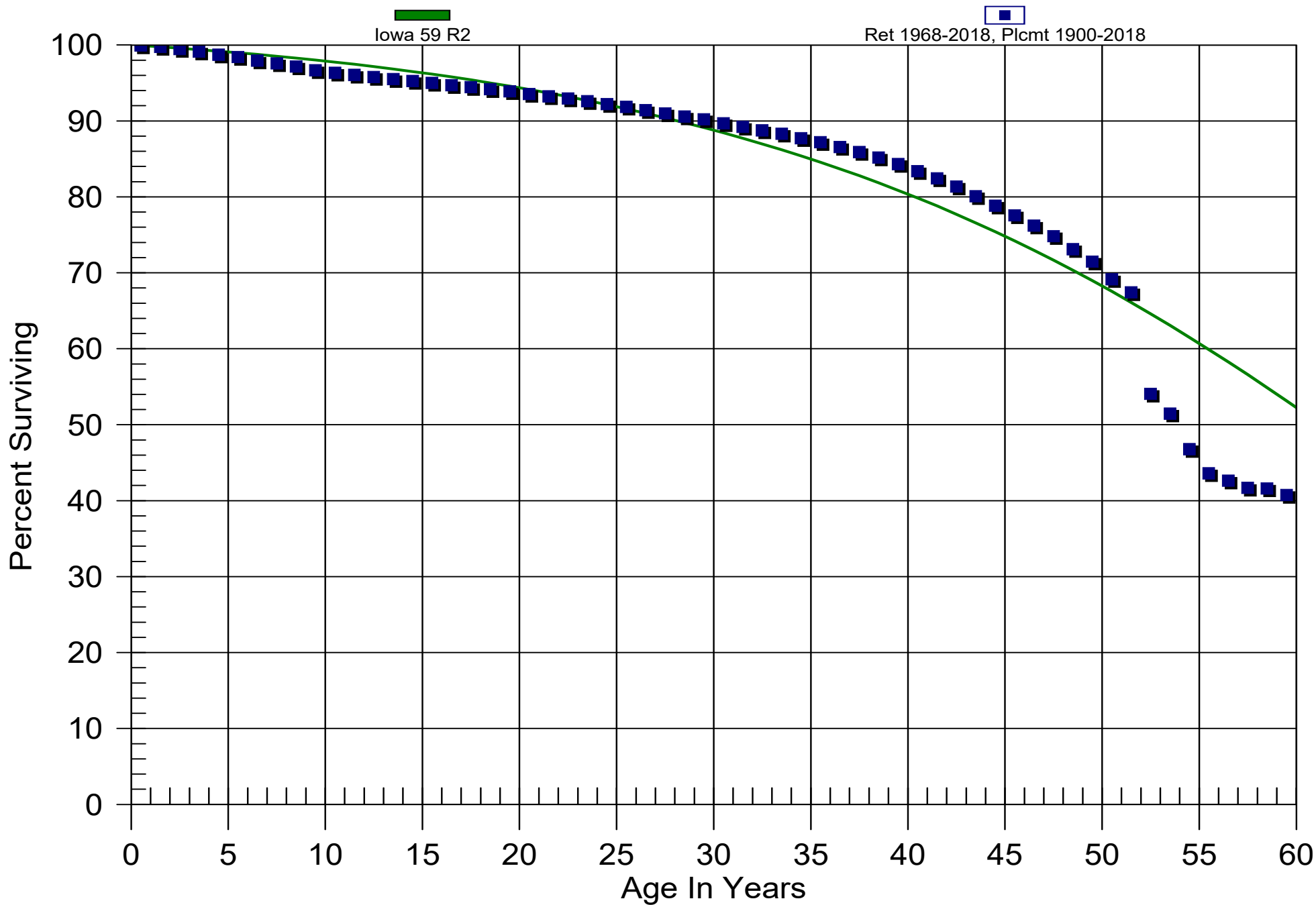
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
110.5 - 111.5	\$0.00	\$0.00	0.00000	6.43
111.5 - 112.5	\$0.00	\$0.00	0.00000	6.43
112.5 - 113.5	\$0.00	\$0.00	0.00000	6.43
113.5 - 114.5	\$0.00	\$0.00	0.00000	6.43
114.5 - 115.5	\$0.00	\$0.00	0.00000	6.43
115.5 - 116.5	\$0.00	\$0.00	0.00000	6.43
116.5 - 117.5	\$0.00	\$0.00	0.00000	6.43
117.5 - 118.5	\$0.00	\$0.00	0.00000	6.43

DEI

Electric Division

367.00 Underground Conductors and Devices

Original And Smooth Survivor Curves



DEI
Electric Division
350.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80

Survivor Curve: R4

<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)
1910	70,612.99	80.00	882.66	2.93	2,590.27
1917	177.74	80.00	2.22	4.67	10.37
1922	2,577.06	80.00	32.21	6.01	193.57
1923	19,615.24	80.00	245.19	6.27	1,538.20
1924	391,740.71	80.00	4,896.73	6.56	32,107.99
1925	10,449.32	80.00	130.62	6.85	894.24
1926	74,144.78	80.00	926.81	7.14	6,618.96
1927	14,321.76	80.00	179.02	7.43	1,330.53
1928	15,466.58	80.00	193.33	7.74	1,496.43
1929	85,542.58	80.00	1,069.28	8.06	8,615.59
1930	40,560.09	80.00	507.00	8.38	4,250.85
1931	451,167.17	80.00	5,639.56	8.72	49,158.74
1932	2,385.46	80.00	29.82	9.07	270.33
1933	2,013.35	80.00	25.17	9.43	237.29
1934	5,465.31	80.00	68.32	9.81	669.84
1935	227,118.00	80.00	2,838.96	10.20	28,950.68
1936	279.31	80.00	3.49	10.61	37.03
1937	2,207.13	80.00	27.59	11.03	304.39
1938	1,792.02	80.00	22.40	11.48	257.09
1939	1,968.06	80.00	24.60	11.95	293.88
1940	13,188.71	80.00	164.86	12.43	2,049.26
1941	137,190.14	80.00	1,714.87	12.93	22,181.13
1942	183,519.60	80.00	2,293.98	13.46	30,873.33
1943	292,513.99	80.00	3,656.41	14.01	51,229.16
1944	15,079.63	80.00	188.49	14.58	2,747.61
1945	77,666.34	80.00	970.82	15.16	14,718.45
1946	48,520.50	80.00	606.50	15.76	9,559.94

DEI
Electric Division
350.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 Survivor Curve: R4

<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	67,223.04	80.00	840.28	16.39	13,771.17
1948	56,748.48	80.00	709.35	17.02	12,075.86
1949	134,331.88	80.00	1,679.14	17.67	29,673.22
1950	230,249.93	80.00	2,878.11	18.33	52,758.36
1951	134,869.82	80.00	1,685.86	19.01	32,041.85
1952	468,290.72	80.00	5,853.61	19.69	115,233.16
1953	1,376,702.96	80.00	17,208.70	20.37	350,600.85
1954	510,143.25	80.00	6,376.76	21.07	134,351.39
1955	654,505.97	80.00	8,181.28	21.78	178,172.78
1956	291,217.11	80.00	3,640.20	22.49	81,875.34
1957	405,713.58	80.00	5,071.39	23.21	117,729.51
1958	393,656.73	80.00	4,920.69	23.95	117,828.21
1959	669,125.98	80.00	8,364.03	24.69	206,517.37
1960	302,923.74	80.00	3,786.53	25.44	96,336.87
1961	836,510.07	80.00	10,456.32	26.20	273,974.75
1962	364,906.43	80.00	4,561.31	26.97	123,021.27
1963	236,971.47	80.00	2,962.13	27.75	82,210.78
1964	575,794.98	80.00	7,197.40	28.54	205,433.39
1965	88,460.24	80.00	1,105.75	29.34	32,443.01
1966	195,972.96	80.00	2,449.65	30.15	73,849.09
1967	500,595.87	80.00	6,257.42	30.97	193,774.15
1968	56,773.13	80.00	709.66	31.79	22,562.06
1969	75,339.65	80.00	941.74	32.63	30,725.98
1970	281,582.98	80.00	3,519.77	33.47	117,803.53
1971	662,045.87	80.00	8,275.53	34.32	284,050.51
1972	423,770.12	80.00	5,297.10	35.18	186,373.85
1973	21,908.10	80.00	273.85	36.05	9,872.78

DEI
Electric Division
350.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 Survivor Curve: R4

<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	2,986,067.37	80.00	37,325.66	36.93	1,378,321.35
1975	222,511.19	80.00	2,781.38	37.81	105,172.85
1976	3,284,654.47	80.00	41,057.98	38.70	1,589,108.76
1977	731,189.86	80.00	9,139.83	39.60	361,951.03
1978	2,418,910.08	80.00	30,236.23	40.51	1,224,733.52
1979	166,284.56	80.00	2,078.55	41.42	86,091.31
1980	82,359.87	80.00	1,029.49	42.34	43,584.95
1981	2,113,184.94	80.00	26,414.68	43.26	1,142,680.65
1982	172,115.98	80.00	2,151.44	44.19	95,067.20
1983	188,931.13	80.00	2,361.63	45.12	106,565.87
1984	229,389.79	80.00	2,867.36	46.06	132,079.93
1985	124,393.75	80.00	1,554.91	47.01	73,092.23
1986	40,174.07	80.00	502.17	47.96	24,082.01
1987	79,145.53	80.00	989.31	48.91	48,387.39
1988	119,296.73	80.00	1,491.20	49.87	74,361.77
1989	228,453.34	80.00	2,855.65	50.83	145,145.91
1990	86,418.36	80.00	1,080.22	51.79	55,946.45
1991	284,176.00	80.00	3,552.18	52.76	187,413.59
1992	148,816.71	80.00	1,860.20	53.73	99,949.72
1993	781,577.12	80.00	9,769.67	54.70	534,438.35
1994	828,783.04	80.00	10,359.74	55.68	576,825.89
1995	411,325.46	80.00	5,141.54	56.66	291,313.16
1996	673,571.89	80.00	8,419.61	57.64	485,299.64
1998	44,361.49	80.00	554.52	59.61	33,052.45
1999	41,955.43	80.00	524.44	60.59	31,777.20
2000	321,576.31	80.00	4,019.68	61.58	247,532.97
2001	243,274.72	80.00	3,040.92	62.57	190,267.79

DEI
Electric Division
350.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 Survivor Curve: R4

<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	909,396.73	80.00	11,367.40	63.56	722,504.88
2003	95,717.37	80.00	1,196.46	64.55	77,232.95
2004	408,676.90	80.00	5,108.44	65.54	334,825.32
2005	74,455.47	80.00	930.69	66.54	61,925.19
2006	156,841.72	80.00	1,960.51	67.53	132,395.50
2007	1,484,957.32	80.00	18,561.88	68.53	1,271,975.71
2008	45,904.74	80.00	573.81	69.52	39,892.08
2009	563,623.81	80.00	7,045.26	70.52	496,817.84
2010	223,973.01	80.00	2,799.65	71.51	200,215.91
2011	132,679.76	80.00	1,658.49	72.51	120,260.25
2012	114,393.74	80.00	1,429.91	73.51	105,112.30
2013	724,273.92	80.00	9,053.38	74.51	674,543.54
2014	1,219,101.02	80.00	15,238.69	75.51	1,150,605.62
2015	330,660.41	80.00	4,133.23	76.50	316,209.46
2016	343,499.20	80.00	4,293.72	77.50	332,775.27
2017	1,763,568.11	80.00	22,044.49	78.50	1,730,530.38
2018	773,601.22	80.00	9,669.97	79.50	768,769.82
Total	38,621,842.27	80.00	482,770.67	44.22	21,349,082.15

Composite Average Remaining Life ... 44.22 Years

DEI
Electric Division
352.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 70 Survivor Curve: R2.5

<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)
1928	1,635.56	70.00	23.37	9.67	225.87
1929	85,198.35	70.00	1,217.12	9.93	12,085.74
1932	5,823.71	70.00	83.20	10.75	894.05
1935	1,224.77	70.00	17.50	11.62	203.33
1936	375.13	70.00	5.36	11.93	63.95
1937	1,507.40	70.00	21.53	12.25	263.82
1941	8,434.99	70.00	120.50	13.63	1,642.85
1943	34,807.53	70.00	497.25	14.39	7,156.23
1944	80,219.41	70.00	1,145.99	14.79	16,947.96
1945	73,246.65	70.00	1,046.38	15.20	15,902.67
1946	227.19	70.00	3.25	15.62	50.69
1947	114.22	70.00	1.63	16.05	26.19
1948	1,283.67	70.00	18.34	16.50	302.56
1949	11,691.53	70.00	167.02	16.96	2,832.53
1950	21,501.80	70.00	307.17	17.43	5,353.78
1951	13,981.87	70.00	199.74	17.91	3,578.25
1952	88,335.70	70.00	1,261.94	18.41	23,232.19
1953	556,382.42	70.00	7,948.31	18.92	150,354.68
1954	246,977.68	70.00	3,528.25	19.44	68,587.32
1955	53,587.25	70.00	765.53	19.97	15,287.99
1956	25,790.76	70.00	368.44	20.52	7,559.14
1957	231,989.67	70.00	3,314.13	21.07	69,833.10
1958	33,262.92	70.00	475.18	21.64	10,282.94
1959	53,176.86	70.00	759.67	22.22	16,877.86
1960	115,701.98	70.00	1,652.88	22.80	37,693.29
1961	159,066.84	70.00	2,272.38	23.41	53,189.60
1962	53,223.31	70.00	760.33	24.02	18,259.82

DEI
Electric Division
352.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 70 Survivor Curve: R2.5

<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)
1963	60,394.59	70.00	862.78	24.64	21,257.07
1964	47,524.95	70.00	678.93	25.27	17,154.42
1965	92,415.41	70.00	1,320.22	25.91	34,204.50
1966	55,121.56	70.00	787.45	26.56	20,912.07
1967	23,126.98	70.00	330.38	27.21	8,990.85
1968	88,523.68	70.00	1,264.62	27.88	35,261.57
1969	99,825.74	70.00	1,426.08	28.56	40,725.62
1970	57,137.12	70.00	816.24	29.24	23,870.39
1971	82,132.48	70.00	1,173.32	29.94	35,124.64
1972	242,181.34	70.00	3,459.73	30.64	106,000.94
1973	12,295.60	70.00	175.65	31.35	5,506.13
1974	215,392.55	70.00	3,077.03	32.06	98,656.36
1975	198,299.67	70.00	2,832.85	32.79	92,886.05
1976	65,644.89	70.00	937.78	33.52	31,434.21
1977	110,588.17	70.00	1,579.83	34.26	54,126.17
1978	459,905.52	70.00	6,570.07	35.01	229,995.49
1979	371,162.61	70.00	5,302.32	35.76	189,618.65
1980	99,870.73	70.00	1,426.72	36.52	52,106.35
1981	200,205.03	70.00	2,860.07	37.29	106,646.02
1982	332,560.76	70.00	4,750.86	38.06	180,838.24
1983	111,979.11	70.00	1,599.70	38.84	62,139.24
1984	33,789.50	70.00	482.71	39.63	19,131.32
1985	33,080.01	70.00	472.57	40.43	19,104.53
1986	552,513.89	70.00	7,893.04	41.23	325,416.66
1987	27,589.41	70.00	394.13	42.03	16,567.24
1988	291,229.37	70.00	4,160.41	42.85	178,257.83
1989	421,172.90	70.00	6,016.75	43.67	262,732.00

DEI
Electric Division
352.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 70 Survivor Curve: R2.5

<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)
1990	679,999.55	70.00	9,714.27	44.49	432,194.56
1991	36,065.69	70.00	515.22	45.32	23,351.29
1992	801,172.93	70.00	11,445.31	46.16	528,297.42
1993	785,695.32	70.00	11,224.20	47.00	527,552.14
1994	1,312,007.07	70.00	18,742.93	47.85	896,819.69
1995	1,123,220.52	70.00	16,045.99	48.70	781,444.13
1996	29,878.32	70.00	426.83	49.56	21,153.78
1997	274,761.66	70.00	3,925.16	50.42	197,916.17
1998	1,281,253.88	70.00	18,303.60	51.29	938,825.44
1999	278,724.94	70.00	3,981.78	52.16	207,707.83
2000	387,310.23	70.00	5,533.00	53.04	293,488.60
2001	46,190.13	70.00	659.86	53.93	35,583.34
2002	24,324.57	70.00	347.49	54.81	19,046.87
2003	36,650.40	70.00	523.58	55.71	29,165.83
2004	3,019.25	70.00	43.13	56.60	2,441.29
2005	245,509.49	70.00	3,507.27	57.50	201,672.93
2006	173,017.75	70.00	2,471.68	58.41	144,358.66
2007	4,841,264.56	70.00	69,160.83	59.31	4,102,189.74
2008	108,326.63	70.00	1,547.52	60.23	93,200.12
2009	2,629,076.15	70.00	37,558.18	61.14	2,296,319.59
2010	1,016,607.59	70.00	14,522.95	62.06	901,299.34
2011	3,883,377.60	70.00	55,476.75	62.98	3,494,061.10
2012	3,666,927.19	70.00	52,384.60	63.91	3,347,845.25
2013	7,260,532.91	70.00	103,721.76	64.84	6,725,080.31
2014	5,933,193.89	70.00	84,759.80	65.77	5,574,675.99
2015	1,684,433.57	70.00	24,063.30	66.71	1,605,147.73
2016	738,893.46	70.00	10,555.61	67.64	714,009.59

DEI
Electric Division
352.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 70 Survivor Curve: R2.5

<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>
2017	2,688,986.49	70.00	38,414.04	68.58	2,634,592.87
2018	4,136,171.78	70.00	59,088.09	69.53	4,108,225.39
Total	52,451,026.26	70.00	749,299.36	58.30	43,685,019.94

Composite Average Remaining Life ... 58.30 Years



DEI
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 56 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)
1922	17.51	56.00	0.31	5.13	1.61
1924	44,058.40	56.00	786.74	5.74	4,512.20
1925	3,638.82	56.00	64.98	6.04	392.23
1926	81.24	56.00	1.45	6.34	9.20
1927	5,626.62	56.00	100.47	6.65	668.28
1928	25,662.02	56.00	458.24	6.97	3,193.39
1930	531.09	56.00	9.48	7.60	72.11
1931	2,467.83	56.00	44.07	7.93	349.38
1932	2,499.23	56.00	44.63	8.26	368.50
1935	238.97	56.00	4.27	9.27	39.56
1936	2,333.24	56.00	41.66	9.62	400.62
1937	2,184.39	56.00	39.01	9.97	388.81
1938	4,991.31	56.00	89.13	10.32	919.95
1939	165.25	56.00	2.95	10.68	31.52
1940	564.44	56.00	10.08	11.04	111.31
1941	21,439.70	56.00	382.84	11.41	4,368.96
1942	1,268.92	56.00	22.66	11.79	267.06
1943	26,569.34	56.00	474.44	12.16	5,770.70
1944	233,872.45	56.00	4,176.21	12.55	52,391.77
1945	128,023.78	56.00	2,286.09	12.93	29,564.90
1946	9,974.69	56.00	178.12	13.32	2,373.35
1947	1,243.03	56.00	22.20	13.72	304.59
1948	93,559.69	56.00	1,670.67	14.12	23,597.37
1949	407,620.84	56.00	7,278.79	14.53	105,773.64
1950	643,944.73	56.00	11,498.78	14.94	171,841.31
1951	184,198.22	56.00	3,289.19	15.36	50,529.42
1952	281,806.07	56.00	5,032.15	15.79	79,434.14

DEI
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 56 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)
1953	4,674,098.01	56.00	83,464.31	16.21	1,353,279.04
1954	4,810,934.49	56.00	85,907.77	16.65	1,430,183.73
1955	2,539,887.45	56.00	45,354.20	17.09	774,988.34
1956	559,817.34	56.00	9,996.53	17.53	175,262.64
1957	2,066,745.88	56.00	36,905.41	17.98	663,679.24
1958	1,216,471.82	56.00	21,722.26	18.44	400,555.96
1959	1,021,921.47	56.00	18,248.22	18.90	344,933.11
1960	2,756,713.23	56.00	49,226.00	19.37	953,532.48
1961	2,994,916.29	56.00	53,479.54	19.84	1,061,253.69
1962	671,262.81	56.00	11,986.59	20.32	243,619.81
1963	229,333.61	56.00	4,095.16	20.81	85,222.67
1964	404,662.62	56.00	7,225.97	21.30	153,933.50
1965	807,881.56	56.00	14,426.16	21.80	314,493.06
1966	728,429.48	56.00	13,007.40	22.30	290,128.90
1967	833,631.20	56.00	14,885.96	22.82	339,634.24
1968	1,492,215.71	56.00	26,646.16	23.33	621,725.92
1969	744,506.17	56.00	13,294.48	23.86	317,149.59
1970	3,149,187.66	56.00	56,234.33	24.38	1,371,220.20
1971	1,874,056.65	56.00	33,464.61	24.92	833,934.74
1972	4,121,266.95	56.00	73,592.53	25.46	1,873,806.10
1973	283,047.85	56.00	5,054.32	26.01	131,463.08
1974	3,497,916.45	56.00	62,461.50	26.56	1,659,245.18
1975	5,895,268.63	56.00	105,270.48	27.12	2,855,335.47
1976	3,418,011.60	56.00	61,034.66	27.69	1,690,095.61
1977	4,768,860.28	56.00	85,156.46	28.26	2,406,837.14
1978	11,252,997.63	56.00	200,942.23	28.84	5,795,697.89
1979	7,154,062.39	56.00	127,748.47	29.43	3,759,150.37

DEI
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 56 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)
1980	2,596,777.81	56.00	46,370.07	30.02	1,391,908.01
1981	6,873,925.80	56.00	122,746.14	30.61	3,757,786.45
1982	18,143,675.75	56.00	323,987.52	31.22	10,113,862.51
1983	10,640,416.57	56.00	190,003.51	31.82	6,046,838.62
1984	2,690,019.76	56.00	48,035.07	32.44	1,558,130.38
1985	508,921.12	56.00	9,087.69	33.06	300,408.75
1986	5,263,314.82	56.00	93,985.82	33.68	3,165,548.21
1987	897,755.15	56.00	16,031.01	34.31	550,032.87
1988	7,495,052.65	56.00	133,837.46	34.94	4,676,926.19
1989	8,310,104.36	56.00	148,391.65	35.58	5,280,222.72
1990	12,135,140.35	56.00	216,694.46	36.23	7,850,188.03
1991	5,332,126.64	56.00	95,214.58	36.88	3,511,062.04
1992	8,749,425.14	56.00	156,236.51	37.53	5,863,188.14
1993	13,383,503.05	56.00	238,986.19	38.18	9,125,212.80
1994	16,014,443.16	56.00	285,966.29	38.84	11,107,955.84
1995	18,650,317.48	56.00	333,034.50	39.51	13,157,424.71
1996	3,678,494.21	56.00	65,686.04	40.18	2,638,947.21
1997	6,283,034.42	56.00	112,194.73	40.85	4,582,685.69
1998	14,866,946.19	56.00	265,475.70	41.52	11,022,232.58
1999	3,830,724.31	56.00	68,404.38	42.20	2,886,376.07
2000	32,058,931.12	56.00	572,469.09	42.88	24,544,888.96
2001	11,127,841.07	56.00	198,707.34	43.56	8,655,257.56
2002	4,043,495.67	56.00	72,203.79	44.24	3,194,492.46
2003	23,741,735.92	56.00	423,950.81	44.93	19,047,972.73
2004	14,898,207.43	56.00	266,033.92	45.62	12,136,507.63
2005	13,667,792.85	56.00	244,062.69	46.31	11,303,366.52
2006	18,661,363.52	56.00	333,231.75	47.01	15,665,045.88

DEI
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 56 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>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2007	24,896,230.26	56.00	444,566.36	47.71	21,209,243.72
2008	8,583,118.72	56.00	153,266.81	48.41	7,419,685.69
2009	5,784,828.30	56.00	103,298.37	49.12	5,073,602.92
2010	23,297,018.17	56.00	416,009.59	49.83	20,727,698.35
2011	21,524,078.20	56.00	384,350.60	50.54	19,424,118.83
2012	15,513,281.47	56.00	277,017.16	51.25	14,197,883.92
2013	52,928,298.02	56.00	945,128.65	51.97	49,120,890.94
2014	30,062,654.99	56.00	536,822.03	52.70	28,288,576.45
2015	24,989,036.76	56.00	446,223.58	53.42	23,838,982.60
2016	24,414,295.14	56.00	435,960.55	54.16	23,609,533.80
2017	44,420,749.90	56.00	793,211.29	54.89	43,539,279.43
2018	62,412,203.67	56.00	1,114,480.61	55.63	61,998,225.60
Total	699,465,966.97	56.00	12,490,205.65	44.36	554,020,229.40

Composite Average Remaining Life ... 44.36 Years

DEI
Electric Division
354.00 Towers and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 Survivor Curve: R3

<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	2,082,953.45	75.00	27,772.71	12.34	342,801.29
1940	383,296.20	75.00	5,110.62	13.56	69,322.66
1945	302,303.29	75.00	4,030.71	15.85	63,888.68
1947	5,589.74	75.00	74.53	16.85	1,256.16
1949	1,980.02	75.00	26.40	17.91	472.70
1950	432,394.15	75.00	5,765.25	18.45	106,388.74
1953	2,617,040.94	75.00	34,893.88	20.16	703,548.52
1954	366,411.25	75.00	4,885.48	20.75	101,397.35
1955	663,031.06	75.00	8,840.41	21.36	188,810.73
1956	62,958.47	75.00	839.45	21.98	18,448.08
1957	506,683.28	75.00	6,755.78	22.60	152,696.76
1958	1,528,636.03	75.00	20,381.81	23.24	473,635.58
1959	1,383,458.41	75.00	18,446.11	23.89	440,658.78
1960	144,242.42	75.00	1,923.23	24.55	47,208.15
1961	947,079.80	75.00	12,627.73	25.21	318,378.44
1962	282,332.69	75.00	3,764.44	25.89	97,473.10
1963	405,544.33	75.00	5,407.26	26.58	143,722.33
1964	223,186.07	75.00	2,975.81	27.27	81,163.31
1965	491,652.86	75.00	6,555.37	27.98	183,434.29
1966	466,521.79	75.00	6,220.29	28.70	178,495.19
1967	419,263.32	75.00	5,590.18	29.42	164,445.15
1968	278,213.34	75.00	3,709.51	30.15	111,842.75
1969	412,350.29	75.00	5,498.00	30.89	169,826.41
1970	665,099.16	75.00	8,867.99	31.63	280,534.55
1971	115,521.32	75.00	1,540.28	32.39	49,892.63
1972	794,770.72	75.00	10,596.94	33.15	351,329.66
1973	13,965.75	75.00	186.21	33.92	6,316.76

DEI
Electric Division
354.00 Towers and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 Survivor Curve: R3

<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	8,188,629.15	75.00	109,181.71	34.70	3,788,892.34
1975	989,940.88	75.00	13,199.21	35.49	468,399.81
1976	6,844,959.43	75.00	91,266.12	36.28	3,310,938.51
1977	2,187,774.46	75.00	29,170.32	37.08	1,081,608.78
1978	15,390,760.76	75.00	205,210.13	37.88	7,774,314.68
1979	170,679.28	75.00	2,275.72	38.70	88,062.56
1980	1,839,370.92	75.00	24,524.94	39.52	969,181.41
1981	12,731,423.41	75.00	169,752.30	40.34	6,848,500.97
1982	96,532.97	75.00	1,287.11	41.18	52,997.89
1983	71,302.35	75.00	950.70	42.02	39,945.73
1984	45,758.44	75.00	610.11	42.86	26,151.01
1985	116,818.68	75.00	1,557.58	43.71	68,087.70
1986	1,125,390.87	75.00	15,005.21	44.57	668,837.17
1987	48,554.06	75.00	647.39	45.44	29,415.69
1988	66,965.39	75.00	892.87	46.31	41,346.13
1989	72,340.43	75.00	964.54	47.18	45,511.37
1990	266,491.58	75.00	3,553.22	48.07	170,789.16
1991	158,665.21	75.00	2,115.54	48.95	103,561.03
1996	831,730.26	75.00	11,089.74	53.47	592,974.65
1999	372,793.33	75.00	4,970.58	56.24	279,542.01
2002	1,298.75	75.00	17.32	59.05	1,022.50
2007	496,842.78	75.00	6,624.57	63.80	422,661.38
2009	0.01	75.00	0.00	65.73	0.01
2011	16,902,876.78	75.00	225,371.68	67.66	15,249,108.61
2012	1,934,935.64	75.00	25,799.14	68.63	1,770,680.36
2013	882,548.31	75.00	11,767.31	69.61	819,096.15
2017	1,217,070.47	75.00	16,227.61	73.52	1,193,118.47

DEI
Electric Division
354.00 Towers and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 Survivor Curve: R3

<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>
2018	7,167.35	75.00	95.56	74.51	7,120.27
Total	89,056,102.10	75.00	1,187,414.62	42.75	50,759,255.15

Composite Average Remaining Life ... 42.75 Years



DEI
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1937	52,683.63	55.00	957.86	9.28	8,889.02
1940	93,008.14	55.00	1,691.02	10.34	17,483.68
1942	1,557.51	55.00	28.32	11.07	313.38
1943	1,141.49	55.00	20.75	11.44	237.38
1945	235,225.13	55.00	4,276.73	12.20	52,155.69
1946	8,771.88	55.00	159.49	12.58	2,006.42
1948	1,411.69	55.00	25.67	13.37	343.08
1949	1,910.14	55.00	34.73	13.77	478.14
1950	1,043,091.55	55.00	18,964.90	14.17	268,809.61
1951	207,063.05	55.00	3,764.70	14.59	54,909.00
1952	8,372.82	55.00	152.23	15.00	2,283.72
1953	1,534,204.60	55.00	27,894.03	15.42	430,233.43
1954	339,246.28	55.00	6,167.98	15.85	97,771.27
1955	706,708.87	55.00	12,848.98	16.28	209,239.76
1956	393,960.26	55.00	7,162.76	16.72	119,783.58
1957	353,478.74	55.00	6,426.75	17.17	110,331.63
1958	349,073.93	55.00	6,346.66	17.62	111,814.31
1959	258,818.18	55.00	4,705.68	18.07	85,049.98
1960	242,342.37	55.00	4,406.13	18.54	81,671.25
1961	435,613.85	55.00	7,920.08	19.00	150,506.22
1962	397,489.92	55.00	7,226.94	19.48	140,760.17
1963	294,600.53	55.00	5,356.26	19.96	106,896.26
1964	429,413.24	55.00	7,807.35	20.44	159,609.14
1965	278,256.81	55.00	5,059.11	20.94	105,916.34
1966	526,123.36	55.00	9,565.67	21.43	205,033.21
1967	589,188.00	55.00	10,712.28	21.94	235,008.49
1968	354,265.40	55.00	6,441.05	22.45	144,598.44

DEI
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1969	289,305.59	55.00	5,259.99	22.97	120,806.33
1970	513,007.16	55.00	9,327.20	23.49	219,103.86
1971	1,088,175.95	55.00	19,784.59	24.02	475,244.37
1972	450,938.01	55.00	8,198.70	24.56	201,329.35
1973	393,786.60	55.00	7,159.60	25.10	179,701.53
1974	1,809,183.86	55.00	32,893.55	25.65	843,678.36
1975	1,023,670.53	55.00	18,611.79	26.20	487,710.75
1976	444,818.73	55.00	8,087.44	26.77	216,470.51
1977	1,001,593.76	55.00	18,210.41	27.33	497,768.85
1978	314,449.74	55.00	5,717.15	27.91	159,551.71
1979	1,790,090.17	55.00	32,546.40	28.49	927,193.05
1980	4,498,244.26	55.00	81,784.51	29.08	2,377,894.21
1981	1,732,696.82	55.00	31,502.91	29.67	934,622.04
1982	1,119,776.13	55.00	20,359.13	30.27	616,196.37
1983	2,823,216.41	55.00	51,330.11	30.87	1,584,532.92
1984	820,618.73	55.00	14,920.02	31.48	469,680.09
1985	452,397.05	55.00	8,225.23	32.10	263,994.64
1986	696,053.65	55.00	12,655.25	32.72	414,041.22
1987	2,375,595.91	55.00	43,191.73	33.34	1,440,158.20
1988	2,623,405.84	55.00	47,697.27	33.97	1,620,507.72
1989	1,947,293.43	55.00	35,404.58	34.61	1,225,366.06
1990	4,833,879.64	55.00	87,886.84	35.25	3,098,180.00
1991	7,691,133.12	55.00	139,835.80	35.90	5,019,820.92
1992	2,739,969.69	55.00	49,816.57	36.55	1,820,712.09
1993	6,834,742.85	55.00	124,265.40	37.20	4,623,023.98
1994	3,656,942.96	55.00	66,488.45	37.86	2,517,275.56
1995	6,488,021.67	55.00	117,961.51	38.52	4,544,224.34

DEI
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1996	1,289,236.30	55.00	23,440.16	39.19	918,597.84
1997	1,576,843.63	55.00	28,669.27	39.86	1,142,714.57
1998	1,113,229.93	55.00	20,240.11	40.53	820,354.75
1999	4,151,307.88	55.00	75,476.71	41.21	3,110,151.26
2000	5,145,825.08	55.00	93,558.46	41.88	3,918,664.03
2001	5,460,970.92	55.00	99,288.26	42.57	4,226,326.94
2002	2,516,318.52	55.00	45,750.27	43.25	1,978,720.23
2003	5,561,468.16	55.00	101,115.44	43.94	4,442,741.02
2004	5,428,734.18	55.00	98,702.15	44.63	4,404,766.06
2005	4,811,307.46	55.00	87,476.45	45.32	3,964,294.04
2006	5,978,664.51	55.00	108,700.67	46.01	5,001,748.17
2007	10,213,724.45	55.00	185,700.11	46.71	8,674,523.48
2008	7,805,485.95	55.00	141,914.89	47.41	6,728,790.41
2009	16,051,287.94	55.00	291,835.36	48.12	14,042,900.60
2010	9,266,879.35	55.00	168,485.12	48.83	8,226,726.65
2011	8,641,060.92	55.00	157,106.84	49.54	7,782,882.62
2012	22,303,514.61	55.00	405,509.78	50.25	20,378,713.30
2013	41,332,834.98	55.00	751,490.04	50.97	38,306,455.58
2014	46,515,154.51	55.00	845,712.01	51.70	43,720,970.58
2015	24,795,262.38	55.00	450,813.32	52.42	23,633,595.06
2016	35,158,376.86	55.00	639,229.56	53.15	33,977,964.85
2017	65,125,262.70	55.00	1,184,070.39	53.89	63,809,646.30
2018	58,910,373.49	55.00	1,071,074.82	54.63	58,512,552.26
Total	458,743,154.34	55.00	8,340,606.43	48.14	401,525,722.24

Composite Average Remaining Life ... 48.14 Years

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 69 Survivor Curve: R2.5

<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>
1937	1,625,507.58	69.00	23,558.07	11.71	275,755.90
1940	505,729.47	69.00	7,329.41	12.69	93,011.23
1941	6,244.32	69.00	90.50	13.04	1,179.97
1942	26,124.20	69.00	378.61	13.40	5,073.19
1943	99,944.15	69.00	1,448.47	13.77	19,947.56
1944	628.74	69.00	9.11	14.16	128.99
1945	842,891.07	69.00	12,215.81	14.55	177,751.51
1946	27,454.69	69.00	397.89	14.96	5,952.53
1947	45,951.78	69.00	665.97	15.38	10,242.67
1948	28,225.32	69.00	409.06	15.81	6,469.23
1949	191,448.80	69.00	2,774.62	16.26	45,115.15
1950	2,822,459.77	69.00	40,905.19	16.72	683,938.96
1951	37,033.46	69.00	536.72	17.19	9,226.50
1952	395,686.86	69.00	5,734.59	17.68	101,364.85
1953	3,952,409.28	69.00	57,281.26	18.17	1,040,908.31
1954	1,322,172.69	69.00	19,161.91	18.68	357,983.74
1955	1,877,932.14	69.00	27,216.39	19.20	522,630.84
1956	648,555.85	69.00	9,399.35	19.73	185,490.49
1957	970,234.02	69.00	14,061.35	20.28	285,195.76
1958	1,048,285.66	69.00	15,192.54	20.84	316,577.21
1959	2,271,014.07	69.00	32,913.23	21.41	704,619.74
1960	503,563.45	69.00	7,298.02	21.99	160,460.39
1961	1,879,100.51	69.00	27,233.32	22.58	614,913.24
1962	988,272.46	69.00	14,322.78	23.18	332,001.06
1963	734,309.28	69.00	10,642.16	23.79	253,212.57
1964	1,315,995.42	69.00	19,072.39	24.41	465,649.92
1965	662,718.02	69.00	9,604.60	25.05	240,548.41

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 69 Survivor Curve: R2.5

<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>
1966	1,123,781.71	69.00	16,286.68	25.69	418,400.98
1967	1,177,877.80	69.00	17,070.68	26.34	449,633.99
1968	387,287.78	69.00	5,612.86	27.00	151,561.14
1969	828,865.28	69.00	12,012.53	27.67	332,396.90
1970	972,729.63	69.00	14,097.52	28.35	399,681.00
1971	1,809,980.50	69.00	26,231.59	29.04	761,692.54
1972	1,028,527.17	69.00	14,906.18	29.73	443,222.22
1973	449,785.07	69.00	6,518.62	30.44	198,407.89
1974	10,538,897.98	69.00	152,737.56	31.15	4,757,753.38
1975	1,593,801.50	69.00	23,098.56	31.87	736,128.40
1976	5,838,613.70	69.00	84,617.54	32.59	2,758,094.07
1977	3,819,422.95	69.00	55,353.92	33.33	1,845,044.61
1978	12,544,359.88	69.00	181,802.21	34.07	6,194,523.35
1979	1,480,062.39	69.00	21,450.17	34.82	746,984.00
1980	4,350,178.31	69.00	63,046.03	35.58	2,243,176.69
1981	10,158,542.63	69.00	147,225.17	36.35	5,350,918.95
1982	2,134,131.10	69.00	30,929.42	37.12	1,147,951.57
1983	3,084,331.40	69.00	44,700.43	37.89	1,693,868.22
1984	1,101,168.29	69.00	15,958.95	38.68	617,254.29
1985	315,172.84	69.00	4,567.72	39.47	180,275.01
1986	1,253,489.45	69.00	18,166.50	40.27	731,500.40
1987	606,334.19	69.00	8,787.45	41.07	360,892.80
1988	1,179,354.12	69.00	17,092.08	41.88	715,828.85
1989	1,850,891.43	69.00	26,824.50	42.70	1,145,302.34
1990	2,988,568.93	69.00	43,312.57	43.52	1,884,948.62
1991	1,867,608.99	69.00	27,066.78	44.35	1,200,339.28
1992	2,164,360.21	69.00	31,367.52	45.18	1,417,259.38

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 69 Survivor Curve: R2.5

<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>
1993	6,449,105.87	69.00	93,465.25	46.02	4,301,441.03
1994	3,298,257.38	69.00	47,800.80	46.87	2,240,240.18
1995	4,093,795.85	69.00	59,330.34	47.72	2,831,171.18
1996	780,431.12	69.00	11,310.59	48.57	549,403.09
1997	1,245,688.38	69.00	18,053.44	49.44	892,511.65
1998	1,364,867.22	69.00	19,780.67	50.30	995,032.15
1999	3,647,267.24	69.00	52,858.91	51.18	2,705,114.06
2000	5,565,807.23	69.00	80,663.83	52.05	4,198,735.21
2001	8,971,396.79	69.00	130,020.17	52.93	6,882,560.11
2002	7,845,790.12	69.00	113,707.04	53.82	6,119,745.62
2003	3,529,064.91	69.00	51,145.84	54.71	2,798,265.78
2004	3,462,832.10	69.00	50,185.94	55.61	2,790,653.48
2005	3,325,312.44	69.00	48,192.91	56.50	2,723,130.10
2006	10,636,788.79	69.00	154,156.27	57.41	8,849,998.06
2007	14,337,360.10	69.00	207,787.71	58.32	12,117,361.69
2008	6,293,069.37	69.00	91,203.85	59.23	5,401,838.35
2009	8,887,806.57	69.00	128,808.72	60.14	7,746,910.33
2010	3,990,116.46	69.00	57,827.74	61.06	3,531,079.64
2011	4,595,430.60	69.00	66,600.40	61.98	4,128,149.99
2012	11,253,164.23	69.00	163,089.24	62.91	10,259,917.32
2013	15,885,351.28	69.00	230,222.35	63.84	14,697,026.37
2014	25,048,218.67	69.00	363,017.45	64.77	23,512,542.20
2015	17,231,648.29	69.00	249,733.89	65.71	16,408,880.06
2016	32,432,568.48	69.00	470,036.95	66.64	31,324,599.09
2017	35,076,610.33	69.00	508,356.37	67.58	34,356,816.19
2018	34,540,275.77	69.00	500,583.41	68.53	34,303,529.95

DEI

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, 2018

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 69

Survivor Curve: R2.5

<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	375,266,043.88	69.00	5,438,635.13	53.78	292,465,043.66

Composite Average Remaining Life ... 53.78 Years



DEI
Electric Division
357.00 Underground Conduit

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 Survivor Curve: R3

<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	0.19	65.00	0.00	51.93	0.15
2013	67,986.65	65.00	1,045.95	59.61	62,351.50
2014	6,876.56	65.00	105.79	60.59	6,409.66
2015	104,727.34	65.00	1,611.19	61.56	99,190.94
2016	28,197.23	65.00	433.80	62.54	27,131.29
2017	399.65	65.00	6.15	63.52	390.58
2018	195.00	65.00	3.00	64.51	193.52
Total	208,382.62	65.00	3,205.89	61.03	195,667.64

Composite Average Remaining Life ... 61.03 Years

DEI
Electric Division
358.00 Underground Conductor and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40 Survivor Curve: R4

<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	19,613.03	40.00	490.32	20.03	9,819.88
1999	14,998.59	40.00	374.96	20.94	7,851.00
2000	337.98	40.00	8.45	21.86	184.72
2005	82,881.36	40.00	2,072.02	26.62	55,162.05
2006	38,580.09	40.00	964.50	27.60	26,616.28
2007	174,159.43	40.00	4,353.96	28.57	124,411.03
2008	98,772.55	40.00	2,469.30	29.56	72,985.16
2009	347.42	40.00	8.69	30.54	265.28
2010	153,617.86	40.00	3,840.43	31.53	121,097.10
2011	23,940.65	40.00	598.51	32.52	19,465.78
2012	65,175.31	40.00	1,629.37	33.52	54,611.82
2013	158,184.42	40.00	3,954.59	34.51	136,480.60
2014	6,877.68	40.00	171.94	35.51	6,105.32
2015	79,935.21	40.00	1,998.37	36.51	72,951.12
2017	214.05	40.00	5.35	38.50	206.03
2018	378,287.81	40.00	9,457.15	39.50	373,563.26
Total	1,295,923.44	40.00	32,397.93	33.39	1,081,776.44

Composite Average Remaining Life ... 33.39 Years

DEI
Electric Division
360.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 Survivor Curve: R4

<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)
1910	60,311.75	75.00	804.15	1.30	1,043.37
1911	236.00	75.00	3.15	1.44	4.52
1912	25.00	75.00	0.33	1.67	0.56
1917	2,150.55	75.00	28.67	2.78	79.66
1918	856.73	75.00	11.42	3.03	34.60
1919	787.81	75.00	10.50	3.29	34.51
1920	809.21	75.00	10.79	3.51	37.91
1921	6,142.25	75.00	81.90	3.77	309.01
1922	3,439.63	75.00	45.86	4.04	185.20
1923	3,971.09	75.00	52.95	4.28	226.65
1924	10,459.54	75.00	139.46	4.55	634.18
1925	39,899.57	75.00	531.99	4.82	2,563.58
1926	14,359.76	75.00	191.46	5.07	971.18
1927	4,164.15	75.00	55.52	5.35	296.84
1928	3,783.43	75.00	50.45	5.63	283.77
1929	4,581.77	75.00	61.09	5.89	359.93
1930	2,504.25	75.00	33.39	6.18	206.23
1931	651.25	75.00	8.68	6.47	56.16
1932	14,562.29	75.00	194.16	6.75	1,311.31
1933	2,027.78	75.00	27.04	7.06	190.79
1934	2,320.12	75.00	30.93	7.37	227.96
1935	1,515.58	75.00	20.21	7.68	155.26
1936	207.35	75.00	2.76	8.01	22.16
1937	3,156.69	75.00	42.09	8.36	351.82
1938	4,448.45	75.00	59.31	8.71	516.82
1939	5,481.93	75.00	73.09	9.09	664.07
1940	12,150.29	75.00	162.00	9.47	1,534.68

DEI
Electric Division
360.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 Survivor Curve: R4

<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)
1941	12,110.88	75.00	161.48	9.88	1,595.34
1942	2,080.04	75.00	27.73	10.30	285.76
1943	151,364.68	75.00	2,018.19	10.75	21,688.03
1944	2,400.98	75.00	32.01	11.21	359.01
1945	10,086.68	75.00	134.49	11.70	1,573.50
1946	25,633.31	75.00	341.78	12.21	4,171.61
1947	16,996.66	75.00	226.62	12.74	2,887.29
1948	40,441.80	75.00	539.22	13.29	7,166.89
1949	24,122.17	75.00	321.63	13.86	4,458.22
1950	10,497.50	75.00	139.97	14.46	2,023.85
1951	11,596.41	75.00	154.62	15.07	2,330.12
1952	66,246.21	75.00	883.28	15.70	13,864.48
1953	2,304.10	75.00	30.72	16.34	502.14
1954	14,068.73	75.00	187.58	17.00	3,189.09
1955	53,650.43	75.00	715.34	17.67	12,638.30
1956	20,067.95	75.00	267.57	18.35	4,909.76
1957	8,085.86	75.00	107.81	19.04	2,052.29
1958	18,129.47	75.00	241.73	19.73	4,769.40
1959	64,740.52	75.00	863.20	20.44	17,643.22
1960	7,562.98	75.00	100.84	21.15	2,133.09
1961	3,777.53	75.00	50.37	21.88	1,101.84
1962	4,039.42	75.00	53.86	22.61	1,217.95
1963	10,797.83	75.00	143.97	23.36	3,362.78
1964	2,925.47	75.00	39.01	24.11	940.44
1965	17,708.97	75.00	236.12	24.88	5,874.11
1966	14,419.20	75.00	192.26	25.65	4,931.67
1967	25,279.47	75.00	337.06	26.43	8,910.07

DEI
Electric Division
360.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 Survivor Curve: R4

<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	1,490.74	75.00	19.88	27.23	541.29
1969	8,461.79	75.00	112.82	28.04	3,163.18
1970	30,425.36	75.00	405.67	28.85	11,703.39
1971	1,591.26	75.00	21.22	29.68	629.64
1972	3,028.32	75.00	40.38	30.51	1,231.90
1973	613.80	75.00	8.18	31.35	256.58
1974	8,120.08	75.00	108.27	32.21	3,486.81
1976	4,227.68	75.00	56.37	33.93	1,912.82
1986	10,395.43	75.00	138.61	43.04	5,965.20
1988	583.05	75.00	7.77	44.93	349.27
1989	1,039.58	75.00	13.86	45.88	635.98
1991	11,042.86	75.00	147.24	47.80	7,038.09
1992	1,420.05	75.00	18.93	48.77	923.35
1993	834.68	75.00	11.13	49.74	553.50
1994	7,521.06	75.00	100.28	50.71	5,084.84
1996	3,992.39	75.00	53.23	52.66	2,803.09
1999	57,168.03	75.00	762.24	55.60	42,383.28
2002	21,822.85	75.00	290.97	58.57	17,040.91
2003	7,374.23	75.00	98.32	59.56	5,855.70
2004	69,718.68	75.00	929.58	60.55	56,283.80
2005	195,644.78	75.00	2,608.58	61.54	160,532.77
2006	144,115.89	75.00	1,921.54	62.53	120,160.55
2009	46,791.76	75.00	623.89	65.52	40,876.46
2010	1,593.38	75.00	21.24	66.52	1,413.12
2011	62,414.39	75.00	832.19	67.51	56,183.03
2012	160,789.44	75.00	2,143.85	68.51	146,874.58
2013	129,084.22	75.00	1,721.11	69.51	119,630.60

DEI
Electric Division
360.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 Survivor Curve: R4

<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	63,069.90	75.00	840.93	70.51	59,290.23
2015	52,044.69	75.00	693.93	71.50	49,618.55
2016	20,965.85	75.00	279.54	72.50	20,267.68
2017	1,174.90	75.00	15.67	73.50	1,151.42
2018	38,363.15	75.00	511.51	74.50	38,107.59
Total	2,013,063.74	75.00	26,840.72	42.13	1,130,832.15

Composite Average Remaining Life ... 42.13 Years



DEI
Electric Division
361.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 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)
1913	4,247.78	65.00	65.35	4.09	267.32
1922	1,438.61	65.00	22.13	6.69	148.05
1924	5,600.05	65.00	86.15	7.27	626.70
1925	4,331.00	65.00	66.63	7.57	504.46
1928	5,671.66	65.00	87.26	8.46	738.08
1929	255.59	65.00	3.93	8.76	34.46
1930	681.39	65.00	10.48	9.06	95.02
1931	266.09	65.00	4.09	9.38	38.38
1932	577.06	65.00	8.88	9.68	85.97
1933	142.40	65.00	2.19	10.00	21.91
1935	102.71	65.00	1.58	10.65	16.82
1937	548.63	65.00	8.44	11.31	95.50
1938	275.50	65.00	4.24	11.66	49.42
1939	641.29	65.00	9.87	12.01	118.47
1940	8,584.04	65.00	132.06	12.37	1,633.12
1941	2,663.09	65.00	40.97	12.73	521.56
1942	1,804.53	65.00	27.76	13.10	363.75
1944	23,756.67	65.00	365.49	13.87	5,069.21
1945	6,958.37	65.00	107.05	14.27	1,527.14
1946	1,038.21	65.00	15.97	14.67	234.31
1947	1,413.48	65.00	21.75	15.08	327.98
1948	12,953.83	65.00	199.29	15.50	3,089.84
1949	8,955.57	65.00	137.78	15.93	2,195.41
1950	6,558.22	65.00	100.90	16.37	1,652.06
1951	7,896.67	65.00	121.49	16.82	2,043.63
1952	49,589.03	65.00	762.91	17.28	13,182.71
1953	141,270.91	65.00	2,173.39	17.75	38,567.53

DEI
Electric Division
361.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 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)
1954	23,613.18	65.00	363.28	18.22	6,619.53
1955	56,154.76	65.00	863.92	18.71	16,159.91
1956	29,717.42	65.00	457.19	19.20	8,778.19
1957	64,979.97	65.00	999.69	19.70	19,696.06
1958	30,006.70	65.00	461.64	20.22	9,332.39
1959	54,047.58	65.00	831.50	20.74	17,241.63
1960	18,811.17	65.00	289.40	21.27	6,154.90
1961	29,554.79	65.00	454.69	21.81	9,915.75
1962	25,399.36	65.00	390.76	22.36	8,735.67
1963	20,796.13	65.00	319.94	22.91	7,331.09
1964	29,373.10	65.00	451.89	23.48	10,610.19
1965	32,589.53	65.00	501.38	24.06	12,060.92
1966	39,819.26	65.00	612.60	24.64	15,093.53
1967	64,007.40	65.00	984.73	25.23	24,846.73
1968	51,901.19	65.00	798.48	25.83	20,626.12
1969	31,169.12	65.00	479.52	26.44	12,679.90
1970	51,619.95	65.00	794.15	27.06	21,488.91
1971	115,342.58	65.00	1,774.50	27.69	49,129.82
1972	109,578.89	65.00	1,685.83	28.32	47,741.00
1973	17,090.79	65.00	262.93	28.96	7,615.39
1974	126,329.60	65.00	1,943.53	29.61	57,555.33
1975	168,704.82	65.00	2,595.45	30.27	78,567.10
1976	72,544.99	65.00	1,116.07	30.94	34,528.58
1977	78,425.22	65.00	1,206.54	31.61	38,138.53
1978	126,815.56	65.00	1,951.00	32.29	63,000.97
1979	207,919.69	65.00	3,198.76	32.98	105,490.46
1980	151,774.04	65.00	2,334.98	33.68	78,630.61

DEI
Electric Division
361.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 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)
1981	130,576.05	65.00	2,008.86	34.38	69,057.19
1982	132,622.99	65.00	2,040.35	35.09	71,590.15
1983	120,684.93	65.00	1,856.69	35.80	66,473.78
1984	41,278.45	65.00	635.05	36.53	23,196.62
1985	32,351.70	65.00	497.72	37.26	18,542.83
1986	113,358.30	65.00	1,743.97	37.99	66,260.49
1987	292,756.69	65.00	4,503.94	38.74	174,473.34
1988	125,605.05	65.00	1,932.38	39.49	76,304.14
1989	127,779.37	65.00	1,965.83	40.24	79,112.83
1990	706,041.69	65.00	10,862.16	41.01	445,409.08
1991	1,018,134.42	65.00	15,663.57	41.77	654,345.49
1992	347,838.16	65.00	5,351.34	42.55	227,693.08
1993	564,410.20	65.00	8,683.22	43.33	376,246.74
1994	1,302,520.86	65.00	20,038.74	44.12	884,027.15
1995	703,977.92	65.00	10,830.41	44.91	486,386.26
1996	722,608.51	65.00	11,117.03	45.71	508,118.73
1997	188,633.63	65.00	2,902.05	46.51	134,977.88
1998	100,823.12	65.00	1,551.12	47.32	73,398.06
1999	33,111.87	65.00	509.41	48.14	24,520.75
2000	262,995.81	65.00	4,046.08	48.96	198,079.98
2001	126,003.90	65.00	1,938.52	49.78	96,501.41
2002	81,197.70	65.00	1,249.19	50.61	63,224.55
2003	143,426.46	65.00	2,206.56	51.45	113,522.08
2004	55,403.91	65.00	852.37	52.29	44,569.54
2005	349,751.44	65.00	5,380.78	53.13	285,904.82
2006	224,424.62	65.00	3,452.68	53.99	186,396.30
2007	71,323.12	65.00	1,097.28	54.84	60,175.59

DEI
Electric Division
361.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 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)
2008	373,521.42	65.00	5,746.47	55.70	320,089.99
2009	6,980,403.27	65.00	107,390.59	56.57	6,074,675.31
2010	3,261,929.43	65.00	50,183.42	57.44	2,882,365.25
2011	2,324,125.48	65.00	35,755.70	58.31	2,084,905.37
2012	2,613,705.07	65.00	40,210.76	59.19	2,380,037.86
2013	6,469,572.76	65.00	99,531.67	60.07	5,979,081.53
2014	3,736,866.96	65.00	57,490.14	60.96	3,504,526.56
2015	2,112,199.83	65.00	32,495.31	61.85	2,009,842.47
2016	1,057,296.09	65.00	16,266.06	62.74	1,020,612.63
2017	2,761,299.52	65.00	42,481.44	63.64	2,703,708.89
2018	3,319,409.83	65.00	51,067.73	64.55	3,296,265.16
Total	45,256,279.70	65.00	696,248.95	55.48	38,625,637.93

Composite Average Remaining Life ... 55.48 Years

DEI
Electric Division
362.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 Survivor Curve: S0.5

<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)
1910	797.06	0.00	0.00	0.00	0.00
1912	701.57	0.00	0.00	0.00	0.00
1913	6.43	0.00	0.00	0.00	0.00
1919	190.93	52.00	3.67	1.64	6.00
1920	658.67	52.00	12.67	1.98	25.02
1921	1,465.40	52.00	28.18	2.32	65.24
1922	1,514.81	52.00	29.13	2.66	77.53
1923	3,479.73	52.00	66.92	2.99	200.38
1924	39,454.52	52.00	758.74	3.33	2,525.12
1925	30,297.28	52.00	582.64	3.66	2,133.55
1926	4,456.65	52.00	85.70	4.00	342.45
1927	19,371.26	52.00	372.52	4.33	1,612.81
1928	24,562.05	52.00	472.35	4.66	2,202.59
1929	4,577.73	52.00	88.03	5.00	439.88
1930	7,279.17	52.00	139.98	5.33	746.21
1931	72,436.14	52.00	1,393.00	5.66	7,891.12
1932	13,738.45	52.00	264.20	6.00	1,585.04
1933	470.11	52.00	9.04	6.33	57.27
1934	196.29	52.00	3.77	6.67	25.19
1935	202.03	52.00	3.89	7.01	27.23
1936	10,318.43	52.00	198.43	7.35	1,457.63
1937	19,871.85	52.00	382.15	7.68	2,936.24
1938	45,226.36	52.00	869.74	8.02	6,977.43
1939	40,261.31	52.00	774.25	8.36	6,475.04
1940	61,705.99	52.00	1,186.65	8.70	10,329.72
1941	116,070.05	52.00	2,232.11	9.05	20,197.43
1942	10,192.94	52.00	196.02	9.39	1,841.38

DEI
Electric Division
362.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 Survivor Curve: S0.5

<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)
1943	67,427.09	52.00	1,296.67	9.74	12,631.09
1944	70,889.71	52.00	1,363.26	10.09	13,755.72
1945	133,153.37	52.00	2,560.64	10.44	26,736.84
1946	43,838.38	52.00	843.04	10.79	9,100.49
1947	8,275.74	52.00	159.15	11.15	1,774.56
1948	91,943.78	52.00	1,768.15	11.51	20,350.85
1949	349,404.11	52.00	6,719.30	11.87	79,755.14
1950	226,198.83	52.00	4,349.97	12.23	53,209.06
1951	402,209.83	52.00	7,734.79	12.60	97,437.21
1952	1,062,410.29	52.00	20,430.93	12.97	264,893.14
1953	1,429,373.50	52.00	27,487.90	13.34	366,585.70
1954	1,300,251.08	52.00	25,004.78	13.71	342,821.57
1955	1,150,495.22	52.00	22,124.86	14.09	311,680.87
1956	825,251.52	52.00	15,870.19	14.47	229,605.33
1957	1,203,482.70	52.00	23,143.85	14.85	343,718.99
1958	700,393.90	52.00	13,469.09	15.24	205,249.84
1959	861,553.86	52.00	16,568.31	15.63	258,951.67
1960	547,381.19	52.00	10,526.54	16.02	168,680.68
1961	813,099.75	52.00	15,636.50	16.42	256,788.80
1962	567,126.09	52.00	10,906.25	16.82	183,491.59
1963	798,053.32	52.00	15,347.15	17.23	264,440.67
1964	572,095.41	52.00	11,001.81	17.64	194,082.88
1965	727,895.96	52.00	13,997.97	18.06	252,743.74
1966	645,991.31	52.00	12,422.89	18.47	229,512.61
1967	1,380,418.26	52.00	26,546.45	18.90	501,697.76
1968	649,561.75	52.00	12,491.55	19.33	241,430.63
1969	1,595,246.92	52.00	30,677.76	19.76	606,226.42

DEI
Electric Division
362.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 Survivor Curve: S0.5

<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)
1970	1,253,485.55	52.00	24,105.44	20.20	486,923.95
1971	2,421,231.91	52.00	46,562.06	20.64	961,209.59
1972	1,201,570.81	52.00	23,107.09	21.09	487,395.05
1973	866,528.67	52.00	16,663.98	21.55	359,070.31
1974	2,033,652.06	52.00	39,108.62	22.01	860,693.10
1975	2,531,111.74	52.00	48,675.13	22.47	1,093,936.14
1976	3,438,755.65	52.00	66,129.79	22.95	1,517,465.86
1977	1,952,990.71	52.00	37,557.44	23.43	879,805.70
1978	2,565,546.76	52.00	49,337.34	23.91	1,179,699.05
1979	4,890,412.59	52.00	94,046.21	24.40	2,294,990.48
1980	3,493,231.63	52.00	67,177.40	24.90	1,672,822.40
1981	2,554,519.08	52.00	49,125.27	25.41	1,248,144.46
1982	3,460,626.07	52.00	66,550.37	25.92	1,725,016.02
1983	1,887,162.66	52.00	36,291.52	26.44	959,584.15
1984	1,071,883.04	52.00	20,613.09	26.97	555,919.76
1985	413,818.58	52.00	7,958.03	27.51	218,889.05
1986	851,749.84	52.00	16,379.77	28.05	459,426.98
1987	1,963,621.56	52.00	37,761.88	28.60	1,080,040.78
1988	4,263,613.60	52.00	81,992.41	29.16	2,391,138.09
1989	6,194,148.42	52.00	119,118.00	29.73	3,541,784.86
1990	11,207,431.23	52.00	215,527.10	30.31	6,533,285.87
1991	13,074,630.83	52.00	251,434.71	30.90	7,769,871.39
1992	8,553,323.11	52.00	164,486.66	31.50	5,181,482.40
1993	12,348,060.38	52.00	237,462.23	32.11	7,624,840.46
1994	13,796,378.35	52.00	265,314.44	32.73	8,683,403.35
1995	7,961,787.95	52.00	153,111.00	33.36	5,107,524.65
1996	13,447,461.35	52.00	258,604.52	34.00	8,792,229.11

DEI
Electric Division
362.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 Survivor Curve: S0.5

<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)
1997	7,552,204.97	52.00	145,234.42	34.65	5,032,420.84
1998	10,987,909.29	52.00	211,305.53	35.31	7,461,912.13
1999	7,499,069.89	52.00	144,212.60	35.99	5,189,950.09
2000	11,875,621.09	52.00	228,376.88	36.67	8,375,339.32
2001	11,312,280.29	52.00	217,543.42	37.37	8,130,244.45
2002	16,084,445.64	52.00	309,315.65	38.09	11,780,392.82
2003	14,336,888.14	52.00	275,708.84	38.81	10,700,477.88
2004	10,577,719.93	52.00	203,417.29	39.55	8,045,077.97
2005	14,532,419.18	52.00	279,469.05	40.30	11,263,217.54
2006	18,448,108.75	52.00	354,770.62	41.07	14,570,015.29
2007	15,708,899.42	52.00	302,093.62	41.85	12,642,579.53
2008	19,527,962.44	52.00	375,537.00	42.65	16,015,022.43
2009	13,041,338.64	52.00	250,794.48	43.46	10,898,661.96
2010	6,918,173.89	52.00	133,041.54	44.28	5,891,462.67
2011	13,443,289.53	52.00	258,524.29	45.13	11,665,915.57
2012	17,263,045.10	52.00	331,980.98	45.98	15,264,771.05
2013	21,809,589.47	52.00	419,414.35	46.86	19,652,181.42
2014	16,718,515.47	52.00	321,509.28	47.75	15,351,649.07
2015	22,754,841.62	52.00	437,592.24	48.66	21,292,716.04
2016	21,281,889.52	52.00	409,266.30	49.59	20,294,412.99
2017	48,687,456.47	52.00	936,295.39	50.54	47,315,992.15
2018	58,743,665.06	52.00	1,129,683.64	51.51	58,184,438.08
Total	547,556,994.01	50.49	10,529,892.46	40.29	424,292,975.70

Composite Average Remaining Life ... 40.29 Years

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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>
1937	348,373.20	55.00	6,333.93	12.30	77,928.43
1940	361,967.21	55.00	6,581.08	13.50	88,859.50
1945	534,656.06	55.00	9,720.82	15.54	151,030.92
1950	3,261,319.55	55.00	59,295.48	17.64	1,045,794.92
1953	725,083.58	55.00	13,183.06	18.94	249,628.73
1954	985,823.73	55.00	17,923.69	19.38	347,281.25
1955	1,034,030.07	55.00	18,800.15	19.82	372,604.02
1956	1,113,869.95	55.00	20,251.76	20.27	410,432.30
1957	1,377,637.31	55.00	25,047.43	20.72	518,926.63
1958	1,223,768.31	55.00	22,249.87	21.17	471,094.88
1959	1,111,723.63	55.00	20,212.73	21.63	437,242.96
1960	1,021,269.66	55.00	18,568.15	22.10	410,266.69
1961	1,003,756.92	55.00	18,249.74	22.56	411,750.68
1962	796,609.88	55.00	14,483.51	23.03	333,604.02
1963	762,669.82	55.00	13,866.43	23.51	325,984.18
1964	862,815.87	55.00	15,687.23	23.99	376,313.49
1965	668,700.73	55.00	12,157.94	24.47	297,533.22
1966	1,076,968.01	55.00	19,580.83	24.96	488,743.98
1967	1,546,625.77	55.00	28,119.88	25.45	715,709.68
1968	1,224,312.78	55.00	22,259.77	25.95	577,611.66
1969	1,380,256.68	55.00	25,095.05	26.45	663,750.82
1970	1,589,007.42	55.00	28,890.44	26.95	778,725.55
1971	2,610,856.58	55.00	47,469.12	27.46	1,303,671.69
1972	2,085,386.68	55.00	37,915.33	27.98	1,060,727.67
1973	2,712,400.05	55.00	49,315.33	28.49	1,405,184.56
1974	3,292,796.82	55.00	59,867.78	29.02	1,737,099.51
1975	3,841,477.53	55.00	69,843.58	29.54	2,063,274.52

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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>
1976	3,822,615.12	55.00	69,500.64	30.07	2,089,960.65
1977	3,354,333.88	55.00	60,986.61	30.60	1,866,481.07
1978	3,454,093.43	55.00	62,800.38	31.14	1,955,714.26
1979	4,042,665.40	55.00	73,501.47	31.68	2,328,773.60
1980	5,002,294.12	55.00	90,948.89	32.23	2,931,162.35
1981	4,286,431.30	55.00	77,933.48	32.78	2,554,473.34
1982	4,114,916.36	55.00	74,815.09	33.33	2,493,593.30
1983	4,909,396.32	55.00	89,259.88	33.89	3,024,599.09
1984	4,946,036.46	55.00	89,926.05	34.44	3,097,488.68
1985	4,456,459.49	55.00	81,024.84	35.01	2,836,483.32
1986	5,804,192.03	55.00	105,528.55	35.57	3,754,009.45
1987	6,268,897.42	55.00	113,977.56	36.14	4,119,399.74
1988	7,856,924.57	55.00	142,850.18	36.71	5,244,579.45
1989	8,832,127.81	55.00	160,580.77	37.29	5,987,693.87
1990	10,057,664.71	55.00	182,862.80	37.86	6,924,090.23
1991	10,844,931.67	55.00	197,176.44	38.44	7,580,367.49
1992	10,451,740.58	55.00	190,027.66	39.03	7,416,121.14
1993	12,263,687.44	55.00	222,971.46	39.61	8,832,039.50
1994	11,940,407.42	55.00	217,093.76	40.20	8,726,352.87
1995	13,837,284.27	55.00	251,581.71	40.78	10,260,626.56
1996	11,132,133.41	55.00	202,398.18	41.37	8,374,110.26
1997	12,084,241.77	55.00	219,708.88	41.97	9,220,302.14
1998	9,700,542.44	55.00	176,369.80	42.56	7,506,132.69
1999	6,446,803.30	55.00	117,212.15	43.15	5,058,113.20
2000	10,356,162.84	55.00	188,289.92	43.75	8,237,471.86
2001	11,362,393.94	55.00	206,584.65	44.35	9,161,195.82
2002	5,648,233.08	55.00	102,692.99	44.94	4,615,452.58

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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>
2003	4,163,475.91	55.00	75,697.97	45.54	3,447,549.90
2004	8,821,124.55	55.00	160,380.72	46.14	7,400,591.73
2005	13,255,678.53	55.00	241,007.28	46.75	11,265,898.43
2006	7,069,896.41	55.00	128,540.87	47.35	6,086,148.84
2007	11,806,422.62	55.00	214,657.73	47.95	10,293,291.76
2008	852,130.69	55.00	15,492.96	48.56	752,299.97
2009	10,464,587.58	55.00	190,261.24	49.16	9,354,053.98
2010	16,717,487.37	55.00	303,947.94	49.77	15,128,206.51
2011	10,054,839.18	55.00	182,811.42	50.38	9,210,313.86
2012	24,611,686.79	55.00	447,475.83	50.99	22,817,944.18
2013	19,970,122.61	55.00	363,085.52	51.61	18,737,066.98
2014	20,596,604.01	55.00	374,475.85	52.22	19,554,796.45
2015	22,785,271.18	55.00	414,268.97	52.83	21,887,748.40
2016	25,513,581.96	55.00	463,873.58	53.45	24,794,614.10
2017	32,768,393.34	55.00	595,776.47	54.07	32,213,649.58
2018	36,220,632.22	55.00	658,543.14	54.69	36,015,976.47
Total	511,503,709.33	55.00	9,299,872.36	44.33	412,277,716.10

Composite Average Remaining Life ... 44.33 Years

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1937	1,297,325.61	55.00	23,587.24	12.30	290,201.86
1940	634,374.18	55.00	11,533.83	13.50	155,732.81
1944	1.73	55.00	0.03	15.12	0.48
1945	859,943.60	55.00	15,635.01	15.54	242,918.92
1950	3,522,682.41	55.00	64,047.43	17.64	1,129,605.16
1953	621,823.73	55.00	11,305.65	18.94	214,078.86
1954	945,836.37	55.00	17,196.66	19.38	333,194.69
1955	833,783.46	55.00	15,159.38	19.82	300,446.84
1956	1,150,237.23	55.00	20,912.97	20.27	423,832.71
1957	1,321,380.84	55.00	24,024.60	20.72	497,736.01
1958	1,201,505.62	55.00	21,845.10	21.17	462,524.76
1959	1,090,032.49	55.00	19,818.36	21.63	428,711.80
1960	1,092,890.74	55.00	19,870.32	22.10	439,038.47
1961	1,252,672.39	55.00	22,775.38	22.56	513,858.19
1962	1,203,347.55	55.00	21,878.59	23.03	503,937.48
1963	1,123,309.21	55.00	20,423.38	23.51	480,130.48
1964	1,220,229.77	55.00	22,185.53	23.99	532,198.05
1965	1,365,229.77	55.00	24,821.84	24.47	607,448.43
1966	1,125,575.15	55.00	20,464.57	24.96	510,802.62
1967	1,518,464.37	55.00	27,607.86	25.45	702,677.83
1968	1,450,509.40	55.00	26,372.34	25.95	684,327.69
1969	1,381,442.66	55.00	25,116.61	26.45	664,321.14
1970	1,683,256.53	55.00	30,604.02	26.95	824,914.25
1971	2,598,488.13	55.00	47,244.25	27.46	1,297,495.78
1972	2,141,445.73	55.00	38,934.56	27.98	1,089,241.99
1973	2,600,786.08	55.00	47,286.03	28.49	1,347,361.88
1974	2,568,120.56	55.00	46,692.12	29.02	1,354,799.95

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1975	2,816,707.84	55.00	51,211.80	29.54	1,512,866.20
1976	2,866,110.61	55.00	52,110.01	30.07	1,567,005.36
1977	2,653,029.24	55.00	48,235.88	30.60	1,476,248.05
1978	2,536,863.83	55.00	46,123.83	31.14	1,436,377.12
1979	2,790,448.08	55.00	50,734.36	31.68	1,607,434.99
1980	4,179,179.50	55.00	75,983.49	32.23	2,448,847.13
1981	2,885,880.17	55.00	52,469.45	32.78	1,719,823.19
1982	2,478,310.07	55.00	45,059.24	33.33	1,501,828.19
1983	2,838,606.05	55.00	51,609.94	33.89	1,748,818.94
1984	2,467,274.53	55.00	44,858.60	34.44	1,545,147.31
1985	1,516,741.68	55.00	27,576.54	35.01	965,387.99
1986	2,657,387.58	55.00	48,315.12	35.57	1,718,733.29
1987	2,795,368.30	55.00	50,823.81	36.14	1,836,884.33
1988	3,993,465.64	55.00	72,606.94	36.71	2,665,680.14
1989	4,285,405.38	55.00	77,914.83	37.29	2,905,267.68
1990	5,778,155.05	55.00	105,055.16	37.86	3,977,908.20
1991	6,163,069.55	55.00	112,053.46	38.44	4,307,849.37
1992	4,870,044.24	55.00	88,544.40	39.03	3,455,581.18
1993	5,123,954.43	55.00	93,160.85	39.61	3,690,159.93
1994	5,654,064.05	55.00	102,799.01	40.20	4,132,133.55
1995	7,018,563.55	55.00	127,607.57	40.78	5,204,407.03
1996	6,143,303.85	55.00	111,694.09	41.37	4,621,279.85
1997	6,905,075.74	55.00	125,544.20	41.97	5,268,587.46
1998	6,395,395.23	55.00	116,277.47	42.56	4,948,659.88
1999	3,315,246.13	55.00	60,275.94	43.15	2,601,117.09
2000	12,030,879.08	55.00	218,738.67	43.75	9,569,570.25
2001	19,139,525.64	55.00	347,984.08	44.35	15,431,690.11

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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>
2002	10,816,871.71	55.00	196,666.27	44.94	8,839,004.65
2003	9,682,969.05	55.00	176,050.29	45.54	8,017,944.56
2004	14,054,578.54	55.00	255,532.43	46.14	11,791,262.79
2005	23,713,699.24	55.00	431,149.12	46.75	20,154,089.17
2006	12,965,460.79	55.00	235,730.71	47.35	11,161,369.21
2007	24,308,179.51	55.00	441,957.63	47.95	21,192,802.59
2008	6,807,931.33	55.00	123,777.97	48.56	6,010,353.33
2009	20,364,852.38	55.00	370,262.28	49.16	18,203,672.82
2010	12,494,219.52	55.00	227,162.86	49.77	11,306,431.93
2011	20,150,229.40	55.00	366,360.12	50.38	18,457,772.80
2012	35,573,762.57	55.00	646,782.12	50.99	32,981,084.78
2013	33,490,799.37	55.00	608,910.85	51.61	31,422,909.28
2014	33,680,792.46	55.00	612,365.20	52.22	31,977,166.74
2015	42,055,342.87	55.00	764,626.56	52.83	40,398,762.71
2016	50,226,920.06	55.00	913,197.57	53.45	48,811,535.05
2017	51,978,665.10	55.00	945,046.81	54.07	51,098,706.18
2018	42,755,996.43	55.00	777,365.45	54.69	42,514,414.22
Total	615,224,020.68	55.00	11,185,656.64	46.87	524,236,115.79

Composite Average Remaining Life ... 46.87 Years

DEI
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1937	8.92	55.00	0.16	5.71	0.93
1945	20.36	55.00	0.37	8.10	3.00
1953	154,663.65	55.00	2,812.06	10.80	30,374.06
1954	985.94	55.00	17.93	11.17	200.32
1955	15,632.95	55.00	284.23	11.56	3,284.95
1956	53,588.78	55.00	974.34	11.95	11,642.81
1957	20,609.50	55.00	374.72	12.35	4,628.23
1958	8,334.42	55.00	151.53	12.76	1,934.08
1959	90,983.38	55.00	1,654.24	13.19	21,812.25
1962	14,755.46	55.00	268.28	14.52	3,894.14
1963	10,657.74	55.00	193.78	14.98	2,902.81
1964	85.72	55.00	1.56	15.46	24.09
1965	66,633.23	55.00	1,211.51	15.94	19,314.57
1966	19,589.82	55.00	356.18	16.44	5,855.52
1967	17,633.47	55.00	320.61	16.95	5,433.26
1968	182,018.52	55.00	3,309.42	17.47	57,802.87
1969	63,309.75	55.00	1,151.08	18.00	20,715.21
1970	142,239.68	55.00	2,586.17	18.54	47,939.71
1971	84,826.22	55.00	1,542.29	19.09	29,439.48
1972	88,516.58	55.00	1,609.39	19.65	31,621.20
1973	359,096.36	55.00	6,529.00	20.22	132,020.86
1974	121,493.38	55.00	2,208.96	20.80	45,954.29
1975	146,715.09	55.00	2,667.54	21.40	57,075.96
1976	76,661.10	55.00	1,393.83	22.00	30,663.44
1977	137,589.77	55.00	2,501.62	22.61	56,566.77
1978	89,472.91	55.00	1,626.77	23.23	37,794.63
1979	49,547.68	55.00	900.86	23.87	21,499.58

DEI
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1980	129,742.59	55.00	2,358.95	24.51	57,811.97
1981	84,554.42	55.00	1,537.35	25.16	38,677.71
1982	84,306.89	55.00	1,532.85	25.82	39,576.55
1983	59,134.84	55.00	1,075.18	26.49	28,477.48
1984	67,582.63	55.00	1,228.77	27.17	33,379.69
1985	31,965.64	55.00	581.19	27.85	16,187.60
1986	32,614.11	55.00	592.98	28.55	16,928.57
1987	59,296.65	55.00	1,078.12	29.25	31,537.38
1988	39,340.84	55.00	715.29	29.96	21,433.19
1989	227,608.69	55.00	4,138.33	30.68	126,978.26
1990	397,654.36	55.00	7,230.06	31.41	227,113.20
1991	332,937.30	55.00	6,053.39	32.15	194,610.28
1992	385,118.18	55.00	7,002.13	32.89	230,322.46
1993	195,594.68	55.00	3,556.26	33.64	119,649.92
1994	262,981.58	55.00	4,781.47	34.40	164,494.34
1995	225,654.21	55.00	4,102.79	35.17	144,292.83
1996	124,139.69	55.00	2,257.08	35.94	81,127.22
1997	148,686.84	55.00	2,703.39	36.72	99,280.50
1998	44,454.50	55.00	808.26	37.51	30,319.74
1999	91,291.54	55.00	1,659.84	38.31	63,583.36
2000	270,375.49	55.00	4,915.90	39.11	192,246.45
2001	581,462.82	55.00	10,572.02	39.92	421,985.87
2002	347,752.76	55.00	6,322.76	40.73	257,526.07
2003	603,743.04	55.00	10,977.11	41.55	456,109.49
2004	627,584.27	55.00	11,410.59	42.38	483,558.39
2005	492,489.91	55.00	8,954.33	43.21	386,916.85
2006	563,877.63	55.00	10,252.29	44.05	451,609.28

DEI
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
2007	1,317,540.93	55.00	23,955.21	44.90	1,075,469.59
2008	272,649.99	55.00	4,957.26	45.75	226,775.12
2009	1,154,437.18	55.00	20,989.70	46.60	978,178.08
2010	1,119,200.78	55.00	20,349.04	47.46	965,865.34
2011	1,547,823.13	55.00	28,142.15	48.33	1,360,155.63
2012	6,230,125.70	55.00	113,274.64	49.20	5,573,658.51
2013	4,132,427.25	55.00	75,134.79	50.08	3,762,985.48
2014	5,951,108.02	55.00	108,201.61	50.97	5,514,649.87
2015	6,973,935.74	55.00	126,798.41	51.85	6,575,084.48
2016	4,124,458.67	55.00	74,989.91	52.75	3,955,472.71
2017	5,317,842.62	55.00	96,687.73	53.64	5,186,788.20
2018	2,441,437.08	55.00	44,389.62	54.55	2,421,332.31
Total	49,110,603.57	55.00	892,917.11	47.81	42,692,548.96

Composite Average Remaining Life ... 47.81 Years

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 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)
1924	755.30	59.00	12.80	4.08	52.18
1937	1,586.32	59.00	26.89	7.87	211.70
1940	816.38	59.00	13.84	8.80	121.71
1945	1,788.51	59.00	30.31	10.44	316.35
1950	4,610.72	59.00	78.15	12.25	957.30
1953	564.46	59.00	9.57	13.44	128.61
1954	2,094.21	59.00	35.49	13.86	491.92
1955	1,463.87	59.00	24.81	14.28	354.41
1956	5,918.67	59.00	100.32	14.72	1,476.65
1957	21,581.30	59.00	365.78	15.17	5,547.37
1958	622.43	59.00	10.55	15.62	164.79
1959	599.73	59.00	10.16	16.09	163.51
1960	573.40	59.00	9.72	16.56	160.96
1961	1,186.74	59.00	20.11	17.05	342.91
1962	50,228.49	59.00	851.33	17.54	14,934.85
1963	42,235.39	59.00	715.85	18.05	12,920.82
1964	48,734.05	59.00	826.00	18.57	15,335.40
1965	120,959.98	59.00	2,050.16	19.09	39,139.00
1966	193,920.12	59.00	3,286.77	19.63	64,511.39
1967	184,351.31	59.00	3,124.59	20.17	63,035.67
1968	324,140.40	59.00	5,493.89	20.73	113,879.07
1969	442,356.02	59.00	7,497.54	21.30	159,660.19
1970	396,682.12	59.00	6,723.40	21.87	147,047.56
1971	631,977.66	59.00	10,711.45	22.45	240,515.00
1972	1,067,981.48	59.00	18,101.32	23.05	417,229.16
1973	1,631,136.29	59.00	27,646.29	23.65	653,951.33
1974	1,863,548.03	59.00	31,585.46	24.27	766,503.50

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 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>
1975	2,227,941.47	59.00	37,761.60	24.89	939,830.29
1976	2,227,507.35	59.00	37,754.24	25.52	963,511.27
1977	3,472,959.76	59.00	58,863.54	26.16	1,539,936.84
1978	3,695,007.35	59.00	62,627.05	26.81	1,678,933.94
1979	3,512,113.08	59.00	59,527.15	27.47	1,635,026.32
1980	4,164,058.14	59.00	70,577.03	28.13	1,985,570.70
1981	3,620,467.73	59.00	61,363.67	28.81	1,767,639.08
1982	2,475,644.05	59.00	41,959.94	29.49	1,237,380.03
1983	2,944,838.09	59.00	49,912.35	30.18	1,506,395.01
1984	2,805,866.80	59.00	47,556.91	30.88	1,468,538.43
1985	2,682,105.14	59.00	45,459.27	31.58	1,435,829.72
1986	4,139,079.84	59.00	70,153.67	32.30	2,265,949.79
1987	5,484,003.16	59.00	92,948.91	33.02	3,069,341.04
1988	7,549,328.09	59.00	127,954.31	33.75	4,318,424.07
1989	7,254,963.13	59.00	122,965.09	34.49	4,240,699.46
1990	9,980,862.23	59.00	169,166.62	35.23	5,959,929.76
1991	7,844,951.97	59.00	132,964.87	35.98	4,784,149.16
1992	9,526,483.47	59.00	161,465.31	36.74	5,932,105.98
1993	12,257,586.60	59.00	207,755.05	37.50	7,791,714.03
1994	15,469,534.24	59.00	262,194.67	38.27	10,035,305.37
1995	18,329,907.07	59.00	310,675.41	39.05	12,132,881.15
1996	16,179,855.56	59.00	274,233.97	39.84	10,925,040.95
1997	18,042,249.17	59.00	305,799.87	40.63	12,424,543.69
1998	14,041,395.40	59.00	237,989.00	41.43	9,858,967.14
1999	13,454,357.59	59.00	228,039.24	42.23	9,630,179.00
2000	18,386,068.40	59.00	311,627.29	43.04	13,412,556.99
2001	18,041,212.41	59.00	305,782.30	43.86	13,410,120.48

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 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)
2002	9,720,897.45	59.00	164,760.45	44.68	7,361,078.66
2003	10,096,790.07	59.00	171,131.49	45.51	7,787,391.90
2004	16,243,056.28	59.00	275,305.17	46.34	12,756,932.51
2005	16,007,984.11	59.00	271,320.91	47.18	12,800,096.33
2006	13,959,508.35	59.00	236,601.09	48.02	11,361,993.16
2007	30,014,379.90	59.00	508,716.70	48.87	24,861,816.64
2008	13,823,227.55	59.00	234,291.25	49.73	11,650,394.06
2009	19,050,637.45	59.00	322,891.14	50.59	16,334,049.43
2010	9,035,554.60	59.00	153,144.51	51.45	7,879,664.37
2011	5,206,039.95	59.00	88,237.69	52.32	4,616,789.61
2012	13,045,674.53	59.00	221,112.43	53.20	11,762,742.80
2013	9,693,857.28	59.00	164,302.15	54.08	8,885,195.92
2014	8,966,150.10	59.00	151,968.17	54.96	8,352,541.09
2015	16,366,566.71	59.00	277,398.56	55.85	15,493,369.76
2016	23,096,237.04	59.00	391,460.41	56.75	22,214,040.36
2017	33,590,004.42	59.00	569,320.31	57.64	32,817,929.38
2018	40,822,379.58	59.00	691,902.55	58.55	40,508,923.82
Total	525,591,706.04	59.00	8,908,305.86	45.63	406,514,602.78

Composite Average Remaining Life ... 45.63 Years

DEI
Electric Division
368.00 Line Transformers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 44 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)
1925	12.75	0.00	0.00	0.00	0.00
1937	3,066.53	44.00	69.69	3.13	218.31
1939	8.12	44.00	0.18	4.03	0.74
1948	22.56	44.00	0.51	7.75	3.97
1950	159,633.50	44.00	3,627.93	8.54	30,977.65
1951	15.10	44.00	0.34	8.93	3.07
1952	13,407.36	44.00	304.70	9.33	2,842.64
1953	116,803.71	44.00	2,654.55	9.73	25,818.24
1954	366,064.64	44.00	8,319.41	10.12	84,226.73
1955	394,117.91	44.00	8,956.97	10.52	94,250.63
1956	910,394.05	44.00	20,690.18	10.92	226,020.14
1957	767,794.49	44.00	17,449.38	11.33	197,662.98
1958	629,986.00	44.00	14,317.45	11.73	167,994.77
1959	606,924.11	44.00	13,793.34	12.14	167,487.54
1960	607,422.38	44.00	13,804.66	12.55	173,316.29
1961	364,981.91	44.00	8,294.81	12.97	107,588.39
1962	531,276.84	44.00	12,074.13	13.39	161,666.12
1963	481,127.48	44.00	10,934.40	13.81	151,030.94
1964	590,045.37	44.00	13,409.74	14.24	190,947.23
1965	719,514.29	44.00	16,352.13	14.67	239,895.34
1966	796,314.70	44.00	18,097.54	15.11	273,380.89
1967	1,106,495.29	44.00	25,146.90	15.55	390,931.03
1968	943,853.95	44.00	21,450.61	15.99	343,003.85
1969	1,219,039.65	44.00	27,704.66	16.44	455,452.99
1970	1,179,685.74	44.00	26,810.27	16.89	452,928.25
1971	1,579,419.25	44.00	35,894.87	17.35	622,877.36
1972	2,101,031.40	44.00	47,749.35	17.82	850,740.06

DEI
Electric Division
368.00 Line Transformers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 44 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)
1973	2,474,782.12	44.00	56,243.44	18.29	1,028,476.12
1974	4,281,770.92	44.00	97,310.20	18.76	1,825,581.64
1975	2,889,443.37	44.00	65,667.29	19.24	1,263,429.27
1976	2,098,025.13	44.00	47,681.03	19.72	940,482.10
1977	3,749,095.11	44.00	85,204.27	20.21	1,722,392.26
1978	6,082,153.19	44.00	138,226.81	20.71	2,862,692.37
1979	4,941,162.75	44.00	112,295.95	21.21	2,381,860.85
1980	3,409,316.64	44.00	77,482.26	21.72	1,682,662.55
1981	4,547,545.41	44.00	103,350.35	22.23	2,297,256.54
1982	3,826,158.31	44.00	86,955.66	22.74	1,977,727.07
1983	1,424,316.63	44.00	32,369.91	23.27	753,098.78
1984	2,970,551.53	44.00	67,510.61	23.79	1,606,239.60
1985	5,229,629.64	44.00	118,851.83	24.32	2,890,946.49
1986	6,198,559.13	44.00	140,872.32	24.86	3,502,134.96
1987	6,374,494.31	44.00	144,870.73	25.40	3,679,928.78
1988	8,247,817.96	44.00	187,445.06	25.95	4,863,825.05
1989	8,628,738.88	44.00	196,102.10	26.50	5,196,413.68
1990	6,224,583.50	44.00	141,463.77	27.05	3,827,066.25
1991	5,754,516.08	44.00	130,780.72	27.61	3,611,160.46
1992	7,686,416.29	44.00	174,686.29	28.18	4,921,995.84
1993	9,542,967.03	44.00	216,879.42	28.74	6,233,825.95
1994	11,677,613.29	44.00	265,392.72	29.31	7,779,715.60
1995	12,825,771.76	44.00	291,486.49	29.89	8,712,152.20
1996	11,813,334.99	44.00	268,477.22	30.47	8,179,498.65
1997	14,278,213.76	44.00	324,495.59	31.05	10,074,552.33
1998	12,945,979.95	44.00	294,218.42	31.63	9,306,164.44
1999	10,538,275.80	44.00	239,499.43	32.22	7,715,855.48

DEI
Electric Division
368.00 Line Transformers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 44 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)
2000	14,870,370.39	44.00	337,953.31	32.80	11,086,557.23
2001	4,506,958.96	44.00	102,427.96	33.40	3,420,634.38
2002	6,798,781.16	44.00	154,513.34	33.99	5,251,653.98
2003	3,126,801.97	44.00	71,061.65	34.58	2,457,505.35
2004	6,399,856.85	44.00	145,447.14	35.18	5,116,636.71
2005	9,834,674.45	44.00	223,508.95	35.78	7,996,272.07
2006	9,968,062.19	44.00	226,540.40	36.38	8,240,466.94
2007	12,026,925.42	44.00	273,331.41	36.98	10,106,590.01
2008	9,867,963.32	44.00	224,265.49	37.58	8,427,299.12
2009	13,365,983.64	44.00	303,763.68	38.18	11,597,870.49
2010	10,464,770.60	44.00	237,828.91	38.79	9,224,400.54
2011	15,448,358.05	44.00	351,089.02	39.39	13,830,266.00
2012	6,228,915.84	44.00	141,562.23	40.00	5,662,598.89
2013	14,830,880.30	44.00	337,055.84	40.61	13,688,108.65
2014	22,288,472.24	44.00	506,541.73	41.22	20,881,275.43
2015	17,261,791.11	44.00	392,302.23	41.84	16,412,767.53
2016	28,977,690.30	44.00	658,565.07	42.45	27,957,908.86
2017	35,285,727.57	44.00	801,925.46	43.07	34,539,618.28
2018	37,767,097.78	44.00	858,318.63	43.69	37,500,484.30
Total	476,169,774.70	43.40	10,821,731.08	34.16	369,647,316.25

Composite Average Remaining Life ... 34.16 Years

DEI
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 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>
2010	2,376.37	59.00	40.28	53.77	2,165.62
2017	1,583.27	59.00	26.83	58.07	1,558.28
2018	1,979.17	59.00	33.54	58.69	1,968.74
Total	5,938.81	59.00	100.66	56.56	5,692.64

Composite Average Remaining Life ... 56.56 Years



DEI
Electric Division
369.10 Services - Underground
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 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)
1953	59,494.54	59.00	1,008.36	22.44	22,626.45
1956	108.29	59.00	1.84	23.82	43.72
1957	157.29	59.00	2.67	24.29	64.75
1961	6,115.49	59.00	103.65	26.20	2,715.52
1962	7,960.44	59.00	134.92	26.69	3,600.47
1963	4,681.62	59.00	79.35	27.18	2,156.48
1964	26,129.04	59.00	442.86	27.67	12,255.13
1965	141,408.75	59.00	2,396.71	28.17	67,519.47
1966	248,848.08	59.00	4,217.68	28.68	120,942.67
1967	380,129.45	59.00	6,442.75	29.18	188,014.83
1968	485,743.72	59.00	8,232.79	29.69	244,454.65
1969	367,596.59	59.00	6,230.33	30.21	188,206.32
1970	367,422.33	59.00	6,227.38	30.73	191,348.91
1971	529,797.56	59.00	8,979.45	31.25	280,598.26
1972	769,207.38	59.00	13,037.17	31.78	414,265.59
1973	948,563.12	59.00	16,077.03	32.31	519,386.92
1974	70,430.05	59.00	1,193.71	32.84	39,201.44
1975	1,276,463.30	59.00	21,634.56	33.38	722,098.84
1976	2,019,333.11	59.00	34,225.33	33.92	1,160,871.16
1977	2,465,955.26	59.00	41,795.06	34.46	1,440,391.81
1978	2,522,974.17	59.00	42,761.46	35.01	1,497,107.40
1979	2,677,011.43	59.00	45,372.21	35.56	1,613,545.80
1980	2,122,532.38	59.00	35,974.44	36.12	1,299,299.04
1981	2,176,605.36	59.00	36,890.91	36.67	1,352,955.69
1982	1,672,468.04	59.00	28,346.38	37.24	1,055,501.14
1983	2,120,175.15	59.00	35,934.49	37.80	1,358,324.51
1984	1,202,551.12	59.00	20,381.83	38.37	781,988.73

DEI
Electric Division
369.10 Services - Underground
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 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>
1985	2,559,540.93	59.00	43,381.22	38.94	1,689,099.24
1986	3,098,851.17	59.00	52,521.90	39.51	2,075,073.78
1987	3,576,394.07	59.00	60,615.69	40.08	2,429,700.48
1988	4,123,065.89	59.00	69,881.14	40.66	2,841,403.78
1989	4,365,018.12	59.00	73,981.95	41.24	3,051,044.38
1990	5,235,955.75	59.00	88,743.32	41.82	3,711,450.49
1991	4,971,633.53	59.00	84,263.37	42.41	3,573,244.65
1992	5,830,474.99	59.00	98,819.73	42.99	4,248,432.03
1993	6,670,034.58	59.00	113,049.28	43.58	4,926,630.25
1994	7,327,841.51	59.00	124,198.34	44.17	5,485,627.74
1995	8,168,460.83	59.00	138,445.85	44.76	6,196,761.46
1996	9,136,103.51	59.00	154,846.26	45.35	7,022,585.61
1997	10,198,981.98	59.00	172,860.81	45.95	7,942,221.43
1998	6,601,969.35	59.00	111,895.66	46.54	5,207,675.23
1999	5,918,154.74	59.00	100,305.80	47.14	4,728,096.20
2000	8,830,885.69	59.00	149,673.18	47.73	7,144,529.43
2001	5,316,735.75	59.00	90,112.45	48.33	4,355,337.91
2002	2,347,248.68	59.00	39,783.12	48.93	1,946,662.36
2003	5,412,337.29	59.00	91,732.78	49.53	4,543,749.62
2004	3,859,072.10	59.00	65,406.76	50.13	3,279,078.92
2005	5,014,826.51	59.00	84,995.44	50.74	4,312,377.67
2006	1,630,712.83	59.00	27,638.67	51.34	1,418,986.07
2007	3,573,954.35	59.00	60,574.34	51.95	3,146,578.86
2008	4,486,601.45	59.00	76,042.64	52.55	3,996,179.92
2009	3,212,701.72	59.00	54,451.53	53.16	2,894,622.77
2010	1,245,863.73	59.00	21,115.93	53.77	1,135,374.76
2011	723,116.77	59.00	12,255.98	54.38	666,463.09

DEI
Electric Division
369.10 Services - Underground
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 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>
2012	5,218,896.44	59.00	88,454.19	54.99	4,864,134.57
2013	3,466,939.38	59.00	58,760.57	55.60	3,267,297.75
2014	3,831,982.59	59.00	64,947.62	56.22	3,651,202.30
2015	4,152,258.95	59.00	70,375.93	56.83	3,999,730.51
2016	12,491,596.69	59.00	211,717.95	57.45	12,163,467.86
2017	7,858,407.40	59.00	133,190.81	58.07	7,734,348.64
2018	17,220,522.86	59.00	291,867.71	58.69	17,129,801.99
Total	212,347,005.19	59.00	3,599,033.26	47.61	171,358,457.44

Composite Average Remaining Life ... 47.61 Years

DEI
Electric Division
369.20 Services - Overhead
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 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>
1950	231,918.22	59.00	3,930.74	21.09	82,900.58
1953	68,013.00	59.00	1,152.74	22.44	25,866.12
1954	142,698.62	59.00	2,418.57	22.90	55,374.71
1955	198,018.31	59.00	3,356.18	23.36	78,386.26
1956	241,928.87	59.00	4,100.41	23.82	97,672.43
1957	265,834.60	59.00	4,505.59	24.29	109,432.78
1958	328,195.99	59.00	5,562.54	24.76	137,726.68
1959	378,363.94	59.00	6,412.83	25.24	161,831.52
1960	359,062.60	59.00	6,085.69	25.72	156,495.55
1961	308,810.84	59.00	5,233.98	26.20	137,124.46
1962	302,454.18	59.00	5,126.24	26.69	136,798.75
1963	272,537.05	59.00	4,619.18	27.18	125,537.96
1964	317,287.32	59.00	5,377.65	27.67	148,815.20
1965	361,166.71	59.00	6,121.35	28.17	172,448.91
1966	307,381.33	59.00	5,209.75	28.68	149,390.42
1967	308,310.46	59.00	5,225.50	29.18	152,492.62
1968	337,936.96	59.00	5,727.64	29.69	170,069.64
1969	364,373.84	59.00	6,175.71	30.21	186,556.30
1970	356,330.04	59.00	6,039.38	30.73	185,572.18
1971	455,510.27	59.00	7,720.37	31.25	241,253.26
1972	464,312.58	59.00	7,869.55	31.78	250,060.94
1973	467,600.61	59.00	7,925.28	32.31	256,035.30
1974	1,485,623.44	59.00	25,179.58	32.84	826,899.58
1975	537,345.32	59.00	9,107.37	33.38	303,977.74
1976	605,809.69	59.00	10,267.77	33.92	348,266.96
1977	620,452.33	59.00	10,515.94	34.46	362,413.09
1978	565,480.05	59.00	9,584.23	35.01	335,550.15

DEI
Electric Division
369.20 Services - Overhead

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 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)
1979	724,929.24	59.00	12,286.70	35.56	436,944.91
1980	793,799.33	59.00	13,453.97	36.12	485,920.84
1981	925,522.89	59.00	15,686.53	36.67	575,295.59
1982	854,815.70	59.00	14,488.13	37.24	539,477.54
1983	678,301.05	59.00	11,496.41	37.80	434,564.54
1984	2,159,848.78	59.00	36,606.91	38.37	1,404,495.30
1985	701,387.37	59.00	11,887.70	38.94	462,861.47
1986	733,650.73	59.00	12,434.52	39.51	491,272.19
1987	747,840.19	59.00	12,675.02	40.08	508,061.37
1988	4,904.71	59.00	83.13	40.66	3,380.07
1989	776,211.50	59.00	13,155.88	41.24	542,553.47
1990	874,488.41	59.00	14,821.56	41.82	619,871.63
1991	972,141.63	59.00	16,476.66	42.41	698,703.93
1992	1,005,438.97	59.00	17,041.01	42.99	732,622.84
1993	1,037,432.20	59.00	17,583.26	43.58	766,269.62
1994	956,784.29	59.00	16,216.37	44.17	716,249.45
1995	1,022,585.07	59.00	17,331.62	44.76	775,753.95
1996	1,013,215.51	59.00	17,172.82	45.35	778,821.37
1997	1,111,399.47	59.00	18,836.92	45.95	865,476.64
1998	21,872.21	59.00	370.71	46.54	17,252.94
1999	34,428.03	59.00	583.51	47.14	27,505.03
2000	180,218.79	59.00	3,054.50	47.73	145,804.00
2001	614,315.26	59.00	10,411.92	48.33	503,231.81
2002	410,894.22	59.00	6,964.18	48.93	340,770.16
2003	1,360,197.62	59.00	23,053.76	49.53	1,141,909.14
2004	261,410.22	59.00	4,430.60	50.13	222,121.98
2005	1,256,765.38	59.00	21,300.70	50.74	1,080,724.72

DEI
Electric Division
369.20 Services - Overhead

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 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)
2006	235,682.85	59.00	3,994.55	51.34	205,082.51
2007	783,771.97	59.00	13,284.02	51.95	690,048.07
2008	631,128.61	59.00	10,696.89	52.55	562,141.19
2009	919,239.56	59.00	15,580.03	53.16	828,228.70
2010	482,740.89	59.00	8,181.89	53.77	439,929.19
2011	1,451,825.78	59.00	24,606.75	54.38	1,338,080.29
2012	254,199.09	59.00	4,308.38	54.99	236,919.55
2013	448,965.70	59.00	7,609.44	55.60	423,112.28
2014	1,194,006.37	59.00	20,237.01	56.22	1,137,677.09
2015	2,317,486.52	59.00	39,278.68	56.83	2,232,356.33
2016	4,216,956.06	59.00	71,472.47	57.45	4,106,185.20
2017	1,361,327.35	59.00	23,072.91	58.07	1,339,836.41
2018	528,799.87	59.00	8,962.54	58.69	526,014.06
Total	46,713,686.56	59.00	791,742.33	43.93	34,778,477.47

Composite Average Remaining Life ... 43.93 Years

DEI
Electric Division
370.00 Meters

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 Survivor Curve: S0.5

<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)
1926	30.08	0.00	0.00	0.00	0.00
1927	28.22	0.00	0.00	0.00	0.00
1929	121.41	0.00	0.00	0.00	0.00
1930	41.38	0.00	0.00	0.00	0.00
1931	37.04	0.00	0.00	0.00	0.00
1936	61.26	0.00	0.00	0.00	0.00
1937	10,153.30	0.00	0.00	0.00	0.00
1940	13,421.12	0.00	0.00	0.00	0.00
1945	23,479.79	0.00	0.00	0.00	0.00
1947	121.41	0.00	0.00	0.00	0.00
1949	1,218.80	0.00	0.00	0.00	0.00
1950	118,160.71	0.00	0.00	0.00	0.00
1951	2,390.26	0.00	0.00	0.00	0.00
1952	46.36	0.00	0.00	0.00	0.00
1953	49,397.35	0.00	0.00	0.00	0.00
1954	120,836.56	0.00	0.00	0.00	0.00
1955	62,418.77	0.00	0.00	0.00	0.00
1956	59,646.18	0.00	0.00	0.00	0.00
1957	113,283.91	0.00	0.00	0.00	0.00
1958	68,930.54	0.00	0.00	0.00	0.00
1959	34,318.88	30.00	1,143.96	0.50	571.98
1960	61,836.05	30.00	2,061.20	0.65	1,336.72
1961	113,048.33	30.00	3,768.27	0.96	3,603.17
1962	116,661.39	30.00	3,888.70	1.28	4,966.13
1963	112,890.37	30.00	3,763.00	1.61	6,064.58
1964	154,009.79	30.00	5,133.65	1.95	9,990.16
1965	184,528.05	30.00	6,150.92	2.28	13,993.89

DEI
Electric Division
370.00 Meters

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 Survivor Curve: S0.5

<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)
1966	176,381.51	30.00	5,879.37	2.61	15,337.03
1967	156,141.84	30.00	5,204.71	2.94	15,313.44
1968	267,866.26	30.00	8,928.85	3.27	29,221.61
1969	187,129.96	30.00	6,237.65	3.61	22,499.72
1970	135,152.68	30.00	4,505.08	3.94	17,762.68
1971	250,539.93	30.00	8,351.31	4.28	35,723.36
1972	311,039.71	30.00	10,367.96	4.62	47,863.37
1973	382,789.61	30.00	12,759.62	4.96	63,260.26
1974	595,259.76	30.00	19,841.94	5.30	105,162.52
1975	395,815.52	30.00	13,193.81	5.65	74,502.17
1976	462,932.98	30.00	15,431.06	6.00	92,539.39
1977	754,950.37	30.00	25,164.94	6.35	159,783.67
1978	789,711.21	30.00	26,323.63	6.71	176,554.16
1979	663,821.96	30.00	22,127.34	7.07	156,419.68
1980	726,172.44	30.00	24,205.68	7.43	179,963.06
1981	938,340.72	30.00	31,277.94	7.81	244,160.41
1982	1,201,297.18	30.00	40,043.13	8.18	327,669.55
1983	756,021.49	30.00	25,200.65	8.56	215,835.79
1984	828,360.87	30.00	27,611.95	8.95	247,208.16
1985	890,849.98	30.00	29,694.92	9.35	277,574.57
1986	1,348,419.44	30.00	44,947.19	9.75	438,170.34
1987	1,389,142.45	30.00	46,304.62	10.16	470,311.81
1988	1,930,386.63	30.00	64,346.04	10.57	680,313.82
1989	2,285,142.09	30.00	76,171.19	11.00	837,613.06
1990	1,760,478.80	30.00	58,682.46	11.43	670,655.24
1991	2,728,591.28	30.00	90,952.79	11.87	1,079,553.39
1992	2,595,003.55	30.00	86,499.87	12.32	1,065,655.45

DEI
Electric Division
370.00 Meters

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 Survivor Curve: S0.5

<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>
1993	2,285,033.98	30.00	76,167.58	12.78	973,397.60
1994	2,620,605.43	30.00	87,353.27	13.25	1,157,417.38
1995	3,748,941.13	30.00	124,964.35	13.73	1,715,926.41
1996	3,423,916.68	30.00	114,130.23	14.22	1,623,373.64
1997	4,913,515.14	30.00	163,783.38	14.73	2,412,253.37
1998	3,084,110.37	30.00	102,803.39	15.25	1,567,352.52
1999	3,888,537.14	30.00	129,617.54	15.78	2,044,937.51
2000	3,538,325.46	30.00	117,943.85	16.32	1,924,978.69
2001	3,114,765.97	30.00	103,825.24	16.88	1,752,699.31
2002	2,603,430.80	30.00	86,780.78	17.46	1,514,857.52
2003	3,878,869.48	30.00	129,295.28	18.05	2,333,409.97
2004	3,914,099.05	30.00	130,469.60	18.66	2,434,088.78
2005	4,053,248.02	30.00	135,107.89	19.28	2,605,245.79
2006	6,058,048.70	30.00	201,934.39	19.93	4,024,085.34
2007	6,727,534.92	30.00	224,250.53	20.59	4,618,157.29
2008	2,688,099.21	30.00	89,603.05	21.28	1,906,709.18
2009	1,962,244.86	30.00	65,407.98	21.99	1,438,106.78
2010	1,968,118.38	30.00	65,603.76	22.72	1,490,389.38
2011	813,180.34	30.00	27,105.93	23.47	636,228.47
2012	3,198,754.10	30.00	106,624.84	24.25	2,585,675.23
2013	479,826.71	30.00	15,994.18	25.06	400,747.01
2014	1,600,172.01	30.00	53,338.92	25.89	1,380,781.80
2015	1,303,612.50	30.00	43,453.63	26.75	1,162,197.97
2016	1,307,946.91	30.00	43,598.11	27.64	1,204,847.42
2017	1,667,514.06	30.00	55,583.65	28.55	1,587,161.77
2018	1,982,382.26	30.00	66,079.22	29.51	1,949,804.58

DEI
Electric Division
370.00 Meters

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 Survivor Curve: S0.5

<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	103,153,691.14	22.50	3,416,985.91	16.46	56,231,985.04

Composite Average Remaining Life ... 16.46 Years



DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 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>
1964	13,485.92	20.00	674.29	4.27	2,876.97
1965	53,704.49	20.00	2,685.20	4.42	11,857.12
1966	50,806.08	20.00	2,540.29	4.57	11,614.93
1967	55,868.33	20.00	2,793.40	4.73	13,202.53
1968	54,549.83	20.00	2,727.47	4.89	13,330.70
1969	56,757.97	20.00	2,837.88	5.05	14,322.42
1970	47,039.43	20.00	2,351.95	5.21	12,256.68
1971	62,167.25	20.00	3,108.34	5.38	16,717.77
1972	34,513.23	20.00	1,725.65	5.55	9,577.28
1973	41,894.69	20.00	2,094.72	5.72	11,983.30
1974	49,325.76	20.00	2,466.27	5.90	14,546.30
1975	48,210.16	20.00	2,410.49	6.08	14,644.07
1976	35,863.81	20.00	1,793.18	6.26	11,222.98
1977	34,268.86	20.00	1,713.43	6.44	11,041.11
1978	40,431.17	20.00	2,021.54	6.63	13,407.80
1979	64,333.99	20.00	3,216.68	6.82	21,948.59
1980	95,248.30	20.00	4,762.38	7.02	33,435.23
1981	131,390.25	20.00	6,569.46	7.22	47,426.38
1982	111,521.41	20.00	5,576.03	7.42	41,397.22
1983	207,740.03	20.00	10,386.93	7.63	79,260.33
1984	148,764.04	20.00	7,438.15	7.84	58,343.71
1985	249,052.63	20.00	12,452.54	8.06	100,357.01
1986	71,619.79	20.00	3,580.96	8.28	29,653.83
1988	106,223.56	20.00	5,311.14	8.74	46,401.88
1989	35,336.99	20.00	1,766.84	8.97	15,850.61
1990	98,937.86	20.00	4,946.86	9.21	45,572.41
1991	766,638.98	20.00	38,331.67	9.46	362,520.36

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 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>
1992	1,211,784.79	20.00	60,588.80	9.71	588,283.03
1993	1,211,869.76	20.00	60,593.05	9.97	603,860.12
1994	1,455,969.12	20.00	72,797.93	10.23	744,674.56
1995	1,672,394.09	20.00	83,619.10	10.50	877,820.99
1996	963,720.01	20.00	48,185.65	10.77	519,138.60
1997	1,759,688.72	20.00	87,983.80	11.06	972,677.78
1998	654,857.03	20.00	32,742.61	11.34	371,429.72
1999	252,113.12	20.00	12,605.56	11.64	146,724.44
2000	278,102.96	20.00	13,905.05	11.94	166,066.82
2001	2,005,960.20	20.00	100,297.28	12.25	1,228,949.02
2002	628,049.20	20.00	31,402.23	12.57	394,772.55
2003	844,309.42	20.00	42,215.16	12.90	544,467.62
2004	845,105.64	20.00	42,254.98	13.23	559,120.07
2005	1,392,794.10	20.00	69,639.20	13.57	945,344.64
2006	254,346.49	20.00	12,717.23	13.93	177,110.22
2007	835,248.83	20.00	41,762.14	14.29	596,681.30
2008	1,414,495.46	20.00	70,724.26	14.66	1,036,671.85
2009	1,784,652.41	20.00	89,231.97	15.04	1,341,865.69
2010	133,607.21	20.00	6,680.31	15.43	103,073.48
2011	1,738,146.42	20.00	86,906.69	15.84	1,376,311.39
2012	437,964.17	20.00	21,898.05	16.26	356,122.76
2013	1,110,564.43	20.00	55,527.82	16.71	928,022.61
2014	290,381.16	20.00	14,518.95	17.19	249,599.70
2015	2,043,748.31	20.00	102,186.67	17.71	1,809,281.22
2016	2,832,178.12	20.00	141,607.88	18.26	2,586,069.92
2017	1,010,380.11	20.00	50,518.64	18.88	953,786.06
2018	1,352,034.45	20.00	67,601.23	19.58	1,323,793.96

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 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	33,180,160.54	20.00	1,658,995.98	13.60	22,566,489.64

Composite Average Remaining Life ... 13.60 Years

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 28 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>
(1)	(2)	(3)	(4)	(5)	(6)
1940	54.16	0.00	0.00	0.00	0.00
1948	5,787.73	0.00	0.00	0.00	0.00
1949	1,563.50	0.00	0.00	0.00	0.00
1950	15,685.15	0.00	0.00	0.00	0.00
1951	2,206.01	0.00	0.00	0.00	0.00
1952	1,970.40	0.00	0.00	0.00	0.00
1953	23,948.97	0.00	0.00	0.00	0.00
1954	25,678.49	0.00	0.00	0.00	0.00
1955	14,658.44	0.00	0.00	0.00	0.00
1956	8,064.51	0.00	0.00	0.00	0.00
1957	17,642.52	0.00	0.00	0.00	0.00
1958	20,804.89	0.00	0.00	0.00	0.00
1959	6,604.45	0.00	0.00	0.00	0.00
1960	9,505.28	0.00	0.00	0.00	0.00
1961	37,354.01	0.00	0.00	0.00	0.00
1962	14,037.20	0.00	0.00	0.00	0.00
1963	32,387.00	28.00	1,156.59	0.50	578.29
1964	63,279.23	28.00	2,259.79	0.83	1,883.16
1965	9,481.83	28.00	338.61	1.30	440.19
1966	62,548.22	28.00	2,233.69	1.79	3,988.73
1967	88,779.68	28.00	3,170.45	2.28	7,221.58
1968	152,996.63	28.00	5,463.73	2.77	15,149.43
1969	158,629.22	28.00	5,664.88	3.27	18,519.79
1970	218,638.53	28.00	7,807.90	3.77	29,409.75
1971	350,806.81	28.00	12,527.82	4.26	53,427.45
1972	89,300.02	28.00	3,189.03	4.76	15,189.87
1973	184,250.91	28.00	6,579.87	5.26	34,622.63

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 28 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>
(1)	(2)	(3)	(4)	(5)	(6)
1974	236,910.46	28.00	8,460.41	5.76	48,739.34
1975	387,473.81	28.00	13,837.25	6.26	86,621.18
1976	379,155.96	28.00	13,540.21	6.76	91,521.76
1977	284,990.16	28.00	10,177.41	7.26	73,873.96
1978	402,115.42	28.00	14,360.12	7.76	111,406.75
1979	582,645.50	28.00	20,807.11	8.26	171,816.30
1980	489,663.21	28.00	17,486.58	8.76	153,132.49
1981	771,892.10	28.00	27,565.38	9.26	255,166.00
1982	545,095.97	28.00	19,466.16	9.76	189,919.87
1983	509,145.64	28.00	18,182.32	10.26	186,479.76
1984	249,616.45	28.00	8,914.16	10.76	95,879.08
1985	132,437.11	28.00	4,729.52	11.26	53,233.37
1986	244,459.81	28.00	8,730.01	11.76	102,624.08
1987	703,882.28	28.00	25,136.65	12.26	308,052.26
1988	746,871.84	28.00	26,671.87	12.75	340,197.06
1989	547,539.31	28.00	19,553.42	13.25	259,175.01
1990	712,880.13	28.00	25,457.98	13.75	350,162.98
1991	705,518.78	28.00	25,195.09	14.25	359,140.56
1992	720,976.92	28.00	25,747.13	14.75	379,879.19
1993	836,224.61	28.00	29,862.79	15.25	455,529.84
1994	859,985.85	28.00	30,711.33	15.75	483,825.46
1995	1,495,062.77	28.00	53,390.85	16.25	867,806.67
1996	533,234.78	28.00	19,042.58	16.75	319,034.34
1997	1,027,963.26	28.00	36,710.05	17.25	633,381.43
1998	1,015,364.90	28.00	36,260.14	17.75	643,745.20
1999	690,202.64	28.00	24,648.13	18.25	449,912.79
2000	682,307.95	28.00	24,366.20	18.75	456,947.44

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 28 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>
(1)	(2)	(3)	(4)	(5)	(6)
2001	1,867,245.84	28.00	66,682.04	19.25	1,283,845.91
2002	282,227.48	28.00	10,078.75	19.75	199,087.22
2003	544,725.70	28.00	19,452.94	20.25	393,982.10
2004	357,664.13	28.00	12,772.70	20.75	265,072.05
2005	757,063.41	28.00	27,035.83	21.25	574,590.77
2006	134,322.21	28.00	4,796.84	21.75	104,345.04
2007	934,386.77	28.00	33,368.30	22.25	742,538.30
2008	34,053.09	28.00	1,216.08	22.75	27,669.28
2009	722,021.91	28.00	25,784.44	23.25	599,557.63
2010	125,801.14	28.00	4,492.54	23.75	106,709.65
2011	167,617.32	28.00	5,985.86	24.25	145,172.45
2012	273,740.71	28.00	9,775.68	24.75	241,972.63
2013	1,563,200.57	28.00	55,824.15	25.25	1,409,697.79
2014	1,106,322.20	28.00	39,508.36	25.75	1,017,436.08
2015	4,756,644.89	28.00	169,866.65	26.25	4,459,404.14
2016	2,940,323.50	28.00	105,003.19	26.75	2,809,080.70
2017	2,066,927.10	28.00	73,812.95	27.25	2,011,572.12
2018	2,834,456.18	28.00	101,222.52	27.75	2,809,152.90
Total	39,579,025.56	21.78	1,406,083.01	19.42	27,308,521.81

Composite Average Remaining Life ... 19.42 Years

DEI
Electric Division
390.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 Survivor Curve: S0.5

<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)
1914	2,750.56	55.00	50.01	1.97	98.73
1915	62,898.47	55.00	1,143.61	2.31	2,645.38
1916	367.74	55.00	6.69	2.65	17.74
1920	12,604.86	55.00	229.18	4.00	916.70
1925	100.00	55.00	1.82	5.67	10.31
1926	19,537.98	55.00	355.24	6.01	2,133.61
1927	105.51	55.00	1.92	6.34	12.16
1929	107.59	55.00	1.96	7.01	13.72
1930	362.76	55.00	6.60	7.35	48.47
1935	694.50	55.00	12.63	9.05	114.22
1939	12,014.94	55.00	218.45	10.43	2,278.18
1940	11,956.26	55.00	217.39	10.78	2,342.88
1941	13,210.79	55.00	240.20	11.13	2,673.04
1942	210.17	55.00	3.82	11.48	43.88
1944	4,271.66	55.00	77.67	12.20	947.19
1945	44.80	55.00	0.81	12.56	10.23
1946	1,638.03	55.00	29.78	12.92	384.77
1947	1,261.80	55.00	22.94	13.28	304.77
1950	2,268.72	55.00	41.25	14.40	593.87
1951	1,704,445.02	55.00	30,989.88	14.77	457,807.70
1952	1,646,502.45	55.00	29,936.38	15.15	453,589.53
1953	185,688.91	55.00	3,376.16	15.53	52,445.20
1954	1,202,946.16	55.00	21,871.73	15.92	348,186.99
1955	29,190.78	55.00	530.74	16.31	8,655.54
1956	10,229.43	55.00	185.99	16.70	3,106.25
1957	16,701.85	55.00	303.67	17.10	5,191.81
1958	24,463.91	55.00	444.80	17.50	7,782.31

DEI
Electric Division
390.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 Survivor Curve: S0.5

<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)
1959	6,940.06	55.00	126.18	17.90	2,258.61
1960	1,758,196.34	55.00	31,967.17	18.31	585,212.52
1961	136,724.34	55.00	2,485.89	18.72	46,531.08
1962	438,782.98	55.00	7,977.86	19.13	152,642.15
1963	41,253.90	55.00	750.07	19.55	14,665.88
1964	536,544.64	55.00	9,755.35	19.98	194,878.35
1965	158,120.49	55.00	2,874.91	20.40	58,662.58
1966	110,748.21	55.00	2,013.60	20.84	41,959.50
1967	347,619.35	55.00	6,320.35	21.28	134,469.55
1968	75,396.78	55.00	1,370.85	21.72	29,772.68
1969	713,111.52	55.00	12,965.65	22.17	287,399.95
1970	165,690.40	55.00	3,012.55	22.62	68,141.73
1971	100,664.75	55.00	1,830.27	23.08	42,238.25
1972	4,168,120.64	55.00	75,783.93	23.54	1,784,026.73
1973	239,568.06	55.00	4,355.78	24.01	104,584.95
1974	691,508.83	55.00	12,572.87	24.49	307,860.79
1975	803,468.68	55.00	14,608.51	24.97	364,738.81
1976	297,194.97	55.00	5,403.54	25.46	137,547.93
1977	477,256.63	55.00	8,677.38	25.95	225,169.75
1978	414,812.19	55.00	7,542.03	26.45	199,476.55
1979	661,045.62	55.00	12,019.00	26.96	323,984.04
1980	1,513,463.45	55.00	27,517.49	27.47	755,910.70
1981	8,192,739.05	55.00	148,958.73	27.99	4,169,567.06
1982	2,421,760.48	55.00	44,031.96	28.52	1,255,786.70
1983	371,380.90	55.00	6,752.37	29.05	196,187.30
1984	145,558.36	55.00	2,646.51	29.60	78,332.95
1985	104,982.55	55.00	1,908.77	30.15	57,550.22

DEI
Electric Division
390.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 Survivor Curve: S0.5

<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	412,812.32	55.00	7,505.67	30.71	230,501.44
1987	749,069.47	55.00	13,619.43	31.28	425,995.47
1988	1,290,268.47	55.00	23,459.40	31.86	747,304.14
1989	985,831.53	55.00	17,924.19	32.44	581,450.33
1990	4,316,205.38	55.00	78,476.38	33.03	2,592,424.22
1991	4,456,328.82	55.00	81,024.07	33.64	2,725,545.55
1992	4,820,557.19	55.00	87,646.40	34.25	3,002,104.49
1993	3,234,841.44	55.00	58,815.24	34.88	2,051,235.32
1994	1,458,242.48	55.00	26,513.47	35.51	941,429.24
1995	2,566,018.29	55.00	46,654.83	36.15	1,686,665.01
1996	776,687.26	55.00	14,121.57	36.81	519,771.68
1997	1,618,696.16	55.00	29,430.81	37.47	1,102,850.75
1998	1,687,583.46	55.00	30,683.30	38.15	1,170,551.41
1999	6,602,336.56	55.00	120,042.36	38.84	4,662,156.96
2000	4,222,479.04	55.00	76,772.26	39.54	3,035,247.84
2001	2,028,478.06	55.00	36,881.38	40.25	1,484,410.92
2002	1,788,014.09	55.00	32,509.31	40.97	1,332,003.60
2003	798,130.11	55.00	14,511.44	41.71	605,275.47
2004	1,110,115.16	55.00	20,183.89	42.46	857,013.33
2005	1,909,157.75	55.00	34,711.92	43.22	1,500,289.79
2006	685,870.84	55.00	12,470.37	44.00	548,678.84
2007	3,593,205.98	55.00	65,330.95	44.79	2,926,157.94
2008	7,947,709.57	55.00	144,503.66	45.59	6,588,634.74
2009	5,092,780.59	55.00	92,595.91	46.41	4,297,785.69
2010	7,810,128.42	55.00	142,002.18	47.25	6,709,396.71
2011	9,905,533.38	55.00	180,100.42	48.10	8,662,059.31
2012	10,395,912.99	55.00	189,016.40	48.96	9,254,456.09

DEI
Electric Division
390.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 Survivor Curve: S0.5

<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>
2013	10,073,698.69	55.00	183,157.96	49.84	9,129,004.98
2014	19,096,487.01	55.00	347,208.49	50.74	17,617,190.44
2015	19,754,443.85	55.00	359,171.33	51.65	18,552,448.20
2016	21,969,423.54	55.00	399,443.64	52.58	21,003,625.45
2017	39,071,842.39	55.00	710,396.38	53.53	38,029,694.71
2018	16,335,728.24	55.00	297,012.93	54.50	16,188,564.40
Total	248,623,848.35	55.00	4,520,428.82	45.07	203,733,836.92

Composite Average Remaining Life ... 45.07 Years

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 Survivor Curve: SQ

<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	444,878.76	20.00	22,243.94	0.50	11,121.97
2000	777,069.74	20.00	38,853.49	1.50	58,280.23
2001	608,358.34	20.00	30,417.92	2.50	76,044.79
2002	6,243.35	20.00	312.17	3.50	1,092.59
2005	23,902.85	20.00	1,195.14	6.50	7,768.43
2007	11,068.29	20.00	553.41	8.50	4,704.02
2008	232,287.33	20.00	11,614.37	9.50	110,336.48
2009	494,758.52	20.00	24,737.93	10.50	259,748.22
2010	688,757.51	20.00	34,437.88	11.50	396,035.57
2011	226,406.93	20.00	11,320.35	12.50	141,504.33
2012	194,660.97	20.00	9,733.05	13.50	131,396.15
2013	987,240.80	20.00	49,362.04	14.50	715,749.58
2014	3,328,113.37	20.00	166,405.67	15.50	2,579,287.86
2015	1,690,013.04	20.00	84,500.65	16.50	1,394,260.76
2016	1,010,440.88	20.00	50,522.04	17.50	884,135.77
2017	1,970,329.64	20.00	98,516.48	18.50	1,822,554.92
2018	1,794,726.12	20.00	89,736.31	19.50	1,749,857.97
Total	14,489,256.44	20.00	724,462.82	14.28	10,343,879.64

Composite Average Remaining Life ... 14.28 Years

DEI
Electric Division
391.10 Office Furnitre and Equipment - EDP
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 5 Survivor Curve: SQ

<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	3,573,632.92	5.00	714,726.58	0.50	357,363.29
2015	1,130,278.56	5.00	226,055.71	1.50	339,083.57
2016	3,337,380.70	5.00	667,476.14	2.50	1,668,690.35
2017	2,384,196.24	5.00	476,839.25	3.50	1,668,937.37
2018	5,183,952.01	5.00	1,036,790.40	4.50	4,665,556.81
Total	15,609,440.43	5.00	3,121,888.09	2.79	8,699,631.39

Composite Average Remaining Life ... 2.79 Years



DEI
Electric Division
392.00 Transportation Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 22 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>
(1)	(2)	(3)	(4)	(5)	(6)
1938	37.50	0.00	0.00	0.00	0.00
1955	3,602.41	0.00	0.00	0.00	0.00
1958	816.69	0.00	0.00	0.00	0.00
1972	2,337.17	22.00	106.24	1.23	130.40
1973	6,555.91	22.00	298.00	1.42	421.91
1974	13,819.78	22.00	628.18	1.60	1,006.33
1976	7,407.43	22.00	336.71	2.00	671.94
1978	18,909.22	22.00	859.52	2.41	2,069.65
1983	3,901.68	22.00	177.35	3.53	625.90
1994	2,795.00	22.00	127.05	6.19	786.05
1997	165,753.50	22.00	7,534.38	6.70	50,482.47
1999	1,744.00	22.00	79.27	7.09	562.28
2000	245,499.92	22.00	11,159.28	7.35	82,013.75
2001	801,635.93	22.00	36,438.62	7.66	279,294.17
2002	278,397.49	22.00	12,654.65	8.05	101,902.06
2003	189,174.56	22.00	8,598.99	8.52	73,256.10
2004	396,860.64	22.00	18,039.43	9.07	163,570.31
2005	645,474.79	22.00	29,340.26	9.70	284,555.09
2006	188,036.66	22.00	8,547.27	10.40	88,914.37
2007	154,070.06	22.00	7,003.30	11.17	78,242.41
2008	117,262.08	22.00	5,330.19	11.99	63,914.58
2009	12,344.76	22.00	561.14	12.85	7,210.49
2017	11,685,256.03	22.00	531,157.08	20.50	10,888,520.18
2018	811,993.96	22.00	36,909.45	21.50	793,539.24

DEI
Electric Division
392.00 Transportation Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 22 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>
Total	15,753,687.17	19.25	715,886.35	18.11	12,961,689.64

Composite Average Remaining Life ... 18.11 Years

DEI
Electric Division
393.00 Stores Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 Survivor Curve: SQ

<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	136,098.49	20.00	6,804.92	1.50	10,207.39
2010	79,529.79	20.00	3,976.49	11.50	45,729.63
2013	157,676.81	20.00	7,883.84	14.50	114,315.69
2015	147,320.42	20.00	7,366.02	16.50	121,539.35
2016	27,464.17	20.00	1,373.21	17.50	24,031.15
2017	19,372.92	20.00	968.65	18.50	17,919.95
2018	289,818.03	20.00	14,490.90	19.50	282,572.58
Total	857,280.63	20.00	42,864.03	14.38	616,315.73

Composite Average Remaining Life ... 14.38 Years

DEI
Electric Division
393.10 Forklifts

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 25 Survivor Curve: SQ

<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>
2018	566,834.72	25.00	22,673.39	24.50	555,498.03
Total	566,834.72	25.00	22,673.39	24.50	555,498.03

Composite Average Remaining Life ... 24.50 Years



DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 25 Survivor Curve: SQ

<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	132,400.81	25.00	5,296.03	0.50	2,648.02
1995	12,517.16	25.00	500.69	1.50	751.03
1996	14,862.55	25.00	594.50	2.50	1,486.26
1997	1,432,834.19	25.00	57,313.37	3.50	200,596.79
1998	40,896.35	25.00	1,635.85	4.50	7,361.34
1999	49,233.19	25.00	1,969.33	5.50	10,831.30
2000	1,262,466.24	25.00	50,498.65	6.50	328,241.22
2001	118,465.99	25.00	4,738.64	7.50	35,539.80
2002	1,196,579.31	25.00	47,863.17	8.50	406,836.97
2003	717,426.73	25.00	28,697.07	9.50	272,622.16
2004	1,162,273.94	25.00	46,490.96	10.50	488,155.05
2005	1,537,241.20	25.00	61,489.65	11.50	707,130.95
2006	1,688,141.17	25.00	67,525.65	12.50	844,070.59
2007	1,682,725.45	25.00	67,309.02	13.50	908,671.74
2008	929,318.83	25.00	37,172.75	14.50	539,004.92
2009	269,303.46	25.00	10,772.14	15.50	166,968.15
2010	3,525,890.37	25.00	141,035.61	16.50	2,327,087.64
2011	2,115,226.36	25.00	84,609.05	17.50	1,480,658.45
2012	2,451,228.22	25.00	98,049.13	18.50	1,813,908.88
2013	3,245,942.91	25.00	129,837.72	19.50	2,531,835.47
2014	3,205,935.64	25.00	128,237.43	20.50	2,628,867.22
2015	4,852,608.97	25.00	194,104.36	21.50	4,173,243.71
2016	3,931,178.27	25.00	157,247.13	22.50	3,538,060.44
2017	7,248,360.85	25.00	289,934.43	23.50	6,813,459.20
2018	1,756,618.54	25.00	70,264.74	24.50	1,721,486.17

DEI

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, 2018

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 25

Survivor Curve: SQ

<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	44,579,676.70	25.00	1,783,187.07	17.92	31,949,523.47

Composite Average Remaining Life ... 17.92 Years



DEI
Electric Division
395.00 Laboratory Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 Survivor Curve: SQ

<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>
2000	1,819,331.65	20.00	90,966.58	1.50	136,449.87
2003	53,369.93	20.00	2,668.50	4.50	12,008.23
2005	9,472.27	20.00	473.61	6.50	3,078.49
2010	36,819.03	20.00	1,840.95	11.50	21,170.94
Total	1,918,992.88	20.00	95,949.64	1.80	172,707.54

Composite Average Remaining Life ... 1.80 Years



DEI
Electric Division
396.00 Power Operated Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 22 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>
1977	12,112.70	22.00	550.53	1.26	693.66
1978	24,557.42	22.00	1,116.14	1.71	1,906.03
1979	27,358.60	22.00	1,243.46	2.15	2,668.96
1981	14,533.87	22.00	660.57	2.98	1,970.47
1982	76,113.63	22.00	3,459.39	3.39	11,719.35
1999	527,766.13	22.00	23,987.12	10.73	257,498.29
2000	164,408.00	22.00	7,472.39	11.25	84,034.10
Total	846,850.35	22.00	38,489.58	9.37	360,490.84

Composite Average Remaining Life ... 9.37 Years

DEI
Electric Division
397.00 Communication Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 Survivor Curve: SQ

<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	1,555,176.35	20.00	77,758.82	0.50	38,879.41
2000	783,262.63	20.00	39,163.13	1.50	58,744.70
2001	1,169,068.08	20.00	58,453.40	2.50	146,133.51
2002	824,569.67	20.00	41,228.48	3.50	144,299.69
2003	498,515.07	20.00	24,925.75	4.50	112,165.89
2004	311,425.66	20.00	15,571.28	5.50	85,642.06
2005	8,857,524.65	20.00	442,876.23	6.50	2,878,695.51
2006	2,577,267.22	20.00	128,863.36	7.50	966,475.21
2007	22,197,725.98	20.00	1,109,886.30	8.50	9,434,033.54
2008	6,438,254.44	20.00	321,912.72	9.50	3,058,170.86
2009	2,657,983.45	20.00	132,899.17	10.50	1,395,441.31
2010	7,223,657.52	20.00	361,182.88	11.50	4,153,603.07
2011	5,549,666.05	20.00	277,483.30	12.50	3,468,541.28
2012	3,707,192.37	20.00	185,359.62	13.50	2,502,354.85
2013	1,583,607.27	20.00	79,180.36	14.50	1,148,115.27
2014	7,969,818.51	20.00	398,490.93	15.50	6,176,609.35
2015	4,580,314.67	20.00	229,015.73	16.50	3,778,759.60
2016	5,310,256.36	20.00	265,512.82	17.50	4,646,474.32
2017	6,482,945.95	20.00	324,147.30	18.50	5,996,725.00
2018	8,283,394.23	20.00	414,169.71	19.50	8,076,309.37
Total	98,561,626.13	20.00	4,928,081.31	11.82	58,266,173.80

Composite Average Remaining Life ... 11.82 Years

DEI
Electric Division
398.00 Miscellaneous Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 15 Survivor Curve: SQ

<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)
2004	42,430.74	15.00	2,828.72	0.50	1,414.36
2005	5,482.72	15.00	365.51	1.50	548.27
2009	166,449.79	15.00	11,096.65	5.50	61,031.59
2010	115,106.14	15.00	7,673.74	6.50	49,879.33
2011	40,197.34	15.00	2,679.82	7.50	20,098.67
2012	13,799.68	15.00	919.98	8.50	7,819.82
2013	26,209.21	15.00	1,747.28	9.50	16,599.17
2014	30,223.02	15.00	2,014.87	10.50	21,156.11
2015	284,255.54	15.00	18,950.37	11.50	217,929.25
2016	282,525.58	15.00	18,835.04	12.50	235,437.98
2017	28,920.66	15.00	1,928.04	13.50	26,028.59
2018	480,646.41	15.00	32,043.09	14.50	464,624.86
Total	1,516,246.83	15.00	101,083.12	11.11	1,122,568.00

Composite Average Remaining Life ... 11.11 Years

DEI
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique
Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 56 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>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1922	17.51	101.84	0.17	5.34	0.92
1924	44,058.40	100.40	438.82	5.90	2,589.55
1925	3,638.82	99.69	36.50	6.19	225.80
1926	81.24	98.97	0.82	6.47	5.31
1927	5,626.62	98.26	57.26	6.76	387.02
1928	25,662.02	97.55	263.07	7.05	1,854.24
1930	531.09	96.14	5.52	7.64	42.19
1931	2,467.83	95.43	25.86	7.93	205.16
1932	2,499.23	94.73	26.38	8.23	217.21
1935	238.97	92.65	2.58	9.15	23.60
1936	2,333.24	91.96	25.37	9.46	240.02
1937	2,184.39	91.27	23.93	9.77	233.90
1938	4,991.31	90.59	55.10	10.09	555.91
1939	165.25	89.91	1.84	10.41	19.13
1940	564.44	89.23	6.33	10.73	67.87
1941	21,439.70	88.55	242.11	11.05	2,676.29
1942	1,268.92	87.88	14.44	11.38	164.33
1943	26,569.34	87.21	304.66	11.71	3,567.83
1944	233,872.45	86.54	2,702.36	12.04	32,546.59
1945	128,023.78	85.88	1,490.74	12.38	18,454.14
1946	9,974.69	85.22	117.05	12.72	1,488.56
1947	1,243.03	84.56	14.70	13.06	191.96
1948	93,559.69	83.90	1,115.10	13.40	14,944.98

DEI
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique
Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 56 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>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1949	407,620.84	83.25	4,896.40	13.75	67,321.22
1950	643,944.73	82.60	7,796.06	14.10	109,914.69
1951	184,198.22	81.95	2,247.66	14.45	32,481.46
1952	281,806.07	81.31	3,465.96	14.81	51,319.44
1953	4,674,098.01	80.66	57,944.56	15.16	878,729.22
1954	4,810,934.49	80.03	60,116.97	15.53	933,389.65
1955	2,539,887.45	79.39	31,992.38	15.89	508,371.36
1956	559,817.34	78.76	7,108.12	16.26	115,560.03
1957	2,066,745.88	78.13	26,453.52	16.63	439,854.52
1958	1,216,471.82	77.50	15,696.35	17.00	266,842.73
1959	1,021,921.47	76.88	13,293.09	17.38	230,982.73
1960	2,756,713.23	76.25	36,151.26	17.75	641,864.36
1961	2,994,916.29	75.64	39,596.12	18.14	718,139.40
1962	671,262.81	75.02	8,947.66	18.52	165,720.07
1963	229,333.61	74.41	3,082.09	18.91	58,277.36
1964	404,662.62	73.80	5,483.34	19.30	105,820.80
1965	807,881.56	73.19	11,037.89	19.69	217,354.51
1966	728,429.48	72.59	10,035.21	20.09	201,580.99
1967	833,631.20	71.99	11,580.52	20.49	237,234.48
1968	1,492,215.71	71.39	20,903.28	20.89	436,600.06
1969	744,506.17	70.79	10,517.05	21.29	223,912.33
1970	3,149,187.66	70.20	44,862.42	21.70	973,360.32
1971	1,874,056.65	69.60	26,924.18	22.10	595,157.94

DEI
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique
Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 56 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>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1972	4,121,266.95	69.02	59,715.05	22.52	1,344,517.12
1973	283,047.85	68.43	4,136.40	22.93	94,841.50
1974	3,497,916.45	67.84	51,558.54	23.34	1,203,561.41
1975	5,895,268.63	67.26	87,648.43	23.76	2,082,561.93
1976	3,418,011.60	66.68	51,260.88	24.18	1,239,424.22
1977	4,768,860.28	66.10	72,147.62	24.60	1,774,734.11
1978	11,252,997.63	65.52	171,748.89	25.02	4,297,167.59
1979	7,154,062.39	64.94	110,159.87	25.44	2,802,747.33
1980	2,596,777.81	64.37	40,344.16	25.87	1,043,527.77
1981	6,873,925.80	63.79	107,760.19	26.29	2,832,918.64
1982	18,143,675.75	63.21	287,024.76	26.71	7,667,271.87
1983	10,640,416.57	62.64	169,874.81	27.14	4,609,860.66
1984	2,690,019.76	62.06	43,345.44	27.56	1,194,601.93
1985	508,921.12	61.48	8,277.55	27.98	231,623.28
1986	5,263,314.82	60.90	86,421.74	28.40	2,454,608.18
1987	897,755.15	60.32	14,882.83	28.82	428,946.00
1988	7,495,052.65	59.74	125,465.29	29.24	3,668,361.42
1989	8,310,104.36	59.15	140,488.95	29.65	4,165,680.29
1990	12,135,140.35	58.56	207,223.60	30.06	6,229,267.76
1991	5,332,126.64	57.97	91,987.98	30.47	2,802,457.22
1992	8,749,425.14	57.37	152,521.24	30.87	4,707,612.37
1993	13,383,503.05	56.76	235,795.29	31.26	7,370,723.07
1994	16,014,443.16	56.15	285,231.46	31.65	9,026,272.34

DEI
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique
Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 56 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>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1995	18,650,317.48	55.52	335,898.99	32.02	10,756,691.31
1996	3,678,494.21	54.89	67,012.46	32.39	2,170,713.94
1997	6,283,034.42	54.25	115,812.99	32.75	3,793,055.15
1998	14,866,946.19	53.60	277,376.28	33.10	9,180,732.42
1999	3,830,724.31	52.93	72,370.76	33.43	2,419,494.59
2000	32,058,931.12	52.25	613,563.39	33.75	20,708,008.32
2001	11,127,841.07	51.55	215,855.01	34.05	7,350,378.36
2002	4,043,495.67	50.84	79,540.25	34.34	2,731,081.55
2003	23,741,735.92	50.10	473,903.37	34.60	16,396,233.65
2004	14,898,207.43	49.34	301,966.81	34.84	10,519,688.64
2005	13,667,792.85	48.55	281,518.31	35.05	9,867,295.60
2006	18,661,363.52	47.73	390,941.36	35.23	13,774,596.50
2007	24,896,230.26	46.89	531,000.65	35.39	18,789,722.74
2008	8,583,118.72	46.00	186,596.41	35.50	6,623,856.38
2009	5,784,828.30	45.07	128,361.84	35.57	4,565,390.82
2010	23,297,018.17	44.08	528,484.12	35.58	18,804,903.13
2011	21,524,078.20	43.04	500,141.09	35.54	17,773,020.03
2012	15,513,281.47	41.91	370,147.85	35.41	13,107,320.44
2013	52,928,298.02	40.69	1,300,884.88	35.19	45,773,431.19
2014	30,062,654.99	39.33	764,369.73	34.83	26,622,991.21
2015	24,989,036.76	37.79	661,251.57	34.29	22,674,656.26
2016	24,414,295.14	35.97	678,696.58	33.47	22,717,553.69
2017	44,420,749.90	33.66	1,319,496.48	32.16	42,441,505.18

DEI
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique
Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 56 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>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2018	62,412,203.67	30.19	2,067,632.83	29.69	61,378,387.26
Total BG	0.00	0.00	0.00	0.00	0.00
Total ELG	699,465,966.97	45.61	15,334,947.81	32.12	492,504,488.56
Total ALL	699,465,966.97	45.61	15,334,947.81	32.12	492,504,488.56
Less F.Y.	0.00				
12/31/2018	699,465,966.97				

DEI

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, 2018

Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique

Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 69 Survivor Curve: R2.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1937	1,625,507.58	92.77	17,522.27	11.27	197,442.62
1940	505,729.47	90.62	5,580.97	12.12	67,623.49
1941	6,244.32	89.92	69.45	12.42	862.32
1942	26,124.20	89.23	292.78	12.73	3,726.27
1943	99,944.15	88.55	1,128.72	13.05	14,725.95
1944	628.74	87.88	7.15	13.38	95.70
1945	842,891.07	87.22	9,664.44	13.72	132,554.98
1946	27,454.69	86.57	317.15	14.07	4,461.00
1947	45,951.78	85.93	534.78	14.43	7,714.89
1948	28,225.32	85.30	330.91	14.80	4,896.51
1949	191,448.80	84.68	2,260.88	15.18	34,317.82
1950	2,822,459.77	84.07	33,572.20	15.57	522,763.90
1951	37,033.46	83.47	443.65	15.97	7,086.95
1952	395,686.86	82.89	4,773.78	16.39	78,230.64
1953	3,952,409.28	82.31	48,017.86	16.81	807,239.18
1954	1,322,172.69	81.75	16,174.28	17.25	278,931.55
1955	1,877,932.14	81.19	23,130.24	17.69	409,161.84
1956	648,555.85	80.64	8,042.24	18.14	145,915.67
1957	970,234.02	80.11	12,111.63	18.61	225,369.01
1958	1,048,285.66	79.58	13,172.56	19.08	251,345.54
1959	2,271,014.07	79.06	28,723.85	19.56	561,945.26
1960	503,563.45	78.56	6,410.31	20.06	128,560.24
1961	1,879,100.51	78.06	24,073.86	20.56	494,853.56

DEI

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, 2018

Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique

Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 69 Survivor Curve: R2.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1962	988,272.46	77.56	12,741.34	21.06	268,386.74
1963	734,309.28	77.08	9,526.44	21.58	205,592.11
1964	1,315,995.42	76.61	17,178.80	22.11	379,751.07
1965	662,718.02	76.14	8,704.15	22.64	197,046.18
1966	1,123,781.71	75.68	14,849.52	23.18	344,181.78
1967	1,177,877.80	75.22	15,658.14	23.72	371,483.37
1968	387,287.78	74.78	5,179.16	24.28	125,740.36
1969	828,865.28	74.34	11,149.96	24.84	276,942.20
1970	972,729.63	73.90	13,162.04	25.40	334,370.52
1971	1,809,980.50	73.48	24,633.60	25.98	639,884.45
1972	1,028,527.17	73.05	14,079.01	26.55	373,853.19
1973	449,785.07	72.64	6,192.23	27.14	168,038.82
1974	10,538,897.98	72.23	145,916.21	27.73	4,045,626.79
1975	1,593,801.50	71.82	22,191.82	28.32	628,457.25
1976	5,838,613.70	71.42	81,752.85	28.92	2,364,117.76
1977	3,819,422.95	71.02	53,778.58	29.52	1,587,611.92
1978	12,544,359.88	70.63	177,609.24	30.13	5,351,185.54
1979	1,480,062.39	70.24	21,071.14	30.74	647,752.39
1980	4,350,178.31	69.86	62,272.26	31.36	1,952,696.33
1981	10,158,542.63	69.48	146,212.80	31.98	4,675,562.58
1982	2,134,131.10	69.10	30,883.87	32.60	1,006,869.90
1983	3,084,331.40	68.73	44,876.25	33.23	1,491,224.68
1984	1,101,168.29	68.36	16,108.16	33.86	545,436.93

DEI

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, 2018

Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique

Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 69 Survivor Curve: R2.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1985	315,172.84	68.00	4,635.19	34.50	159,894.06
1986	1,253,489.45	67.63	18,533.46	35.13	651,151.86
1987	606,334.19	67.27	9,012.80	35.77	322,431.01
1988	1,179,354.12	66.92	17,623.67	36.42	641,832.07
1989	1,850,891.43	66.57	27,805.73	37.07	1,030,622.49
1990	2,988,568.93	66.21	45,134.94	37.71	1,702,223.19
1991	1,867,608.99	65.87	28,355.09	38.37	1,087,844.06
1992	2,164,360.21	65.52	33,034.53	39.02	1,288,945.29
1993	6,449,105.87	65.17	98,954.19	39.67	3,925,774.14
1994	3,298,257.38	64.83	50,876.47	40.33	2,051,783.90
1995	4,093,795.85	64.49	63,483.62	40.99	2,601,930.84
1996	780,431.12	64.14	12,166.93	41.64	506,675.12
1997	1,245,688.38	63.80	19,524.35	42.30	825,914.88
1998	1,364,867.22	63.46	21,507.69	42.96	923,959.59
1999	3,647,267.24	63.12	57,786.13	43.62	2,520,437.64
2000	5,565,807.23	62.77	88,666.76	44.27	3,925,472.17
2001	8,971,396.79	62.43	143,712.76	44.93	6,456,423.54
2002	7,845,790.12	62.08	126,389.14	45.58	5,760,369.38
2003	3,529,064.91	61.72	57,175.44	46.22	2,642,845.60
2004	3,462,832.10	61.37	56,429.83	46.87	2,644,599.55
2005	3,325,312.44	61.00	54,512.38	47.50	2,589,395.32
2006	10,636,788.79	60.63	175,440.11	48.13	8,443,787.44
2007	14,337,360.10	60.25	237,975.47	48.75	11,600,642.20

DEI

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, 2018

Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique

Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 69 Survivor Curve: R2.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2008	6,293,069.37	59.85	105,141.78	49.35	5,189,080.67
2009	8,887,806.57	59.44	149,517.06	49.94	7,467,394.50
2010	3,990,116.46	59.01	67,612.54	50.51	3,415,409.90
2011	4,595,430.60	58.56	78,473.68	51.06	4,006,877.98
2012	11,253,164.23	58.07	193,774.24	51.57	9,993,631.67
2013	15,885,351.28	57.54	276,061.21	52.04	14,367,014.63
2014	25,048,218.67	56.95	439,812.72	52.45	23,069,061.43
2015	17,231,648.29	56.27	306,221.64	52.77	16,159,872.55
2016	32,432,568.48	55.45	584,906.44	52.95	30,970,302.39
2017	35,076,610.33	54.36	645,243.77	52.86	34,108,744.67
2018	34,540,275.77	52.59	656,826.35	52.09	34,211,862.59
Total BG	0.00	0.00	0.00	0.00	0.00
Total ELG	375,266,043.88	60.88	6,164,411.60	45.36	279,625,846.10
Total ALL	375,266,043.88	60.88	6,164,411.60	45.36	279,625,846.10
Less F.Y.	0.00				
12/31/2018	375,266,043.88				

DEI

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, 2018

Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique

Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 59 Survivor Curve: R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1924	755.30	98.82	7.64	4.32	33.03
1937	1,586.32	89.36	17.75	7.86	139.55
1940	816.38	87.19	9.36	8.69	81.35
1945	1,788.51	83.63	21.39	10.13	216.66
1950	4,610.72	80.20	57.49	11.70	672.80
1953	564.46	78.22	7.22	12.72	91.82
1954	2,094.21	77.58	26.99	13.08	353.05
1955	1,463.87	76.94	19.03	13.44	255.71
1956	5,918.67	76.31	77.56	13.81	1,071.06
1957	21,581.30	75.69	285.14	14.19	4,044.91
1958	622.43	75.07	8.29	14.57	120.80
1959	599.73	74.46	8.05	14.96	120.50
1960	573.40	73.86	7.76	15.36	119.24
1961	1,186.74	73.27	16.20	15.77	255.37
1962	50,228.49	72.68	691.10	16.18	11,181.46
1963	42,235.39	72.10	585.79	16.60	9,724.11
1964	48,734.05	71.53	681.33	17.03	11,601.82
1965	120,959.98	70.96	1,704.53	17.46	29,767.66
1966	193,920.12	70.41	2,754.31	17.91	49,318.83
1967	184,351.31	69.86	2,639.04	18.36	48,440.86
1968	324,140.40	69.31	4,676.54	18.81	87,975.26
1969	442,356.02	68.77	6,431.94	19.27	123,974.81
1970	396,682.12	68.24	5,812.68	19.74	114,767.21

DEI

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, 2018

Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique

Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 59 Survivor Curve: R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1971	631,977.66	67.72	9,332.16	20.22	188,700.14
1972	1,067,981.48	67.20	15,891.99	20.70	329,004.17
1973	1,631,136.29	66.69	24,458.30	21.19	518,283.58
1974	1,863,548.03	66.18	28,156.79	21.68	610,571.06
1975	2,227,941.47	65.68	33,918.82	22.18	752,472.81
1976	2,227,507.35	65.19	34,169.79	22.69	775,291.45
1977	3,472,959.76	64.70	53,677.98	23.20	1,245,323.40
1978	3,695,007.35	64.22	57,540.58	23.72	1,364,613.72
1979	3,512,113.08	63.74	55,104.31	24.24	1,335,493.03
1980	4,164,058.14	63.26	65,823.85	24.76	1,629,839.73
1981	3,620,467.73	62.79	57,659.72	25.29	1,458,228.15
1982	2,475,644.05	62.32	39,722.44	25.82	1,025,775.08
1983	2,944,838.09	61.86	47,604.30	26.36	1,254,885.36
1984	2,805,866.80	61.40	45,696.71	26.90	1,229,330.35
1985	2,682,105.14	60.95	44,007.65	27.45	1,207,848.96
1986	4,139,079.84	60.49	68,421.85	27.99	1,915,369.84
1987	5,484,003.16	60.04	91,333.15	28.54	2,607,008.91
1988	7,549,328.09	59.60	126,673.01	29.10	3,685,801.23
1989	7,254,963.13	59.15	122,650.25	29.65	3,636,780.72
1990	9,980,862.23	58.71	170,006.78	30.21	5,135,668.96
1991	7,844,951.97	58.27	134,636.85	30.77	4,142,438.59
1992	9,526,483.47	57.83	164,741.21	31.33	5,160,841.40
1993	12,257,586.60	57.39	213,593.83	31.89	6,810,943.97

DEI

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, 2018

Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique

Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 59 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>
1994	15,469,534.24	56.95	271,640.64	32.45	8,814,338.50
1995	18,329,907.07	56.51	324,369.94	33.01	10,707,213.44
1996	16,179,855.56	56.07	288,569.04	33.57	9,687,052.26
1997	18,042,249.17	55.63	324,334.28	34.13	11,069,062.25
1998	14,041,395.40	55.19	254,437.46	34.69	8,825,427.57
1999	13,454,357.59	54.74	245,783.78	35.24	8,661,573.95
2000	18,386,068.40	54.29	338,648.64	35.79	12,121,068.65
2001	18,041,212.41	53.84	335,086.65	36.34	12,177,196.07
2002	9,720,897.45	53.38	182,098.51	36.88	6,716,272.04
2003	10,096,790.07	52.92	190,797.39	37.42	7,139,430.47
2004	16,243,056.28	52.45	309,698.52	37.95	11,752,427.75
2005	16,007,984.11	51.97	308,040.91	38.47	11,849,431.85
2006	13,959,508.35	51.47	271,190.57	38.97	10,569,626.21
2007	30,014,379.90	50.97	588,869.87	39.47	23,242,376.43
2008	13,823,227.55	50.45	274,015.57	39.95	10,946,064.03
2009	19,050,637.45	49.90	381,751.93	40.40	15,423,994.09
2010	9,035,554.60	49.33	183,149.39	40.83	7,478,784.75
2011	5,206,039.95	48.73	106,827.87	41.23	4,404,830.90
2012	13,045,674.53	48.09	271,283.79	41.59	11,282,329.92
2013	9,693,857.28	47.39	204,556.79	41.89	8,568,794.93
2014	8,966,150.10	46.61	192,346.99	42.11	8,100,588.66
2015	16,366,566.71	45.73	357,922.40	42.23	15,113,838.31
2016	23,096,237.04	44.66	517,117.86	42.16	21,803,442.40

DEI

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, 2018

Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique

Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 59 Survivor Curve: R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2017	33,590,004.42	43.28	776,131.67	41.78	32,425,806.91
2018	40,822,379.58	41.07	993,983.23	40.57	40,325,387.96
Total BG	0.00	0.00	0.00	0.00	0.00
Total ELG	525,591,706.04	51.41	10,224,023.12	36.94	377,721,202.81
Total ALL	525,591,706.04	51.41	10,224,023.12	36.94	377,721,202.81
Less F.Y.	0.00				
12/31/2018	525,591,706.04				

DEI
Electric Division
369.00 Services

**Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique
Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions**

ELG Vintages - 1900 And Subsequent

Average Service Life: 59 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>
2010	2,376.37	44.10	53.88	35.60	1,918.36
2017	1,583.27	31.39	50.44	29.89	1,507.61
2018	1,979.17	27.37	72.32	26.87	1,943.01
Total BG	0.00	0.00	0.00	0.00	0.00
Total ELG	5,938.81	33.62	176.65	30.39	5,368.98
Total ALL	5,938.81	33.62	176.65	30.39	5,368.98
Less F.Y.	0.00				
12/31/2018	5,938.81				

DEI

Electric Division

369.10 Services - Underground

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2018

Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique

Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 59 Survivor Curve: R0.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1953	59,494.54	85.99	691.86	20.49	14,177.98
1956	108.29	84.07	1.29	21.57	27.79
1957	157.29	83.43	1.89	21.93	41.35
1961	6,115.49	80.89	75.60	23.39	1,768.23
1962	7,960.44	80.25	99.19	23.75	2,356.10
1963	4,681.62	79.62	58.80	24.12	1,418.18
1964	26,129.04	78.98	330.81	24.48	8,099.74
1965	141,408.75	78.35	1,804.82	24.85	44,850.86
1966	248,848.08	77.72	3,201.98	25.22	80,743.98
1967	380,129.45	77.08	4,931.41	25.58	126,161.72
1968	485,743.72	76.45	6,353.77	25.95	164,878.46
1969	367,596.59	75.82	4,848.55	26.32	127,593.28
1970	367,422.33	75.18	4,887.14	26.68	130,395.88
1971	529,797.56	74.55	7,106.93	27.05	192,218.38
1972	769,207.38	73.91	10,407.22	27.41	285,271.79
1973	948,563.12	73.27	12,945.38	27.77	359,548.36
1974	70,430.05	72.64	969.62	28.14	27,281.81
1975	1,276,463.30	72.00	17,729.32	28.50	505,237.78
1976	2,019,333.11	71.36	28,299.33	28.86	816,611.79
1977	2,465,955.26	70.71	34,872.57	29.21	1,018,743.57
1978	2,522,974.17	70.07	36,007.40	29.57	1,064,674.63
1979	2,677,011.43	69.42	38,562.37	29.92	1,153,797.91
1980	2,122,532.38	68.77	30,864.43	30.27	934,251.73

DEI
Electric Division
369.10 Services - Underground
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique
Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 59 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>
1981	2,176,605.36	68.12	31,954.61	30.62	978,307.59
1982	1,672,468.04	67.46	24,792.85	30.96	767,528.84
1983	2,120,175.15	66.80	31,741.24	31.30	993,361.29
1984	1,202,551.12	66.13	18,184.91	31.63	575,171.73
1985	2,559,540.93	65.46	39,102.44	31.96	1,249,609.31
1986	3,098,851.17	64.78	47,836.69	32.28	1,544,158.83
1987	3,576,394.07	64.10	55,797.31	32.60	1,818,778.86
1988	4,123,065.89	63.41	65,026.73	32.91	2,139,750.71
1989	4,365,018.12	62.71	69,609.19	33.21	2,311,547.00
1990	5,235,955.75	62.00	84,449.30	33.50	2,829,150.58
1991	4,971,633.53	61.29	81,121.95	33.79	2,740,779.97
1992	5,830,474.99	60.56	96,275.09	34.06	3,279,185.20
1993	6,670,034.58	59.82	111,493.40	34.32	3,826,953.00
1994	7,327,841.51	59.08	124,039.42	34.58	4,288,875.79
1995	8,168,460.83	58.32	140,072.46	34.82	4,876,757.93
1996	9,136,103.51	57.54	158,775.21	35.04	5,563,661.35
1997	10,198,981.98	56.75	179,714.38	35.25	6,335,122.87
1998	6,601,969.35	55.94	118,009.88	35.44	4,182,766.86
1999	5,918,154.74	55.12	107,370.71	35.62	3,824,425.91
2000	8,830,885.69	54.27	162,710.40	35.77	5,820,743.31
2001	5,316,735.75	53.41	99,552.34	35.91	3,574,569.88
2002	2,347,248.68	52.51	44,696.85	36.01	1,609,750.70
2003	5,412,337.29	51.60	104,896.89	36.10	3,786,435.56

DEI
Electric Division
369.10 Services - Underground
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique
Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 59 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>
2004	3,859,072.10	50.65	76,192.02	36.15	2,754,287.80
2005	5,014,826.51	49.67	100,965.02	36.17	3,651,798.73
2006	1,630,712.83	48.65	33,517.93	36.15	1,211,738.67
2007	3,573,954.35	47.59	75,093.13	36.09	2,710,383.40
2008	4,486,601.45	46.49	96,511.37	35.99	3,473,232.10
2009	3,212,701.72	45.33	70,878.29	35.83	2,539,357.95
2010	1,245,863.73	44.10	28,249.59	35.60	1,005,742.24
2011	723,116.77	42.80	16,895.26	35.30	596,402.33
2012	5,218,896.44	41.40	126,049.76	34.90	4,399,573.01
2013	3,466,939.38	39.89	86,915.24	34.39	2,988,905.56
2014	3,831,982.59	38.22	100,262.82	33.72	3,380,799.91
2015	4,152,258.95	36.34	114,272.95	32.84	3,752,303.64
2016	12,491,596.69	34.14	365,945.93	31.64	11,576,731.86
2017	7,858,407.40	31.39	250,363.45	29.89	7,482,862.22
2018	17,220,522.86	27.37	629,275.48	26.87	16,905,885.12
Total BG	0.00	0.00	0.00	0.00	0.00
Total ELG	212,347,005.19	48.11	4,413,664.12	32.72	144,407,548.88
Total ALL	212,347,005.19	48.11	4,413,664.12	32.72	144,407,548.88
Less F.Y.	0.00				
12/31/2018	212,347,005.19				

DEI
Electric Division
369.20 Services - Overhead

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique
Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 59 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>
1950	231,918.22	87.92	2,637.80	19.42	51,228.97
1953	68,013.00	85.99	790.92	20.49	16,207.99
1954	142,698.62	85.35	1,671.89	20.85	34,861.73
1955	198,018.31	84.71	2,337.56	21.21	49,583.41
1956	241,928.87	84.07	2,877.63	21.57	62,077.21
1957	265,834.60	83.43	3,186.17	21.93	69,885.29
1958	328,195.99	82.80	3,963.89	22.30	88,380.56
1959	378,363.94	82.16	4,605.23	22.66	104,352.53
1960	359,062.60	81.52	4,404.41	23.02	101,404.42
1961	308,810.84	80.89	3,817.76	23.39	89,289.44
1962	302,454.18	80.25	3,768.76	23.75	89,519.19
1963	272,537.05	79.62	3,423.04	24.12	82,558.27
1964	317,287.32	78.98	4,017.09	24.48	98,355.83
1965	361,166.71	78.35	4,609.62	24.85	114,551.89
1966	307,381.33	77.72	3,955.14	25.22	99,736.32
1967	308,310.46	77.08	3,999.71	25.58	102,325.61
1968	337,936.96	76.45	4,420.38	25.95	114,707.66
1969	364,373.84	75.82	4,806.04	26.32	126,474.66
1970	356,330.04	75.18	4,739.60	26.68	126,459.30
1971	455,510.27	74.55	6,110.41	27.05	165,265.86
1972	464,312.58	73.91	6,282.05	27.41	172,197.10
1973	467,600.61	73.27	6,381.51	27.77	177,241.80
1974	1,485,623.44	72.64	20,452.85	28.14	575,471.63

DEI
Electric Division
369.20 Services - Overhead

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique
Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 59 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>
1975	537,345.32	72.00	7,463.41	28.50	212,687.01
1976	605,809.69	71.36	8,489.93	28.86	244,987.48
1977	620,452.33	70.71	8,774.19	29.21	256,323.31
1978	565,480.05	70.07	8,070.42	29.57	238,627.99
1979	724,929.24	69.42	10,442.61	29.92	312,446.12
1980	793,799.33	68.77	11,542.89	30.27	349,397.92
1981	925,522.89	68.12	13,587.54	30.62	415,990.00
1982	854,815.70	67.46	12,671.88	30.96	392,291.92
1983	678,301.05	66.80	10,154.87	31.30	317,802.99
1984	2,159,848.78	66.13	32,661.11	31.63	1,033,040.45
1985	701,387.37	65.46	10,715.19	31.96	342,428.67
1986	733,650.73	64.78	11,325.30	32.28	365,578.46
1987	747,840.19	64.10	11,667.47	32.60	380,314.89
1988	4,904.71	63.41	77.35	32.91	2,545.40
1989	776,211.50	62.71	12,378.29	33.21	411,051.98
1990	874,488.41	62.00	14,104.39	33.50	472,513.43
1991	972,141.63	61.29	15,862.40	33.79	535,925.73
1992	1,005,438.97	60.56	16,602.20	34.06	565,480.62
1993	1,037,432.20	59.82	17,341.27	34.32	595,229.94
1994	956,784.29	59.08	16,195.62	34.58	559,991.50
1995	1,022,585.07	58.32	17,535.25	34.82	610,506.67
1996	1,013,215.51	57.54	17,608.55	35.04	617,023.22
1997	1,111,399.47	56.75	19,583.76	35.25	690,348.53

DEI
Electric Division
369.20 Services - Overhead

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique
Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 59 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>
1998	21,872.21	55.94	390.96	35.44	13,857.43
1999	34,428.03	55.12	624.61	35.62	22,248.06
2000	180,218.79	54.27	3,320.56	35.77	118,788.46
2001	614,315.26	53.41	11,502.64	35.91	413,018.99
2002	410,894.22	52.51	7,824.34	36.01	281,792.58
2003	1,360,197.62	51.60	26,362.08	36.10	951,585.31
2004	261,410.22	50.65	5,161.18	36.15	186,573.08
2005	1,256,765.38	49.67	25,302.84	36.17	915,177.07
2006	235,682.85	48.65	4,844.26	36.15	175,129.56
2007	783,771.97	47.59	16,468.00	36.09	594,389.95
2008	631,128.61	46.49	13,576.22	35.99	488,578.31
2009	919,239.56	45.33	20,280.17	35.83	726,577.97
2010	482,740.89	44.10	10,946.01	35.60	389,699.85
2011	1,451,825.78	42.80	33,921.18	35.30	1,197,416.94
2012	254,199.09	41.40	6,139.56	34.90	214,291.94
2013	448,965.70	39.89	11,255.45	34.39	387,060.73
2014	1,194,006.37	38.22	31,240.86	33.72	1,053,422.49
2015	2,317,486.52	36.34	63,778.78	32.84	2,094,260.79
2016	4,216,956.06	34.14	123,537.28	31.64	3,908,112.85
2017	1,361,327.35	31.39	43,370.95	29.89	1,296,270.92
2018	528,799.87	27.37	19,323.50	26.87	519,138.12

DEI
Electric Division
369.20 Services - Overhead

**Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique
Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions**

ELG Vintages - 1900 And Subsequent

Average Service Life: 59 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 BG	0.00	0.00	0.00	0.00	0.00
Total ELG	46,713,686.56	52.41	891,286.84	32.07	28,582,062.28
Total ALL	46,713,686.56	52.41	891,286.84	32.07	28,582,062.28
Less F.Y.	0.00				
12/31/2018	46,713,686.56				

DEI
Electric Division
369.20 Services - Overhead

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon A Composite of BG/ELG Procedure Plus Rem. Life Technique
Using December 31, 2018 Plant In Service And 1/2 of Future Year Additions

ELG Vintages - 1900 And Subsequent

Average Service Life: 59 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>

DEI
Electric Division
311.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
Noblesville					
<i>Interim Survivor Curve: Iowa 100 R2.5</i>					
<i>Probable Retirement Year: 2018</i>					
2015	24,727.48	0.00	0.00	0.00	0.00
Total	24,727.48	0.00	0.00	0.00	0.00
Wabash River Common 2-6					
<i>Interim Survivor Curve: Iowa 100 R2.5</i>					
<i>Probable Retirement Year: 0</i>					
2017	442,309.18	100.00	4,423.10	98.58	436,043.12
Total	442,309.18	100.00	4,423.10	98.58	436,043.12
Gallagher Unit 2					
<i>Interim Survivor Curve: Iowa 100 R2.5</i>					
<i>Probable Retirement Year: 2022</i>					
1992	15,514.98	29.62	523.79	3.49	1,827.93
2001	1,265.72	20.84	60.74	3.49	212.16
2007	1,835.54	14.92	122.99	3.49	429.77
2008	1,016.66	13.94	72.96	3.49	254.95
Total	19,632.90	25.16	780.47	3.49	2,724.81
Gallagher Unit 4					
<i>Interim Survivor Curve: Iowa 100 R2.5</i>					
<i>Probable Retirement Year: 2022</i>					
1993	21,555.95	28.65	752.36	3.49	2,625.98

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311.00 Structures and Improvements
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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)
2001	1,265.62	20.84	60.74	3.49	212.14
2007	1,745.95	14.92	116.98	3.49	408.79
2008	1,016.66	13.94	72.96	3.49	254.95
Total	25,584.18	25.51	1,003.04	3.49	3,501.86

Gallagher Common 1-4

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2022

1958	9,920,496.38	61.00	162,629.25	3.47	563,525.87
1959	592,852.93	60.14	9,857.74	3.47	34,172.64
1960	6,858,808.63	59.28	115,709.96	3.47	401,216.43
1961	285,972.66	58.41	4,896.30	3.47	16,984.39
1963	7,798.92	56.65	137.66	3.47	477.78
1964	11,110.92	55.77	199.24	3.47	691.68
1965	10,751.20	54.88	195.91	3.47	680.37
1966	51,826.34	53.99	960.00	3.47	3,334.67
1967	14,097.04	53.09	265.54	3.47	922.67
1968	1,351,778.31	52.19	25,902.32	3.48	90,019.80
1969	18,764.14	51.28	365.90	3.48	1,272.02
1970	311.15	50.37	6.18	3.48	21.48
1971	44,089.81	49.46	891.41	3.48	3,100.35
1972	45,171.71	48.54	930.52	3.48	3,236.91
1973	591,551.55	47.63	12,421.03	3.48	43,219.67
1974	24,420.94	46.70	522.91	3.48	1,819.77
1975	93,438.11	45.78	2,041.22	3.48	7,105.43
1976	83,415.30	44.85	1,860.03	3.48	6,475.63
1977	147,813.23	43.91	3,366.00	3.48	11,721.42
1978	124,638.41	42.98	2,900.04	3.48	10,100.15
1979	51,172.14	42.04	1,217.23	3.48	4,240.28

DEI**Electric Division****311.00 Structures and Improvements****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2018****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)
1980	83,208.69	41.10	2,024.61	3.48	7,053.68
1981	911.27	40.15	22.69	3.48	79.08
1984	857.25	37.31	22.98	3.49	80.10
1985	372.30	36.35	10.24	3.49	35.71
1986	81,732.96	35.40	2,308.91	3.49	8,051.59
1987	2,984,674.48	34.44	86,660.75	3.49	302,254.58
1988	550,855.01	33.48	16,452.89	3.49	57,389.59
1989	216,455.06	32.52	6,656.35	3.49	23,221.91
1990	3,549,531.39	31.55	112,489.10	3.49	392,484.13
1991	281,067.83	30.59	9,188.69	3.49	32,063.01
1992	189,749.01	29.62	6,405.98	3.49	22,355.62
1993	388,430.36	28.65	13,557.29	3.49	47,319.15
1994	36,864.88	27.68	1,331.84	3.49	4,648.89
1995	722,697.77	26.71	27,060.41	3.49	94,468.69
1996	171,749.43	25.73	6,674.46	3.49	23,302.37
1997	21,773.94	24.76	879.53	3.49	3,071.06
1999	183,075.62	22.80	8,029.61	3.49	28,042.12
2000	916,496.74	21.82	42,002.89	3.49	146,697.23
2001	121,288.60	20.84	5,820.45	3.49	20,330.40
2002	69,731.17	19.86	3,511.92	3.49	12,267.55
2003	162,666.48	18.87	8,619.63	3.49	30,112.41
2004	39,554.91	17.89	2,211.44	3.49	7,726.13
2005	689,783.02	16.90	40,814.86	3.49	142,605.33
2006	1,381,842.58	15.91	86,837.43	3.49	303,420.89
2007	780,766.95	14.92	52,313.88	3.49	182,807.24
2008	724,258.33	13.94	51,972.75	3.49	181,624.11
2009	4,399.66	12.95	339.87	3.49	1,187.81
2010	35,707,162.91	11.95	2,987,077.00	3.50	10,439,908.32
2012	235,616.93	9.97	23,635.21	3.50	82,614.92
2013	99,549.67	8.98	11,091.67	3.50	38,772.67

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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)
2014	593,286.42	7.98	74,340.51	3.50	259,878.03
2015	1,057,855.42	6.99	151,437.86	3.50	529,426.76
2016	3,657,543.13	5.99	610,666.32	3.50	2,134,959.61
Total	76,036,089.99	15.84	4,799,746.39	3.49	16,764,600.07

Cayuga Unit 1

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2028

2007	10,425.14	20.84	500.29	9.46	4,730.42
2008	4,018.56	19.86	202.39	9.46	1,914.00
2015	2,893,017.51	12.95	223,484.00	9.47	2,115,909.13
2018	743,552.41	9.97	74,587.24	9.47	706,450.47
Total	3,651,013.62	12.22	298,773.92	9.47	2,829,004.01

Cayuga Unit 2

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2028

2002	13,855.00	25.73	538.43	9.45	5,085.64
2004	20,265.71	23.78	852.26	9.45	8,053.58
2007	12,628.45	20.84	606.02	9.46	5,730.17
2008	26,074.41	19.86	1,313.20	9.46	12,418.97
2015	1,233,577.21	12.95	95,293.16	9.47	902,219.66
Total	1,306,400.78	13.25	98,603.06	9.47	933,508.03

Cayuga Common 1-2

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2028

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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)
1944	418.52	76.86	5.45	9.06	49.33
1970	19,232,911.57	55.77	344,877.88	9.32	3,214,339.64
1971	10,340.43	54.88	188.42	9.33	1,757.42
1972	12,363,484.02	53.99	229,013.44	9.33	2,137,251.96
1973	131,259.31	53.09	2,472.45	9.34	23,089.46
1974	122,124.19	52.19	2,340.10	9.34	21,865.41
1975	17,783.34	51.28	346.77	9.35	3,242.22
1976	759,940.97	50.37	15,086.12	9.35	141,122.95
1977	17,264.73	49.46	349.06	9.36	3,267.20
1978	216,441.90	48.54	4,458.61	9.36	41,752.82
1979	100,297.80	47.63	2,105.99	9.37	19,732.62
1980	132,984.57	46.70	2,847.52	9.37	26,692.51
1981	112,580.86	45.78	2,459.40	9.38	23,066.44
1982	460,190.75	44.85	10,261.54	9.38	96,282.06
1983	4,089.35	43.91	93.12	9.39	874.18
1985	369,273.96	42.04	8,783.90	9.40	82,528.46
1986	12,545.65	41.10	305.26	9.40	2,869.07
1988	634,280.19	39.21	16,177.08	9.41	152,164.13
1989	86,805.19	38.26	2,268.84	9.41	21,349.66
1990	4,796.82	37.31	128.57	9.41	1,210.28
1991	175,485.03	36.35	4,827.01	9.42	45,452.10
1992	754,799.25	35.40	21,322.65	9.42	200,845.32
1993	259,082.29	34.44	7,522.52	9.42	70,882.07
1994	246,176.04	33.48	7,352.76	9.43	69,301.97
1995	492,546.34	32.52	15,146.61	9.43	142,808.09
1997	258,518.97	30.59	8,451.53	9.43	79,729.46
1998	1,787,040.33	29.62	60,331.00	9.44	569,285.30
1999	86,235.51	28.65	3,009.86	9.44	28,409.24
2000	15,255.16	27.68	551.13	9.44	5,203.16
2001	196,290.31	26.71	7,349.82	9.44	69,407.03

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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)
2002	163,837.23	25.73	6,366.98	9.45	60,138.39
2003	29,741.67	24.76	1,201.37	9.45	11,350.22
2004	281,779.79	23.78	11,849.99	9.45	111,979.08
2005	80,760.35	22.80	3,542.11	9.45	33,478.93
2006	8,445.17	21.82	387.04	9.45	3,658.85
2007	27,448.88	20.84	1,317.23	9.46	12,454.95
2008	17,324,898.05	19.86	872,545.04	9.46	8,251,671.02
2009	2,895,339.52	18.87	153,422.79	9.46	1,451,207.46
2010	555,203.75	17.89	31,040.35	9.46	293,652.80
2011	2,232,344.60	16.90	132,089.12	9.46	1,249,838.87
2012	4,032,221.57	15.91	253,391.93	9.46	2,397,964.12
2013	739,356.80	14.92	49,539.27	9.47	468,892.46
2014	19,014.14	13.94	1,364.45	9.47	12,916.40
2015	769,555.43	12.95	59,447.73	9.47	562,841.17
2016	9,468,248.05	11.95	792,064.78	9.47	7,500,067.17
2017	20,799,519.20	10.96	1,897,452.09	9.47	17,969,590.75
2018	27,887,344.10	9.97	2,797,435.65	9.47	26,495,815.23
Total	126,376,301.65	16.11	7,844,892.34	9.46	74,183,349.44

Cayuga Inland Container

Interim Survivor Curve: Iowa 100 R2.5

Probable Retirement Year: 2028

1975	579,347.16	51.28	11,297.18	9.35	105,625.38
1995	136,597.39	32.52	4,200.59	9.43	39,604.83
1996	19,545.79	31.55	619.43	9.43	5,841.76
2007	21,330.10	20.84	1,023.60	9.46	9,678.55
Total	756,820.44	44.15	17,140.81	9.38	160,750.51

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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>
Gibson Unit 1					
<i>Interim Survivor Curve: Iowa 100 R2.5</i>					
<i>Probable Retirement Year: 2038</i>					
1941	360.33	85.32	4.22	17.26	72.91
1945	362.35	82.91	4.37	17.55	76.68
1948	196.37	80.98	2.42	17.73	42.99
1976	18,186,719.57	59.28	306,814.88	18.81	5,772,293.53
1977	43,164.50	58.41	739.04	18.84	13,922.09
1980	8,478.59	55.77	152.04	18.90	2,873.96
1981	948.72	54.88	17.29	18.92	327.16
1982	275,625.34	53.99	5,105.51	18.94	96,719.57
1983	41,866.31	53.09	788.61	18.96	14,955.49
1988	13,828.81	48.54	284.87	19.05	5,427.39
1989	105,255.02	47.63	2,210.08	19.07	42,144.14
1992	767,157.17	44.85	17,106.41	19.11	326,968.08
1994	158,596.28	42.98	3,690.16	19.14	70,635.67
1995	44,055.43	42.04	1,047.94	19.16	20,073.82
2001	31,851.83	36.35	876.14	19.23	16,844.72
2004	3,144.98	33.48	93.93	19.26	1,808.82
2006	4,866.00	31.55	154.21	19.27	2,972.30
2007	17,369.04	30.59	567.83	19.28	10,949.74
2008	6,051.13	29.62	204.29	19.29	3,941.03
2010	104,517.44	27.68	3,775.95	19.31	72,904.46
2012	12,247.95	25.73	475.97	19.32	9,196.97
2013	35,855.09	24.76	1,448.32	19.33	27,995.54
2014	160,971.80	23.78	6,769.52	19.34	130,896.58
2015	43,395.48	22.80	1,903.31	19.34	36,815.51
<i>Total</i>	20,066,885.53	56.65	354,237.32	18.86	6,680,859.17

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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)

Gibson Unit 2

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2038

1975	22,401,115.20	60.14	372,477.36	18.79	6,998,986.17
1976	767,539.14	59.28	12,948.59	18.81	243,609.70
1982	255,561.25	53.99	4,733.86	18.94	89,678.89
1983	42,608.32	53.09	802.59	18.96	15,220.55
1988	13,828.82	48.54	284.87	19.05	5,427.39
1989	30,733.26	47.63	645.32	19.07	12,305.61
1993	782,646.02	43.91	17,822.38	19.13	340,915.41
1996	45,583.00	41.10	1,109.11	19.17	21,259.09
2001	32,410.53	36.35	891.51	19.23	17,140.19
2004	3,085.62	33.48	92.16	19.26	1,774.68
2006	72,401.71	31.55	2,294.50	19.27	44,225.10
2007	30,999.73	30.59	1,013.45	19.28	19,542.77
2008	6,051.13	29.62	204.29	19.29	3,941.03
2010	104,517.44	27.68	3,775.95	19.31	72,904.46
2012	12,247.95	25.73	475.97	19.32	9,196.97
2013	35,855.09	24.76	1,448.32	19.33	27,995.54
2015	47,168.92	22.80	2,068.81	19.34	40,016.79

Total 24,684,353.13 58.34 423,089.03 18.82 7,964,140.34

Gibson Unit 3

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2034

1978	33,264,721.23	53.99	616,174.88	15.11	9,312,778.60
1979	3,222.00	53.09	60.69	15.13	918.13
1981	362,569.63	51.28	7,070.05	15.15	107,136.61

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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)
1982	230,741.00	50.37	4,580.60	15.17	69,465.56
1983	41,866.31	49.46	846.45	15.18	12,847.15
1988	13,828.82	44.85	308.36	15.23	4,696.64
1989	24,437.61	43.91	556.49	15.24	8,481.65
1990	60,447.41	42.98	1,406.47	15.25	21,449.62
2001	31,582.90	32.52	971.23	15.34	14,895.01
2003	19,617.26	30.59	641.33	15.35	9,843.54
2004	2,216.43	29.62	74.83	15.35	1,148.94
2006	1,671.01	27.68	60.37	15.37	927.59
2008	6,051.13	25.73	235.16	15.38	3,615.68
2010	104,517.44	23.78	4,395.39	15.39	67,623.96
2012	12,247.95	21.82	561.32	15.39	8,641.05
2013	35,855.09	20.84	1,720.63	15.40	26,495.22
2015	39,621.89	18.87	2,099.55	15.41	32,346.65
Total	34,255,215.11	53.38	641,763.79	15.12	9,703,311.61

Gibson Unit 4

Interim Survivor Curve: Iowa 100 R2.5

Probable Retirement Year: 2026

1979	25,206,088.77	45.78	550,644.04	7.42	4,086,174.23
1981	540,174.54	43.91	12,300.83	7.43	91,349.55
1982	237,858.16	42.98	5,534.40	7.43	41,112.95
1983	41,866.32	42.04	995.87	7.43	7,400.84
1988	72,783.63	37.31	1,950.86	7.44	14,520.09
1989	8,410.01	36.35	231.33	7.45	1,722.33
1999	40,893.41	26.71	1,531.20	7.46	11,427.06
2001	31,265.58	24.76	1,262.93	7.47	9,428.61
2004	2,454.82	21.82	112.50	7.47	840.35
2006	14,892.00	19.86	750.02	7.47	5,603.90

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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)
2008	6,051.13	17.89	338.31	7.47	2,528.48
2010	104,517.44	15.91	6,568.06	7.48	49,102.47
2012	12,247.95	13.94	878.91	7.48	6,572.38
2013	88,825.88	12.95	6,861.75	7.48	51,318.02
2014	146,529.45	11.95	12,257.90	7.48	91,684.14
2015	58,489.53	10.96	5,335.75	7.48	39,914.22
Total	26,613,348.62	43.80	607,554.66	7.42	4,510,699.61

Gibson Unit 5

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2034

1982	23,415,520.17	50.37	464,837.95	15.17	7,049,341.56
1983	11,320.77	49.46	228.88	15.18	3,473.91
1985	16,467.51	47.63	345.77	15.20	5,255.85
1987	34,231.76	45.78	747.82	15.22	11,382.82
1988	56,857.43	44.85	1,267.83	15.23	19,310.32
1989	20,470.65	43.91	466.16	15.24	7,104.82
1993	15,639.62	40.15	389.48	15.28	5,950.23
1999	31,258.54	34.44	907.60	15.32	13,907.18
2001	19,636.69	32.52	603.86	15.34	9,260.98
2007	9,122.52	26.71	341.58	15.37	5,250.37
2011	163,862.37	22.80	7,186.93	15.39	110,606.81
2014	78,444.93	19.86	3,950.77	15.40	60,851.33
2015	77,091.02	18.87	4,085.02	15.41	62,935.83
2016	50,610.17	17.89	2,829.52	15.41	43,602.94
2017	22,016.21	16.90	1,302.71	15.41	20,079.80
2018	159,009.00	15.91	9,992.41	15.42	154,054.18
Total	24,181,559.36	48.41	499,484.29	15.18	7,582,368.92

DEI
Electric Division
311.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Gibson 3 Flue Gas

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2034

1993	391,692.00	40.15	9,754.51	15.28	149,022.66
Total	391,692.00	40.15	9,754.51	15.28	149,022.66

Gibson 4 Flue Gas

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2034

1994	33,308,422.02	39.21	849,518.87	15.29	12,985,020.58
1998	28,587.51	35.40	807.58	15.32	12,368.64
2000	55,810.25	33.48	1,666.94	15.33	25,553.16
2005	4,080.00	28.65	142.40	15.36	2,187.33
2014	25,628.86	19.86	1,290.76	15.40	19,880.83
Total	33,422,528.64	39.16	853,426.55	15.29	13,045,010.54

Gibson 5 Flue Gas

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2026

1982	2,448,742.78	42.98	56,976.44	7.43	423,256.56
1983	48,881.50	42.04	1,162.74	7.43	8,640.93
1987	7,135.68	38.26	186.51	7.44	1,387.79
2003	19,651.65	22.80	861.91	7.47	6,437.01
2006	9,055.45	19.86	456.07	7.47	3,407.59
Total	2,533,467.06	42.48	59,643.66	7.43	443,129.89

DEI
Electric Division
311.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Gibson Common 1-2

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2038

1975	1,273,976.49	60.14	21,183.20	18.79	398,040.18
1976	114,896.27	59.28	1,938.33	18.81	36,466.99
1977	7,420.26	58.41	127.05	18.84	2,393.30
1979	125,989.46	56.65	2,223.94	18.88	41,994.10
1981	553.50	54.88	10.09	18.92	190.87
1985	313,619.26	51.28	6,115.53	19.00	116,204.14
1986	135,670.83	50.37	2,693.30	19.02	51,222.44
1987	6,249.10	49.46	126.34	19.04	2,405.13
1989	18,275.30	47.63	383.73	19.07	7,317.44
1997	18,880.94	40.15	470.20	19.18	9,018.76
2006	5,812,280.33	31.55	184,198.46	19.27	3,550,311.97
2011	273,669.25	26.71	10,247.16	19.32	197,928.14
2013	508,987.16	24.76	20,559.85	19.33	397,415.55
2015	12,367.62	22.80	542.44	19.34	10,492.34
Total	8,622,835.77	34.38	250,819.63	19.22	4,821,401.35

Gibson Common 1-3

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2038

1975	3,920,157.16	60.14	65,182.91	18.79	1,224,810.71
1976	253,651.24	59.28	4,279.17	18.81	80,506.52
1977	334.84	58.41	5.73	18.84	108.00
1978	176,689.44	57.53	3,071.20	18.86	57,922.34
1979	29,040.37	56.65	512.61	18.88	9,679.57
1980	224,886.67	55.77	4,032.59	18.90	76,229.12

DEI
Electric Division
311.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
1981	80,220.81	54.88	1,461.78	18.92	27,664.01
1982	13,713,826.52	53.99	254,026.34	18.94	4,812,313.06
1983	457,836.77	53.09	8,623.99	18.96	163,548.50
1986	6,759.67	50.37	134.19	19.02	2,552.11
1988	1,205,043.55	48.54	24,823.39	19.05	472,942.79
1989	339,287.88	47.63	7,124.15	19.07	135,850.97
1990	152,494.11	46.70	3,265.26	19.08	62,316.31
1991	98,403.74	45.78	2,149.70	19.10	41,057.35
1992	7,680,994.52	44.85	171,274.26	19.11	3,273,696.89
1993	3,792,748.25	43.91	86,368.30	19.13	1,652,095.98
1994	480,650.57	42.98	11,183.60	19.14	214,072.32
1995	3,138,946.41	42.04	74,665.99	19.16	1,430,258.14
1996	57,327.23	41.10	1,394.87	19.17	26,736.38
1998	73,909.88	39.21	1,885.04	19.19	36,177.91
1999	2,216,003.17	38.26	57,920.01	19.20	1,112,303.45
2000	419,789.91	37.31	11,251.88	19.21	216,203.30
2001	216,126.61	36.35	5,944.92	19.23	114,297.75
2002	1,943,132.22	35.40	54,892.39	19.24	1,055,916.53
2004	416,880.32	33.48	12,451.34	19.26	239,766.98
2005	26,816.16	32.52	824.64	19.27	15,887.28
2006	9,343.42	31.55	296.10	19.27	5,707.24
2007	1,372,339.83	30.59	44,864.66	19.28	865,146.88
2016	312,878.01	21.82	14,339.15	19.35	277,447.26
2017	41,284,379.56	20.84	1,981,172.93	19.36	38,346,018.51
Total	84,100,898.84	28.91	2,909,423.11	19.26	56,049,234.15

Gibson Common 1-4

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2038

DEI
Electric Division
311.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
1975	976,605.48	60.14	16,238.63	18.79	305,129.82
1976	31,843.87	59.28	537.21	18.81	10,106.94
1978	34,820.00	57.53	605.24	18.86	11,414.69
1980	55,116.23	55.77	988.33	18.90	18,682.57
2001	126,927.76	36.35	3,491.36	19.23	67,125.27
2002	81,390.57	35.40	2,299.24	19.24	44,228.41
2009	382,245.31	28.65	13,341.42	19.30	257,489.86
2011	231,430.57	26.71	8,665.59	19.32	167,379.50
2012	56,639.77	25.73	2,201.11	19.32	42,530.74
2015	350,110.99	22.80	15,355.71	19.34	297,024.36
Total	2,327,130.55	36.52	63,723.84	19.16	1,221,112.17

Gibson Common 1-5

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2038

1971	119.36	63.55	1.88	18.69	35.10
1974	64,484.24	61.00	1,057.11	18.76	19,836.00
1975	15,017,959.01	60.14	249,713.00	18.79	4,692,198.87
1976	3,233,754.26	59.28	54,554.31	18.81	1,026,363.15
1978	859,359.16	57.53	14,937.32	18.86	281,715.14
1979	234,554.70	56.65	4,140.31	18.88	78,180.46
1981	11,156.47	54.88	203.29	18.92	3,847.29
1982	7,448,818.48	53.99	137,977.25	18.94	2,613,861.74
1983	79,787.63	53.09	1,502.91	18.96	28,501.75
1984	15,461.68	52.19	296.27	18.98	5,623.96
1985	1,856.01	51.28	36.19	19.00	687.70
1986	60,145.41	50.37	1,193.99	19.02	22,707.86
1987	4,833.95	49.46	97.73	19.04	1,860.48
1988	255,862.80	48.54	5,270.67	19.05	100,418.34

DEI
Electric Division
311.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
1989	6,123.88	47.63	128.59	19.07	2,452.00
1990	25,825.05	46.70	552.98	19.08	10,553.34
1991	357,583.10	45.78	7,811.64	19.10	149,195.71
1992	14,277.18	44.85	318.36	19.11	6,085.04
1993	1,169.00	43.91	26.62	19.13	509.21
1994	2,300.75	42.98	53.53	19.14	1,024.71
1995	75,031.70	42.04	1,784.78	19.16	34,188.13
1998	83,148.61	39.21	2,120.67	19.19	40,700.15
1999	26,049.92	38.26	680.87	19.20	13,075.53
2000	117,521.28	37.31	3,149.99	19.21	60,526.68
2001	9,950.83	36.35	273.71	19.23	5,262.46
2002	59,561.67	35.40	1,682.58	19.24	32,366.38
2003	530,991.90	34.44	15,417.48	19.25	296,734.20
2004	19,277.39	33.48	575.78	19.26	11,087.31
2006	80,819.10	31.55	2,561.26	19.27	49,366.69
2007	1,298,879.98	30.59	42,463.10	19.28	818,836.51
2008	34,003,924.39	29.62	1,147,982.37	19.29	22,146,385.12
2010	958,940.49	27.68	34,644.11	19.31	668,893.53
2011	608,892.87	26.71	22,799.14	19.32	440,374.77
2012	130,914.56	25.73	5,087.55	19.32	98,303.60
2013	440,956.24	24.76	17,811.84	19.33	344,297.22
2014	335,827.89	23.78	14,122.93	19.34	273,083.37
2015	7,057,758.45	22.80	309,550.02	19.34	5,987,604.67
2016	34,917,789.40	21.82	1,600,276.40	19.35	30,963,649.70
2017	5,323,157.47	20.84	255,450.02	19.36	4,944,288.79
2018	78,231,007.88	19.86	3,939,998.80	19.36	76,281,433.60
<i>Total</i>	192,005,834.14	24.31	7,898,307.35	19.32	152,556,116.23

DEI
Electric Division
311.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>

Gibson Common 3-4

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2034

1978	696,178.79	53.99	12,895.58	15.11	194,901.95
1989	6,811.04	43.91	155.10	15.24	2,363.93
1997	15,613.94	36.35	429.49	15.31	6,574.95
2001	103,774.08	32.52	3,191.22	15.34	48,941.55
2014	82,063.84	19.86	4,133.03	15.40	63,658.59
2017	958,672.70	16.90	56,725.22	15.41	874,353.55
Total	1,863,114.39	24.03	77,529.64	15.36	1,190,794.52

Gibson Common 4-5

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2034

1982	3,775,528.00	50.37	74,950.66	15.17	1,136,638.70
1983	86,343.31	49.46	1,745.69	15.18	26,495.43
1987	10,616.68	45.78	231.93	15.22	3,530.28
1988	29,015.25	44.85	647.00	15.23	9,854.36
1995	637,657.30	38.26	16,666.55	15.29	254,891.41
1996	16,581.50	37.31	444.44	15.30	6,800.40
1999	60,731.80	34.44	1,763.36	15.32	27,020.07
2001	5,519,695.60	32.52	169,739.73	15.34	2,603,178.58
2002	38,888.81	31.55	1,232.44	15.34	18,908.32
2003	13,529.42	30.59	442.30	15.35	6,788.78
2004	6,575.79	29.62	222.00	15.35	3,408.70
2017	90,036.83	16.90	5,327.53	15.41	82,117.73
Total	10,285,200.29	37.62	273,413.63	15.29	4,179,632.76

DEI
Electric Division
311.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Gibson Common 3-5

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2034

1978	454,399.19	53.99	8,417.01	15.11	127,213.42
1979	1,757.06	53.09	33.10	15.13	500.68
1982	415,429.15	50.37	8,246.98	15.17	125,066.71
1989	12,437.56	43.91	283.23	15.24	4,316.75
1995	7,333.43	38.26	191.67	15.29	2,931.40
1996	42,400.42	37.31	1,136.48	15.30	17,389.25
2000	279,894.16	33.48	8,359.85	15.33	128,151.72
2009	22,619.67	24.76	913.69	15.38	14,053.28
2010	3,870.70	23.78	162.78	15.39	2,504.39
2011	103,654.86	22.80	4,546.25	15.39	69,966.85
2014	410,466.10	19.86	20,672.57	15.40	318,406.91
2015	10,308.42	18.87	546.24	15.41	8,415.62
Total	1,764,570.72	32.98	53,509.85	15.30	818,916.98

Account

Total	675,757,514.37	24.10	28,041,044.00	13.06	366,229,232.76
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Composite Average Remaining Life ... 13.1 Years

DEI
Electric Division
311.20 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Edwardsport IGCC

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2045

1944	29,928.99	87.54	341.87	22.54	7,707.17
1946	4,713.62	86.46	54.52	22.79	1,242.60
1950	53,610.60	84.14	637.18	23.24	14,811.00
1987	44,644.38	55.77	800.55	25.56	20,465.74
2013	143,124,399.40	31.55	4,535,791.82	26.15	118,613,390.42
2014	227,742.15	30.59	7,445.37	26.16	194,799.57
2015	1,479,035.57	29.62	49,932.67	26.18	1,307,107.16
2016	1,609,042.28	28.65	56,160.02	26.19	1,470,818.85
2017	800,547.55	27.68	28,921.77	26.20	757,818.61
2018	3,532,860.10	26.71	132,283.02	26.21	3,467,643.99
Total	150,906,524.64	31.36	4,812,368.79	26.15	125,855,805.12

All Locations

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 0

2018	0.01	100.00	0.00	99.53	0.01
Total	0.01	100.00	0.00	99.53	0.01

Account

Total	150,906,524.65	31.36	4,812,368.79	26.15	125,855,805.13
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Composite Average Remaining Life ... 26.2 Years

DEI
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
Noblesville					
<i>Interim Survivor Curve: Iowa 50 S0</i>					
<i>Probable Retirement Year: 2018</i>					
2015	24,727.48	0.00	0.00	0.00	0.00
Total	24,727.48	0.00	0.00	0.00	0.00
Gallagher Station					
<i>Interim Survivor Curve: Iowa 50 S0</i>					
<i>Probable Retirement Year: 2022</i>					
1996	175,826.63	24.17	7,274.04	3.42	24,889.20
Total	175,826.63	24.17	7,274.04	3.42	24,889.20
Gallagher Unit 2					
<i>Interim Survivor Curve: Iowa 50 S0</i>					
<i>Probable Retirement Year: 2022</i>					
1958	3,410,797.06	45.71	74,617.70	3.27	244,035.53
1959	1,711.60	45.39	37.70	3.28	123.57
1962	1,617.60	44.37	36.46	3.30	120.17
1964	2,598.69	43.62	59.58	3.31	197.05
1965	5,855.35	43.22	135.48	3.31	448.79
1966	5,894.21	42.81	137.68	3.32	456.80
1967	2,101.00	42.39	49.57	3.32	164.70
1969	215,082.25	41.50	5,183.09	3.33	17,270.43
1974	4,458.12	39.03	114.22	3.35	382.98
1976	16,763.05	37.95	441.73	3.36	1,484.51
1979	11,356.53	36.22	313.55	3.37	1,057.06
1980	30,335.95	35.62	851.75	3.37	2,874.39

DEI
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
1981	6,953.35	35.00	198.67	3.38	671.12
1982	8,476.64	34.37	246.65	3.38	833.97
1986	221,818.76	31.71	6,995.16	3.39	23,738.88
1987	40,815.15	31.01	1,316.07	3.40	4,470.12
1988	334,411.03	30.30	11,035.69	3.40	37,515.73
1989	327,307.29	29.58	11,065.32	3.40	37,648.26
1990	370,854.73	28.84	12,857.36	3.41	43,781.93
1991	325,146.61	28.10	11,572.93	3.41	39,440.64
1992	1,276,222.38	27.33	46,688.63	3.41	159,244.80
1993	1,995,281.50	26.56	75,118.29	3.41	256,418.56
1994	230,384.22	25.78	8,937.61	3.42	30,533.15
1996	148,733.08	24.17	6,153.16	3.42	21,053.96
1997	106,452.75	23.35	4,558.62	3.42	15,610.18
1998	77,749.19	22.52	3,452.30	3.43	11,831.01
2000	31,863.61	20.83	1,529.98	3.43	5,251.36
2001	521,589.69	19.96	26,127.83	3.43	89,748.64
2003	7,210,901.30	18.21	396,070.11	3.44	1,362,616.73
2004	204,834.40	17.31	11,831.22	3.44	40,735.44
2005	93,592.77	16.41	5,703.19	3.45	19,651.91
2006	152,597.71	15.50	9,845.59	3.45	33,952.86
2007	33,413,484.38	14.58	2,291,915.58	3.45	7,910,153.79
2008	178,110.01	13.65	13,048.15	3.45	45,070.53
2009	199,562.49	12.71	15,696.87	3.46	54,265.07
2010	4,771,513.69	11.77	405,424.99	3.46	1,402,780.27
2011	350,542.40	10.82	32,405.08	3.46	112,220.80
2013	100,831.88	8.89	11,337.11	3.47	39,333.44
2015	636,419.70	6.95	91,619.43	3.48	318,505.74
<i>Total</i>	57,045,022.12	15.87	3,594,730.09	3.45	12,385,694.88

DEI
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
Gallagher Unit 4					
<i>Interim Survivor Curve: Iowa 50 S0</i>					
<i>Probable Retirement Year: 2022</i>					
1961	4,316,868.54	44.72	96,523.75	3.29	317,568.47
1962	1,933.25	44.37	43.57	3.30	143.62
1964	1,905.32	43.62	43.68	3.31	144.48
1965	5,855.35	43.22	135.48	3.31	448.79
1966	5,945.30	42.81	138.88	3.32	460.76
1967	2,240.45	42.39	52.86	3.32	175.63
1968	541,387.20	41.95	12,906.06	3.33	42,944.41
1976	6,292.56	37.95	165.82	3.36	557.26
1979	5,375.45	36.22	148.41	3.37	500.34
1980	20,192.23	35.62	566.94	3.37	1,913.26
1986	272,213.06	31.71	8,584.37	3.39	29,132.04
1987	44,549.59	31.01	1,436.48	3.40	4,879.12
1988	48,886.90	30.30	1,613.29	3.40	5,484.35
1989	653,691.26	29.58	22,099.42	3.40	75,190.31
1990	41,872.29	28.84	1,451.69	3.41	4,943.31
1991	516,030.65	28.10	18,367.05	3.41	62,595.08
1993	4,064,048.76	26.56	153,003.16	3.41	522,280.96
1994	138,705.87	25.78	5,381.01	3.42	18,382.89
1995	559,912.61	24.98	22,414.26	3.42	76,633.46
1996	258,057.67	24.17	10,675.98	3.42	36,529.44
1997	843,925.75	23.35	36,139.35	3.42	123,752.85
1999	53,504.01	21.68	2,468.01	3.43	8,464.44
2000	238,175.20	20.83	11,436.31	3.43	39,253.05
2001	11,368,460.60	19.96	569,476.78	3.43	1,956,142.64
2002	92,522.37	19.09	4,846.76	3.44	16,661.49
2006	196,857.40	15.50	12,701.22	3.45	43,800.60

DEI
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
2007	175,352.83	14.58	12,027.90	3.45	41,512.22
2008	30,599,787.21	13.65	2,241,708.66	3.45	7,743,240.53
2009	194,375.45	12.71	15,288.87	3.46	52,854.61
2010	5,408,244.00	11.77	459,526.56	3.46	1,589,973.01
2012	106,543.73	9.86	10,806.77	3.47	37,458.39
2013	484,053.17	8.89	54,424.87	3.47	188,823.98
2016	158,377.21	5.96	26,552.55	3.48	92,408.23
Total	61,426,143.24	16.11	3,813,156.79	3.44	13,135,254.01

Gallagher Common 1-2

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2022

1958	1,512,460.92	45.71	33,087.97	3.27	108,213.48
1959	2,812.67	45.39	61.96	3.28	203.06
1961	12,228.08	44.72	273.42	3.29	899.55
1964	2,145.44	43.62	49.19	3.31	162.68
1967	18,254.34	42.39	430.67	3.32	1,430.98
1968	4,368.49	41.95	104.14	3.33	346.52
1969	2,384.00	41.50	57.45	3.33	191.43
1970	19,811.13	41.03	482.83	3.34	1,610.96
1972	3,737.50	40.06	93.30	3.35	312.09
1973	793.30	39.55	20.06	3.35	67.17
1988	16,376.67	30.30	540.44	3.40	1,837.21
1990	258,799.92	28.84	8,972.47	3.41	30,553.10
1991	1,709,251.74	28.10	60,837.31	3.41	207,334.11
1992	889,994.12	27.33	32,559.07	3.41	111,051.91
1993	537,827.04	26.56	20,248.09	3.41	69,117.48
1996	59,544.82	24.17	2,463.40	3.42	8,428.89
2006	68,455.00	15.50	4,416.71	3.45	15,231.18

DEI
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
2007	2,746,092.39	14.58	188,361.44	3.45	650,097.21
2009	70,485.78	12.71	5,544.16	3.46	19,166.51
2010	185,629.83	11.77	15,772.56	3.46	54,573.43
2013	98,904.38	8.89	11,120.39	3.47	38,581.54
Total	8,220,357.56	21.32	385,497.01	3.42	1,319,410.50

Gallagher Common 3-4

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2022

1960	1,588,050.13	45.07	35,238.62	3.28	115,717.05
1963	91.22	44.00	2.07	3.30	6.85
1964	2,145.45	43.62	49.19	3.31	162.69
1967	18,254.33	42.39	430.67	3.32	1,430.98
1968	36,528.53	41.95	870.80	3.33	2,897.55
1970	19,811.12	41.03	482.83	3.34	1,610.96
1972	3,737.50	40.06	93.30	3.35	312.09
1973	793.31	39.55	20.06	3.35	67.17
1987	20,717.21	31.01	668.02	3.40	2,268.97
1988	16,376.68	30.30	540.44	3.40	1,837.21
1989	360,582.15	29.58	12,190.24	3.40	41,475.67
1992	10,188.21	27.33	372.72	3.41	1,271.27
1993	1,295,058.57	26.56	48,756.32	3.41	166,431.18
1996	93,549.40	24.17	3,870.19	3.42	13,242.42
1997	3,094,617.68	23.35	132,520.51	3.42	453,793.20
2006	16,133.60	15.50	1,040.94	3.45	3,589.71
2008	2,985,089.70	13.65	218,684.57	3.45	755,373.47
2009	30,207.27	12.71	2,376.00	3.46	8,213.97
2011	109,382.23	10.82	10,111.59	3.46	35,017.05
2012	51,271.13	9.86	5,200.45	3.47	18,025.78

DEI
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	9,752,585.42	20.60	473,519.51	3.43	1,622,745.24

Gallagher Common 1-4

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2022

1958	2,242,945.83	45.71	49,068.72	3.27	160,478.17
1959	58,793.38	45.39	1,295.16	3.28	4,244.63
1960	306,135.34	45.07	6,793.10	3.28	22,307.28
1961	93,639.30	44.72	2,093.74	3.29	6,888.53
1962	1,682.64	44.37	37.92	3.30	125.00
1963	29,895.94	44.00	679.47	3.30	2,243.48
1964	1,252.88	43.62	28.73	3.31	95.00
1965	1,026.87	43.22	23.76	3.31	78.71
1966	11,599.22	42.81	270.95	3.32	898.94
1967	114,490.57	42.39	2,701.15	3.32	8,975.09
1968	50,200.48	41.95	1,196.72	3.33	3,982.05
1969	22,702.95	41.50	547.10	3.33	1,822.98
1972	3,585.62	40.06	89.51	3.35	299.41
1973	82,989.75	39.55	2,098.22	3.35	7,027.16
1974	2,363.60	39.03	60.56	3.35	203.05
1977	20,817.70	37.39	556.83	3.36	1,873.34
1979	995.73	36.22	27.49	3.37	92.68
1980	821.91	35.62	23.08	3.37	77.88
1982	22,761.62	34.37	662.30	3.38	2,239.38
1984	72,674.72	33.07	2,197.89	3.39	7,445.46
1985	11,047.50	32.39	341.03	3.39	1,156.30
1986	179,456.65	31.71	5,659.25	3.39	19,205.32
1987	690,172.77	31.01	22,254.33	3.40	75,588.48
1988	345,086.16	30.30	11,387.98	3.40	38,713.32

DEI
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	939,247.35	29.58	31,753.25	3.40	108,036.18
1990	369,061.85	28.84	12,795.20	3.41	43,570.27
1991	1,487,599.36	28.10	52,948.05	3.41	180,447.43
1992	2,376,350.97	27.33	86,935.14	3.41	296,516.92
1993	31,696.92	26.56	1,193.32	3.41	4,073.45
1994	529,776.09	25.78	20,552.32	3.42	70,211.97
1995	672,195.98	24.98	26,909.16	3.42	92,001.33
1996	469,777.48	24.17	19,434.94	3.42	66,499.51
1997	54,372.36	23.35	2,328.38	3.42	7,973.14
1998	45,117.57	22.52	2,003.36	3.43	6,865.49
2000	1,034,414.54	20.83	49,668.85	3.43	170,479.23
2001	593,992.75	19.96	29,754.70	3.43	102,206.85
2002	107,645.36	19.09	5,638.97	3.44	19,384.85
2003	88,932.08	18.21	4,884.73	3.44	16,805.16
2004	995,991.25	17.31	57,528.37	3.44	198,072.89
2005	650,725.62	16.41	39,652.77	3.45	136,634.52
2006	909,113.61	15.50	58,655.94	3.45	202,276.98
2007	281,825.79	14.58	19,331.15	3.45	66,718.13
2008	985,603.71	13.65	72,204.30	3.45	249,405.87
2009	951,730.27	12.71	74,859.68	3.46	258,794.69
2010	177,358.79	11.77	15,069.79	3.46	52,141.82
2011	125,105.03	10.82	11,565.04	3.46	40,050.46
2012	223,732.51	9.86	22,693.28	3.47	78,659.34
2013	12,618.59	8.89	1,418.78	3.47	4,922.38
2014	80,561.16	7.92	10,168.09	3.47	35,312.08
2015	38,933.50	6.95	5,604.89	3.48	19,484.85
2016	73,228.76	5.96	12,277.08	3.48	42,726.73
2017	8,668.93	4.98	1,741.29	3.48	6,067.24
Total	18,682,517.31	21.73	859,665.83	3.42	2,942,401.38

DEI
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
Cayuga Unit 1					
<i>Interim Survivor Curve: Iowa 50 S0</i>					
<i>Probable Retirement Year: 2028</i>					
1970	20,200,214.75	43.62	463,138.13	8.30	3,843,233.50
1972	18,107.30	42.81	422.97	8.36	3,535.25
1974	77,750.82	41.95	1,853.49	8.41	15,596.36
1976	2,208,662.84	41.03	53,828.28	8.47	455,822.30
1977	71,448.23	40.55	1,761.87	8.49	14,965.01
1978	40,146.88	40.06	1,002.18	8.52	8,537.53
1979	41,214.50	39.55	1,042.02	8.54	8,902.46
1980	818,303.81	39.03	20,965.14	8.57	179,617.67
1982	121,543.16	37.95	3,202.86	8.61	27,589.11
1986	11,254.16	35.62	315.99	8.70	2,749.58
1987	359,160.63	35.00	10,262.13	8.72	89,512.14
1988	566,010.90	34.37	16,469.24	8.74	143,994.68
1990	465,990.63	33.07	14,092.90	8.78	123,788.65
1991	260,340.70	32.39	8,036.56	8.80	70,750.92
1992	92,134.89	31.71	2,905.52	8.82	25,636.25
1993	4,352,507.06	31.01	140,344.74	8.84	1,241,034.47
1995	4,520,325.97	29.58	152,819.21	8.88	1,357,216.26
1996	1,684,349.24	28.84	58,395.59	8.90	519,732.72
1997	1,364,150.96	28.10	48,554.16	8.92	433,060.41
1998	19,892.13	27.33	727.72	8.94	6,504.36
1999	2,689,092.94	26.56	101,238.87	8.96	906,771.27
2000	79,948.65	25.78	3,101.56	8.98	27,838.06
2001	1,633,399.89	24.98	65,387.80	8.99	588,116.30
2002	1,065,736.84	24.17	44,090.08	9.01	397,387.47
2003	313,234.28	23.35	13,413.60	9.03	121,150.88
2004	1,015,186.41	22.52	45,077.39	9.05	407,991.04

DEI
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	38,858,866.93	21.68	1,792,468.72	9.07	16,257,673.95
2006	18,439.05	20.83	885.38	9.09	8,047.41
2007	795,416.84	19.96	39,844.57	9.11	362,933.15
2008	199,337,372.42	19.09	10,442,233.35	9.13	95,321,473.82
2009	324,208.80	18.21	17,807.68	9.15	162,913.68
2010	1,271,985.54	17.31	73,469.78	9.17	673,639.70
2011	2,387,946.41	16.41	145,512.47	9.19	1,337,233.05
2013	1,158,002.12	14.58	79,430.30	9.23	733,405.00
2014	7,085,911.59	13.65	519,106.53	9.26	4,804,942.94
2015	204,282,968.59	12.71	16,068,162.54	9.28	149,112,826.86
2016	1,779,031.27	11.77	151,160.36	9.31	1,406,560.90
2017	96,773.22	10.82	8,945.97	9.33	83,482.17
2018	1,349,213.01	9.86	136,851.23	9.36	1,281,062.41
Total	502,836,244.36	16.35	30,748,328.86	9.19	282,567,229.70

Cayuga Unit 2

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2028

1972	16,553,077.63	42.81	386,667.09	8.36	3,231,802.46
1974	92,338.99	41.95	2,201.26	8.41	18,522.66
1976	2,096,006.38	41.03	51,082.68	8.47	432,572.34
1977	97,189.62	40.55	2,396.64	8.49	20,356.61
1979	25,766.79	39.55	651.46	8.54	5,565.71
1981	714,583.46	38.50	18,562.10	8.59	159,465.36
1984	1,036,352.48	36.81	28,154.38	8.66	243,775.42
1986	25,856.58	35.62	725.98	8.70	6,317.19
1987	328,400.35	35.00	9,383.23	8.72	81,845.88
1988	65,328.66	34.37	1,900.87	8.74	16,619.79
1989	208,436.84	33.72	6,180.78	8.76	54,166.11

DEI
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
1990	829,144.75	33.07	25,075.73	8.78	220,259.16
1992	98,016.11	31.71	3,090.99	8.82	27,272.68
1993	4,339,671.01	31.01	139,930.84	8.84	1,237,374.52
1994	3,709,615.37	30.30	122,418.72	8.86	1,084,880.57
1995	249,940.89	29.58	8,449.78	8.88	75,044.11
1996	145,329.80	28.84	5,038.52	8.90	44,843.82
1998	4,511,671.01	27.33	165,052.54	8.94	1,475,233.00
1999	252,305.77	26.56	9,498.80	8.96	85,078.36
2000	1,271,694.82	25.78	49,334.59	8.98	442,803.26
2001	359,291.77	24.98	14,383.07	8.99	129,365.35
2002	867,096.58	24.17	35,872.23	9.01	323,319.32
2003	149,398.85	23.35	6,397.69	9.03	57,783.59
2004	558,820.86	22.52	24,813.36	9.05	224,583.29
2005	136,566.58	21.68	6,299.50	9.07	57,136.38
2006	41,834,373.91	20.83	2,008,735.51	9.09	18,257,901.35
2007	619,034.94	19.96	31,009.13	9.11	282,453.54
2008	213,787,669.10	19.09	11,199,208.16	9.13	102,231,485.52
2009	115,682.21	18.21	6,354.03	9.15	58,129.87
2010	3,951,089.40	17.31	228,214.59	9.17	2,092,485.02
2011	1,735,982.23	16.41	105,784.23	9.19	972,137.73
2012	1,054,345.14	15.50	68,026.27	9.21	626,606.37
2014	3,586,227.96	13.65	262,723.34	9.26	2,431,814.24
2015	147,445,916.86	12.71	11,597,564.76	9.28	107,625,602.00
2016	93,061.63	11.77	7,907.24	9.31	73,577.60
2017	3,284,213.55	10.82	303,601.47	9.33	2,833,152.27
<i>Total</i>	456,229,498.88	16.93	26,942,691.53	9.18	247,241,332.45

DEI
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Cayuga Common 1-2

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2028

1948	23,987.07	49.09	488.64	7.22	3,528.34
1970	3,537,482.43	43.62	81,105.23	8.30	673,031.01
1972	137,894.65	42.81	3,221.11	8.36	26,922.38
1974	142,241.11	41.95	3,390.87	8.41	28,532.73
1975	97,852.95	41.50	2,358.08	8.44	19,906.15
1981	144,268.06	38.50	3,747.52	8.59	32,194.64
1984	24,322.14	36.81	660.75	8.66	5,721.16
1985	26,217.02	36.22	723.83	8.68	6,283.05
1986	73,902.62	35.62	2,074.99	8.70	18,055.64
1987	2,214.27	35.00	63.27	8.72	551.85
1989	140,235.39	33.72	4,158.40	8.76	36,442.72
1991	169,589.61	32.39	5,235.13	8.80	46,088.15
1992	30,199.54	31.71	952.36	8.82	8,402.93
1993	154,228.84	31.01	4,973.04	8.84	43,975.42
1994	35,467.21	30.30	1,170.43	8.86	10,372.42
1995	97,039.05	29.58	3,280.61	8.88	29,135.73
1996	36,844.87	28.84	1,277.39	8.90	11,369.07
1997	953,413.47	28.10	33,934.80	8.92	302,668.57
1998	158,465.64	27.33	5,797.22	8.94	51,815.33
1999	172,445.35	26.56	6,492.22	8.96	58,149.16
2000	757,900.20	25.78	29,402.25	8.98	263,900.33
2001	1,505,751.12	24.98	60,277.80	8.99	542,155.53
2002	1,198,592.69	24.17	49,586.40	9.01	446,926.20
2003	663,427.94	23.35	28,409.91	9.03	256,596.69
2004	717,234.05	22.52	31,847.39	9.05	288,247.62
2005	233,225.99	21.68	10,758.17	9.07	97,576.50

DEI
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	1,137,761.39	20.83	54,631.19	9.09	496,556.62
2007	1,709,303.24	19.96	85,623.60	9.11	779,921.65
2008	1,767,815.98	19.09	92,606.55	9.13	845,354.90
2010	384,704.84	17.31	22,220.52	9.17	203,738.52
2011	335,165.06	16.41	20,423.70	9.19	187,690.06
2012	1,279,168.15	15.50	82,531.83	9.21	760,220.61
2013	2,822,647.97	14.58	193,612.58	9.23	1,787,685.96
2014	2,019,217.87	13.65	147,925.81	9.26	1,369,227.73
2015	72,125,998.13	12.71	5,673,171.23	9.28	52,647,127.39
2016	2,283,906.49	11.77	194,058.50	9.31	1,805,731.93
2017	481,832.67	10.82	44,541.90	9.33	415,656.69
2018	77,797,710.99	9.86	7,891,053.55	9.36	73,868,042.01
Total	175,379,676.06	11.79	14,877,788.76	9.31	138,475,503.37

Cayuga Inland Container

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2028

1975	2,006,836.26	41.50	48,361.10	8.44	408,249.23
1993	48,685.51	31.01	1,569.84	8.84	13,881.75
1994	279,892.90	30.30	9,236.57	8.86	81,854.95
1995	20,496.47	29.58	692.93	8.88	6,154.01
2001	22,263.40	24.98	891.24	8.99	8,016.08
2002	20,974.28	24.17	867.72	9.01	7,820.80
2003	37,911.42	23.35	1,623.48	9.03	14,663.15
Total	2,437,060.24	38.53	63,242.88	8.55	540,639.97

DEI
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
Gibson Unit 1					
<i>Interim Survivor Curve: Iowa 50 S0</i>					
<i>Probable Retirement Year: 2038</i>					
1976	21,312,862.11	45.07	472,929.55	15.15	7,164,989.69
1978	179,005.99	44.37	4,034.60	15.35	61,922.22
1979	164,800.22	44.00	3,745.58	15.44	57,844.17
1980	194,258.20	43.62	4,453.83	15.54	69,198.50
1981	441,185.72	43.22	10,207.99	15.63	159,535.11
1982	83,355.18	42.81	1,947.11	15.72	30,605.25
1983	88,459.15	42.39	2,087.00	15.81	32,987.92
1984	502,955.73	41.95	11,989.89	15.89	190,554.95
1985	171,613.43	41.50	4,135.57	15.98	66,078.29
1987	150,890.06	40.55	3,720.86	16.14	60,069.87
1988	224,281.38	40.06	5,598.71	16.23	90,840.64
1989	645,097.60	39.55	16,309.91	16.31	265,938.38
1990	105,570.91	39.03	2,704.75	16.38	44,315.60
1992	42,210,207.57	37.95	1,112,307.91	16.54	18,397,186.43
1994	139,649.59	36.81	3,793.83	16.69	63,326.02
1996	3,616,595.46	35.62	101,544.22	16.84	1,710,164.60
1997	4,566,816.21	35.00	130,485.52	16.92	2,207,259.15
1999	1,035,097.09	33.72	30,693.74	17.06	523,730.32
2000	44,857.14	33.07	1,356.61	17.14	23,247.49
2002	913,600.44	31.71	28,810.84	17.28	497,939.84
2004	419,058.46	30.30	13,829.09	17.43	241,043.73
2005	136,570,515.25	29.58	4,617,055.88	17.50	80,818,008.63
2006	409,804.24	28.84	14,207.72	17.58	249,754.04
2007	2,349,111.20	28.10	83,611.80	17.65	1,476,075.02
2008	497,391.82	27.33	18,196.31	17.73	322,617.81
2009	2,147,688.26	26.56	80,856.09	17.81	1,439,783.43

DEI
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	13,564,290.86	25.78	526,217.97	17.88	9,411,298.99
2011	5,678,242.63	24.98	227,309.81	17.96	4,083,444.79
2012	5,724,453.17	24.17	236,823.57	18.05	4,273,555.51
2013	974,535.37	23.35	41,732.43	18.13	756,540.96
2014	11,497,672.32	22.52	510,531.90	18.21	9,298,722.93
2015	2,818,241.37	21.68	129,998.89	18.30	2,379,252.32
2016	35,342,839.21	20.83	1,697,035.46	18.39	31,215,222.21
2017	1,784,797.06	19.96	89,405.29	18.49	1,653,145.20
2018	9,973,617.83	19.09	522,465.22	18.59	9,714,443.75
Total	306,543,418.23	28.48	10,762,135.45	17.57	189,050,643.78

Gibson Unit 2

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2038

1910	100,898.67	0.00	0.00	0.00	0.00
1975	17,038,304.68	45.39	375,338.09	15.05	5,648,056.67
1976	494,547.97	45.07	10,973.95	15.15	166,257.87
1977	25,320.75	44.72	566.16	15.25	8,634.08
1978	71,051.76	44.37	1,601.43	15.35	24,578.41
1979	524,790.51	44.00	11,927.43	15.44	184,199.21
1980	217,821.60	43.62	4,994.08	15.54	77,592.23
1981	310,423.07	43.22	7,182.45	15.63	112,250.64
1982	154,339.58	42.81	3,605.25	15.72	56,668.37
1983	58,410.44	42.39	1,378.06	15.81	21,782.25
1984	1,352,822.01	41.95	32,249.74	15.89	512,543.98
1986	257,787.70	41.03	6,282.66	16.06	100,910.20
1987	324,252.58	40.55	7,995.87	16.14	129,086.11
1988	595,401.76	40.06	14,862.95	16.23	241,155.46
1989	498,501.29	39.55	12,603.53	16.31	205,504.76

DEI
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
1990	213,464.27	39.03	5,469.00	16.38	89,606.11
1992	527,046.66	37.95	13,888.54	16.54	229,711.63
1993	34,361,101.09	37.39	919,093.13	16.62	15,271,735.75
1994	22,530.92	36.81	612.09	16.69	10,216.95
1995	1,457,786.96	36.22	40,248.51	16.77	674,845.53
1996	236,535.62	35.62	6,641.28	16.84	111,849.62
1997	5,680,824.43	35.00	162,315.55	16.92	2,745,687.84
1998	9,620.38	34.37	279.92	16.99	4,755.79
2001	14,462,930.88	32.39	446,461.70	17.21	7,683,498.63
2002	104,398,816.07	31.71	3,292,267.87	17.28	56,900,508.52
2003	3,057,769.28	31.01	98,596.47	17.36	1,711,291.04
2004	303,889.01	30.30	10,028.45	17.43	174,797.90
2005	15,716,046.08	29.58	531,314.26	17.50	9,300,247.17
2006	98,024.15	28.84	3,398.45	17.58	59,740.54
2007	16,856,730.76	28.10	599,980.79	17.65	10,592,005.72
2008	621,978.43	27.33	22,754.12	17.73	403,427.06
2009	3,850,262.94	26.56	144,954.56	17.81	2,581,168.27
2010	4,255,203.41	25.78	165,077.89	17.88	2,952,383.72
2011	8,036,989.86	24.98	321,734.51	17.96	5,779,711.53
2012	487,081.63	24.17	20,150.82	18.05	363,627.81
2013	38,915,353.31	23.35	1,666,468.37	18.13	30,210,354.43
2014	377,747.08	22.52	16,773.13	18.21	305,502.31
2015	7,214,782.46	21.68	332,801.05	18.30	6,090,957.31
2016	3,693,637.90	20.83	177,355.15	18.39	3,262,265.58
2017	20,535,262.13	19.96	1,028,666.54	18.49	19,020,521.00
2018	3,007,917.31	19.09	157,568.92	18.59	2,929,753.68
<i>Total</i>	310,424,007.39	29.08	10,676,462.77	17.51	186,949,391.68

DEI
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
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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)

Gibson Unit 3

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2034

1978	36,045,800.47	42.81	842,002.03	12.88	10,843,400.40
1980	358,931.41	41.95	8,556.52	13.00	111,248.06
1981	246,286.03	41.50	5,935.04	13.06	77,519.60
1982	701,508.76	41.03	17,096.77	13.12	224,308.08
1983	179,688.10	40.55	4,431.00	13.18	58,388.85
1985	285,586.16	39.55	7,220.43	13.29	95,953.40
1986	238,807.13	39.03	6,118.29	13.34	81,640.26
1987	141,087.14	38.50	3,664.89	13.40	49,099.51
1988	504,291.25	37.95	13,288.90	13.45	178,736.63
1989	446,197.98	37.39	11,934.93	13.50	161,147.33
1990	3,043,667.23	36.81	82,686.69	13.55	1,120,698.88
1991	5,706,330.71	36.22	157,547.92	13.60	2,143,335.88
1992	616,456.66	35.62	17,308.44	13.65	236,339.12
1993	951,827.97	35.00	27,196.14	13.70	372,703.33
1994	182,070.99	34.37	5,297.73	13.75	72,862.47
1995	1,751,516.55	33.72	51,937.74	13.80	716,865.58
1996	4,194,919.79	33.07	126,866.49	13.85	1,757,219.24
1998	8,886.75	31.71	280.25	13.95	3,908.68
1999	21,038.41	31.01	678.37	14.00	9,493.91
2000	101,713.13	30.30	3,356.57	14.04	47,135.90
2002	115,755,677.16	28.84	4,013,194.55	14.14	56,740,116.69
2003	37,985.53	28.10	1,352.02	14.19	19,180.09
2004	627,715.35	27.33	22,964.00	14.23	326,877.77
2005	7,052,655.09	26.56	265,518.11	14.28	3,792,314.47
2006	4,164,561.53	25.78	161,561.50	14.33	2,315,401.84
2007	2,253,576.42	24.98	90,214.54	14.38	1,297,334.48

DEI
Electric Division
312.00 Boiler Plant Equipment
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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	11,631,859.59	24.17	481,216.02	14.43	6,944,073.94
2009	1,090,781.35	23.35	46,710.42	14.48	676,398.02
2010	1,564,165.59	22.52	69,453.75	14.53	1,009,294.28
2011	37,725,733.06	21.68	1,740,199.90	14.58	25,379,249.86
2012	333,086.21	20.83	15,993.60	14.64	234,106.06
2013	1,502,729.08	19.96	75,275.74	14.69	1,105,972.18
2014	542,562.34	19.09	28,421.98	14.75	419,189.04
2015	73,055,826.74	18.21	4,012,706.35	14.81	59,417,411.09
2016	1,383,508.04	17.31	79,911.31	14.87	1,188,157.23
2017	12,269,167.89	16.41	747,636.95	14.93	11,164,425.40
2018	50,445.50	15.50	3,254.74	15.00	48,828.51
Total	326,768,649.09	24.66	13,248,990.60	14.37	190,440,336.07

Gibson Unit 4

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2026

1979	39,715,901.48	38.50	1,031,664.59	6.91	7,123,981.62
1980	168,685.08	37.95	4,445.13	6.92	30,762.42
1981	974,129.96	37.39	26,056.10	6.94	180,707.11
1982	929,229.90	36.81	25,244.20	6.95	175,442.88
1983	396,790.37	36.22	10,955.11	6.96	76,292.06
1984	525,607.28	35.62	14,757.63	6.98	102,979.06
1987	37,655.79	33.72	1,116.61	7.02	7,836.87
1988	347,841.42	33.07	10,519.73	7.03	73,969.75
1989	330,589.05	32.39	10,205.08	7.04	71,888.66
1991	776,605.22	31.01	25,041.30	7.07	177,033.53
1992	726,562.67	30.30	23,976.85	7.08	169,805.85
1993	963,951.79	29.58	32,588.43	7.09	231,194.39
1994	4,831,609.75	28.84	167,509.62	7.11	1,190,416.34

DEI
Electric Division
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Original Cost Of Utility Plant In Service
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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)
1996	799,238.57	27.33	29,238.91	7.13	208,492.87
1997	95,581.69	26.56	3,598.46	7.14	25,702.40
1998	4,808,925.26	25.78	186,559.17	7.15	1,334,743.10
1999	381,913.37	24.98	15,288.65	7.17	109,564.74
2000	2,937,913.32	24.17	121,542.99	7.18	872,469.63
2001	122,694.18	23.35	5,254.12	7.19	37,777.95
2002	147,890.02	22.52	6,566.77	7.20	47,294.25
2003	134,595,528.16	21.68	6,208,577.16	7.21	44,788,681.20
2004	207,244.10	20.83	9,951.11	7.23	71,906.87
2005	3,627,055.96	19.96	181,688.99	7.24	1,315,085.61
2006	4,008,166.61	19.09	209,966.70	7.25	1,522,328.26
2007	452,960.91	18.21	24,879.59	7.26	180,692.81
2008	827,919.95	17.31	47,820.59	7.28	347,905.70
2009	3,685,945.90	16.41	224,607.68	7.29	1,636,935.83
2010	104,517.48	15.50	6,743.46	7.30	49,233.87
2011	1,158,347.72	14.58	79,454.01	7.31	581,149.54
2012	3,050,510.88	13.65	223,477.26	7.33	1,637,632.77
2013	1,421,905.70	12.71	111,841.98	7.34	821,151.97
2014	84,217,516.74	11.77	7,155,776.57	7.36	52,643,042.23
2015	1,678,131.53	10.82	155,130.96	7.37	1,143,630.21
2016	1,567,488.04	9.86	158,990.95	7.39	1,174,655.43
2017	14,248,501.55	8.89	1,602,040.74	7.41	11,863,907.89
2018	2,788,318.70	7.92	351,929.97	7.42	2,612,918.45
Total	317,659,376.10	17.17	18,505,007.17	7.28	134,639,214.13

Gibson Unit 5

Interim Survivor Curve: Iowa 50 S0

Probable Retirement Year: 2034

1982	37,165,783.86	41.03	905,783.38	13.12	11,883,794.23
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DEI
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
1983	23,614.51	40.55	582.32	13.18	7,673.43
1984	103,648.59	40.06	2,587.37	13.23	34,240.59
1985	20,639.00	39.55	521.81	13.29	6,934.45
1986	164,923.52	39.03	4,225.38	13.34	56,381.89
1988	201,140.42	37.95	5,300.38	13.45	71,290.47
1989	93,453.55	37.39	2,499.70	13.50	33,751.36
1990	68,313.42	36.81	1,855.86	13.55	25,153.46
1992	265,045.78	35.62	7,441.77	13.65	101,614.10
1993	221,684.99	35.00	6,334.10	13.70	86,804.27
1995	134,825.47	33.72	3,997.98	13.80	55,181.74
1996	356,911.45	33.07	10,794.03	13.85	149,507.43
1997	25,957.46	32.39	801.29	13.90	11,137.29
1998	93,869.21	31.71	2,960.21	13.95	41,286.71
1999	6,359,243.12	31.01	205,051.09	14.00	2,869,708.69
2000	22,927.01	30.30	756.60	14.04	10,624.83
2001	33,714.34	29.58	1,139.78	14.09	16,060.26
2002	27,868.51	28.84	966.19	14.14	13,660.35
2003	237,487.32	28.10	8,452.87	14.19	119,914.85
2004	58,517,755.88	27.33	2,140,782.04	14.23	30,472,655.00
2005	438,570.91	26.56	16,511.30	14.28	235,825.91
2006	1,546,672.85	25.78	60,002.18	14.33	859,915.06
2007	54,104.36	24.98	2,165.89	14.38	31,146.69
2008	2,643,944.63	24.17	109,381.35	14.43	1,578,401.70
2009	977,932.06	23.35	41,877.89	14.48	606,419.71
2010	293,643.00	22.52	13,038.65	14.53	189,476.23
2011	4,040,034.88	21.68	186,357.37	14.58	2,717,854.53
2012	409,184.90	20.83	19,647.58	14.64	287,591.21
2013	2,114,754.76	19.96	105,933.76	14.69	1,556,408.25
2014	802,288.60	19.09	42,027.67	14.75	619,856.12
2015	34,796,497.28	18.21	1,911,252.42	14.81	28,300,518.60

DEI
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
2016	1,464,307.90	17.31	84,578.30	14.87	1,257,548.18
2017	11,813,969.82	16.41	719,898.89	14.93	10,750,214.35
2018	1,158,567.84	15.50	74,750.71	15.00	1,121,430.88
Total	166,693,281.20	24.88	6,700,258.11	14.35	96,179,982.84

Gibson 1 Flue Gas

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2038

2007	141,723,172.40	28.10	5,044,345.95	17.65	89,052,419.10
2015	1,173,103.14	21.68	54,112.51	18.30	990,372.36
Total	142,896,275.54	28.03	5,098,458.46	17.66	90,042,791.46

Gibson 2 Flue Gas

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2038

2007	147,940,792.77	28.10	5,265,649.41	17.65	92,959,289.98
Total	147,940,792.77	28.10	5,265,649.41	17.65	92,959,289.98

Gibson 3 Flue Gas

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2034

1993	194,632.56	35.00	5,561.15	13.70	76,211.46
1994	678,286.58	34.37	19,736.13	13.75	271,441.57
2006	206,385,696.68	25.78	8,006,600.82	14.33	114,745,770.80
2013	416,701.57	19.96	20,873.70	14.69	306,682.26
Total	207,675,317.39	25.79	8,052,771.80	14.33	115,400,106.09

DEI
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Gibson 4 Flue Gas

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2034

1994	120,047,912.14	34.37	3,493,038.63	13.75	48,041,631.53
1997	48,343.51	32.39	1,492.33	13.90	20,742.23
2000	121,843.34	30.30	4,020.88	14.04	56,464.64
2001	104,187.52	29.58	3,522.28	14.09	49,631.08
2004	57,565.75	27.33	2,105.95	14.23	29,976.91
2005	90,922.34	26.56	3,423.04	14.28	48,890.26
2009	4,186,136.57	23.35	179,262.52	14.48	2,595,840.56
2012	1,142,236.50	20.83	54,846.07	14.64	802,808.65
2013	956,759.43	19.96	47,926.65	14.69	704,151.75
2014	1,326,067.46	19.09	69,465.68	14.75	1,024,532.86
2015	15,012.77	18.21	824.60	14.81	12,210.11
2016	8,261.87	17.31	477.20	14.87	7,095.30
2017	1,356,809.61	16.41	82,678.87	14.93	1,234,639.53
2018	1,591,469.74	15.50	102,681.51	15.00	1,540,456.45
Total	131,053,528.55	32.39	4,045,766.22	13.88	56,169,071.85

Gibson 5 Flue Gas

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2026

1982	19,774,015.11	36.81	537,196.65	6.95	3,733,425.07
1983	2,526.90	36.22	69.77	6.96	485.85
1985	414,406.15	35.00	11,840.63	6.99	82,786.52
1986	2,414,726.21	34.37	70,261.38	7.01	492,195.54
1987	250,628.48	33.72	7,431.89	7.02	52,160.46
1988	517,189.13	33.07	15,641.29	7.03	109,982.16

DEI
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	222,973.36	32.39	6,883.05	7.04	48,486.95
1990	83,711.79	31.71	2,639.89	7.06	18,630.00
1991	4,395.76	31.01	141.74	7.07	1,002.05
1992	70,345.50	30.30	2,321.43	7.08	16,440.53
1993	29,016.59	29.58	980.97	7.09	6,959.34
1994	361,640.55	28.84	12,537.91	7.11	89,101.32
1995	391,851.05	28.10	13,947.14	7.12	99,284.75
1996	227,854.97	27.33	8,335.72	7.13	59,439.25
1997	10,344.88	26.56	389.46	7.14	2,781.79
1998	193,889.88	25.78	7,521.83	7.15	53,815.18
1999	97,321.58	24.98	3,895.95	7.17	27,919.98
2000	111,516.77	24.17	4,613.51	7.18	33,117.04
2001	63,727.78	23.35	2,729.01	7.19	19,622.00
2002	389,336.18	22.52	17,287.72	7.20	124,507.12
2003	531,266.70	21.68	24,506.09	7.21	176,786.96
2004	738,941.45	20.83	35,481.30	7.23	256,388.34
2008	21,595,084.13	17.31	1,247,330.25	7.28	9,074,612.58
2009	145,275.60	16.41	8,852.55	7.29	64,517.18
2013	235,119.66	12.71	18,493.67	7.34	135,781.84
2014	1,037,670.23	11.77	88,168.55	7.36	648,631.30
2015	5,522,974.91	10.82	510,558.55	7.37	3,763,853.33
2016	1,249,104.79	9.86	126,697.21	7.39	936,063.11
2018	102,709.16	7.92	12,963.52	7.42	96,248.20
Total	56,789,565.25	20.28	2,799,718.61	7.22	20,225,025.77

Gibson Common 1-2

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2038

1975	2,168,999.49	45.39	47,781.05	15.05	719,005.34
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DEI
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	83,810.75	45.07	1,859.75	15.15	28,175.62
1978	22,871.10	44.37	515.49	15.35	7,911.63
1981	225,279.71	43.22	5,212.44	15.63	81,462.34
1982	159,085.50	42.81	3,716.11	15.72	58,410.91
1988	653,187.45	40.06	16,305.45	16.23	264,560.39
1992	57,681.61	37.95	1,520.00	16.54	25,140.35
1993	157,471.23	37.39	4,212.05	16.62	69,987.83
2003	37,933.97	31.01	1,223.16	17.36	21,229.88
2005	62,363.63	29.58	2,108.33	17.50	36,904.78
2007	213,546.28	28.10	7,600.74	17.65	134,182.81
2009	280,676.49	26.56	10,566.90	17.81	188,162.02
2013	63,909.25	23.35	2,736.78	18.13	49,613.35
2017	187,285.24	19.96	9,381.62	18.49	173,470.53
2018	397,857.45	19.09	20,841.65	18.59	387,518.74
Total	4,771,959.15	35.20	135,581.55	16.56	2,245,736.52

Gibson Common 1-3

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2038

1975	172,500.72	45.39	3,800.03	15.05	57,182.56
1976	262,665.34	45.07	5,828.51	15.15	88,303.22
1978	949,412.91	44.37	21,398.71	15.35	328,423.37
1979	140,252.00	44.00	3,187.64	15.44	49,227.85
1980	2,028.39	43.62	46.51	15.54	722.55
1982	3,109,095.75	42.81	72,626.07	15.72	1,141,556.69
1987	9,856.98	40.55	243.07	16.14	3,924.10
1988	404,376.73	40.06	10,094.42	16.23	163,784.63
1989	154,808.15	39.55	3,913.99	16.31	63,818.91
1993	944,025.22	37.39	25,250.85	16.62	419,570.48

DEI
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
1996	97,083.05	35.62	2,725.83	16.84	45,907.26
1998	630,166.07	34.37	18,335.97	16.99	311,519.82
2000	69,283.03	33.07	2,095.32	17.14	35,906.36
2001	253,932.95	32.39	7,838.75	17.21	134,903.05
2002	22,039.13	31.71	695.01	17.28	12,011.99
2003	4,800,903.52	31.01	154,803.09	17.36	2,686,842.09
2004	48,103.19	30.30	1,587.42	17.43	27,669.10
2005	51,186.87	29.58	1,730.48	17.50	30,290.73
2006	14,062.60	28.84	487.54	17.58	8,570.41
2009	1,573,584.64	26.56	59,242.26	17.81	1,054,911.52
2011	289,161.67	24.98	11,575.64	17.96	207,947.39
2012	113,261.46	24.17	4,685.68	18.05	84,554.65
2013	114,407,656.42	23.35	4,899,267.88	18.13	88,815,738.68
2014	767,420.42	22.52	34,075.82	18.21	620,649.96
2015	7,207.86	21.68	332.48	18.30	6,085.11
2016	69,748.21	20.83	3,349.06	18.39	61,602.46
2017	117,492,406.28	19.96	5,885,510.81	18.49	108,825,821.98
2018	33,654.12	19.09	1,762.96	18.59	32,779.59
Total	246,889,883.68	21.97	11,236,491.81	18.27	205,320,226.52

Gibson Common 1-4

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2038

1998	77,091.94	34.37	2,243.15	16.99	38,110.06
2000	2,734.59	33.07	82.70	17.14	1,417.22
2001	29,982.66	32.39	925.55	17.21	15,928.43
2015	61,504.38	21.68	2,837.05	18.30	51,924.03
2018	36,050.99	19.09	1,888.52	18.59	35,114.17

DEI
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
<i>Total</i>	207,364.56	26.00	7,976.97	17.86	142,493.90

Gibson Common 1-5

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2038

1974	198,407.50	45.71	4,340.54	14.94	64,861.06
1975	4,486,283.83	45.39	98,828.68	15.05	1,487,165.88
1976	266,914.66	45.07	5,922.80	15.15	89,731.77
1977	9,363.15	44.72	209.36	15.25	3,192.72
1978	4,274,938.71	44.37	96,352.38	15.35	1,478,797.87
1979	911,307.82	44.00	20,712.18	15.44	319,865.11
1980	322,098.35	43.62	7,384.87	15.54	114,737.61
1981	8,977.50	43.22	207.72	15.63	3,246.31
1982	26,828,011.34	42.81	626,681.60	15.72	9,850,354.68
1983	62,621.11	42.39	1,477.41	15.81	23,352.48
1986	147,449.64	41.03	3,593.56	16.06	57,718.71
1987	432,450.61	40.55	10,663.97	16.14	172,160.14
1988	271,995.34	40.06	6,789.79	16.23	110,166.22
1989	74,325.21	39.55	1,879.15	16.31	30,640.21
1990	168,312.73	39.03	4,312.21	16.38	70,652.80
1991	1,114,062.88	38.50	28,939.02	16.46	476,406.69
1993	1,626,046.30	37.39	43,493.60	16.62	722,693.65
1994	39,079.98	36.81	1,061.68	16.69	17,721.35
1995	1,940,764.84	36.22	53,583.20	16.77	898,427.90
1996	57,184.25	35.62	1,605.58	16.84	27,040.48
1997	52,973.45	35.00	1,513.59	16.92	25,603.42
1998	43,389.03	34.37	1,262.49	16.99	21,449.18
1999	131,650.52	33.72	3,903.83	17.06	66,611.50
2000	1,994,172.02	33.07	60,309.52	17.14	1,033,492.14

DEI
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
2001	207,001.92	32.39	6,390.02	17.21	109,970.72
2002	11,720.45	31.71	369.61	17.28	6,388.00
2003	281,243.05	31.01	9,068.56	17.36	157,398.64
2004	98,552.46	30.30	3,252.27	17.43	56,687.68
2005	250,167.88	29.58	8,457.46	17.50	148,041.25
2006	67,779.95	28.84	2,349.90	17.58	41,308.30
2007	2,629,960.92	28.10	93,608.07	17.65	1,652,548.26
2008	991,120.27	27.33	36,258.61	17.73	642,859.49
2010	10,142.67	25.78	393.48	17.88	7,037.28
2011	652,165.17	24.98	26,107.29	17.96	468,997.30
2012	475,341.14	24.17	19,665.11	18.05	354,863.02
2013	2,636,312.38	23.35	112,894.55	18.13	2,046,594.07
2014	3,465,986.22	22.52	153,900.41	18.21	2,803,110.46
2015	2,465,431.59	21.68	113,724.60	18.30	2,081,398.66
2016	1,373,112.94	20.83	65,931.92	18.39	1,212,749.92
2017	2,431,806.14	19.96	121,815.71	18.49	2,252,428.99
2018	6,972,796.40	19.09	365,268.02	18.59	6,791,601.56
Total	70,483,422.32	31.69	2,224,484.32	17.08	38,000,073.50

Gibson Common 3-4

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2034

1978	5,346,847.21	42.81	124,898.22	12.88	1,608,453.81
1979	4,151,870.59	42.39	97,954.11	12.94	1,267,576.74
1981	190,213.55	41.50	4,583.80	13.06	59,870.54
1983	16,890.67	40.55	416.51	13.18	5,488.55
1988	9,327.47	37.95	245.79	13.45	3,305.95
1992	31,467.26	35.62	883.52	13.65	12,064.02
2008	90,521.22	24.17	3,744.91	14.43	54,040.03

DEI
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	250,889.14	23.35	10,743.80	14.48	155,577.39
2010	50,137.28	22.52	2,226.25	14.53	32,351.61
2016	44,612.18	17.31	2,576.80	14.87	38,312.96
2017	318,441.39	16.41	19,404.62	14.93	289,768.24
2018	190,729.40	15.50	12,305.85	15.00	184,615.72
Total	10,691,947.36	38.19	279,984.18	13.26	3,711,425.56

Gibson Common 4-5

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2034

1982	5,810,706.42	41.03	141,615.24	13.12	1,857,978.82
1987	11,387.44	38.50	295.80	13.40	3,962.92
1994	2,061,286.10	34.37	59,977.32	13.75	824,900.20
1995	33,036.72	33.72	979.64	13.80	13,521.36
2004	1,042,331.34	27.33	38,132.09	14.23	542,785.74
2007	54,656.70	24.98	2,188.00	14.38	31,464.66
2009	24,160.05	23.35	1,034.60	14.48	14,981.75
2013	92,864.35	19.96	4,651.83	14.69	68,345.91
2014	9,939.04	19.09	520.65	14.75	7,679.00
2016	64,125.61	17.31	3,703.89	14.87	55,071.10
2017	16,376.31	16.41	997.91	14.93	14,901.75
Total	9,220,870.08	36.29	254,096.97	13.52	3,435,593.22

Gibson Common 3-5

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2034

2016	41,697.85	17.31	2,408.46	14.87	35,810.13
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DEI
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	41,697.85	17.31	2,408.46	14.87	35,810.13
Account Total	3,748,961,015.81	20.71	181,062,138.17	11.74	2,125,202,313.70
Composite Average Remaining Life ...			11.7 Years		

DEI
Electric Division
312.10 Boiler Plant Equipment - Coal Cars
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Gibson Common 1-5

Interim Survivor Curve: Iowa 35 S3
Probable Retirement Year: 2038

1999	2,831,215.36	33.19	85,308.56	14.26	1,216,696.08
2007	83,169.24	29.19	2,849.43	17.71	50,467.18
Total	2,914,384.60	33.06	88,158.00	14.37	1,267,163.26

All Locations

Interim Survivor Curve: Iowa 35 S3
Probable Retirement Year: 0

2018	0.01	35.00	0.00	34.50	0.01
Total	0.01	35.00	0.00	34.50	0.01

Account

Total	2,914,384.61	33.06	88,158.00	14.37	1,267,163.27
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Composite Average Remaining Life ... 14.4 Years

DEI
Electric Division
312.20 Boiler Plant Equipment - Edwardsport IGCC
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>

Edwardsport IGCC

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 2045

1999	3,323,600.64	37.95	87,582.31	21.85	1,913,271.48
2007	1,287,775.13	33.07	38,946.04	22.88	890,942.11
2013	683,382,523.88	28.84	58,362,075.49	23.70	1,382,974,946.38
2014	1,648,367.98	28.10	58,670.28	23.84	1,398,867.16
2015	17,428,987.92	27.33	637,612.70	23.99	15,298,636.19
2016	102,286,600.44	26.56	3,850,882.27	24.15	92,997,892.14
2017	9,037,558.33	25.78	350,606.28	24.31	8,524,216.58
2018	24,759,608.02	24.98	991,169.65	24.49	24,269,149.52
Total	843,155,022.34	28.63	64,377,545.03	23.74	1,528,267,921.56

All Locations

Interim Survivor Curve: Iowa 50 S0
Probable Retirement Year: 0

2018	0.01	50.00	0.00	49.51	0.01
Total	0.01	50.00	0.00	49.51	0.01

Account

Total	1,843,155,022.35	28.63	64,377,545.03	23.74	1,528,267,921.57
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Composite Average Remaining Life ... 23.7 Years

DEI
Electric Division
312.30 Boiler Plant Equipment - SCR Catalyst
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
Gibson Unit 1					
<i>Interim Survivor Curve: Iowa 15 SI</i>					
<i>Probable Retirement Year: 2038</i>					
2007	1,990,125.69	0.00	0.00	0.00	0.00
2010	1,732,025.65	15.00	115,486.60	8.07	932,310.80
2012	1,587,006.04	14.97	105,982.75	9.35	990,734.24
2016	1,114,885.98	14.70	75,839.48	12.28	931,586.68
Total	6,424,043.36	21.61	297,308.83	9.60	2,854,631.72
Gibson Unit 2					
<i>Interim Survivor Curve: Iowa 15 SI</i>					
<i>Probable Retirement Year: 2038</i>					
2002	5,455,184.66	15.00	363,678.59	4.22	1,536,003.83
2008	54,446.66	15.00	3,629.78	6.94	25,186.81
2013	680,232.84	14.94	45,522.23	10.04	456,895.59
Total	6,189,864.16	14.99	412,830.60	4.89	2,018,086.23
Gibson Unit 3					
<i>Interim Survivor Curve: Iowa 15 SI</i>					
<i>Probable Retirement Year: 2034</i>					
2002	5,652,917.01	15.00	376,860.73	4.22	1,591,678.88
Total	5,652,917.01	15.00	376,860.73	4.22	1,591,678.88
Gibson Unit 4					
<i>Interim Survivor Curve: Iowa 15 SI</i>					
<i>Probable Retirement Year: 2026</i>					

DEI
Electric Division
312.30 Boiler Plant Equipment - SCR Catalyst
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	895,772.73	13.82	64,824.65	5.38	348,736.49
2012	2,580,684.49	12.06	214,038.88	6.18	1,323,642.04
Total	3,476,457.22	12.47	278,863.53	6.00	1,672,378.53

Gibson Unit 5

Interim Survivor Curve: Iowa 15 S1
Probable Retirement Year: 2034

2005	940,527.03	15.00	62,703.13	5.47	343,154.46
2006	986,083.49	15.00	65,749.28	5.93	389,935.23
Total	1,926,610.52	15.00	128,452.40	5.71	733,089.69
Account Total	23,669,892.27	15.84	1,494,316.10	5.94	8,869,865.05

Composite Average Remaining Life ... 5.9 Years

DEI
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Noblesville

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2018

2015	24,727.48	0.00	0.00	0.00	0.00
Total	24,727.48	0.00	0.00	0.00	0.00

Gallagher Unit 2

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2022

1958	3,924,096.06	51.11	76,772.66	3.33	255,986.82
1959	1,140.09	50.66	22.50	3.34	75.13
1962	11,154.94	49.22	226.63	3.35	759.37
1963	5,384.90	48.71	110.54	3.35	370.81
1965	9,826.23	47.66	206.17	3.36	693.15
1967	3,835.98	46.55	82.40	3.37	277.61
1968	10,021.11	45.98	217.94	3.37	735.04
1969	3,779.26	45.39	83.26	3.38	281.06
1970	70,769.97	44.79	1,579.89	3.38	5,339.00
1972	146,528.16	43.56	3,364.12	3.39	11,390.53
1978	81,123.53	39.54	2,051.82	3.40	6,984.76
1986	6,170.32	33.51	184.14	3.43	630.87
1987	4,108.50	32.71	125.62	3.43	430.69
1988	508,280.91	31.89	15,937.30	3.43	54,684.65
1989	783,421.62	31.07	25,215.72	3.43	86,586.01
1990	946,252.83	30.24	31,296.48	3.44	107,544.21
1993	954,740.97	27.68	34,495.48	3.44	118,781.68
1996	87,219.73	25.04	3,483.28	3.45	12,019.58
1997	18,347.49	24.14	759.92	3.45	2,623.90

DEI
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	3,264.69	21.41	152.48	3.46	527.51
2001	183,770.33	20.49	8,970.53	3.46	31,054.83
2003	3,036,013.00	18.62	163,084.47	3.47	565,270.85
2005	54,310.71	16.72	3,247.79	3.47	11,270.53
2006	188,078.79	15.77	11,928.50	3.47	41,420.44
2007	435,847.14	14.81	29,435.40	3.47	102,272.92
2008	53,415.87	13.84	3,859.01	3.48	13,415.88
2009	3,851.34	12.87	299.20	3.48	1,040.72
2011	70,652.90	10.92	6,469.45	3.48	22,527.86
2012	169,971.31	9.94	17,099.91	3.48	59,580.56
Total	11,775,378.68	26.72	440,762.63	3.44	1,514,576.97

Gallagher Unit 4

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2022

1961	4,124,248.42	49.71	82,960.68	3.35	277,645.28
1962	11,154.95	49.22	226.63	3.35	759.37
1963	5,384.90	48.71	110.54	3.35	370.81
1965	9,826.26	47.66	206.17	3.36	693.15
1967	3,835.98	46.55	82.40	3.37	277.61
1968	10,021.12	45.98	217.95	3.37	735.04
1969	3,779.26	45.39	83.26	3.38	281.06
1970	76,342.58	44.79	1,704.30	3.38	5,759.40
1973	127,919.17	42.92	2,980.56	3.39	10,101.09
1978	79,707.47	39.54	2,016.01	3.40	6,862.84
1986	829,701.10	33.51	24,760.25	3.43	84,831.06
1987	4,108.50	32.71	125.62	3.43	430.69
1988	23,588.61	31.89	739.63	3.43	2,537.84
1990	3,063.56	30.24	101.32	3.44	348.18

DEI
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	38,875.93	29.39	1,322.68	3.44	4,548.24
1992	61,834.20	28.54	2,166.65	3.44	7,455.75
1993	657,512.00	27.68	23,756.38	3.44	81,802.69
1994	148,849.22	26.81	5,552.71	3.45	19,134.23
1996	128,428.52	25.04	5,129.02	3.45	17,698.48
1997	396,400.55	24.14	16,418.30	3.45	56,689.69
2000	35,870.86	21.41	1,675.34	3.46	5,796.04
2001	6,010,689.00	20.49	293,404.74	3.46	1,015,729.33
2005	203,895.99	16.72	12,193.01	3.47	42,312.39
2006	303,555.27	15.77	19,252.36	3.47	66,851.74
2007	9,051.83	14.81	611.33	3.47	2,124.04
2008	459,679.94	13.84	33,209.45	3.48	115,452.76
2009	3,851.34	12.87	299.20	3.48	1,040.72
2010	37,324.79	11.90	3,136.91	3.48	10,917.71
Total	13,808,501.32	25.84	534,443.39	3.44	1,839,187.24

Gallagher Common 1-2

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2022

1958	66,027.43	51.11	1,291.79	3.33	4,307.27
1968	0.07	45.98	0.00	3.37	0.01
1986	0.02	33.51	0.00	3.43	0.00
1996	927,083.37	25.04	37,024.73	3.45	127,759.53
1999	61,523.59	22.33	2,755.28	3.46	9,525.71
Total	1,054,634.48	25.68	41,071.80	3.45	141,592.51

DEI
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Gallagher Common 3-4

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2022

1960	69,795.10	50.19	1,390.53	3.34	4,648.11
1968	0.08	45.98	0.00	3.37	0.01
1986	0.02	33.51	0.00	3.43	0.00
1995	724,764.65	25.93	27,953.79	3.45	96,393.85
1999	61,523.57	22.33	2,755.28	3.46	9,525.70
Total	856,083.42	26.67	32,099.60	3.44	110,567.67

Gallagher Common 1-4

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2022

1958	359,952.10	51.11	7,042.25	3.33	23,481.33
1960	553,031.08	50.19	11,018.04	3.34	36,829.92
1975	14,644.21	41.60	352.00	3.40	1,195.07
1982	97,472.38	36.61	2,662.12	3.42	9,092.26
1988	5,945.00	31.89	186.41	3.43	639.61
1992	187,795.56	28.54	6,580.29	3.44	22,643.72
1993	54,674.30	27.68	1,975.42	3.44	6,802.16
2005	592,144.02	16.72	35,410.30	3.47	122,881.42
2006	319,492.83	15.77	20,263.16	3.47	70,361.65
2009	21,015.02	12.87	1,632.58	3.48	5,678.73
2010	48,971.27	11.90	4,115.73	3.48	14,324.37
2011	33,937.16	10.92	3,107.51	3.48	10,820.95
2013	4,011.19	8.96	447.90	3.49	1,561.48
2014	16,765.71	7.97	2,104.09	3.49	7,339.27
2015	19,509.77	6.98	2,795.82	3.49	9,757.06

DEI
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	2,329,361.60	23.37	99,693.63	3.44	343,409.01

Cayuga Unit 1

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2028

1970	8,817,158.94	48.19	182,954.20	8.60	1,573,372.12
1977	14,310.11	44.18	323.89	8.75	2,835.46
1978	268,962.30	43.56	6,175.07	8.78	54,186.92
1986	8,087.13	38.10	212.26	8.93	1,895.92
1987	31,519.43	37.36	843.61	8.95	7,550.31
1988	117,480.58	36.61	3,208.58	8.97	28,776.78
1989	126,536.51	35.85	3,529.13	8.99	31,716.33
1990	36,792.16	35.08	1,048.69	9.00	9,443.44
1991	1,416,777.39	34.30	41,302.95	9.02	372,656.74
1993	3,899,975.59	32.71	119,242.90	9.06	1,080,010.14
1995	443,432.08	31.07	14,272.60	9.09	129,766.19
1997	3,231,858.40	29.39	109,957.79	9.13	1,003,403.18
1998	19,723.93	28.54	691.12	9.14	6,318.25
1999	388,977.49	27.68	14,054.04	9.16	128,706.64
2000	1,401,215.46	26.81	52,271.33	9.17	479,564.99
2001	1,259,487.00	25.93	48,577.74	9.19	446,465.90
2002	43,559.68	25.04	1,739.63	9.21	16,015.37
2003	145,246.75	24.14	6,015.90	9.22	55,479.81
2005	9,568,011.79	22.33	428,495.62	9.25	3,964,820.89
2007	81,843.96	20.49	3,995.12	9.28	37,089.49
2008	230,645.10	19.55	11,795.13	9.30	109,678.89
2009	174,954.57	18.62	9,397.97	9.31	87,524.78
2012	280,390.29	15.77	17,783.17	9.36	166,387.50
2014	3,114,570.47	13.84	225,011.25	9.38	2,111,689.01

DEI
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
2015	5,484,815.30	12.87	426,094.88	9.40	4,004,643.46
2016	1,676,909.04	11.90	140,933.67	9.41	1,326,540.08
2017	197,082.94	10.92	18,046.23	9.43	170,103.21
2018	992,601.18	9.94	99,860.34	9.44	942,732.06
Total	43,472,925.57	21.87	1,987,834.80	9.23	18,349,373.84

Cayuga Unit 2

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2028

1972	10,256,663.45	47.11	217,702.53	8.65	1,882,206.11
1977	13,395.09	44.18	303.18	8.75	2,654.15
1986	7,743.05	38.10	203.23	8.93	1,815.25
1987	359,734.62	37.36	9,628.16	8.95	86,172.51
1988	117,466.11	36.61	3,208.18	8.97	28,773.24
1990	404,382.20	35.08	11,526.12	9.00	103,792.70
1991	217,694.51	34.30	6,346.39	9.02	57,260.46
1993	2,381,879.18	32.71	72,826.65	9.06	659,607.63
1995	101,172.82	31.07	3,256.41	9.09	29,607.27
1996	1,551,426.01	30.24	51,312.05	9.11	467,396.18
1998	388,092.41	28.54	13,598.62	9.14	124,319.33
1999	413,679.90	27.68	14,946.55	9.16	136,880.28
2001	1,480,819.10	25.93	57,114.41	9.19	524,924.22
2002	1,764,895.80	25.04	70,484.27	9.21	648,890.44
2003	157,879.80	24.14	6,539.14	9.22	60,305.24
2004	227,711.12	23.24	9,798.11	9.24	90,514.28
2006	12,376,564.17	21.41	578,043.66	9.27	5,357,575.48
2007	19,229.93	20.49	938.69	9.28	8,714.49
2008	310,033.95	19.55	15,855.06	9.30	147,430.75
2009	225,347.02	18.62	12,104.89	9.31	112,734.68

DEI
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
2015	4,301,286.73	12.87	334,150.95	9.40	3,140,510.45
2017	517,951.48	10.92	47,427.09	9.43	447,046.35
2018	425,038.98	9.94	42,760.92	9.44	403,684.66
Total	38,020,087.43	24.06	1,580,075.27	9.19	14,522,816.16

Cayuga Common 1-2

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2028

1970	1,019,199.32	48.19	21,148.17	8.60	181,870.35
1972	2,949,282.06	47.11	62,599.91	8.65	541,224.42
1975	20,310.63	45.39	447.43	8.71	3,897.83
1978	31,267.76	43.56	717.87	8.78	6,299.41
1984	34,839.16	39.54	881.17	8.89	7,837.31
1986	6,769.06	38.10	177.67	8.93	1,586.91
1987	409,527.35	37.36	10,960.84	8.95	98,100.09
1988	56,207.72	36.61	1,535.12	8.97	13,768.04
1989	6,350.00	35.85	177.10	8.99	1,591.62
1990	104,188.80	35.08	2,969.70	9.00	26,742.12
1991	60,318.39	34.30	1,758.45	9.02	15,865.62
1994	88,241.42	31.89	2,766.84	9.07	25,108.41
1998	4,058.06	28.54	142.19	9.14	1,299.94
1999	100,587.48	27.68	3,634.30	9.16	33,282.84
2000	10,404,354.52	26.81	388,126.90	9.17	3,560,882.90
2001	88,253.21	25.93	3,403.88	9.19	31,284.20
2002	29,588.74	25.04	1,181.68	9.21	10,878.74
2003	114,713.90	24.14	4,751.27	9.22	43,817.19
2006	105,792.24	21.41	4,940.99	9.27	45,795.42
2008	24,319.33	19.55	1,243.68	9.30	11,564.60
2009	56,973.63	18.62	3,060.43	9.31	28,502.28

DEI
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	88,353.47	17.67	4,999.59	9.33	46,635.73
2013	931,525.57	14.81	62,911.58	9.37	589,529.38
2014	318,157.76	13.84	22,985.22	9.38	215,712.01
2015	3,211.77	12.87	249.51	9.40	2,345.02
2016	1,069,252.98	11.90	89,864.00	9.41	845,846.08
Total	18,125,644.33	25.98	697,635.50	9.16	6,391,268.47

Gibson Unit 1

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2038

1976	11,641,686.42	50.19	231,937.26	16.18	3,752,951.90
1980	27,386.41	48.19	568.26	16.50	9,378.41
1982	22,420.32	47.11	475.88	16.66	7,927.93
1983	19,707.30	46.55	423.33	16.74	7,085.03
1989	285,624.37	42.92	6,655.14	17.18	114,349.08
1996	7,373.12	38.10	193.52	17.67	3,420.24
1997	1,027,850.13	37.36	27,510.02	17.74	488,057.74
2000	22,811.02	35.08	650.18	17.94	11,665.60
2001	18,698.54	34.30	545.11	18.01	9,816.57
2004	201,901.94	31.89	6,330.70	18.20	115,239.02
2005	11,821,287.52	31.07	380,487.73	18.27	6,950,082.68
2006	28,282.98	30.24	935.43	18.33	17,146.79
2007	175,961.25	29.39	5,986.74	18.39	110,117.59
2008	17,233.39	28.54	603.85	18.46	11,144.75
2010	17,979,607.21	26.81	670,716.20	18.58	12,461,464.02
2011	103,263.91	25.93	3,982.83	18.64	74,237.37
2012	67,054.36	25.04	2,677.94	18.70	50,078.29
2013	91,973.31	24.14	3,809.39	18.76	71,466.41
2014	1,005,465.96	23.24	43,263.89	18.82	814,232.57

DEI
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
2015	42,766.54	22.33	1,915.26	18.88	36,157.85
2016	9,762,342.76	21.41	455,947.25	18.94	8,634,704.32
2017	77,487.49	20.49	3,782.46	19.00	71,850.52
2018	809,510.31	19.55	41,398.15	19.06	788,861.66
Total	55,257,696.56	29.22	1,890,796.55	18.31	34,611,436.33

Gibson Unit 2

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2038

1975	9,899,331.11	50.66	195,407.69	16.10	3,145,571.93
1976	60,967.26	50.19	1,214.65	16.18	19,654.13
1980	27,386.41	48.19	568.26	16.50	9,378.41
1982	22,420.33	47.11	475.88	16.66	7,927.93
1983	18,649.73	46.55	400.61	16.74	6,704.82
1988	277,879.33	43.56	6,379.79	17.11	109,153.08
1995	60,675.81	38.82	1,562.83	17.60	27,513.52
1996	20,415.80	38.10	535.86	17.67	9,470.48
1999	40,664.56	35.85	1,134.14	17.87	20,272.79
2000	3,569.67	35.08	101.75	17.94	1,825.54
2001	8,257,258.29	34.30	240,721.74	18.01	4,334,990.34
2003	31,657.20	32.71	967.93	18.14	17,556.67
2004	31,872.75	31.89	999.38	18.20	18,191.92
2006	33,930.00	30.24	1,122.20	18.33	20,570.34
2007	17,242,977.80	29.39	586,659.29	18.39	10,790,757.08
2008	17,233.39	28.54	603.85	18.46	11,144.75
2009	141,255.77	27.68	5,103.67	18.52	94,507.59
2012	4,165,774.26	25.04	166,367.64	18.70	3,111,130.09
2013	12,648,046.74	24.14	523,862.65	18.76	9,827,964.67
2015	2,775,427.19	22.33	124,295.25	18.88	2,346,541.78

DEI
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
2017	339,397.48	20.49	16,567.29	19.00	314,707.37
2018	89,711.22	19.55	4,587.81	19.06	87,422.90
Total	56,206,502.10	29.90	1,879,640.16	18.27	34,332,958.13

Gibson Unit 3

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2034

1978	14,994,320.12	47.11	318,261.54	13.53	4,305,693.57
1980	19,360.00	45.98	421.05	13.63	5,740.07
1982	29,783.76	44.79	664.90	13.73	9,131.78
1983	90,269.37	44.18	2,043.14	13.78	28,162.96
1988	294,342.72	40.93	7,191.93	14.03	100,871.97
1991	927,335.60	38.82	23,885.43	14.17	338,339.63
1996	5,770.74	35.08	164.48	14.39	2,366.85
2000	163,777.39	31.89	5,135.29	14.56	74,778.12
2001	75,003.34	31.07	2,414.11	14.60	35,255.79
2002	6,301,309.73	30.24	208,410.26	14.65	3,052,199.22
2004	146,924.27	28.54	5,148.17	14.73	75,824.63
2006	7,667,179.87	26.81	286,018.58	14.81	4,235,746.75
2007	163,295.63	25.93	6,298.23	14.85	93,526.26
2008	43,152.77	25.04	1,723.38	14.89	25,660.03
2011	20,169,020.52	22.33	903,253.17	15.01	13,553,512.30
2012	67,054.36	21.41	3,131.75	15.04	47,113.83
2013	125,367.10	20.49	6,119.65	15.08	92,296.71
2015	7,332,038.52	18.62	393,852.60	15.16	5,969,436.82
2017	198,487.02	16.72	11,869.55	15.23	180,775.76
Total	58,813,792.83	26.90	2,186,007.22	14.74	32,226,433.07

DEI
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Gibson Unit 4

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2026

1979	14,443,567.94	41.60	347,175.82	7.06	2,452,689.72
1980	19,360.01	40.93	473.04	7.08	3,347.97
1981	1,104.19	40.24	27.44	7.09	194.56
1982	29,783.76	39.54	753.31	7.10	5,350.36
1983	15,117.28	38.82	389.38	7.11	2,770.35
1990	758,271.40	33.51	22,628.62	7.20	162,850.62
1998	79,289.76	26.81	2,957.85	7.28	21,540.92
1999	87,403.22	25.93	3,371.10	7.29	24,583.76
2000	21,419.77	25.04	855.44	7.30	6,247.17
2001	48,853.81	24.14	2,023.45	7.31	14,797.60
2003	4,606,700.38	22.33	206,307.33	7.33	1,512,788.82
2004	2,470.68	21.41	115.39	7.34	847.28
2006	79,952.27	19.55	4,088.74	7.36	30,099.47
2008	2,117,761.88	17.67	119,836.23	7.38	884,436.11
2009	24,862,083.13	16.72	1,486,756.41	7.39	10,986,179.43
2012	67,054.36	13.84	4,844.32	7.42	35,926.89
2013	64,297.53	12.87	4,995.04	7.43	37,089.07
2014	12,100,070.62	11.90	1,016,934.95	7.43	7,559,811.30
2015	55,344.90	10.92	5,067.75	7.44	37,716.18
2017	919,518.21	8.96	102,676.34	7.46	765,913.51
Total	60,379,425.10	18.12	3,332,277.91	7.37	24,545,181.09

Gibson Unit 5

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2034

DEI
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
1982	15,098,330.99	44.79	337,060.03	13.73	4,629,189.35
1988	3,416.93	40.93	83.49	14.03	1,170.99
1990	14,529.24	39.54	367.48	14.12	5,188.63
1991	509,473.22	38.82	13,122.53	14.17	185,881.98
1996	3,082.95	35.08	87.87	14.39	1,264.46
1999	1,289,743.38	32.71	39,434.28	14.52	572,529.32
2000	828.98	31.89	25.99	14.56	378.50
2001	22,062.59	31.07	710.12	14.60	10,370.66
2004	2,610,761.51	28.54	91,480.14	14.73	1,347,360.94
2007	59,372.87	25.93	2,289.98	14.85	34,005.33
2008	2,636,780.92	25.04	105,304.56	14.89	1,567,914.99
2011	5,808,907.14	22.33	260,147.18	15.01	3,903,565.59
2012	1,556.37	21.41	72.69	15.04	1,093.54
2013	27,921.08	20.49	1,362.93	15.08	20,555.82
2015	8,457,890.29	18.62	454,329.59	15.16	6,886,057.90
2016	31,914.12	17.67	1,805.90	15.19	27,438.67
2017	177,494.19	16.72	10,614.18	15.23	161,656.15
2018	97,024.98	15.77	6,153.61	15.27	93,954.20
Total	36,851,091.75	27.82	1,324,452.56	14.68	19,449,577.03

Gibson Common 1-2

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2038

1975	859,094.15	50.66	16,958.08	16.10	272,982.33
1976	541,853.96	50.19	10,795.35	16.18	174,678.46
1992	49,317.22	40.93	1,205.01	17.40	20,962.45
1996	757,762.39	38.10	19,889.08	17.67	351,510.64
2000	463,269.64	35.08	13,204.59	17.94	236,917.06
2009	24,839.53	27.68	897.47	18.52	16,618.96

DEI
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	2,696,136.89	42.83	62,949.58	17.06	1,073,669.90

Gibson Common 1-5

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2038

1975	141,901.90	50.66	2,801.07	16.10	45,090.18
1976	78,413.03	50.19	1,562.22	16.18	25,278.15
1977	15,864.58	49.71	319.12	16.26	5,189.93
1978	721,629.28	49.22	14,661.31	16.34	239,629.18
1979	685,143.83	48.71	14,064.82	16.42	231,002.83
1982	168,771.13	47.11	3,582.25	16.66	59,678.22
1983	26,098.55	46.55	560.62	16.74	9,382.77
1986	49,386.63	44.79	1,102.52	16.96	18,701.41
1987	25,298.94	44.18	572.61	17.04	9,754.71
1988	18,840.56	43.56	432.56	17.11	7,400.71
2001	15,445.53	34.30	450.28	18.01	8,108.77
2006	3,648.23	30.24	120.66	18.33	2,211.77
2007	169,584.21	29.39	5,769.78	18.39	106,126.80
2009	39,352.18	27.68	1,421.82	18.52	26,328.69
2012	129,326.57	25.04	5,164.89	18.70	96,585.11
2013	50,417.76	24.14	2,088.23	18.76	39,176.32
2014	98,572.20	23.24	4,241.43	18.82	79,824.38
2017	206,583.74	20.49	10,084.14	19.00	191,555.42
Total	2,644,278.85	38.32	69,000.34	17.41	1,201,025.36

Gibson Common 3-4

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2034



DEI
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
1978	139,687.84	47.11	2,964.94	13.53	40,112.06
1979	77,542.00	46.55	1,665.66	13.58	22,621.04
Total	217,229.84	46.91	4,630.60	13.55	62,733.10

Gibson Common 3-5

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2034

1978	507,259.77	47.11	10,766.83	13.53	145,662.16
1979	487,657.16	46.55	10,475.26	13.58	142,262.42
1997	1,327,985.05	34.30	38,714.41	14.43	558,758.70
Total	2,322,901.98	38.74	59,956.49	14.12	846,683.29

Account

Total	404,856,400.21	24.96	16,223,328.03	11.81	191,562,489.16
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Composite Average Remaining Life ... 11.8 Years

DEI
Electric Division
314.20 Turbogenerator Units - Edwardsport IGCC
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Edwardsport IGCC

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 2045

2013	577,658,592.77	30.24	19,105,548.11	24.89	475,467,985.52
2014	30,984,021.68	29.39	1,054,171.98	25.00	26,349,848.05
2015	243,811.56	28.54	8,543.07	25.10	214,463.92
2016	1,577,967.03	27.68	57,013.09	25.21	1,437,447.21
2017	59,914.92	26.81	2,235.08	25.32	56,591.00
2018	34,469,513.98	25.93	1,329,470.85	25.43	33,806,932.45
Total	644,993,821.94	29.92	21,556,982.18	24.93	537,333,268.14

All Locations

Interim Survivor Curve: Iowa 60 S0.5
Probable Retirement Year: 0

2018	0.01	60.00	0.00	59.50	0.01
Total	0.01	60.00	0.00	59.50	0.01

Account

Total	644,993,821.95	29.92	21,556,982.18	24.93	537,333,268.15
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Composite Average Remaining Life ... 24.9 Years

DEI
Electric Division
315.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Gallagher Station

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2022

2015	39,546.55	6.93	5,702.71	3.48	19,859.36
Total	39,546.55	6.93	5,702.71	3.48	19,859.36

Gallagher Unit 2

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2022

1958	1,050,826.12	54.54	19,266.40	3.39	65,401.84
1959	247.25	53.93	4.58	3.40	15.58
1961	3,629.10	52.67	68.90	3.41	234.62
1962	1,368.89	52.02	26.31	3.41	89.68
1965	440.12	50.02	8.80	3.42	30.07
1966	2,634.66	49.33	53.41	3.42	182.67
1967	3,248.16	48.63	66.79	3.42	228.61
1970	644.32	46.48	13.86	3.43	47.56
1985	6,300.89	34.59	182.17	3.46	629.90
1991	65,730.00	29.40	2,235.67	3.47	7,746.73
2008	3,338.18	13.72	243.28	3.48	846.26
2011	36,855.03	10.83	3,402.21	3.48	11,840.58
2013	78,800.00	8.89	8,863.85	3.48	30,858.44
2015	19,991.51	6.93	2,882.82	3.48	10,039.27
2018	536,919.81	3.98	134,929.28	3.48	470,085.29
Total	1,810,974.04	10.51	172,248.35	3.47	598,277.11

DEI
Electric Division
315.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Gallagher Unit 4

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2022

1959	10,546.51	53.93	195.56	3.40	664.55
1961	888,863.45	52.67	16,876.47	3.41	57,465.35
1962	3,777.50	52.02	72.61	3.41	247.48
1965	440.13	50.02	8.80	3.42	30.07
1966	1,524.58	49.33	30.91	3.42	105.70
1967	3,248.16	48.63	66.79	3.42	228.61
1970	258.53	46.48	5.56	3.43	19.08
1978	33,419.05	40.35	828.22	3.45	2,854.89
1979	8,852.73	39.55	223.85	3.45	772.00
1986	4,940.59	33.74	146.44	3.46	506.55
1988	257,764.23	32.02	8,049.86	3.46	27,865.24
1989	4,488.96	31.15	144.09	3.46	498.97
1991	31,905.63	29.40	1,085.21	3.47	3,760.30
2004	9,539.02	17.52	544.40	3.48	1,892.29
2007	21,619.75	14.68	1,473.02	3.48	5,123.02
2008	13,808.96	13.72	1,006.39	3.48	3,500.71
2010	51,983.67	11.80	4,405.76	3.48	15,330.78
2014	92,973.88	7.91	11,748.14	3.48	40,906.37
Total	1,439,955.33	30.69	46,912.09	3.45	161,771.97

Gallagher Common 1-2

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2022

1958	206,466.70	54.54	3,785.47	3.39	12,850.18
1961	5,821.99	52.67	110.54	3.41	376.39

DEI
Electric Division
315.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	3,463.59	47.92	72.27	3.43	247.58
1969	17,841.20	47.21	377.95	3.43	1,295.61
1990	17,110.89	30.28	565.10	3.46	1,957.44
1991	130,188.10	29.40	4,428.09	3.47	15,343.55
1998	228,167.99	23.10	9,876.68	3.47	34,286.92
2006	51,806.30	15.63	3,314.71	3.48	11,525.99
2007	20,117.10	14.68	1,370.64	3.48	4,766.95
2009	80,159.85	12.76	6,281.16	3.48	21,852.60
Total	761,143.71	25.22	30,182.60	3.46	104,503.21

Gallagher Common 3-4

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2022

1960	93,211.35	53.30	1,748.66	3.40	5,948.07
1961	5,447.01	52.67	103.42	3.41	352.15
1968	27,348.53	47.92	570.67	3.43	1,954.89
1991	158,324.35	29.40	5,385.09	3.47	18,659.60
1997	275,977.15	24.02	11,491.28	3.47	39,882.03
2008	11,237.12	13.72	818.95	3.48	2,848.72
Total	571,545.51	28.41	20,118.07	3.46	69,645.46

Gallagher Common 1-4

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2022

1946	4,974.06	60.95	81.61	3.34	272.66
1958	296,057.82	54.54	5,428.08	3.39	18,426.19
1959	122,668.36	53.93	2,274.63	3.40	7,729.50
1960	255,873.81	53.30	4,800.23	3.40	16,327.99

DEI
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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)
1961	76,501.77	52.67	1,452.51	3.41	4,945.87
1964	9,638.67	50.70	190.12	3.41	649.16
1965	7,064.16	50.02	141.23	3.42	482.65
1966	5,586.82	49.33	113.25	3.42	387.35
1967	35,429.00	48.63	728.52	3.42	2,493.56
1968	211,271.18	47.92	4,408.54	3.43	15,101.77
1969	7,882.67	47.21	166.99	3.43	572.43
1971	24,152.04	45.74	528.00	3.43	1,812.54
1973	6,712.63	44.24	151.72	3.44	521.51
1974	11,921.02	43.48	274.17	3.44	942.94
1975	41,360.23	42.71	968.39	3.44	3,332.68
1976	2,873.47	41.93	68.53	3.44	235.96
1978	96,992.09	40.35	2,403.75	3.45	8,285.75
1979	3,115.25	39.55	78.77	3.45	271.66
1980	17,841.78	38.74	460.56	3.45	1,589.13
1990	395,456.57	30.28	13,060.15	3.46	45,239.26
1991	262,312.90	29.40	8,922.05	3.47	30,915.36
1992	148,221.61	28.52	5,197.84	3.47	18,015.89
1995	194,156.74	25.83	7,516.41	3.47	26,073.37
1996	34,942.49	24.93	1,401.85	3.47	4,864.15
2008	48,840.81	13.72	3,559.48	3.48	12,381.63
2009	53,083.94	12.76	4,159.55	3.48	14,471.36
2010	48,261.77	11.80	4,090.32	3.48	14,233.14
2016	31,681.10	5.95	5,322.34	3.48	18,537.34
Total	2,454,874.76	31.49	77,949.61	3.45	269,112.81

Cayuga Unit 1

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2028

DEI
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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)
1970	3,419,162.08	50.70	67,443.34	8.96	604,562.83
1972	16,992.06	49.33	344.46	9.00	3,099.75
1975	1,083.16	47.21	22.95	9.05	207.59
1976	274,421.38	46.48	5,904.28	9.06	53,501.39
1980	130,717.34	43.48	3,006.32	9.12	27,405.28
1981	8,565.51	42.71	200.55	9.13	1,830.61
1983	11,228.61	41.14	272.90	9.15	2,497.48
1987	27,696.07	37.92	730.33	9.19	6,714.11
1988	28,002.63	37.10	754.80	9.20	6,946.07
1989	560.17	36.27	15.44	9.21	142.28
1991	33,760.13	34.59	976.05	9.23	9,007.94
1994	13,325.95	32.02	416.16	9.25	3,850.43
1998	63,208.11	28.52	2,216.59	9.28	20,568.59
1999	325,217.52	27.63	11,772.10	9.29	109,309.75
2002	475,308.81	24.93	19,068.77	9.30	177,392.10
2003	235,319.95	24.02	9,798.38	9.31	91,206.96
2005	19,028.09	22.18	857.79	9.32	7,993.62
2011	20,652.82	16.58	1,245.83	9.35	11,644.72
2013	1,162,963.61	14.68	79,236.44	9.36	741,296.48
2014	205,717.37	13.72	14,992.52	9.36	140,325.04
2015	1,531,584.57	12.76	120,011.87	9.36	1,123,747.37
2016	72,980.26	11.80	6,185.28	9.37	57,940.24
2018	595,379.07	9.86	60,364.93	9.38	565,923.27
Total	8,672,875.27	21.37	405,838.10	9.28	3,767,113.91

Cayuga Unit 2

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2028

1972	2,224,975.68	49.33	45,103.98	9.00	405,887.61
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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)
1976	216,603.58	46.48	4,660.31	9.06	42,229.19
1981	61,731.62	42.71	1,445.36	9.13	13,193.22
1983	5,400.04	41.14	131.24	9.15	1,201.08
1984	3,743.40	40.35	92.77	9.16	850.05
1986	5,768.38	38.74	148.90	9.18	1,367.45
1988	4,602.22	37.10	124.05	9.20	1,141.58
1989	19,159.68	36.27	528.27	9.21	4,866.31
1991	33,760.13	34.59	976.05	9.23	9,007.94
1998	71,208.69	28.52	2,497.15	9.28	23,172.07
2010	163,018.77	17.52	9,303.67	9.34	86,920.75
2013	20,344.51	14.68	1,386.14	9.36	12,968.00
2014	1,397,829.16	13.72	101,872.69	9.36	953,494.73
2015	2,317,400.41	12.76	181,586.82	9.36	1,700,312.66
2017	716,445.40	10.83	66,137.36	9.37	619,799.14
Total	7,261,991.67	17.46	415,994.77	9.32	3,876,411.79

Cayuga Common 1-2

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2028

1970	546,821.73	50.70	10,786.12	8.96	96,686.87
1972	352,244.52	49.33	7,140.59	9.00	64,257.64
1975	7,879.28	47.21	166.91	9.05	1,510.05
1980	25,863.64	43.48	594.83	9.12	5,422.39
1981	95,702.49	42.71	2,240.74	9.13	20,453.44
1988	7,535.38	37.10	203.11	9.20	1,869.16
1990	21,341.86	35.43	602.33	9.22	5,553.76
1994	78,588.89	32.02	2,454.30	9.25	22,707.65
2007	185,112.94	20.33	9,104.94	9.33	84,937.31
2008	67,044.03	19.40	3,456.08	9.33	32,257.11

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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	7,610.84	17.52	434.36	9.34	4,058.06
2013	45,735.68	14.68	3,116.12	9.36	29,152.85
2014	129,798.25	13.72	9,459.59	9.36	88,538.68
2015	241,726.19	12.76	18,941.18	9.36	177,358.26
Total	1,813,005.72	26.39	68,701.20	9.24	634,763.23

Cayuga Inland Container

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2028

1975	224,944.33	47.21	4,765.22	9.05	43,110.21
2003	8,006.03	24.02	333.36	9.31	3,103.03
Total	232,950.36	45.69	5,098.58	9.06	46,213.24

Gibson Unit 1

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2038

1976	5,084,984.38	53.30	95,395.14	17.50	1,669,002.84
1981	5,394.63	50.02	107.85	17.79	1,918.97
1982	9,151.92	49.33	185.52	17.85	3,311.01
1983	37,551.56	48.63	772.17	17.90	13,820.32
1987	34,940.71	45.74	763.86	18.09	13,816.76
1988	18,742.35	45.00	416.52	18.13	7,551.96
1989	11,206.14	44.24	253.29	18.17	4,602.99
1990	27,074.05	43.48	622.67	18.21	11,340.67
1992	419,753.47	41.93	10,010.47	18.29	183,085.00
1999	76,260.05	36.27	2,102.63	18.52	38,930.68
2005	89,057.83	31.15	2,858.71	18.67	53,369.12
2007	172,301.63	29.40	5,860.49	18.71	109,673.43

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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)
2008	5,379.72	28.52	188.66	18.74	3,534.57
2010	119,553.58	26.73	4,472.45	18.78	83,979.01
2012	74,340.65	24.93	2,982.45	18.82	56,118.58
2014	644,449.35	23.10	27,896.19	18.85	525,943.81
2015	132,912.03	22.18	5,991.73	18.87	113,072.87
2016	8,998,151.76	21.26	423,263.03	18.89	7,994,950.03
2018	5,627,347.46	19.40	290,086.81	18.92	5,489,260.09
Total	21,588,553.27	24.69	874,230.63	18.73	16,377,282.69

Gibson Unit 2

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2038

1975	6,924,557.81	53.93	128,401.72	17.43	2,238,117.47
1976	13,494.14	53.30	253.15	17.50	4,429.07
1980	10,674.62	50.70	210.56	17.74	3,734.79
1981	5,394.64	50.02	107.85	17.79	1,918.98
1982	50,029.53	49.33	1,014.18	17.85	18,099.84
1983	17,675.73	48.63	363.46	17.90	6,505.30
1987	6,784.69	45.74	148.32	18.09	2,682.90
1988	15,628.69	45.00	347.33	18.13	6,297.36
1989	11,206.15	44.24	253.29	18.17	4,602.99
1990	75,593.30	43.48	1,738.54	18.21	31,664.21
1992	57,245.43	41.93	1,365.21	18.29	24,968.89
1993	2,297,930.62	41.14	55,849.89	18.33	1,023,480.72
1997	137,530.39	37.92	3,626.60	18.46	66,934.25
2001	23,039.20	34.59	666.09	18.57	12,369.30
2007	344,522.31	29.40	11,718.24	18.71	219,295.33
2008	1,220.44	28.52	42.80	18.74	801.85
2011	5,771,183.34	25.83	223,420.46	18.80	4,199,561.16

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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)
2015	465,035.14	22.18	20,963.97	18.87	395,621.50
2016	36,845.25	21.26	1,733.16	18.89	32,737.38
2017	1,862,960.65	20.33	91,631.29	18.91	1,732,402.80
Total	18,128,552.07	33.33	543,856.13	18.44	10,026,226.08

Gibson Unit 3

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

1978	12,487,791.15	49.33	253,148.44	14.35	3,633,014.27
1980	7,123.18	47.92	148.64	14.42	2,143.89
1988	51,104.32	41.93	1,218.76	14.67	17,873.47
1989	26,429.23	41.14	642.35	14.69	9,436.86
1993	18,541.54	37.92	488.93	14.78	7,228.40
2002	4,085.83	30.28	134.94	14.95	2,017.03
2004	15,827.52	28.52	555.04	14.98	8,313.47
2007	47,682.53	25.83	1,845.94	15.02	27,726.43
2008	114,341.97	24.93	4,587.25	15.03	68,961.75
2010	104,517.44	23.10	4,524.23	15.06	68,129.45
2012	70,709.66	21.26	3,326.10	15.08	50,167.40
2015	1,381,436.58	18.46	74,824.14	15.12	1,131,109.97
2016	79,598.61	17.52	4,542.78	15.13	68,721.26
2017	1,009,009.23	16.58	60,866.00	15.14	921,408.90
Total	15,418,198.79	37.53	410,853.54	14.64	6,016,252.57

Gibson Unit 4

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2026

1979	7,652,815.78	42.71	179,180.07	7.26	1,300,283.21
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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)
1980	7,123.18	41.93	169.88	7.26	1,234.10
1981	100,522.24	41.14	2,443.14	7.27	17,766.56
1982	5,451.62	40.35	135.11	7.28	983.52
1983	708.65	39.55	17.92	7.29	130.56
1987	17,482.97	36.27	482.04	7.31	3,524.71
1988	15,628.69	35.43	441.09	7.32	3,227.77
1989	30,326.09	34.59	876.77	7.32	6,420.97
1994	12,922.52	30.28	426.77	7.35	3,135.99
2006	44,962.82	19.40	2,317.81	7.39	17,133.17
2008	140,245.22	17.52	8,003.95	7.40	59,212.67
2010	5,944.23	15.63	380.33	7.40	2,815.79
2013	50,103.76	12.76	3,926.03	7.41	29,097.80
2014	1,851,461.26	11.80	156,916.49	7.41	1,163,392.15
2015	540,950.00	10.83	49,936.82	7.42	370,357.44
2016	181,425.70	9.86	18,394.58	7.42	136,466.53
2017	1,372,362.56	8.89	154,370.73	7.42	1,145,629.54
Total	12,030,437.29	20.80	578,419.51	7.37	4,260,812.46

Gibson Unit 5

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

1982	10,730,197.08	46.48	230,864.31	14.49	3,345,462.46
1987	2,549.12	42.71	59.68	14.64	873.72
1990	1,286.67	40.35	31.89	14.72	469.24
1992	13,178.95	38.74	340.20	14.76	5,022.00
1998	18,514.70	33.74	548.77	14.88	8,166.68
2001	14,332.78	31.15	460.08	14.93	6,870.04
2008	170,713.18	24.93	6,848.79	15.03	102,960.27
2014	71,938.70	19.40	3,708.40	15.11	56,018.81

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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)
2015	4,205,349.72	18.46	227,778.59	15.12	3,443,308.99
2016	39,553.43	17.52	2,257.36	15.13	34,148.35
2017	264,903.36	16.58	15,979.64	15.14	241,904.94
2018	122,911.45	15.63	7,864.20	15.15	119,130.80
Total	15,655,429.14	31.52	496,741.91	14.83	7,364,336.32

Gibson 4 Flue Gas

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

1994	8,232,762.50	37.10	221,912.21	14.81	3,285,422.70
1995	66,502.08	36.27	1,833.58	14.83	27,183.07
Total	8,299,264.58	37.09	223,745.79	14.81	3,312,605.76

Gibson 5 Flue Gas

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2026

1982	1,979,877.27	40.35	49,067.17	7.28	357,188.34
1994	115,435.76	30.28	3,812.32	7.35	28,013.53
2015	43,406.22	10.83	4,006.97	7.42	29,717.75
Total	2,138,719.25	37.60	56,886.46	7.29	414,919.61

Gibson Common 1-2

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2038

1975	101,610.77	53.93	1,884.16	17.43	32,842.07
1976	2,248.00	53.30	42.17	17.50	737.84
2013	11,360.24	24.02	473.02	18.84	8,909.42

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(1)	(2)	(3)	(4)	(5)	(6)
Total	115,219.01	48.02	2,399.36	17.71	42,489.33

Gibson Common 1-3

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2038

1966	1,666.60	59.01	28.24	16.74	472.73
1975	19,952.76	53.93	369.98	17.43	6,449.02
1978	14,950.31	52.02	287.38	17.62	5,063.89
1980	515.87	50.70	10.18	17.74	180.49
1982	295,309.55	49.33	5,986.42	17.85	106,838.01
1983	41,921.87	48.63	862.03	17.90	15,428.75
1988	327,294.85	45.00	7,273.70	18.13	131,878.76
1992	260,231.93	41.93	6,206.13	18.29	113,506.06
1995	76,908.53	39.55	1,944.67	18.39	35,768.55
2001	10,499.06	34.59	303.54	18.57	5,636.74
2016	57,899.53	21.26	2,723.53	18.89	51,444.33
2017	52,647.43	20.33	2,589.51	18.91	48,957.85
Total	1,159,798.29	40.57	28,585.31	18.25	521,625.19

Gibson Common 1-4

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2038

1991	78,568.16	42.71	1,839.56	18.25	33,576.11
Total	78,568.16	42.71	1,839.56	18.25	33,576.11

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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)

Gibson Common 1-5

Interim Survivor Curve: Iowa 70 RI.5
Probable Retirement Year: 2038

1941	101,008.77	67.66	1,492.99	13.82	20,636.39
1967	12,255.91	58.50	209.51	16.82	3,524.90
1968	11,634.53	57.97	200.70	16.91	3,393.67
1975	297,829.13	53.93	5,522.63	17.43	96,262.69
1976	5,349.60	53.30	100.36	17.50	1,755.86
1978	2,601,326.34	52.02	50,004.14	17.62	881,108.37
1982	2,394,881.01	49.33	48,548.25	17.85	866,427.50
1983	992.00	48.63	20.40	17.90	365.09
1987	95,642.11	45.74	2,090.90	18.09	37,820.18
1988	107,316.88	45.00	2,384.98	18.13	43,241.80
1989	27,872.58	44.24	629.99	18.17	11,448.82
1994	74,381.52	40.35	1,843.39	18.36	33,844.81
2001	22,360.40	34.59	646.47	18.57	12,004.87
2003	1,882,090.57	32.88	57,236.21	18.62	1,065,796.90
2004	24,316.96	32.02	759.41	18.65	14,159.26
2008	198,059.17	28.52	6,945.55	18.74	130,128.28
2011	223,557.19	25.83	8,654.59	18.80	162,677.57
2012	12,465.48	24.93	500.10	18.82	9,409.99
2014	65,169.54	23.10	2,820.98	18.85	53,185.74
2018	368,216.48	19.40	18,981.37	18.92	359,180.95
Total	8,526,726.17	40.68	209,592.91	18.16	3,806,373.67

Gibson Common 3-4

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

DEI
Electric Division
315.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
1978	71,220.31	49.33	1,443.75	14.35	20,719.79
1982	897.30	46.48	19.31	14.49	279.76
2012	31,852.13	21.26	1,498.29	15.08	22,598.59
2018	119,570.28	15.63	7,650.43	15.15	115,892.40
Total	223,540.02	21.07	10,611.78	15.03	159,490.54

Gibson Common 4-5

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

1982	331,977.09	46.48	7,142.61	14.49	103,503.87
2018	23,463.26	15.63	1,501.24	15.15	22,741.55
Total	355,440.35	41.12	8,643.86	14.61	126,245.42
Account Total	128,777,309.31	27.43	4,695,152.82	13.21	62,009,907.86

Composite Average Remaining Life ... 13.2 Years

DEI
Electric Division
315.20 Accessory Electric Equip. - Edwardsport IGCC
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Edwardsport IGCC

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2045

2013	40,825,241.42	28.19	1,448,330.27	23.40	33,894,313.99
2014	259,247.46	27.49	9,432.09	23.55	222,123.29
2015	633,169.98	26.77	23,655.04	23.69	560,373.29
2016	332,048.80	26.03	12,755.52	23.82	303,869.60
2018	1,215,498.65	24.52	49,580.22	24.07	1,193,378.72
Total	43,265,206.31	28.03	1,543,753.14	23.43	36,174,058.90

All Locations

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 0

2018	0.01	40.00	0.00	39.59	0.01
Total	0.01	40.00	0.00	39.59	0.01

Account

Total	43,265,206.32	28.03	1,543,753.14	23.43	36,174,058.91
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Composite Average Remaining Life ... 23.4 Years

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Gallagher Station

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2022

1998	166.50	22.38	7.44	3.45	25.66
2013	39,269.00	8.80	4,464.09	3.47	15,470.74
2016	340,366.91	5.91	57,574.52	3.47	199,686.07
2017	270,167.35	4.94	54,698.35	3.47	189,761.33
Total	649,969.76	5.57	116,744.39	3.47	404,943.79

Gallagher Unit 2

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2022

2001	88,236.57	19.79	4,458.94	3.45	15,398.32
2007	4,262.26	14.41	295.82	3.46	1,023.46
2008	781.44	13.49	57.93	3.46	200.50
2009	10,678.50	12.56	850.04	3.46	2,942.65
2010	6,902.85	11.63	593.54	3.46	2,055.28
Total	110,861.62	17.72	6,256.28	3.46	21,620.21

Gallagher Unit 4

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2022

2002	124,849.37	18.91	6,602.61	3.45	22,808.81
2007	5,384.76	14.41	373.72	3.46	1,293.00
2008	781.44	13.49	57.93	3.46	200.50
2009	10,678.50	12.56	850.04	3.46	2,942.65
2010	6,489.31	11.63	557.99	3.46	1,932.16

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	148,183.38	17.55	8,442.29	3.46	29,177.11

Gallagher Common 1-2

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2022

1991	1,295.06	28.17	45.98	3.44	158.08
1993	1,210,414.91	26.56	45,578.66	3.44	156,883.71
1998	108,203.55	22.38	4,833.94	3.45	16,675.46
2005	22,037.04	16.23	1,357.90	3.46	4,695.17
2008	2,135,762.73	13.49	158,339.60	3.46	547,977.29
2009	14,084.08	12.56	1,121.14	3.46	3,881.12
Total	3,491,797.37	16.53	211,277.22	3.46	730,270.84

Gallagher Common 3-4

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2022

1993	1,590,727.73	26.56	59,899.49	3.44	206,176.63
1997	343,846.40	23.23	14,799.05	3.45	51,031.48
1998	125,264.78	22.38	5,596.14	3.45	19,304.80
Total	2,059,838.91	25.65	80,294.69	3.44	276,512.91

Gallagher Common 1-4

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2022

1949	34.26	51.57	0.66	3.24	2.15
1951	1,353.55	50.99	26.54	3.26	86.40
1952	205.20	50.68	4.05	3.26	13.21

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
1953	3,683.99	50.36	73.16	3.27	239.36
1954	477.22	50.02	9.54	3.28	31.29
1956	435.08	49.30	8.83	3.29	29.08
1957	290.65	48.91	5.94	3.30	19.62
1958	110,751.82	48.52	2,282.70	3.31	7,553.14
1959	7,102.28	48.11	147.63	3.32	489.48
1960	41,175.10	47.68	863.53	3.32	2,868.48
1961	8,122.03	47.24	171.92	3.33	572.12
1962	1,247.34	46.79	26.66	3.33	88.87
1963	1,398.54	46.32	30.19	3.34	100.82
1964	18,171.13	45.84	396.38	3.35	1,325.94
1965	530.09	45.35	11.69	3.35	39.16
1966	1,333.95	44.84	29.75	3.36	99.83
1967	6,516.07	44.32	147.04	3.36	494.09
1968	1,862.27	43.78	42.54	3.37	143.14
1969	237.30	43.23	5.49	3.37	18.50
1970	1,742.18	42.67	40.83	3.37	137.77
1971	2,588.86	42.09	61.50	3.38	207.79
1972	51,951.95	41.51	1,251.65	3.38	4,234.01
1973	774.95	40.91	18.94	3.39	64.16
1974	3,746.82	40.29	92.99	3.39	315.30
1975	55,147.73	39.67	1,390.23	3.39	4,719.23
1976	45,155.00	39.03	1,156.91	3.40	3,931.39
1977	29,815.82	38.38	776.83	3.40	2,642.49
1978	29,214.42	37.72	774.49	3.40	2,637.06
1979	63,335.79	37.05	1,709.53	3.41	5,826.44
1980	49,788.09	36.37	1,369.12	3.41	4,670.55
1981	57,589.18	35.67	1,614.47	3.41	5,512.43
1982	72,119.05	34.97	2,062.58	3.42	7,048.37
1983	40,585.71	34.25	1,184.99	3.42	4,052.57

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
1984	8,443.64	33.52	251.87	3.42	862.07
1985	11,471.75	32.79	349.88	3.43	1,198.44
1986	59,431.63	32.04	1,854.86	3.43	6,357.92
1987	94,959.66	31.29	3,035.29	3.43	10,411.21
1988	90,656.90	30.52	2,970.44	3.43	10,195.37
1989	113,049.27	29.74	3,800.62	3.43	13,052.60
1990	49,400.44	28.96	1,705.76	3.44	5,861.70
1991	90,497.05	28.17	3,212.73	3.44	11,046.69
1992	170,185.77	27.37	6,218.72	3.44	21,394.18
1993	183,974.40	26.56	6,927.63	3.44	23,845.20
1994	28,108.41	25.74	1,092.09	3.44	3,760.77
1995	86,686.98	24.91	3,479.79	3.45	11,988.88
1996	176,870.76	24.08	7,346.09	3.45	25,320.75
1997	163,193.65	23.23	7,023.81	3.45	24,220.15
1998	74,183.03	22.38	3,314.09	3.45	11,432.49
1999	138,928.90	21.53	6,453.90	3.45	22,272.12
2000	838,187.43	20.66	40,568.29	3.45	140,047.58
2001	259,589.05	19.79	13,118.05	3.45	45,301.33
2002	100,184.96	18.91	5,298.24	3.45	18,302.86
2003	60,798.07	18.02	3,373.45	3.46	11,657.39
2004	2,981,763.37	17.13	174,076.83	3.46	601,728.09
2005	19,767.36	16.23	1,218.05	3.46	4,211.60
2006	459,792.53	15.32	30,008.98	3.46	103,792.71
2007	53,361.07	14.41	3,703.48	3.46	12,813.13
2008	110,079.19	13.49	8,160.97	3.46	28,243.26
2009	58,928.11	12.56	4,690.87	3.46	16,238.68
2010	124,101.11	11.63	10,670.88	3.46	36,950.41
2011	340,796.53	10.69	31,875.78	3.46	110,406.57
2012	180,128.77	9.75	18,480.54	3.46	64,028.30
2018	81,765.17	3.96	20,640.34	3.47	71,624.90

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	7,917,768.38	17.88	442,711.62	3.45	1,528,781.60

Cayuga Unit 1

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2028

1970	99,668.46	45.84	2,174.17	8.55	18,588.21
1991	3,280,039.29	32.79	100,039.85	9.03	902,967.65
1992	859,023.23	32.04	26,810.03	9.04	242,377.54
1993	910,963.24	31.29	29,118.06	9.05	263,645.01
1996	25,755.51	28.96	889.32	9.09	8,085.61
1999	130,453.86	26.56	4,912.29	9.12	44,822.39
2001	138,842.96	24.91	5,573.44	9.14	50,961.50
2002	70,819.09	24.08	2,941.37	9.15	26,921.26
2003	58,974.00	23.23	2,538.22	9.16	23,253.16
2005	487,877.76	21.53	22,664.23	9.18	207,994.69
2007	765.88	19.79	38.70	9.19	355.78
2011	438,852.67	16.23	27,041.69	9.22	249,368.04
2018	2,076,282.00	9.75	213,018.81	9.27	1,974,523.47
Total	8,578,317.95	19.60	437,760.19	9.17	4,013,864.31

Cayuga Unit 2

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2028

1972	108,296.04	44.84	2,415.24	8.61	20,796.92
1991	3,014,272.34	32.79	91,934.06	9.03	829,804.21
1992	1,212,844.27	32.04	37,852.75	9.04	342,209.85
1993	911,331.91	31.29	29,129.84	9.05	263,751.71
1996	25,755.51	28.96	889.32	9.09	8,085.61

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
1999	33,539.84	26.56	1,262.96	9.12	11,523.89
2001	288,299.85	24.91	11,572.95	9.14	105,818.79
2002	86,102.12	24.08	3,576.13	9.15	32,730.97
2005	41,538.17	21.53	1,929.64	9.18	17,708.78
2006	360,252.69	20.66	17,436.24	9.19	160,152.30
2007	3,844.65	19.79	194.29	9.19	1,785.99
2011	434,816.40	16.23	26,792.98	9.22	247,074.53
2018	157,978.82	9.75	16,208.04	9.27	150,236.28
Total	6,678,872.61	27.69	241,194.44	9.09	2,191,679.81

Cayuga Common 1-2

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2028

1937	681.98	54.56	12.50	6.62	82.79
1939	43.80	54.40	0.81	6.82	5.49
1940	275.44	54.30	5.07	6.91	35.07
1944	288.53	53.83	5.36	7.25	38.85
1946	603.28	53.53	11.27	7.40	83.36
1948	1,469.88	53.19	27.64	7.53	208.20
1949	1,072.23	52.99	20.23	7.60	153.73
1950	342.17	52.79	6.48	7.66	49.65
1951	4,649.80	52.57	88.44	7.72	682.84
1952	416.83	52.34	7.96	7.78	61.94
1953	250.50	52.10	4.81	7.83	37.67
1954	55.44	51.84	1.07	7.89	8.44
1955	333.76	51.57	6.47	7.94	51.39
1956	174.00	51.29	3.39	7.99	27.11
1957	323.77	50.99	6.35	8.04	51.05
1958	3,449.09	50.68	68.05	8.09	550.34

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
1959	4,633.84	50.36	92.02	8.13	748.36
1960	819.23	50.02	16.38	8.18	133.93
1961	96.20	49.66	1.94	8.22	15.92
1962	40.95	49.30	0.83	8.26	6.86
1963	132.38	48.91	2.71	8.30	22.47
1964	292.55	48.52	6.03	8.34	50.29
1965	417.47	48.11	8.68	8.38	72.70
1966	638.05	47.68	13.38	8.41	112.60
1967	259.90	47.24	5.50	8.45	46.48
1968	832.32	46.79	17.79	8.48	150.92
1969	66,675.83	46.32	1,439.36	8.52	12,259.47
1970	312,979.79	45.84	6,827.34	8.55	58,370.86
1971	38,662.01	45.35	852.58	8.58	7,315.81
1972	213,582.15	44.84	4,763.35	8.61	41,015.82
1973	26,504.42	44.32	598.07	8.64	5,167.44
1974	22,348.76	43.78	510.47	8.67	4,425.09
1975	84,957.83	43.23	1,965.17	8.70	17,089.54
1976	30,835.76	42.67	722.66	8.72	6,303.68
1977	58,046.12	42.09	1,378.94	8.75	12,063.82
1978	181,984.92	41.51	4,384.47	8.77	38,465.70
1979	180,644.90	40.91	4,416.08	8.80	38,849.81
1980	102,062.96	40.29	2,533.01	8.82	22,342.85
1981	88,888.87	39.67	2,240.82	8.84	19,815.97
1982	147,793.74	39.03	3,786.61	8.86	33,567.55
1983	50,739.75	38.38	1,321.98	8.89	11,746.28
1984	14,422.99	37.72	382.36	8.91	3,405.16
1985	15,525.01	37.05	419.04	8.93	3,739.99
1986	45,064.76	36.37	1,239.23	8.94	11,083.31
1987	73,974.42	35.67	2,073.81	8.96	18,584.76
1988	46,244.78	34.97	1,322.58	8.98	11,875.19

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	109,032.73	34.25	3,183.46	9.00	28,635.33
1990	49,528.31	33.52	1,477.42	9.01	13,312.86
1991	106,164.73	32.79	3,237.98	9.03	29,226.27
1992	43,445.96	32.04	1,355.94	9.04	12,258.49
1993	271,972.09	31.29	8,693.32	9.05	78,712.38
1994	81,762.94	30.52	2,679.02	9.07	24,291.44
1995	24,591.33	29.74	826.74	9.08	7,506.74
1996	347,804.63	28.96	12,009.40	9.09	109,188.77
1997	394,784.00	28.17	14,015.22	9.10	127,585.75
1998	126,722.83	27.37	4,630.55	9.11	42,203.90
1999	91,884.90	26.56	3,459.96	9.12	31,570.55
2000	167,494.33	25.74	6,507.63	9.13	59,442.04
2001	654,576.61	24.91	26,276.05	9.14	240,258.55
2002	157,495.83	24.08	6,541.37	9.15	59,870.67
2003	26,074.08	23.23	1,122.22	9.16	10,280.88
2004	2,949,014.71	22.38	131,745.84	9.17	1,208,033.12
2005	21,381.69	21.53	993.28	9.18	9,115.56
2006	247,061.10	20.66	11,957.76	9.19	109,832.36
2007	234,637.04	19.79	11,857.12	9.19	108,998.29
2009	52,079.03	18.02	2,889.67	9.21	26,606.39
2010	11,646.37	17.13	679.92	9.21	6,265.22
2011	465,796.16	16.23	28,701.92	9.22	264,678.07
2012	189,487.42	15.32	12,367.15	9.23	114,132.78
2013	94,405.23	14.41	6,552.11	9.24	60,513.27
2014	273,278.56	13.49	20,260.12	9.24	187,256.07
2015	445,007.22	12.56	35,424.06	9.25	327,650.89
2016	401,824.15	11.63	34,551.01	9.26	319,802.32
2017	6,120,740.91	10.69	572,492.22	9.26	5,302,791.09
2018	39,562.79	9.75	4,059.00	9.27	37,623.82

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	16,023,790.84	15.80	1,014,166.58	9.21	9,338,620.41

Cayuga Inland Container

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2028

1992	109,361.98	32.04	3,413.18	9.04	30,857.01
1999	34,759.18	26.56	1,308.87	9.12	11,942.84
Total	144,121.16	30.52	4,722.05	9.06	42,799.85

Gibson Unit 1

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2038

1988	6,726.73	41.51	162.06	17.14	2,777.68
1993	1,150,710.83	38.38	29,980.86	17.48	523,975.27
1996	1,164,418.75	36.37	32,020.18	17.65	565,143.22
1999	223,605.18	34.25	6,528.67	17.80	116,220.12
2001	31,882.03	32.79	972.39	17.89	17,397.80
2007	586,577.80	28.17	20,824.09	18.12	377,359.10
2008	354,077.93	27.37	12,938.27	18.15	234,894.10
2010	2,741,810.67	25.74	106,527.05	18.22	1,940,870.64
2012	25,781.55	24.08	1,070.80	18.28	19,575.15
2014	397,219.88	22.38	17,745.61	18.34	325,455.71
2015	248,054.41	21.53	11,523.30	18.37	211,670.47
Total	6,930,865.76	28.84	240,293.29	18.04	4,335,339.27

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>

Gibson Unit 2

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2038

1988	6,726.73	41.51	162.06	17.14	2,777.68
1993	2,975,770.98	38.38	77,531.35	17.48	1,355,014.98
2001	55,540.55	32.79	1,693.96	17.89	30,308.09
2006	803,845.68	28.96	27,756.11	18.09	502,010.20
2008	345,981.77	27.37	12,642.43	18.15	229,523.13
2012	25,895.51	24.08	1,075.53	18.28	19,661.68
2014	328,902.30	22.38	14,693.55	18.34	269,480.80
2015	261,920.84	21.53	12,167.46	18.37	223,503.01
Total	4,804,584.36	32.52	147,722.47	17.82	2,632,279.58

Gibson Unit 3

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

1990	24,660.39	37.72	653.76	14.14	9,243.49
1991	1,237,153.34	37.05	33,392.76	14.18	473,537.55
1993	1,176,617.87	35.67	32,985.52	14.26	470,359.61
1996	2,535,788.68	33.52	75,641.89	14.37	1,086,621.72
1998	111,800.36	32.04	3,489.28	14.43	50,344.86
2005	25,592.57	26.56	963.70	14.61	14,077.88
2007	1,110,651.92	24.91	44,583.86	14.65	653,205.30
2008	666,173.01	24.08	27,668.59	14.67	405,945.54
2012	25,536.88	20.66	1,235.99	14.75	18,229.81
2013	266,104.35	19.79	13,447.29	14.77	198,587.52
2014	331,257.05	18.91	17,518.39	14.79	259,030.44

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	7,511,336.42	29.86	251,581.01	14.47	3,639,183.71

Gibson Unit 4

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2026

1991	1,154,676.44	31.29	36,908.12	7.21	266,067.85
1994	4,415,632.60	28.96	152,468.03	7.23	1,102,971.56
1996	22,669.57	27.37	828.36	7.25	6,004.99
1998	71,603.99	25.74	2,782.02	7.26	20,205.18
2006	884,516.55	18.91	46,777.28	7.31	341,754.72
2008	60,192.03	17.13	3,514.04	7.32	25,706.39
2009	45,731.12	16.23	2,817.91	7.32	20,626.78
2010	111,563.49	15.32	7,281.34	7.32	53,331.33
2011	42,240.75	14.41	2,931.68	7.33	21,485.47
2012	69,353.17	13.49	5,141.65	7.33	37,704.54
2014	331,612.89	11.63	28,513.86	7.34	209,343.32
2015	289,903.10	10.69	27,115.55	7.35	199,192.13
2018	237,453.07	7.84	30,285.07	7.36	222,850.39
Total	7,737,148.77	22.27	347,364.92	7.28	2,527,244.64

Gibson Unit 5

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

1982	96,023.43	42.67	2,250.39	13.74	30,923.49
1991	640,536.90	37.05	17,289.12	14.18	245,174.36
1993	391,106.09	35.67	10,964.34	14.26	156,346.86
1994	247,014.19	34.97	7,064.51	14.30	100,994.81
1996	13,113.34	33.52	391.17	14.37	5,619.25

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	60,148.08	32.04	1,877.22	14.43	27,085.30
1999	1,691,883.74	31.29	54,079.43	14.46	781,869.62
2001	15,648.01	29.74	526.07	14.51	7,634.59
2005	27,673.27	26.56	1,042.05	14.61	15,222.42
2007	209,949.82	24.91	8,427.82	14.65	123,477.33
2011	42,424.31	21.53	1,970.81	14.73	29,030.56
2012	34,822.87	20.66	1,685.43	14.75	24,858.73
2016	166,430.72	17.13	9,716.31	14.82	144,014.47
2018	168,009.34	15.32	10,965.36	14.86	162,914.78
Total	3,804,784.11	29.67	128,250.01	14.47	1,855,166.56

Gibson 4 Flue Gas

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

2005	135,120.10	26.56	5,088.00	14.61	74,326.43
2008	1,021,338.81	24.08	42,419.92	14.67	622,372.75
Total	1,156,458.91	24.34	47,507.92	14.66	696,699.18

Gibson 5 Flue Gas

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2026

1982	37,550.13	37.72	995.48	7.11	7,077.29
1990	8,168.00	32.04	254.92	7.20	1,835.34
1995	1,013,894.29	28.17	35,994.24	7.24	260,665.46
2008	391,002.17	17.13	22,826.90	7.32	166,986.48
2013	207,494.50	12.56	16,517.25	7.34	121,195.55
Total	1,658,109.09	21.65	76,588.79	7.28	557,760.12

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Gibson Common 1-2

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2038

1987	96,320.00	42.09	2,288.18	17.06	39,045.85
1993	1,366,054.31	38.38	35,591.46	17.48	622,031.76
1996	22,669.57	36.37	623.39	17.65	11,002.53
1998	111,800.36	34.97	3,197.45	17.75	56,764.66
2005	35,084.86	29.74	1,179.52	18.05	21,290.93
Total	1,631,929.10	38.06	42,880.00	17.49	750,135.74

Gibson Common 1-3

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2038

1992	67,504.51	39.03	1,729.53	17.41	30,118.85
1996	9,417.15	36.37	258.96	17.65	4,570.55
2002	7,587.36	32.04	236.80	17.93	4,246.83
2003	25,911.34	31.29	828.23	17.97	14,887.17
2007	107,541.18	28.17	3,817.82	18.12	69,183.74
Total	217,961.54	31.72	6,871.33	17.90	123,007.14

Gibson Common 1-4

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2038

1982	62,322.64	44.84	1,389.93	16.65	23,139.41
1993	11,000.00	38.38	286.60	17.48	5,008.84
1998	23,177.94	34.97	662.88	17.75	11,768.19
2000	7,679.54	33.52	229.08	17.85	4,088.48

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	54,168.15	31.29	1,731.43	17.97	31,121.92
2007	72,048.00	28.17	2,557.77	18.12	46,350.15
2017	10,560,528.94	19.79	533,664.71	18.43	9,832,858.80
2018	271,863.67	18.91	14,377.39	18.45	265,304.98
Total	11,062,788.88	19.94	554,899.80	18.42	10,219,640.77

Gibson Common 1-5

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2038

1938	128.83	54.94	2.35	9.26	21.72
1940	298.32	54.89	5.43	9.79	53.23
1945	3,912.58	54.69	71.55	11.02	788.74
1946	93.60	54.62	1.71	11.25	19.28
1947	31,587.01	54.56	578.97	11.48	6,644.93
1949	200.44	54.40	3.68	11.91	43.88
1950	11,638.69	54.30	214.33	12.12	2,597.20
1951	5,708.24	54.20	105.32	12.32	1,297.60
1952	1,677.72	54.09	31.02	12.52	388.32
1954	554.88	53.83	10.31	12.90	132.98
1955	540.09	53.69	10.06	13.08	131.63
1956	366.02	53.53	6.84	13.26	90.69
1957	71.62	53.36	1.34	13.44	18.04
1958	304.10	53.19	5.72	13.61	77.82
1959	102.19	52.99	1.93	13.78	26.57
1961	995.31	52.57	18.93	14.10	266.89
1964	1,315.47	51.84	25.37	14.55	369.20
1965	307.72	51.57	5.97	14.69	87.67
1966	208.84	51.29	4.07	14.83	60.40
1967	948.21	50.99	18.59	14.97	278.38

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	1,653.85	50.68	32.63	15.10	492.88
1969	710.92	50.36	14.12	15.23	215.08
1970	840.33	50.02	16.80	15.36	258.08
1971	1,582.98	49.66	31.87	15.49	493.57
1972	2,392.44	49.30	48.53	15.61	757.34
1973	16,255.50	48.91	332.33	15.72	5,225.09
1974	215,453.56	48.52	4,440.71	15.84	70,328.98
1975	392,376.91	48.11	8,156.30	15.95	130,083.71
1976	15,319.28	47.68	321.28	16.06	5,158.87
1977	130,601.99	47.24	2,764.45	16.16	44,681.57
1978	703,750.21	46.79	15,040.52	16.26	244,634.00
1979	543,239.41	46.32	11,727.16	16.37	191,915.25
1980	161,812.89	45.84	3,529.79	16.46	58,107.88
1981	502,369.23	45.35	11,078.28	16.56	183,416.64
1982	1,229,589.38	44.84	27,422.54	16.65	456,527.13
1983	676,975.62	44.32	15,275.95	16.74	255,657.12
1984	131,154.36	43.78	2,995.71	16.82	50,394.09
1985	282,582.53	43.23	6,536.45	16.91	110,502.11
1986	302,542.95	42.67	7,090.34	16.99	120,438.08
1987	296,617.93	42.09	7,046.46	17.06	120,241.91
1988	400,950.60	41.51	9,659.90	17.14	165,565.23
1989	891,243.24	40.91	21,787.51	17.21	374,998.89
1990	583,769.61	40.29	14,488.05	17.28	250,380.87
1991	2,285,043.53	39.67	57,604.27	17.35	999,405.76
1992	945,035.47	39.03	24,212.65	17.41	421,651.60
1993	367,841.71	38.38	9,583.82	17.48	167,496.43
1994	726,567.05	37.72	19,261.73	17.54	337,784.43
1995	814,551.34	37.05	21,986.05	17.59	386,828.85
1996	739,693.90	36.37	20,340.74	17.65	359,005.72
1997	962,803.58	35.67	26,991.41	17.70	477,816.14

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	540,750.51	34.97	15,465.25	17.75	274,556.54
1999	521,421.64	34.25	15,224.11	17.80	271,012.00
2000	314,108.84	33.52	9,369.78	17.85	167,227.05
2001	726,747.01	32.79	22,165.48	17.89	396,580.75
2002	129,273.50	32.04	4,034.61	17.93	72,357.44
2004	5,481,979.17	30.52	179,621.02	18.01	3,235,596.87
2005	892,826.97	29.74	30,016.11	18.05	541,804.08
2007	31,063.21	28.17	1,102.77	18.12	19,983.68
2008	201,530.48	27.37	7,364.07	18.15	133,694.64
2010	127,169.29	25.74	4,940.88	18.22	90,020.49
2012	1,777,170.95	24.08	73,812.37	18.28	1,349,352.41
2013	878,425.05	23.23	37,807.17	18.31	692,277.08
2014	322,504.45	22.38	14,407.73	18.34	264,238.83
2015	793,781.12	21.53	36,874.88	18.37	677,351.49
2016	3,512,152.11	20.66	169,988.22	18.40	3,127,276.60
2017	36,049.64	19.79	1,821.73	18.43	33,565.65
2018	2,084,855.20	18.91	110,256.67	18.45	2,034,558.20
Total	32,758,091.32	30.19	1,085,214.71	17.86	19,385,312.32

Gibson Common 3-4

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

1978	70,032.75	44.84	1,561.88	13.50	21,081.78
1979	11,601.92	44.32	261.80	13.56	3,550.38
1981	32,580.97	43.23	753.63	13.68	10,312.28
Total	114,215.64	44.32	2,577.32	13.56	34,944.44

DEI
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>

Gibson Common 4-5

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

1996	12,729.18	33.52	379.71	14.37	5,454.64
Total	12,729.18	33.52	379.71	14.37	5,454.64

Account

Total	125,204,525.06	22.78	5,495,701.01	11.89	65,340,438.95
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Composite Average Remaining Life ... 11.9 Years

DEI
Electric Division
316.20 Misc. Power Plant Equip. - Edwardsport IGCC
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>

Edwardsport IGCC

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 2045

2013	3,312,052.92	28.96	114,362.37	24.20	2,767,458.03
2014	389,524.24	28.17	13,828.49	24.26	335,416.05
2015	695,272.48	27.37	25,405.78	24.31	617,629.22
2016	583,792.86	26.56	21,982.95	24.36	535,596.28
2017	9,670,683.03	25.74	375,733.23	24.42	9,174,383.53
2018	1,220,778.77	24.91	49,004.58	24.47	1,199,114.59
Total	15,872,104.30	26.44	600,317.39	24.37	14,629,597.70

All Locations

Interim Survivor Curve: Iowa 55 RI
Probable Retirement Year: 0

2018	0.01	55.00	0.00	54.63	0.01
Total	0.01	55.00	0.00	54.63	0.01

Account

Total	15,872,104.31	26.44	600,317.39	24.37	14,629,597.71
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Composite Average Remaining Life ... 24.4 Years

DEI
Electric Division
331.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
Markland					
<i>Interim Survivor Curve: Iowa 105 R3</i>					
<i>Probable Retirement Year: 2061</i>					
1967	2,261,814.09	86.60	26,116.69	37.90	989,761.87
1973	905.41	82.31	11.00	38.82	427.00
1974	6,019.71	81.56	73.80	38.96	2,875.19
1978	718.14	78.48	9.15	39.46	361.12
1980	547.68	76.88	7.12	39.69	282.76
1981	15,986.74	76.08	210.14	39.80	8,364.39
1984	801.11	73.61	10.88	40.11	436.56
1988	7,036.66	70.23	100.20	40.48	4,056.22
1992	85,769.31	66.75	1,284.94	40.80	52,430.94
1995	114,821.26	64.09	1,791.63	41.02	73,491.48
1996	134,424.88	63.19	2,127.30	41.09	87,402.27
1997	294,833.74	62.29	4,733.32	41.15	194,778.87
1999	126,647.94	60.47	2,094.29	41.27	86,435.65
2005	88,611.92	54.93	1,613.12	41.59	67,088.01
2007	4,231.31	53.06	79.75	41.68	3,323.89
2011	501,215.42	49.27	10,172.03	41.84	425,589.29
2015	214,597.70	45.45	4,721.76	41.97	198,189.50
2017	233,655.31	43.52	5,368.60	42.03	225,654.53
Total	4,092,638.33	67.62	60,525.73	40.00	2,420,949.53
Account					
Total	4,092,638.33	67.62	60,525.73	40.00	2,420,949.53

Composite Average Remaining Life ... 40.0 Years

DEI
Electric Division
332.00 Reservoirs, Dams and Waterways
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
Markland					
<i>Interim Survivor Curve: Iowa 80 R3</i>					
<i>Probable Retirement Year: 2061</i>					
1967	10,826,858.34	76.98	140,644.88	30.52	4,292,044.26
1996	757,871.09	61.16	12,390.88	39.31	487,142.83
1998	26,286.99	59.60	441.03	39.64	17,480.90
2000	7,906.19	58.00	136.31	39.93	5,443.35
2002	5,209.78	56.36	92.44	40.20	3,716.41
2003	5,543.36	55.53	99.83	40.33	4,026.54
2005	1,000.25	53.83	18.58	40.57	753.83
2006	43,193.00	52.97	815.38	40.68	33,170.15
2007	288,889.73	52.11	5,544.19	40.79	226,133.29
2008	2,109,424.38	51.23	41,172.97	40.89	1,683,508.35
2009	19,532.46	50.35	387.91	40.99	15,898.64
2010	1,807.90	49.47	36.55	41.08	1,501.31
2011	32,482.13	48.57	668.74	41.17	27,528.66
2015	99.99	44.94	2.22	41.48	92.28
2017	2,098,514.01	43.09	48,695.77	41.61	2,026,089.47
Total	16,224,619.60	64.60	251,147.69	35.14	8,824,530.26

All Locations

Interim Survivor Curve: Iowa 80 R3
Probable Retirement Year: 0

2018	0.01	80.00	0.00	79.51	0.01
Total	0.01	80.00	0.00	79.51	0.01

DEI
Electric Division
332.00 Reservoirs, Dams and Waterways
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	16,224,619.61	64.60	251,147.69	35.14	8,824,530.27
Composite Average Remaining Life ...			35.1 Years		

DEI
Electric Division
333.00 Waterways, Turbines and Generators
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Markland

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2061

1967	1,490,234.17	59.89	24,880.88	18.60	462,840.43
1980	5,157.29	59.02	87.38	26.08	2,279.07
1991	418,851.94	56.57	7,404.29	31.94	236,505.93
1992	252,130.59	56.23	4,483.92	32.41	145,322.66
1994	114,288.65	55.49	2,059.72	33.30	68,595.89
1995	215,968.05	55.08	3,920.75	33.73	132,247.67
1998	78,342.15	53.74	1,457.81	34.92	50,911.67
1999	279,540.38	53.25	5,249.74	35.29	185,271.45
2000	382,756.30	52.74	7,257.99	35.65	258,728.55
2001	317,043.62	52.20	6,073.35	35.99	218,573.91
2002	227,723.68	51.65	4,409.11	36.32	160,118.92
2003	33,078.79	51.07	647.66	36.63	23,723.82
2007	13,394.44	48.59	275.67	37.76	10,408.82
2010	110,725.44	46.54	2,379.13	38.48	91,545.86
2017	1,282,240.97	41.25	31,085.86	39.81	1,237,393.57
2018	46,235,805.76	40.44	1,143,258.30	39.96	45,685,135.50
Total	51,457,282.22	41.33	1,244,931.57	39.34	48,969,603.71

All Locations

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 0

2018	0.01	60.00	0.00	59.53	0.01
Total	0.01	60.00	0.00	59.53	0.01

DEI
Electric Division
333.00 Waterways, Turbines and Generators
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	51,457,282.23	41.33	1,244,931.57	39.34	48,969,603.72
Composite Average Remaining Life ...			39.3 Years		

DEI
Electric Division
334.00 Accessory Electrical Equip.
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
Markland					
<i>Interim Survivor Curve: Iowa 60 R3</i>					
<i>Probable Retirement Year: 2061</i>					
1967	170,573.44	59.99	2,843.21	16.65	47,351.77
1970	7,433.57	59.97	123.95	18.49	2,292.05
1972	6,057.06	59.94	101.05	19.77	1,997.31
1973	14,149.09	59.92	236.13	20.41	4,819.90
1982	134,468.24	59.37	2,265.10	26.36	59,707.39
1986	11,634.00	58.78	197.93	28.91	5,723.03
2001	6,580.21	53.37	123.29	36.51	4,500.97
2004	10,801.03	51.63	209.22	37.56	7,857.79
2005	22,473.46	51.00	440.67	37.87	16,689.74
2015	70,872.90	43.70	1,621.71	40.25	65,272.34
2018	2,963,788.86	41.22	71,896.23	40.73	2,928,214.11
Total	3,418,831.86	42.70	80,058.49	39.28	3,144,426.40
All Locations					
<i>Interim Survivor Curve: Iowa 60 R3</i>					
<i>Probable Retirement Year: 0</i>					
2018	0.01	60.00	0.00	59.51	0.01
Total	0.01	60.00	0.00	59.51	0.01
Account					
Total	3,418,831.87	42.70	80,058.49	39.28	3,144,426.41

Composite Average Remaining Life ... 39.3 Years

DEI
Electric Division
335.00 Misc. Power Plant Equip.

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
Markland					
<i>Interim Survivor Curve: Iowa 40 R2</i>					
<i>Probable Retirement Year: 2061</i>					
1967	41,164.90	40.00	1,029.12	6.52	6,709.91
1968	893.07	40.00	22.33	6.85	152.95
1971	1,313.39	40.00	32.83	7.91	259.70
1974	826.48	40.00	20.66	9.08	187.57
1975	822.75	40.00	20.57	9.50	195.30
1978	2,738.75	40.00	68.47	10.83	741.72
1979	1,672.47	40.00	41.81	11.31	472.80
1980	1,800.00	40.00	45.00	11.80	530.94
1981	10,895.32	40.00	272.38	12.30	3,351.23
1982	2,731.33	40.00	68.28	12.82	875.68
1987	304.04	40.00	7.60	15.64	118.90
1990	2,236.22	40.00	55.91	17.50	978.47
1998	9,127.54	39.88	228.89	22.87	5,235.77
1999	189,454.82	39.83	4,756.23	23.57	112,084.68
2001	53,010.54	39.71	1,334.92	24.95	33,302.62
2002	5,947.37	39.63	150.07	25.63	3,847.01
2003	175,817.49	39.54	4,447.07	26.32	117,029.26
2004	13,958.89	39.42	354.06	26.99	9,557.04
2006	12,179.44	39.15	311.10	28.32	8,810.15
2008	15,255.53	38.79	393.26	29.60	11,641.49
2009	12,239.42	38.58	317.24	30.22	9,588.42
2011	162,683.80	38.09	4,271.49	31.42	134,230.16
2012	40,925.04	37.80	1,082.66	32.00	34,645.69
2016	170,021.14	36.39	4,672.04	34.12	159,412.07
2018	553,169.47	35.52	15,571.97	35.07	546,039.94

DEI
Electric Division
335.00 Misc. Power Plant Equip.

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	1,481,189.21	37.43	39,575.97	30.32	1,199,999.47

All Locations

Interim Survivor Curve: Iowa 40 R2
Probable Retirement Year: 0

2018	0.01	40.00	0.00	39.55	0.01
Total	0.01	40.00	0.00	39.55	0.01

Account

Total	1,481,189.22	37.43	39,575.97	30.32	1,199,999.48
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Composite Average Remaining Life ... 30.3 Years

DEI
Electric Division
341.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Noblesville CT Unit 3

Interim Survivor Curve: Iowa 55 R2.5
Probable Retirement Year: 2034

2003	3,155,726.18	29.87	105,646.86	14.97	1,581,726.80
2011	7,816.11	22.51	347.23	15.19	5,275.46
Total	3,163,542.29	29.85	105,994.09	14.97	1,587,002.26

Noblesville CT Unit 4

Interim Survivor Curve: Iowa 55 R2.5
Probable Retirement Year: 2034

2003	3,156,016.71	29.87	105,656.59	14.97	1,581,872.42
2011	7,258.22	22.51	322.45	15.19	4,898.91
Total	3,163,274.93	29.85	105,979.04	14.97	1,586,771.34

Noblesville CT Unit 5

Interim Survivor Curve: Iowa 55 R2.5
Probable Retirement Year: 2034

2003	3,155,826.39	29.87	105,650.22	14.97	1,581,777.03
2006	19,327.13	27.16	711.67	15.07	10,722.83
2011	7,623.67	22.51	338.68	15.19	5,145.57
Total	3,182,777.19	29.83	106,700.57	14.97	1,597,645.43

Noblesville

Interim Survivor Curve: Iowa 55 R2.5
Probable Retirement Year: 2034

1924	45,310.94	55.00	823.83	2.02	1,667.55
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DEI
Electric Division
341.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
1925	36,886.68	55.00	670.67	2.29	1,534.94
1928	407.74	55.00	7.41	3.11	23.09
1929	372.92	55.00	6.78	3.36	22.80
1947	185.83	54.92	3.38	7.05	23.87
1950	3,378,750.57	54.84	61,609.45	7.62	469,257.31
1951	1,524.10	54.80	27.81	7.80	217.03
1952	59.36	54.76	1.08	7.99	8.67
1953	15,790.24	54.71	288.63	8.19	2,362.80
1954	7,816.98	54.65	143.04	8.38	1,199.00
1958	605.29	54.31	11.15	9.20	102.50
1959	3,016.68	54.20	55.66	9.41	523.63
1960	785.93	54.07	14.54	9.62	139.84
1965	723.84	53.18	13.61	10.70	145.58
1968	1,320.86	52.42	25.20	11.32	285.35
1973	20,110.58	50.70	396.68	12.28	4,871.55
1974	12,599.12	50.28	250.57	12.45	3,120.63
1975	32,418.76	49.84	650.41	12.62	8,208.53
1976	3,680.60	49.38	74.54	12.78	952.52
1977	8,545.26	48.89	174.77	12.93	2,259.96
1978	17,402.66	48.38	359.68	13.07	4,702.46
1979	1,713.60	47.85	35.81	13.21	473.12
1980	391.94	47.30	8.29	13.34	110.57
1988	19,237.08	42.13	456.65	14.16	6,465.41
1990	217,090.21	40.66	5,339.58	14.31	76,408.31
1991	117,795.72	39.90	2,952.34	14.38	42,453.65
1992	43,167.53	39.13	1,103.26	14.45	15,937.30
1993	471,330.65	38.34	12,292.89	14.51	178,344.20
1999	11,007.47	33.38	329.78	14.82	4,886.19
2000	106,962.02	32.51	3,289.69	14.86	48,878.92
2001	21,514.60	31.64	679.95	14.90	10,130.07

DEI
Electric Division
341.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
2002	184,187.77	30.76	5,987.89	14.94	89,435.74
2003	5,383,514.27	29.87	180,228.37	14.97	2,698,348.44
2006	93,472.46	27.16	3,441.89	15.07	51,859.17
2008	323,346.58	25.32	12,772.74	15.12	193,151.80
2010	295,001.82	23.45	12,579.94	15.17	190,849.04
2011	97,864.00	22.51	4,347.63	15.19	66,053.00
2012	9,836.43	21.56	456.14	15.21	6,939.64
2013	1,171,470.89	20.61	56,827.24	15.23	865,673.52
2015	380,251.60	18.70	20,331.70	15.27	310,445.30
2016	1,955,115.45	17.74	110,206.24	15.28	1,684,494.10
2017	773,765.38	16.78	46,125.79	15.30	705,727.29
2018	111,902.00	15.81	7,079.53	15.31	108,417.27
Total	15,378,254.41	27.83	552,482.24	14.22	7,857,111.65

Vermillion CT Station

Interim Survivor Curve: Iowa 55 R2.5
Probable Retirement Year: 2043

2000	4,790,051.02	39.90	120,054.14	22.54	2,705,465.39
2007	4,203.83	34.23	122.80	23.23	2,853.06
2008	13,534.46	33.38	405.49	23.31	9,452.92
2012	34,520.83	29.87	1,155.68	23.59	27,260.90
2015	65,669.49	27.16	2,418.11	23.76	57,447.91
2016	51,596.42	26.24	1,966.37	23.81	46,812.91
Total	4,959,576.05	39.32	126,122.60	22.59	2,849,293.10

Cayuga CT Unit 4

Interim Survivor Curve: Iowa 55 R2.5
Probable Retirement Year: 2028



DEI
Electric Division
341.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
1993	5,398,936.07	33.38	161,751.03	9.17	1,483,248.43
2008	177,555.05	19.66	9,031.05	9.38	84,692.55
2009	104,398.26	18.70	5,582.08	9.39	52,394.95
2013	26,256.52	14.83	1,769.95	9.41	16,663.39
2015	28,858.36	12.88	2,240.10	9.43	21,115.79
2016	26,448.56	11.90	2,222.06	9.43	20,957.09
2018	19,806.55	9.94	1,993.40	9.44	18,819.50
Total	5,782,259.37	31.32	184,589.67	9.20	1,697,891.70

Cinap Madison CT 1-8

Interim Survivor Curve: Iowa 55 R2.5
Probable Retirement Year: 2041

2000	9,435,057.57	38.34	246,078.12	20.92	5,147,055.60
2003	309,300.09	35.91	8,613.19	21.19	182,484.45
2005	57,910.66	34.23	1,691.70	21.34	36,105.88
2008	45,450.53	31.64	1,436.42	21.55	30,952.48
2015	107,511.23	25.32	4,246.88	21.91	93,040.98
2016	65,256.75	24.39	2,676.05	21.95	58,733.46
2017	80,500.20	23.45	3,432.82	21.99	75,472.29
Total	10,100,987.03	37.67	268,175.17	20.97	5,623,845.14

Henry County Common CT 1-3

Interim Survivor Curve: Iowa 55 R2.5
Probable Retirement Year: 2038

2001	4,491,777.81	35.08	128,056.67	18.46	2,363,453.61
2005	22,012.60	31.64	695.69	18.69	13,003.98
2006	4,228.10	30.76	137.45	18.74	2,576.40
2010	65,900.00	27.16	2,426.60	18.92	45,915.31

DEI
Electric Division
341.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	72,745.04	24.39	2,983.13	19.03	56,767.91
2015	647,400.48	22.51	28,760.93	19.09	549,085.74
2016	103,146.15	21.56	4,783.16	19.12	91,450.02
Total	5,407,210.18	32.22	167,843.64	18.60	3,122,252.97

Cayuga Diesel

Interim Survivor Curve: Iowa 55 R2.5
Probable Retirement Year: 2028

1972	5,514.86	48.38	113.98	8.30	945.76
Total	5,514.86	48.38	113.98	8.30	945.76

Wheatland CT Unit 1

Interim Survivor Curve: Iowa 55 R2.5
Probable Retirement Year: 2043

2005	28,000.00	35.91	779.73	23.06	17,980.12
Total	28,000.00	35.91	779.73	23.06	17,980.12

Wheatland CT Unit 2

Interim Survivor Curve: Iowa 55 R2.5
Probable Retirement Year: 2043

2005	28,000.00	35.91	779.73	23.06	17,980.12
Total	28,000.00	35.91	779.73	23.06	17,980.12

Wheatland CT Unit 3

Interim Survivor Curve: Iowa 55 R2.5
Probable Retirement Year: 2043

DEI
Electric Division
341.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	28,000.00	35.91	779.73	23.06	17,980.12
Total	28,000.00	35.91	779.73	23.06	17,980.12

Wheatland CT Unit 4

Interim Survivor Curve: Iowa 55 R2.5
Probable Retirement Year: 2043

2005	28,000.00	35.91	779.73	23.06	17,980.12
Total	28,000.00	35.91	779.73	23.06	17,980.12

Wheatland Common CT 1-4

Interim Survivor Curve: Iowa 55 R2.5
Probable Retirement Year: 2043

2007	47,753.33	34.23	1,394.98	23.23	32,409.25
2010	85,041.74	31.64	2,687.67	23.46	63,048.75
2013	853.94	28.97	29.47	23.65	696.99
2014	96,430.08	28.07	3,435.50	23.70	81,436.60
2015	358,695.95	27.16	13,208.08	23.76	313,788.55
2016	647,160.64	26.24	24,663.69	23.81	587,162.35
2017	53,191.15	25.32	2,101.14	23.85	50,119.80
2018	62,535.57	24.39	2,564.46	23.90	61,284.27
Total	1,351,662.40	26.99	50,084.98	23.76	1,189,946.57

Account

Total	52,607,058.71	31.48	1,671,204.89	16.27	27,184,626.39
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Composite Average Remaining Life ... 16.3 Years

DEI
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, 2018
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)

Noblesville CT Unit 3

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2034

2006	17,556.79	27.28	643.59	15.14	9,745.27
2014	80,524.17	19.70	4,086.78	15.29	62,471.72
Total	98,080.96	20.73	4,730.37	15.27	72,216.99

Noblesville CT Unit 4

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2034

2006	42,764.87	27.28	1,567.66	15.14	23,737.55
2018	113,223.20	15.83	7,152.81	15.34	109,697.62
Total	155,988.07	17.89	8,720.47	15.30	133,435.17

Noblesville CT Unit 5

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2034

2006	38,802.17	27.28	1,422.40	15.14	21,537.97
2017	1,770,224.78	16.80	105,357.36	15.32	1,614,581.07
2018	113,740.76	15.83	7,185.50	15.34	110,199.07
Total	1,922,767.71	16.87	113,965.27	15.32	1,746,318.11

Noblesville Common 3-5

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2034

2003	6,686,286.62	30.04	222,568.66	15.07	3,353,863.06
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DEI
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, 2018
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	6,686,286.62	30.04	222,568.66	15.07	3,353,863.06

Noblesville

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2034

2011	73,300.21	22.58	3,246.92	15.24	49,481.84
2014	29,634.17	19.70	1,504.00	15.29	22,990.58
2016	48,819.86	17.77	2,746.97	15.31	42,063.99
2017	33,481.00	16.80	1,992.67	15.32	30,537.25
2018	46,922.26	15.83	2,964.29	15.34	45,461.18
Total	232,157.50	18.64	12,454.85	15.30	190,534.84

Vermillion CT Station

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2043

2000	19,240,512.88	40.44	475,754.14	22.94	10,912,523.49
2013	7,617.13	29.13	261.52	23.78	6,220.23
2015	1,281,308.00	27.28	46,969.76	23.87	1,121,184.81
2017	158,100.83	25.41	6,221.62	23.95	148,985.48
Total	20,687,538.84	39.09	529,207.04	23.03	12,188,914.01

Cayuga CT Unit 4

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2028

1993	2,607,485.37	33.64	77,518.27	9.24	716,216.98
2003	24,593.86	24.47	1,005.04	9.36	9,405.14
2012	29,489.65	15.83	1,862.99	9.42	17,550.75

DEI
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, 2018
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	27,948.99	14.85	1,881.62	9.43	17,735.93
Total	2,689,517.87	32.69	82,267.93	9.25	760,908.80

Cinap Madison CT 1-8

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2041

2000	9,188,161.96	38.80	236,824.56	21.24	5,029,398.54
2003	61,151.37	36.26	1,686.64	21.44	36,161.28
2017	38,637.67	23.52	1,642.41	22.06	36,226.97
Total	9,287,951.00	38.68	240,153.62	21.24	5,101,786.79

Henry County Common CT 1-3

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2038

2001	493,440.36	35.39	13,942.41	18.66	260,175.73
2010	98,704.31	27.28	3,618.27	19.02	68,805.94
2014	23,845.62	23.52	1,013.63	19.13	19,386.60
2018	192,850.54	19.70	9,787.59	19.21	188,043.59
Total	808,840.83	28.52	28,361.91	18.91	536,411.86

Cayuga Diesel

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2028

1972	25,530.44	49.87	511.96	8.64	4,423.84
Total	25,530.44	49.87	511.96	8.64	4,423.84

DEI
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, 2018
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>

Wheatland CT Unit 1

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2043

2005	110,000.00	36.26	3,033.96	23.33	70,787.53
Total	110,000.00	36.26	3,033.96	23.33	70,787.53

Wheatland CT Unit 2

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2043

2005	11,893.43	36.26	328.04	23.33	7,653.70
2014	133,510.25	28.21	4,733.45	23.83	112,793.25
Total	145,403.68	28.73	5,061.49	23.80	120,446.94

Wheatland CT Unit 3

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2043

2005	110,000.00	36.26	3,033.96	23.33	70,787.53
Total	110,000.00	36.26	3,033.96	23.33	70,787.53

Wheatland CT Unit 4

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2043

2005	110,000.00	36.26	3,033.96	23.33	70,787.53
Total	110,000.00	36.26	3,033.96	23.33	70,787.53

DEI
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, 2018
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>

Wheatland Common CT 1-4

Interim Survivor Curve: Iowa 60 R2.5
Probable Retirement Year: 2043

2005	762,137.09	36.26	21,020.83	23.33	490,452.76
Total	762,137.09	36.26	21,020.83	23.33	490,452.76

Account

Total	43,832,200.61	34.29	1,278,126.26	19.49	24,912,075.79
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Composite Average Remaining Life ... 19.5 Years

DEI
Electric Division
343.00 Prime Movers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
Noblesville CT Unit 3					
<i>Interim Survivor Curve: Iowa 40 RI.5</i>					
<i>Probable Retirement Year: 2034</i>					
2001	327.34	28.87	11.34	13.87	157.28
2003	36,283,428.90	27.49	1,320,084.66	14.04	18,530,107.57
2005	4,617.49	26.03	177.38	14.18	2,515.73
2006	896,941.99	25.28	35,478.56	14.25	505,544.53
2008	116,927.30	23.74	4,926.14	14.37	70,789.48
2009	68,134.47	22.94	2,969.77	14.43	42,839.32
2010	105,963.77	22.14	4,786.90	14.48	69,301.54
2011	278,232.45	21.32	13,052.07	14.53	189,598.07
2013	818,673.25	19.64	41,676.63	14.62	609,183.83
2015	2,887,691.69	17.93	161,091.78	14.70	2,367,843.32
2017	1,944,008.48	16.17	120,239.93	14.77	1,776,319.77
2018	26,362.14	15.27	1,725.87	14.81	25,556.75
Total	43,431,309.27	25.45	1,706,221.03	14.18	24,189,757.20

Noblesville CT Unit 4

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2034

2001	327.34	28.87	11.34	13.87	157.28
2003	33,639,313.14	27.49	1,223,884.91	14.04	17,179,745.96
2005	56,966.11	26.03	2,188.33	14.18	31,036.58
2006	642,192.85	25.28	25,401.95	14.25	361,959.95
2008	176,987.72	23.74	7,456.48	14.37	107,150.93
2010	475,398.01	22.14	21,476.06	14.48	310,915.83
2011	227,693.43	21.32	10,681.25	14.53	155,158.88
2013	6,648,859.81	19.64	338,477.03	14.62	4,947,490.24

DEI
Electric Division
343.00 Prime Movers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
2015	30,585.71	17.93	1,706.24	14.70	25,079.61
2016	2,747,955.81	17.05	161,155.55	14.74	2,374,936.03
2017	1,751,015.79	16.17	108,303.03	14.77	1,599,974.48
2018	2,158,068.15	15.27	141,284.03	14.81	2,092,137.37
Total	48,555,363.87	23.78	2,042,026.21	14.29	29,185,743.16

Noblesville CT Unit 5

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2034

2003	29,716,216.82	27.49	1,081,152.56	14.04	15,176,203.33
2005	545.14	26.03	20.94	14.18	297.01
2006	1,017,439.49	25.28	40,244.84	14.25	573,460.68
2007	50,940.30	24.52	2,077.86	14.31	29,737.04
2008	149,948.90	23.74	6,317.34	14.37	90,781.24
2009	2,734,912.45	22.94	119,206.21	14.43	1,719,567.20
2010	47,855.12	22.14	2,161.85	14.48	31,297.81
2011	451,696.39	21.32	21,189.38	14.53	307,802.93
2014	6,256,341.58	18.79	332,963.48	14.66	4,880,903.83
2015	30,661.33	17.93	1,710.46	14.70	25,141.61
2016	1,843,874.56	17.05	108,135.15	14.74	1,593,578.80
2017	66,735.05	16.17	4,127.67	14.77	60,978.53
2018	28,750.14	15.27	1,882.21	14.81	27,871.80
Total	42,395,917.27	24.63	1,721,189.95	14.24	24,517,621.80

Noblesville

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2034

1950	13,723.89	40.00	343.09	3.53	1,212.45
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DEI
Electric Division
343.00 Prime Movers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
1953	8,670.60	40.00	216.76	4.24	918.25
1954	179.20	40.00	4.48	4.48	20.07
1955	7,864.12	40.00	196.60	4.74	931.29
1956	4,747.55	40.00	118.69	4.99	592.28
1961	5,828.19	39.98	145.78	6.27	913.40
1966	1,051.13	39.89	26.35	7.50	197.69
1972	16,587.32	39.55	419.39	8.92	3,739.10
1977	1,721.41	38.94	44.21	10.05	444.25
1980	6,661.09	38.37	173.62	10.70	1,857.64
1982	25,683.77	37.89	677.88	11.11	7,534.52
1988	37,194.43	35.92	1,035.39	12.23	12,665.80
1989	33,227.99	35.51	935.61	12.40	11,599.01
1993	6,141.21	33.65	182.51	12.99	2,370.84
1996	39,696.07	32.01	1,240.02	13.37	16,574.78
1997	154,104.30	31.42	4,903.99	13.48	66,101.07
1998	3,461.86	30.82	112.34	13.59	1,526.29
1999	304,472.15	30.19	10,086.20	13.69	138,048.98
2000	538,418.81	29.54	18,227.33	13.78	251,220.58
2001	203,605.19	28.87	7,051.88	13.87	97,826.36
2003	20,784,865.55	27.49	756,206.98	14.04	10,614,922.74
2004	210,740.69	26.77	7,873.21	14.11	111,109.86
2005	1,445.65	26.03	55.53	14.18	787.63
2006	37,972.28	25.28	1,501.99	14.25	21,402.36
2007	174,921.02	24.52	7,135.03	14.31	102,112.33
2008	1,046,852.58	23.74	44,103.82	14.37	633,779.73
2009	995,080.03	22.94	43,372.40	14.43	625,653.29
2010	185,643.79	22.14	8,386.44	14.48	121,413.20
2011	5,657,440.28	21.32	265,394.31	14.53	3,855,192.84
2012	1,366,868.58	20.49	66,721.96	14.57	972,336.48
2013	149,649.91	19.64	7,618.31	14.62	111,356.16

DEI
Electric Division
343.00 Prime Movers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
2014	197,229.40	18.79	10,496.58	14.66	153,869.11
2015	286,867.40	17.93	16,003.09	14.70	235,224.92
2016	1,746,734.36	17.05	102,438.31	14.74	1,509,624.85
2017	2,583,339.57	16.17	159,783.54	14.77	2,360,502.63
2018	310,597.18	15.27	20,334.12	14.81	301,108.18
Total	37,149,288.55	23.76	1,563,567.73	14.29	22,346,690.99

Vermillion CT Station

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2043

2000	8,147,718.64	34.63	235,294.56	19.60	4,612,557.87
2016	842,683.17	24.52	34,373.07	22.29	766,134.91
2017	85,423.88	23.74	3,598.90	22.39	80,591.03
2018	3,007,339.19	22.94	131,080.44	22.49	2,948,400.75
Total	12,083,164.88	29.88	404,346.96	20.79	8,407,684.56

Cayuga CT Unit 4

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2028

1993	23,279,378.68	30.19	771,172.05	8.63	6,653,470.12
1998	477,093.74	26.77	17,824.08	8.84	157,621.22
1999	236,934.36	26.03	9,101.73	8.88	80,810.77
2000	2,305,980.04	25.28	91,213.10	8.91	812,912.12
2008	129,478.02	18.79	6,890.84	9.11	62,800.74
2009	1,614,012.48	17.93	90,038.75	9.13	822,250.37
2012	21,020.14	15.27	1,376.14	9.18	12,636.41
2016	275,901.34	11.62	23,748.61	9.24	219,415.68
2017	17,833.42	10.68	1,669.20	9.25	15,442.93

DEI
Electric Division
343.00 Prime Movers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	28,357,632.22	27.99	1,013,034.51	8.72	8,837,360.37

Cinap Madison CT Unit 5

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2041

2018	49,513.97	21.32	2,322.73	20.86	48,461.21
Total	49,513.97	21.32	2,322.73	20.86	48,461.21

Cinap Madison CT Unit 6

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2041

2010	1,600,100.85	27.49	58,215.79	20.08	1,169,104.83
2018	3,316,427.26	21.32	155,575.82	20.86	3,245,913.53
Total	4,916,528.11	23.00	213,791.61	20.65	4,415,018.36

Cinap Madison CT Unit 7

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2041

2010	1,593,245.69	27.49	57,966.38	20.08	1,164,096.15
Total	1,593,245.69	27.49	57,966.38	20.08	1,164,096.15

Cinap Madison CT Unit 8

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2041

2015	3,185,257.49	23.74	134,194.66	20.61	2,765,401.01
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DEI
Electric Division
343.00 Prime Movers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	3,185,257.49	23.74	134,194.66	20.61	2,765,401.01

Cinap Madison CT 1-8

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2041

2000	142,577,574.42	33.65	4,237,262.33	18.48	78,318,311.80
2003	42,251,658.13	32.01	1,319,851.20	19.06	25,150,888.18
2007	547,615.70	29.54	18,538.67	19.69	365,040.12
2008	3,692,688.73	28.87	127,896.47	19.83	2,536,032.49
2009	5,237.80	28.19	185.82	19.96	3,708.71
2014	6,975,318.16	24.52	284,523.39	20.51	5,836,506.12
2016	10,211,464.96	22.94	445,085.57	20.70	9,212,042.66
2017	8,109,899.76	22.14	366,363.91	20.78	7,613,913.34
2018	2,899,963.91	21.32	136,039.25	20.86	2,838,305.00
Total	217,271,421.57	31.33	6,935,746.61	19.01	131,874,748.42

Henry County CT Unit 3

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2038

2010	339,716.58	25.28	13,437.50	17.77	238,818.65
Total	339,716.58	25.28	13,437.50	17.77	238,818.65

Henry County Common CT 1-3

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2038

2001	27,276,787.54	31.42	868,016.10	16.76	14,547,432.17
2006	5,287.89	28.19	187.59	17.39	3,261.72

DEI
Electric Division
343.00 Prime Movers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	91,743.59	26.77	3,427.51	17.59	60,293.45
2010	1,431,004.32	25.28	56,603.41	17.77	1,005,987.16
2011	2,029,626.99	24.52	82,788.53	17.86	1,478,244.54
2012	840,071.16	23.74	35,392.14	17.93	634,748.26
2013	247,791.46	22.94	10,800.45	18.01	194,507.94
2014	77,542.60	22.14	3,502.98	18.08	63,334.96
2015	5,968,794.58	21.32	280,000.15	18.15	5,081,293.46
2016	5,229,420.97	20.49	255,267.56	18.21	4,648,861.79
2017	2,479,289.27	19.64	126,214.49	18.27	2,306,267.85
2018	1,683,260.82	18.79	89,583.41	18.33	1,642,155.25
Total	47,360,621.19	26.14	1,811,784.32	17.48	31,666,388.54

Wheatland CT Unit 1

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2043

2005	5,772,996.33	32.01	180,336.03	20.69	3,731,822.40
2007	3,805,442.84	30.82	123,490.72	21.06	2,600,434.11
2012	81,804.56	27.49	2,976.26	21.81	64,921.74
2013	178,446.89	26.77	6,666.72	21.94	146,276.25
2014	648,482.10	26.03	24,911.17	22.06	549,621.18
2015	13,808,328.26	25.28	546,188.77	22.18	12,113,741.54
Total	24,295,500.98	27.47	884,569.67	21.71	19,206,817.22

Wheatland CT Unit 2

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2043

2005	14,365,858.84	32.01	448,758.63	20.69	9,286,483.27
2012	2,504,338.82	27.49	91,114.30	21.81	1,987,493.39

DEI
Electric Division
343.00 Prime Movers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	177,526.86	26.77	6,632.35	21.94	145,522.09
2014	62,429.50	26.03	2,398.20	22.06	52,912.14
2017	932,007.97	23.74	39,265.43	22.39	879,279.66
Total	18,042,161.99	30.68	588,168.91	21.00	12,351,690.54

Wheatland CT Unit 3

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2043

2005	14,027,348.58	32.01	438,184.29	20.69	9,067,660.99
2012	81,095.70	27.49	2,950.47	21.81	64,359.17
2013	2,258,640.17	26.77	84,382.13	21.94	1,851,449.59
2015	212,873.77	25.28	8,420.23	22.18	186,749.46
2016	1,491,115.84	24.52	60,822.65	22.29	1,355,664.79
2017	93,494.61	23.74	3,938.92	22.39	88,205.16
Total	18,164,568.67	30.34	598,698.69	21.07	12,614,089.16

Wheatland CT Unit 4

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2043

2005	14,428,474.84	32.01	450,714.61	20.69	9,326,959.96
2008	588,010.05	30.19	19,478.91	21.23	413,455.14
2012	82,755.08	27.49	3,010.84	21.81	65,676.09
2013	2,129,486.01	26.77	79,556.97	21.94	1,745,579.51
2015	178,451.32	25.28	7,058.65	22.18	156,551.40
Total	17,407,177.30	31.09	559,819.98	20.91	11,708,222.10

DEI
Electric Division
343.00 Prime Movers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Wheatland Common CT 1-4

Interim Survivor Curve: Iowa 40 RI.5
Probable Retirement Year: 2043

2005	320,077.50	32.01	9,998.53	20.69	206,906.83
2010	22,355.92	28.87	774.30	21.54	16,674.74
2015	804,559.38	25.28	31,824.37	22.18	705,822.18
2017	143,566.14	23.74	6,048.43	22.39	135,443.89
2018	70,808.81	22.94	3,086.33	22.49	69,421.08
Total	1,361,367.75	26.32	51,731.96	21.93	1,134,268.73

Account

Total	565,959,757.35	27.88	20,302,619.43	17.08	346,672,878.14
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Composite Average Remaining Life ... 17.1 Years

DEI
Electric Division
344.00 Generators

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Noblesville CT Unit 3

Interim Survivor Curve: Iowa 45 S1.5
Probable Retirement Year: 2034

2003	2,392,621.14	29.35	81,513.31	14.37	1,171,258.97
2012	177,844.62	21.56	8,248.37	15.10	124,552.41
Total	2,570,465.76	28.64	89,761.68	14.44	1,295,811.38

Noblesville CT Unit 4

Interim Survivor Curve: Iowa 45 S1.5
Probable Retirement Year: 2034

2003	2,334,686.88	29.35	79,539.57	14.37	1,142,898.44
2004	1,230.00	28.55	43.09	14.47	623.40
2012	111,534.40	21.56	5,172.93	15.10	78,112.44
2015	84,549.93	18.75	4,508.86	15.26	68,798.06
Total	2,532,001.21	28.37	89,264.45	14.46	1,290,432.34

Noblesville CT Unit 5

Interim Survivor Curve: Iowa 45 S1.5
Probable Retirement Year: 2034

2003	2,334,686.88	29.35	79,539.57	14.37	1,142,898.44
2012	116,180.84	21.56	5,388.43	15.10	81,366.55
2014	78,779.60	19.70	3,999.55	15.21	60,835.38
Total	2,529,647.32	28.45	88,927.55	14.45	1,285,100.37

DEI
Electric Division
344.00 Generators

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
Noblesville					
<i>Interim Survivor Curve: Iowa 45 S1.5</i>					
<i>Probable Retirement Year: 2034</i>					
1950	2,683,639.64	45.00	59,640.38	5.49	327,405.48
1953	1,191.61	44.99	26.49	6.20	164.14
1958	9,281.32	44.92	206.60	7.29	1,505.31
1960	408,704.71	44.87	9,108.06	7.70	70,129.67
1969	549,770.69	44.28	12,416.01	9.41	116,889.78
1970	1,312.15	44.16	29.71	9.59	285.04
1976	4,090.55	43.14	94.82	10.62	1,007.18
1979	14,127.72	42.40	333.23	11.11	3,702.88
1988	275,506.46	39.02	7,059.94	12.49	88,161.62
1989	18,756.30	38.54	486.73	12.63	6,147.68
1990	45,743.29	38.02	1,203.01	12.77	15,366.26
1991	571,623.36	37.49	15,247.77	12.91	196,882.20
1992	75,074.96	36.93	2,032.85	13.05	26,526.41
1993	29,471.52	36.35	810.78	13.18	10,688.53
1994	267,491.76	35.75	7,483.16	13.32	99,645.98
1995	590,874.72	35.12	16,824.73	13.45	226,214.45
1998	865.46	33.11	26.14	13.82	361.14
2000	17,809.46	31.66	562.44	14.05	7,901.30
2001	55,871.42	30.91	1,807.41	14.16	25,590.26
2003	19,512,230.68	29.35	664,754.84	14.37	9,551,815.33
2005	91,243.26	27.72	3,291.27	14.56	47,929.36
2007	256,665.56	26.03	9,860.54	14.74	145,333.34
2008	19,468.99	25.16	773.77	14.82	11,468.20
2009	149,252.62	24.28	6,147.35	14.90	91,583.05
2011	62,433.15	22.48	2,777.47	15.04	41,765.78
2012	2,294,141.84	21.56	106,401.52	15.10	1,606,688.40

DEI
Electric Division
344.00 Generators

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)
2015	136,206.71	18.75	7,263.60	15.26	110,831.06
2017	148,857.64	16.84	8,840.00	15.34	135,603.14
2018	3,074,558.86	15.87	193,699.00	15.37	2,977,715.85
Total	31,366,266.41	27.53	1,139,209.64	14.00	15,945,308.80

Vermillion CT Station

Interim Survivor Curve: Iowa 45 S1.5
Probable Retirement Year: 2043

2000	114,338,442.64	37.49	3,049,921.15	20.16	61,486,329.45
2011	18,035.91	30.14	598.37	22.73	13,599.29
2017	387,997.76	25.16	15,420.55	23.66	364,881.58
2018	4,354.99	24.28	179.37	23.78	4,265.31
Total	114,748,831.30	37.42	3,066,119.44	20.18	61,869,075.64

Cayuga CT Unit 4

Interim Survivor Curve: Iowa 45 S1.5
Probable Retirement Year: 2028

1993	7,352,421.64	32.40	226,949.03	8.70	1,974,792.80
2004	1,154.91	23.38	49.39	9.18	453.58
2009	954,796.31	18.75	50,917.18	9.33	475,195.77
2013	1,622,198.37	14.90	108,864.71	9.42	1,025,156.84
Total	9,930,571.23	25.67	386,780.31	8.99	3,475,598.98

Cinap Madison CT 1-8

Interim Survivor Curve: Iowa 45 S1.5
Probable Retirement Year: 2041

2000	61,724,092.28	36.35	1,698,061.16	18.96	32,202,983.04
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DEI
Electric Division
344.00 Generators

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	8,348,057.42	34.47	242,177.31	19.64	4,755,230.75
2004	21,045.59	33.80	622.64	19.85	12,357.55
2008	123,861.80	30.91	4,006.86	20.63	82,642.90
2014	5,485.63	26.03	210.75	21.55	4,541.20
2015	47,920.39	25.16	1,904.54	21.67	41,271.66
2016	62,049.10	24.28	2,555.65	21.78	55,668.47
2017	89,631.67	23.38	3,832.92	21.89	83,885.65
2018	43,968.40	22.48	1,956.03	21.98	42,990.48
Total	70,466,112.28	36.04	1,955,327.88	19.07	37,281,571.71

Henry County Common CT 1-3

Interim Survivor Curve: Iowa 45 S1.5
Probable Retirement Year: 2038

2001	21,923,188.52	33.80	648,603.76	17.17	11,134,562.95
2003	3,122,749.99	32.40	96,390.70	17.50	1,686,960.09
2004	90,494.82	31.66	2,857.94	17.66	50,471.66
2006	51,871.92	30.14	1,720.94	17.96	30,909.06
2010	5,598.36	26.88	208.24	18.49	3,849.70
2011	839.51	26.03	32.25	18.60	599.92
2012	10,216.32	25.16	406.04	18.71	7,596.35
2013	48,334.99	24.28	1,990.80	18.81	37,443.98
2014	917.96	23.38	39.25	18.90	741.96
2016	25,000.00	21.56	1,159.49	19.06	22,104.66
2017	46,304.74	20.63	2,244.12	19.13	42,940.29
2018	46,431.98	19.70	2,357.30	19.20	45,253.43
Total	25,371,949.11	33.47	758,010.84	17.23	13,063,434.06

DEI
Electric Division
344.00 Generators

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Cayuga Diesel

Interim Survivor Curve: Iowa 45 S1.5
Probable Retirement Year: 2028

1972	673,202.44	42.66	15,779.04	7.32	115,529.68
1999	47,268.67	27.72	1,705.05	8.99	15,327.41
2001	188,385.11	26.03	7,237.35	9.07	65,659.83
2005	59,488.45	22.48	2,646.47	9.22	24,394.14
2008	563,146.24	19.70	28,590.30	9.31	266,087.01
2016	335,190.46	11.96	28,030.00	9.46	265,157.76
2018	83,434.82	9.98	8,360.79	9.48	79,254.60
Total	1,950,116.19	21.12	92,349.00	9.00	831,410.43

Wheatland CT Unit 1

Interim Survivor Curve: Iowa 45 S1.5
Probable Retirement Year: 2043

2005	4,059,676.06	34.47	117,771.28	21.44	2,525,018.30
Total	4,059,676.06	34.47	117,771.28	21.44	2,525,018.30

Wheatland CT Unit 2

Interim Survivor Curve: Iowa 45 S1.5
Probable Retirement Year: 2043

2005	4,059,676.06	34.47	117,771.28	21.44	2,525,018.30
Total	4,059,676.06	34.47	117,771.28	21.44	2,525,018.30

DEI
Electric Division
344.00 Generators

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
Wheatland CT Unit 3					
<i>Interim Survivor Curve: Iowa 45 S1.5</i>					
<i>Probable Retirement Year: 2043</i>					
2005	4,059,676.06	34.47	117,771.28	21.44	2,525,018.30
Total	4,059,676.06	34.47	117,771.28	21.44	2,525,018.30
Wheatland CT Unit 4					
<i>Interim Survivor Curve: Iowa 45 S1.5</i>					
<i>Probable Retirement Year: 2043</i>					
2005	4,059,676.06	34.47	117,771.28	21.44	2,525,018.30
Total	4,059,676.06	34.47	117,771.28	21.44	2,525,018.30
Wheatland Common CT 1-4					
<i>Interim Survivor Curve: Iowa 45 S1.5</i>					
<i>Probable Retirement Year: 2043</i>					
2009	3,333.60	31.66	105.28	22.33	2,351.30
2010	9,993.72	30.91	323.29	22.54	7,285.48
2013	10,556.48	28.55	369.81	23.08	8,535.68
2015	12,466.89	26.88	463.73	23.39	10,848.32
2016	62,956.13	26.03	2,418.64	23.53	56,918.20
Total	99,306.82	26.98	3,680.75	23.35	85,938.98
Account Total	277,803,971.87	34.13	8,140,516.68	18.00	146,523,755.90

Composite Average Remaining Life ... 18.0 Years

DEI
Electric Division
344.20 Generators - Solar

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
Crane Solar					
<i>Interim Survivor Curve: Iowa 40 S2</i>					
<i>Probable Retirement Year: 2047</i>					
2017	36,800,103.86	28.50	1,291,395.60	27.00	34,863,023.71
Total	36,800,103.86	28.50	1,291,395.60	27.00	34,863,023.71
All Locations					
<i>Interim Survivor Curve: Iowa 40 S2</i>					
<i>Probable Retirement Year: 0</i>					
2018	0.01	40.00	0.00	39.50	0.01
Total	0.01	40.00	0.00	39.50	0.01
Account					
Total	36,800,103.87	28.50	1,291,395.60	27.00	34,863,023.72
Composite Average Remaining Life ...			27.0 Years		

DEI
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>

Noblesville CT Unit 3

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2034

2003	794,893.28	26.53	29,964.68	13.11	392,691.65
Total	794,893.28	26.53	29,964.68	13.11	392,691.65

Noblesville CT Unit 4

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2034

2003	604,323.46	26.53	22,780.87	13.11	298,546.71
2014	236,327.48	18.74	12,611.41	14.41	181,703.88
Total	840,650.94	23.75	35,392.28	13.57	480,250.59

Noblesville CT Unit 5

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2034

2003	728,560.77	26.53	27,464.18	13.11	359,922.19
2011	91,504.40	21.10	4,335.69	14.07	60,992.30
Total	820,065.17	25.79	31,799.86	13.24	420,914.48

Noblesville

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2034

1950	1,027,604.81	35.00	29,360.17	0.61	17,863.52
1952	5,380.14	35.00	153.72	1.27	195.47
1953	2,670.21	35.00	76.29	1.61	122.81

DEI
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	4,140.35	35.00	118.30	3.28	388.60
1959	2,782.68	35.00	79.51	3.62	287.62
1960	698.80	35.00	19.97	3.95	78.89
1961	5,184.59	35.00	148.13	4.29	634.82
1965	11,988.15	35.00	342.52	5.63	1,929.96
1966	44.82	35.00	1.28	5.97	7.64
1967	22,940.54	34.99	655.55	6.29	4,122.85
1971	4,440.03	34.94	127.07	7.47	949.71
1972	10,383.84	34.91	297.42	7.74	2,302.80
1973	2,944.25	34.88	84.42	8.00	675.45
1976	220.64	34.72	6.36	8.72	55.44
1978	2,178.09	34.56	63.03	9.16	577.56
1980	15,297.64	34.34	445.43	9.57	4,264.93
1981	36,897.42	34.22	1,078.36	9.77	10,536.95
1989	5,592.83	32.59	171.63	11.16	1,915.50
1991	6,510.02	31.99	203.53	11.47	2,333.98
1992	38,213.25	31.65	1,207.20	11.62	14,024.00
1995	18,908.23	30.53	619.38	12.05	7,462.43
2003	734,405.47	26.53	27,684.50	13.11	362,809.58
2010	45,863.15	21.86	2,098.46	13.95	29,276.65
2011	858,601.82	21.10	40,682.51	14.07	572,301.41
2012	74,773.26	20.33	3,677.09	14.18	52,147.06
2013	502,890.98	19.55	25,728.41	14.30	367,798.40
2015	193,504.46	17.91	10,801.40	14.52	156,826.76
2016	551,748.89	17.07	32,315.98	14.63	472,754.96
2018	166,762.18	15.34	10,868.36	14.85	161,363.45
Total	4,353,571.54	23.02	189,115.96	11.88	2,246,009.20

DEI
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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)

Vermillion CT Station

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2043

2009	4,842.01	28.20	171.71	19.70	3,383.21
2011	36,602.05	27.11	1,350.26	20.24	27,330.82
2012	149,033.44	26.53	5,618.04	20.51	115,212.16
2013	270,120.06	25.93	10,419.12	20.77	216,447.85
2014	197,834.60	25.30	7,819.27	21.04	164,513.04
2015	231,998.48	24.65	9,410.03	21.30	200,467.05
2016	28,841.49	23.99	1,202.42	21.57	25,932.03
Total	919,272.13	25.54	35,990.86	20.93	753,286.16

Cayuga CT Unit 4

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2028

1993	4,645,111.05	28.71	161,792.37	8.12	1,313,229.99
2002	2,851.49	23.30	122.40	8.61	1,054.08
2003	14,174.48	22.59	627.57	8.66	5,436.14
2004	7,439.21	21.86	340.38	8.71	2,965.34
2005	8,328.57	21.10	394.63	8.76	3,457.04
2009	31,813.09	17.91	1,775.80	8.95	15,892.04
2010	26,025.86	17.07	1,524.34	8.99	13,710.94
Total	4,735,743.75	28.43	166,577.49	8.14	1,355,745.58

Cinap Madison CT Unit 1

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2041

DEI
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	51,122.51	24.65	2,073.57	19.48	40,399.84
Total	51,122.51	24.65	2,073.57	19.48	40,399.84

Cinap Madison CT Unit 2

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2041

2013	50,087.23	24.65	2,031.58	19.48	39,581.70
Total	50,087.23	24.65	2,031.58	19.48	39,581.70

Cinap Madison CT Unit 6

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2041

2013	46,568.87	24.65	1,888.87	19.48	36,801.30
Total	46,568.87	24.65	1,888.87	19.48	36,801.30

Cinap Madison CT Unit 7

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2041

2013	48,262.40	24.65	1,957.56	19.48	38,139.62
Total	48,262.40	24.65	1,957.56	19.48	38,139.62

Cinap Madison CT Unit 8

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2041

2013	48,377.98	24.65	1,962.25	19.48	38,230.96
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DEI
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	48,377.98	24.65	1,962.25	19.48	38,230.96

Cinap Madison CT 1-8

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2041

2000	9,878,084.17	31.30	315,585.06	16.41	5,178,440.10
2008	11,859.15	27.66	428.68	18.33	7,856.83
2009	49,699.65	27.11	1,833.43	18.56	34,031.85
2010	676,730.16	26.53	25,510.34	18.79	479,448.64
2012	1,216,037.01	25.30	48,063.02	19.25	925,423.71
2013	171,828.70	24.65	6,969.50	19.48	135,788.55
2014	72,527.34	23.99	3,023.71	19.71	59,599.60
2015	242,507.85	23.30	10,409.54	19.94	207,533.29
2017	917,975.61	21.86	42,001.85	20.39	856,230.05
Total	13,237,249.64	29.17	453,825.12	17.37	7,884,352.61

Henry County CT Unit 1

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2038

2013	11,076.38	22.59	490.40	17.38	8,524.65
2016	130,975.47	20.33	6,440.91	17.90	115,306.39
Total	142,051.85	20.49	6,931.31	17.87	123,831.04

Henry County CT Unit 2

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2038

2013	10,908.13	22.59	482.95	17.38	8,395.16
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DEI
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	10,908.13	22.59	482.95	17.38	8,395.16

Henry County CT Unit 3

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2038

2013	10,758.58	22.59	476.33	17.38	8,280.07
Total	10,758.58	22.59	476.33	17.38	8,280.07

Henry County Common CT 1-3

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2038

2001	2,510,120.72	29.66	84,616.83	15.18	1,284,822.22
2003	100,993.49	28.71	3,517.67	15.57	54,754.57
2006	26,332.43	27.11	971.41	16.13	15,664.06
2007	11,705.94	26.53	441.27	16.31	7,196.74
2009	144,432.89	25.30	5,708.61	16.67	95,178.22
2010	76,689.72	24.65	3,110.59	16.85	52,421.35
2016	4,386,516.11	20.33	215,713.43	17.90	3,861,740.80
Total	7,256,791.30	23.10	314,079.82	17.10	5,371,777.95

Cayuga Diesel

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2028

1972	191,154.72	34.56	5,531.73	6.31	34,916.12
1995	8,574.07	27.66	309.93	8.23	2,552.10
2017	672,466.54	10.78	62,378.73	9.29	579,779.42

DEI
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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	872,195.33	12.78	68,220.40	9.05	617,247.64

Wheatland CT Unit 1

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2043

2005	446,361.10	30.11	14,825.61	18.61	275,954.46
2008	41,297.25	28.71	1,438.41	19.43	27,951.80
2015	31,702.57	24.65	1,285.88	21.30	27,393.80
Total	519,360.92	29.59	17,549.90	18.88	331,300.07

Wheatland CT Unit 2

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2043

2005	446,571.28	30.11	14,832.59	18.61	276,084.40
2012	101,171.44	26.53	3,813.81	20.51	78,211.85
2015	31,267.22	24.65	1,268.22	21.30	27,017.62
Total	579,009.94	29.07	19,914.62	19.15	381,313.87

Wheatland CT Unit 3

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2043

2005	446,730.72	30.11	14,837.88	18.61	276,182.97
2008	22,605.23	28.71	787.36	19.43	15,300.22
2015	30,936.98	24.65	1,254.83	21.30	26,732.27
Total	500,272.93	29.64	16,880.07	18.85	318,215.46

DEI
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>

Wheatland CT Unit 4

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2043

2005	150,845.43	30.11	5,010.24	18.61	93,257.39
2008	34,610.13	28.71	1,205.49	19.43	23,425.67
2015	30,792.46	24.65	1,248.97	21.30	26,607.39
Total	216,248.02	28.97	7,464.70	19.20	143,290.44

Wheatland Common CT 1-4

Interim Survivor Curve: Iowa 35 S0.5
Probable Retirement Year: 2043

2005	14,233.34	30.11	472.75	18.61	8,799.50
2013	1,282,987.60	25.93	49,487.64	20.77	1,028,061.03
2015	146,934.99	24.65	5,959.79	21.30	126,964.73
2016	8,751.75	23.99	364.87	21.57	7,868.90
2017	212,517.91	23.30	9,122.23	21.83	199,126.38
Total	1,665,425.59	25.46	65,407.29	20.96	1,370,820.53

Account

Total	37,718,888.03	25.66	1,469,987.44	15.24	22,400,875.93
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Composite Average Remaining Life ... 15.2 Years

DEI
Electric Division
345.20 Accessory Electric Equip. - Solar
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
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>
Crane Solar					
<i>Interim Survivor Curve: Iowa 25 S3</i>					
<i>Probable Retirement Year: 2047</i>					
2017	1,504,180.99	24.28	61,951.08	22.78	1,411,254.37
Total	1,504,180.99	24.28	61,951.08	22.78	1,411,254.37
<i>Account</i>					
Total	1,504,180.99	24.28	61,951.08	22.78	1,411,254.37
Composite Average Remaining Life ...			22.8 Years		

DEI
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, 2018
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>

Noblesville CT Unit 3

Interim Survivor Curve: Iowa 50 RI.5
Probable Retirement Year: 2034

2003	1,776,844.66	28.48	62,392.97	14.55	907,997.41
2008	34,893.73	24.34	1,433.47	14.72	21,107.36
2011	163,516.63	21.75	7,516.90	14.81	111,328.80
Total	1,975,255.02	27.69	71,343.33	14.58	1,040,433.57

Noblesville CT Unit 4

Interim Survivor Curve: Iowa 50 RI.5
Probable Retirement Year: 2034

2003	1,859,393.31	28.48	65,291.62	14.55	950,181.16
2008	35,978.77	24.34	1,478.04	14.72	21,763.70
Total	1,895,372.08	28.39	66,769.66	14.56	971,944.86

Noblesville CT Unit 5

Interim Survivor Curve: Iowa 50 RI.5
Probable Retirement Year: 2034

2003	1,858,961.16	28.48	65,276.44	14.55	949,960.32
2015	54,617.20	18.19	3,002.20	14.91	44,762.99
Total	1,913,578.36	28.03	68,278.64	14.57	994,723.31

Noblesville

Interim Survivor Curve: Iowa 50 RI.5
Probable Retirement Year: 2034

1937	1,386.27	50.00	27.73	5.35	148.37
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DEI
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, 2018
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)
1938	36.96	50.00	0.74	5.58	4.12
1939	238.53	50.00	4.77	5.80	27.69
1940	53.86	49.99	1.08	6.03	6.49
1944	298.13	49.96	5.97	6.92	41.27
1945	691.10	49.95	13.84	7.13	98.70
1946	43.42	49.93	0.87	7.35	6.39
1947	348.97	49.91	6.99	7.56	52.85
1948	1,011.10	49.89	20.27	7.77	157.39
1949	433.61	49.86	8.70	7.97	69.30
1950	102,740.59	49.83	2,061.93	8.17	16,840.56
1951	901.59	49.79	18.11	8.36	151.43
1952	2,472.02	49.74	49.70	8.55	425.07
1953	456.46	49.69	9.19	8.74	80.30
1955	1,034.56	49.56	20.87	9.11	190.13
1956	234.71	49.48	4.74	9.29	44.06
1957	6,380.84	49.39	129.18	9.47	1,222.80
1958	10,553.06	49.30	214.07	9.64	2,063.99
1959	757.03	49.19	15.39	9.82	151.07
1962	47.41	48.79	0.97	10.33	10.04
1963	167.67	48.63	3.45	10.49	36.18
1964	143.17	48.46	2.95	10.66	31.50
1965	68.49	48.27	1.42	10.82	15.36
1966	566.84	48.07	11.79	10.98	129.54
1967	278.32	47.85	5.82	11.14	64.82
1968	2,163.42	47.61	45.44	11.30	513.44
1969	343.35	47.36	7.25	11.45	83.03
1970	532.45	47.09	11.31	11.60	131.20
1971	5,493.01	46.81	117.36	11.75	1,379.15
1972	3,932.55	46.50	84.57	11.90	1,006.01
1973	749.16	46.18	16.22	12.04	195.27

DEI
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, 2018
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	6,708.32	45.84	146.35	12.17	1,781.61
1975	52,932.98	45.48	1,163.91	12.31	14,324.49
1976	5,322.70	45.10	118.02	12.44	1,467.78
1977	3,937.15	44.70	88.07	12.56	1,106.41
1978	1,805.49	44.29	40.77	12.68	517.10
1979	15,914.02	43.85	362.88	12.80	4,645.72
1980	20,298.70	43.40	467.70	12.92	6,040.77
1981	17,863.67	42.93	416.11	13.03	5,420.16
1982	6,369.83	42.44	150.09	13.13	1,970.89
1985	5,598.36	40.86	137.00	13.43	1,839.26
1986	15,390.29	40.30	381.87	13.52	5,161.02
1987	8,805.91	39.73	221.67	13.60	3,015.10
1988	13,200.64	39.13	337.35	13.68	4,616.40
1989	11,020.86	38.52	286.11	13.76	3,937.87
1990	44,823.69	37.89	1,182.89	13.84	16,370.36
1991	29,707.85	37.25	797.50	13.91	11,094.52
1992	11,734.31	36.59	320.66	13.98	4,483.08
1993	604.85	35.92	16.84	14.05	236.51
1994	16,396.33	35.24	465.34	14.11	6,565.59
1997	2,027.56	33.09	61.27	14.28	874.90
1998	4,566.85	32.35	141.15	14.33	2,022.94
1999	29,011.76	31.60	918.04	14.38	13,201.86
2000	120,566.81	30.84	3,909.70	14.43	56,405.18
2001	40,159.58	30.06	1,335.88	14.47	19,331.65
2002	8,475.49	29.28	289.51	14.51	4,201.62
2003	2,107,459.67	28.48	74,002.34	14.55	1,076,947.23
2004	916,629.42	27.67	33,126.63	14.59	483,340.86
2005	6,798.58	26.85	253.18	14.63	3,703.20
2008	38,958.82	24.34	1,600.46	14.72	23,566.35
2009	19,046.92	23.49	810.94	14.75	11,964.98

DEI
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, 2018
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	239,334.75	22.62	10,578.60	14.78	156,384.11
2011	423,079.45	21.75	19,449.07	14.81	288,049.78
2013	144,329.04	19.99	7,220.98	14.86	107,319.16
2015	1,144,673.26	18.19	62,920.34	14.91	938,147.62
2016	875,285.36	17.28	50,639.82	14.93	756,194.95
2017	77,489.84	16.37	4,733.64	14.95	70,790.53
Total	6,630,887.76	23.51	282,015.34	14.65	4,132,419.09

Vermillion CT Station

Interim Survivor Curve: Iowa 50 RI.5
Probable Retirement Year: 2043

2007	1,748.13	32.35	54.03	22.24	1,201.53
2008	2,081.44	31.60	65.86	22.33	1,470.48
2009	13,398.60	30.84	434.49	22.41	9,736.89
2011	20,479.05	29.28	699.52	22.57	15,786.89
2012	290,178.67	28.48	10,189.47	22.64	230,710.62
2013	244,641.93	27.67	8,841.26	22.71	200,811.97
2015	66,131.71	26.03	2,541.08	22.85	58,055.10
2016	483,442.46	25.19	19,193.25	22.91	439,709.79
2017	193,607.36	24.34	7,953.57	22.97	182,695.15
2018	31,794.40	23.49	1,353.67	23.03	31,173.17
Total	1,347,503.75	26.25	51,326.21	22.82	1,171,351.59

Cayuga CT Unit 4

Interim Survivor Curve: Iowa 50 RI.5
Probable Retirement Year: 2028

1993	805,187.28	31.60	25,479.11	8.99	229,118.71
1996	26,536.96	29.28	906.45	9.06	8,208.67

DEI
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, 2018
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)
1999	126,998.87	26.85	4,729.48	9.11	43,085.13
2007	7,970.50	19.99	398.78	9.22	3,676.01
2009	10,028.08	18.19	551.22	9.24	5,093.00
2010	773.42	17.28	44.75	9.25	413.88
2011	9,797.00	16.37	598.47	9.26	5,541.29
2012	1,184.21	15.45	76.65	9.27	710.44
2013	12,915.17	14.52	889.35	9.28	8,250.75
2014	16,477.04	13.59	1,212.53	9.29	11,259.47
2015	8,448.40	12.65	667.85	9.29	6,207.19
2016	201,920.04	11.71	17,249.63	9.30	160,462.93
2017	656.42	10.76	61.03	9.31	568.19
Total	1,228,893.39	23.25	52,865.29	9.13	482,595.66

Cinap Madison CT 1-8

Interim Survivor Curve: Iowa 50 RI.5
Probable Retirement Year: 2041

2003	35,158.93	33.82	1,039.57	20.32	21,119.28
2004	4,006.52	33.09	121.07	20.40	2,470.10
2005	12,944.95	32.35	400.10	20.49	8,196.65
2009	8,717.49	29.28	297.77	20.78	6,188.63
2010	27,386.62	28.48	961.67	20.85	20,050.07
2011	42,614.56	27.67	1,540.07	20.91	32,207.04
2012	8,368.32	26.85	311.64	20.97	6,536.13
2013	49,208.03	26.03	1,890.79	21.03	39,766.56
2014	129,606.08	25.19	5,145.52	21.09	108,506.85
2015	346,583.47	24.34	14,237.97	21.14	301,011.35
2016	779,402.61	23.49	33,183.69	21.19	703,269.65
2017	418,196.16	22.62	18,484.28	21.24	392,663.61

DEI
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, 2018
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	1,862,193.74	23.99	77,614.14	21.16	1,641,985.92

Henry County Common CT 1-3

Interim Survivor Curve: Iowa 50 RI.5
Probable Retirement Year: 2038

2003	22,134.71	31.60	700.42	17.92	12,553.06
2011	62,315.21	25.19	2,473.99	18.35	45,404.54
2012	73,264.33	24.34	3,009.77	18.40	55,369.44
2013	51,949.36	23.49	2,211.79	18.44	40,782.41
2015	11,085.84	21.75	509.62	18.52	9,437.17
2016	644,043.92	20.87	30,853.71	18.56	572,510.12
Total	864,793.37	21.75	39,759.30	18.51	736,056.74

Cayuga Diesel

Interim Survivor Curve: Iowa 50 RI.5
Probable Retirement Year: 2028

1972	311.15	44.29	7.03	8.17	57.42
Total	311.15	44.29	7.03	8.17	57.42

Wheatland CT Unit 1

Interim Survivor Curve: Iowa 50 RI.5
Probable Retirement Year: 2043

2005	477,653.62	33.82	14,123.08	22.05	311,394.78
2014	56,727.85	26.85	2,112.56	22.78	48,126.68
2016	95,454.66	25.19	3,789.67	22.91	86,819.74
Total	629,836.13	31.45	20,025.31	22.29	446,341.19

DEI
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, 2018
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)

Wheatland CT Unit 2

Interim Survivor Curve: Iowa 50 RI.5
Probable Retirement Year: 2043

2005	477,108.17	33.82	14,106.96	22.05	311,039.19
2016	96,554.34	25.19	3,833.32	22.91	87,819.94
Total	573,662.51	31.98	17,940.28	22.23	398,859.13

Wheatland CT Unit 3

Interim Survivor Curve: Iowa 50 RI.5
Probable Retirement Year: 2043

2005	517,232.14	33.82	15,293.33	22.05	337,197.04
2016	98,020.22	25.19	3,891.52	22.91	89,153.22
Total	615,252.36	32.07	19,184.85	22.22	426,350.26

Wheatland CT Unit 4

Interim Survivor Curve: Iowa 50 RI.5
Probable Retirement Year: 2043

2005	475,161.64	33.82	14,049.40	22.05	309,770.19
2016	100,478.71	25.19	3,989.13	22.91	91,389.31
Total	575,640.35	31.91	18,038.53	22.24	401,159.50

Wheatland Common CT 1-4

Interim Survivor Curve: Iowa 50 RI.5
Probable Retirement Year: 2043

2005	1,882,029.54	33.82	55,647.14	22.05	1,226,943.85
2007	97,324.52	32.35	3,008.12	22.24	66,893.54

DEI
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, 2018
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	11,672.42	31.60	369.36	22.33	8,246.25
2009	24,830.25	30.84	805.19	22.41	18,044.37
2011	52,719.52	29.28	1,800.79	22.57	40,640.43
2012	36,450.87	28.48	1,279.95	22.64	28,980.78
2013	209,699.71	27.67	7,578.47	22.71	172,129.99
2014	161,321.24	26.85	6,007.65	22.78	136,861.44
2015	46,852.28	26.03	1,800.28	22.85	41,130.25
2016	811,377.66	25.19	32,212.68	22.91	737,979.65
2017	141,002.58	24.34	5,792.52	22.97	133,055.31
2018	27,243.74	23.49	1,159.92	23.03	26,711.43
Total	3,502,524.33	29.82	117,462.07	22.46	2,637,617.28
Account Total	23,615,704.30	26.16	902,629.98	17.15	15,481,895.54

Composite Average Remaining Life ... 17.2 Years

DEI
Electric Division
350.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80

Survivor Curve: R4

<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)
1910	70,612.99	80.00	882.66	2.93	2,590.27
1917	177.74	80.00	2.22	4.67	10.37
1922	2,577.06	80.00	32.21	6.01	193.57
1923	19,615.24	80.00	245.19	6.27	1,538.20
1924	391,740.71	80.00	4,896.73	6.56	32,107.99
1925	10,449.32	80.00	130.62	6.85	894.24
1926	74,144.78	80.00	926.81	7.14	6,618.96
1927	14,321.76	80.00	179.02	7.43	1,330.53
1928	15,466.58	80.00	193.33	7.74	1,496.43
1929	85,542.58	80.00	1,069.28	8.06	8,615.59
1930	40,560.09	80.00	507.00	8.38	4,250.85
1931	451,167.17	80.00	5,639.56	8.72	49,158.74
1932	2,385.46	80.00	29.82	9.07	270.33
1933	2,013.35	80.00	25.17	9.43	237.29
1934	5,465.31	80.00	68.32	9.81	669.84
1935	227,118.00	80.00	2,838.96	10.20	28,950.68
1936	279.31	80.00	3.49	10.61	37.03
1937	2,207.13	80.00	27.59	11.03	304.39
1938	1,792.02	80.00	22.40	11.48	257.09
1939	1,968.06	80.00	24.60	11.95	293.88
1940	13,188.71	80.00	164.86	12.43	2,049.26
1941	137,190.14	80.00	1,714.87	12.93	22,181.13
1942	183,519.60	80.00	2,293.98	13.46	30,873.33
1943	292,513.99	80.00	3,656.41	14.01	51,229.16
1944	15,079.63	80.00	188.49	14.58	2,747.61
1945	77,666.34	80.00	970.82	15.16	14,718.45
1946	48,520.50	80.00	606.50	15.76	9,559.94

DEI
Electric Division
350.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 Survivor Curve: R4

<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>
1947	67,223.04	80.00	840.28	16.39	13,771.17
1948	56,748.48	80.00	709.35	17.02	12,075.86
1949	134,331.88	80.00	1,679.14	17.67	29,673.22
1950	230,249.93	80.00	2,878.11	18.33	52,758.36
1951	134,869.82	80.00	1,685.86	19.01	32,041.85
1952	468,290.72	80.00	5,853.61	19.69	115,233.16
1953	1,376,702.96	80.00	17,208.70	20.37	350,600.85
1954	510,143.25	80.00	6,376.76	21.07	134,351.39
1955	654,505.97	80.00	8,181.28	21.78	178,172.78
1956	291,217.11	80.00	3,640.20	22.49	81,875.34
1957	405,713.58	80.00	5,071.39	23.21	117,729.51
1958	393,656.73	80.00	4,920.69	23.95	117,828.21
1959	669,125.98	80.00	8,364.03	24.69	206,517.37
1960	302,923.74	80.00	3,786.53	25.44	96,336.87
1961	836,510.07	80.00	10,456.32	26.20	273,974.75
1962	364,906.43	80.00	4,561.31	26.97	123,021.27
1963	236,971.47	80.00	2,962.13	27.75	82,210.78
1964	575,794.98	80.00	7,197.40	28.54	205,433.39
1965	88,460.24	80.00	1,105.75	29.34	32,443.01
1966	195,972.96	80.00	2,449.65	30.15	73,849.09
1967	500,595.87	80.00	6,257.42	30.97	193,774.15
1968	56,773.13	80.00	709.66	31.79	22,562.06
1969	75,339.65	80.00	941.74	32.63	30,725.98
1970	281,582.98	80.00	3,519.77	33.47	117,803.53
1971	662,045.87	80.00	8,275.53	34.32	284,050.51
1972	423,770.12	80.00	5,297.10	35.18	186,373.85
1973	21,908.10	80.00	273.85	36.05	9,872.78

DEI
Electric Division
350.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 Survivor Curve: R4

<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	2,986,067.37	80.00	37,325.66	36.93	1,378,321.35
1975	222,511.19	80.00	2,781.38	37.81	105,172.85
1976	3,284,654.47	80.00	41,057.98	38.70	1,589,108.76
1977	731,189.86	80.00	9,139.83	39.60	361,951.03
1978	2,418,910.08	80.00	30,236.23	40.51	1,224,733.52
1979	166,284.56	80.00	2,078.55	41.42	86,091.31
1980	82,359.87	80.00	1,029.49	42.34	43,584.95
1981	2,113,184.94	80.00	26,414.68	43.26	1,142,680.65
1982	172,115.98	80.00	2,151.44	44.19	95,067.20
1983	188,931.13	80.00	2,361.63	45.12	106,565.87
1984	229,389.79	80.00	2,867.36	46.06	132,079.93
1985	124,393.75	80.00	1,554.91	47.01	73,092.23
1986	40,174.07	80.00	502.17	47.96	24,082.01
1987	79,145.53	80.00	989.31	48.91	48,387.39
1988	119,296.73	80.00	1,491.20	49.87	74,361.77
1989	228,453.34	80.00	2,855.65	50.83	145,145.91
1990	86,418.36	80.00	1,080.22	51.79	55,946.45
1991	284,176.00	80.00	3,552.18	52.76	187,413.59
1992	148,816.71	80.00	1,860.20	53.73	99,949.72
1993	781,577.12	80.00	9,769.67	54.70	534,438.35
1994	828,783.04	80.00	10,359.74	55.68	576,825.89
1995	411,325.46	80.00	5,141.54	56.66	291,313.16
1996	673,571.89	80.00	8,419.61	57.64	485,299.64
1998	44,361.49	80.00	554.52	59.61	33,052.45
1999	41,955.43	80.00	524.44	60.59	31,777.20
2000	321,576.31	80.00	4,019.68	61.58	247,532.97
2001	243,274.72	80.00	3,040.92	62.57	190,267.79

DEI
Electric Division
350.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 Survivor Curve: R4

<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	909,396.73	80.00	11,367.40	63.56	722,504.88
2003	95,717.37	80.00	1,196.46	64.55	77,232.95
2004	408,676.90	80.00	5,108.44	65.54	334,825.32
2005	74,455.47	80.00	930.69	66.54	61,925.19
2006	156,841.72	80.00	1,960.51	67.53	132,395.50
2007	1,484,957.32	80.00	18,561.88	68.53	1,271,975.71
2008	45,904.74	80.00	573.81	69.52	39,892.08
2009	563,623.81	80.00	7,045.26	70.52	496,817.84
2010	223,973.01	80.00	2,799.65	71.51	200,215.91
2011	132,679.76	80.00	1,658.49	72.51	120,260.25
2012	114,393.74	80.00	1,429.91	73.51	105,112.30
2013	724,273.92	80.00	9,053.38	74.51	674,543.54
2014	1,219,101.02	80.00	15,238.69	75.51	1,150,605.62
2015	330,660.41	80.00	4,133.23	76.50	316,209.46
2016	343,499.20	80.00	4,293.72	77.50	332,775.27
2017	1,763,568.11	80.00	22,044.49	78.50	1,730,530.38
2018	773,601.22	80.00	9,669.97	79.50	768,769.82
Total	38,621,842.27	80.00	482,770.67	44.22	21,349,082.15

Composite Average Remaining Life ... 44.22 Years

DEI
Electric Division
352.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 70 Survivor Curve: R2.5

<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)
1928	1,635.56	70.00	23.37	9.67	225.87
1929	85,198.35	70.00	1,217.12	9.93	12,085.74
1932	5,823.71	70.00	83.20	10.75	894.05
1935	1,224.77	70.00	17.50	11.62	203.33
1936	375.13	70.00	5.36	11.93	63.95
1937	1,507.40	70.00	21.53	12.25	263.82
1941	8,434.99	70.00	120.50	13.63	1,642.85
1943	34,807.53	70.00	497.25	14.39	7,156.23
1944	80,219.41	70.00	1,145.99	14.79	16,947.96
1945	73,246.65	70.00	1,046.38	15.20	15,902.67
1946	227.19	70.00	3.25	15.62	50.69
1947	114.22	70.00	1.63	16.05	26.19
1948	1,283.67	70.00	18.34	16.50	302.56
1949	11,691.53	70.00	167.02	16.96	2,832.53
1950	21,501.80	70.00	307.17	17.43	5,353.78
1951	13,981.87	70.00	199.74	17.91	3,578.25
1952	88,335.70	70.00	1,261.94	18.41	23,232.19
1953	556,382.42	70.00	7,948.31	18.92	150,354.68
1954	246,977.68	70.00	3,528.25	19.44	68,587.32
1955	53,587.25	70.00	765.53	19.97	15,287.99
1956	25,790.76	70.00	368.44	20.52	7,559.14
1957	231,989.67	70.00	3,314.13	21.07	69,833.10
1958	33,262.92	70.00	475.18	21.64	10,282.94
1959	53,176.86	70.00	759.67	22.22	16,877.86
1960	115,701.98	70.00	1,652.88	22.80	37,693.29
1961	159,066.84	70.00	2,272.38	23.41	53,189.60
1962	53,223.31	70.00	760.33	24.02	18,259.82

DEI
Electric Division
352.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 70 Survivor Curve: R2.5

<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)
1963	60,394.59	70.00	862.78	24.64	21,257.07
1964	47,524.95	70.00	678.93	25.27	17,154.42
1965	92,415.41	70.00	1,320.22	25.91	34,204.50
1966	55,121.56	70.00	787.45	26.56	20,912.07
1967	23,126.98	70.00	330.38	27.21	8,990.85
1968	88,523.68	70.00	1,264.62	27.88	35,261.57
1969	99,825.74	70.00	1,426.08	28.56	40,725.62
1970	57,137.12	70.00	816.24	29.24	23,870.39
1971	82,132.48	70.00	1,173.32	29.94	35,124.64
1972	242,181.34	70.00	3,459.73	30.64	106,000.94
1973	12,295.60	70.00	175.65	31.35	5,506.13
1974	215,392.55	70.00	3,077.03	32.06	98,656.36
1975	198,299.67	70.00	2,832.85	32.79	92,886.05
1976	65,644.89	70.00	937.78	33.52	31,434.21
1977	110,588.17	70.00	1,579.83	34.26	54,126.17
1978	459,905.52	70.00	6,570.07	35.01	229,995.49
1979	371,162.61	70.00	5,302.32	35.76	189,618.65
1980	99,870.73	70.00	1,426.72	36.52	52,106.35
1981	200,205.03	70.00	2,860.07	37.29	106,646.02
1982	332,560.76	70.00	4,750.86	38.06	180,838.24
1983	111,979.11	70.00	1,599.70	38.84	62,139.24
1984	33,789.50	70.00	482.71	39.63	19,131.32
1985	33,080.01	70.00	472.57	40.43	19,104.53
1986	552,513.89	70.00	7,893.04	41.23	325,416.66
1987	27,589.41	70.00	394.13	42.03	16,567.24
1988	291,229.37	70.00	4,160.41	42.85	178,257.83
1989	421,172.90	70.00	6,016.75	43.67	262,732.00

DEI
Electric Division
352.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 70 Survivor Curve: R2.5

<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)
1990	679,999.55	70.00	9,714.27	44.49	432,194.56
1991	36,065.69	70.00	515.22	45.32	23,351.29
1992	801,172.93	70.00	11,445.31	46.16	528,297.42
1993	785,695.32	70.00	11,224.20	47.00	527,552.14
1994	1,312,007.07	70.00	18,742.93	47.85	896,819.69
1995	1,123,220.52	70.00	16,045.99	48.70	781,444.13
1996	29,878.32	70.00	426.83	49.56	21,153.78
1997	274,761.66	70.00	3,925.16	50.42	197,916.17
1998	1,281,253.88	70.00	18,303.60	51.29	938,825.44
1999	278,724.94	70.00	3,981.78	52.16	207,707.83
2000	387,310.23	70.00	5,533.00	53.04	293,488.60
2001	46,190.13	70.00	659.86	53.93	35,583.34
2002	24,324.57	70.00	347.49	54.81	19,046.87
2003	36,650.40	70.00	523.58	55.71	29,165.83
2004	3,019.25	70.00	43.13	56.60	2,441.29
2005	245,509.49	70.00	3,507.27	57.50	201,672.93
2006	173,017.75	70.00	2,471.68	58.41	144,358.66
2007	4,841,264.56	70.00	69,160.83	59.31	4,102,189.74
2008	108,326.63	70.00	1,547.52	60.23	93,200.12
2009	2,629,076.15	70.00	37,558.18	61.14	2,296,319.59
2010	1,016,607.59	70.00	14,522.95	62.06	901,299.34
2011	3,883,377.60	70.00	55,476.75	62.98	3,494,061.10
2012	3,666,927.19	70.00	52,384.60	63.91	3,347,845.25
2013	7,260,532.91	70.00	103,721.76	64.84	6,725,080.31
2014	5,933,193.89	70.00	84,759.80	65.77	5,574,675.99
2015	1,684,433.57	70.00	24,063.30	66.71	1,605,147.73
2016	738,893.46	70.00	10,555.61	67.64	714,009.59

DEI
Electric Division
352.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 70 Survivor Curve: R2.5

<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>
2017	2,688,986.49	70.00	38,414.04	68.58	2,634,592.87
2018	4,136,171.78	70.00	59,088.09	69.53	4,108,225.39
Total	52,451,026.26	70.00	749,299.36	58.30	43,685,019.94

Composite Average Remaining Life ... 58.30 Years

DEI
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 53 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)
1922	17.51	53.00	0.33	3.30	1.09
1924	44,058.40	53.00	831.28	3.82	3,176.41
1925	3,638.82	53.00	68.66	4.06	278.53
1926	81.24	53.00	1.53	4.30	6.59
1927	5,626.62	53.00	106.16	4.51	479.32
1928	25,662.02	53.00	484.18	4.74	2,292.89
1930	531.09	53.00	10.02	5.19	52.01
1931	2,467.83	53.00	46.56	5.43	252.71
1932	2,499.23	53.00	47.15	5.67	267.38
1935	238.97	53.00	4.51	6.44	29.04
1936	2,333.24	53.00	44.02	6.70	295.16
1937	2,184.39	53.00	41.21	6.97	287.42
1938	4,991.31	53.00	94.17	7.25	682.55
1939	165.25	53.00	3.12	7.53	23.47
1940	564.44	53.00	10.65	7.81	83.17
1941	21,439.70	53.00	404.52	8.10	3,275.10
1942	1,268.92	53.00	23.94	8.39	200.81
1943	26,569.34	53.00	501.30	8.68	4,352.72
1944	233,872.45	53.00	4,412.63	8.99	39,649.63
1945	128,023.78	53.00	2,415.51	9.29	22,435.72
1946	9,974.69	53.00	188.20	9.60	1,805.93
1947	1,243.03	53.00	23.45	9.91	232.39
1948	93,559.69	53.00	1,765.25	10.23	18,053.44
1949	407,620.84	53.00	7,690.86	10.55	81,149.26
1950	643,944.73	53.00	12,149.75	10.88	132,212.39
1951	184,198.22	53.00	3,475.39	11.22	38,990.54
1952	281,806.07	53.00	5,317.03	11.56	61,481.39

DEI
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 53 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)
1953	4,674,098.01	53.00	88,189.41	11.92	1,050,816.97
1954	4,810,934.49	53.00	90,771.19	12.27	1,114,129.67
1955	2,539,887.45	53.00	47,921.80	12.64	605,768.39
1956	559,817.34	53.00	10,562.46	13.02	137,480.17
1957	2,066,745.88	53.00	38,994.71	13.40	522,519.78
1958	1,216,471.82	53.00	22,952.01	13.79	316,565.82
1959	1,021,921.47	53.00	19,281.29	14.19	273,686.10
1960	2,756,713.23	53.00	52,012.80	14.61	759,676.18
1961	2,994,916.29	53.00	56,507.14	15.03	849,087.26
1962	671,262.81	53.00	12,665.17	15.46	195,751.73
1963	229,333.61	53.00	4,326.99	15.90	68,781.50
1964	404,662.62	53.00	7,635.05	16.35	124,800.58
1965	807,881.56	53.00	15,242.85	16.81	256,163.35
1966	728,429.48	53.00	13,743.78	17.28	237,424.97
1967	833,631.20	53.00	15,728.69	17.75	279,256.91
1968	1,492,215.71	53.00	28,154.66	18.24	513,654.74
1969	744,506.17	53.00	14,047.11	18.74	263,289.64
1970	3,149,187.66	53.00	59,417.88	19.25	1,143,856.55
1971	1,874,056.65	53.00	35,359.11	19.77	699,059.00
1972	4,121,266.95	53.00	77,758.76	20.30	1,578,440.02
1973	283,047.85	53.00	5,340.46	20.84	111,282.93
1974	3,497,916.45	53.00	65,997.58	21.39	1,411,407.98
1975	5,895,268.63	53.00	111,230.07	21.94	2,440,741.21
1976	3,418,011.60	53.00	64,489.96	22.51	1,451,661.19
1977	4,768,860.28	53.00	89,977.35	23.09	2,077,192.08
1978	11,252,997.63	53.00	212,318.01	23.67	5,025,690.24
1979	7,154,062.39	53.00	134,980.59	24.26	3,274,998.48

DEI
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 53 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>
1980	2,596,777.81	53.00	48,995.18	24.87	1,218,295.73
1981	6,873,925.80	53.00	129,695.06	25.48	3,304,248.53
1982	18,143,675.75	53.00	342,329.15	26.10	8,933,721.67
1983	10,640,416.57	53.00	200,760.02	26.72	5,365,296.43
1984	2,690,019.76	53.00	50,754.44	27.36	1,388,693.38
1985	508,921.12	53.00	9,602.16	28.01	268,908.59
1986	5,263,314.82	53.00	99,306.56	28.66	2,845,797.42
1987	897,755.15	53.00	16,938.56	29.32	496,569.11
1988	7,495,052.65	53.00	141,414.29	29.98	4,239,752.13
1989	8,310,104.36	53.00	156,792.43	30.66	4,806,501.80
1990	12,135,140.35	53.00	228,962.00	31.34	7,174,809.33
1991	5,332,126.64	53.00	100,604.88	32.02	3,221,776.03
1992	8,749,425.14	53.00	165,081.39	32.72	5,401,201.99
1993	13,383,503.05	53.00	252,515.71	33.42	8,438,858.98
1994	16,014,443.16	53.00	302,155.46	34.13	10,311,368.37
1995	18,650,317.48	53.00	351,888.31	34.84	12,259,405.80
1996	3,678,494.21	53.00	69,404.67	35.56	2,467,861.29
1997	6,283,034.42	53.00	118,546.31	36.28	4,300,947.72
1998	14,866,946.19	53.00	280,504.85	37.01	10,381,691.38
1999	3,830,724.31	53.00	72,276.90	37.75	2,728,158.99
2000	32,058,931.12	53.00	604,877.80	38.49	23,279,425.21
2001	11,127,841.07	53.00	209,956.60	39.23	8,236,865.32
2002	4,043,495.67	53.00	76,291.40	39.98	3,050,217.11
2003	23,741,735.92	53.00	447,951.58	40.74	18,247,589.05
2004	14,898,207.43	53.00	281,094.68	41.49	11,663,928.63
2005	13,667,792.85	53.00	257,879.60	42.26	10,897,527.21
2006	18,661,363.52	53.00	352,096.72	43.03	15,149,088.11

DEI
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 53 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>
2007	24,896,230.26	53.00	469,734.22	43.80	20,573,472.41
2008	8,583,118.72	53.00	161,943.58	44.58	7,218,685.88
2009	5,784,828.30	53.00	109,146.32	45.36	4,950,542.72
2010	23,297,018.17	53.00	439,560.79	46.14	20,282,643.02
2011	21,524,078.20	53.00	406,109.52	46.93	19,060,109.71
2012	15,513,281.47	53.00	292,699.70	47.73	13,970,046.32
2013	52,928,298.02	53.00	998,634.43	48.53	48,461,195.63
2014	30,062,654.99	53.00	567,212.69	49.33	27,981,188.09
2015	24,989,036.76	53.00	471,485.26	50.14	23,639,424.57
2016	24,414,295.14	53.00	460,641.22	50.95	23,469,982.80
2017	44,420,749.90	53.00	838,116.70	51.77	43,387,169.07
2018	62,412,203.67	53.00	1,177,573.77	52.59	61,926,883.21
Total	699,465,966.97	53.00	13,197,303.24	40.33	532,195,079.20

Composite Average Remaining Life ... 40.33 Years

DEI
Electric Division
354.00 Towers and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 Survivor Curve: R3

<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	2,082,953.45	75.00	27,772.71	12.34	342,801.29
1940	383,296.20	75.00	5,110.62	13.56	69,322.66
1945	302,303.29	75.00	4,030.71	15.85	63,888.68
1947	5,589.74	75.00	74.53	16.85	1,256.16
1949	1,980.02	75.00	26.40	17.91	472.70
1950	432,394.15	75.00	5,765.25	18.45	106,388.74
1953	2,617,040.94	75.00	34,893.88	20.16	703,548.52
1954	366,411.25	75.00	4,885.48	20.75	101,397.35
1955	663,031.06	75.00	8,840.41	21.36	188,810.73
1956	62,958.47	75.00	839.45	21.98	18,448.08
1957	506,683.28	75.00	6,755.78	22.60	152,696.76
1958	1,528,636.03	75.00	20,381.81	23.24	473,635.58
1959	1,383,458.41	75.00	18,446.11	23.89	440,658.78
1960	144,242.42	75.00	1,923.23	24.55	47,208.15
1961	947,079.80	75.00	12,627.73	25.21	318,378.44
1962	282,332.69	75.00	3,764.44	25.89	97,473.10
1963	405,544.33	75.00	5,407.26	26.58	143,722.33
1964	223,186.07	75.00	2,975.81	27.27	81,163.31
1965	491,652.86	75.00	6,555.37	27.98	183,434.29
1966	466,521.79	75.00	6,220.29	28.70	178,495.19
1967	419,263.32	75.00	5,590.18	29.42	164,445.15
1968	278,213.34	75.00	3,709.51	30.15	111,842.75
1969	412,350.29	75.00	5,498.00	30.89	169,826.41
1970	665,099.16	75.00	8,867.99	31.63	280,534.55
1971	115,521.32	75.00	1,540.28	32.39	49,892.63
1972	794,770.72	75.00	10,596.94	33.15	351,329.66
1973	13,965.75	75.00	186.21	33.92	6,316.76

DEI
Electric Division
354.00 Towers and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 Survivor Curve: R3

<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	8,188,629.15	75.00	109,181.71	34.70	3,788,892.34
1975	989,940.88	75.00	13,199.21	35.49	468,399.81
1976	6,844,959.43	75.00	91,266.12	36.28	3,310,938.51
1977	2,187,774.46	75.00	29,170.32	37.08	1,081,608.78
1978	15,390,760.76	75.00	205,210.13	37.88	7,774,314.68
1979	170,679.28	75.00	2,275.72	38.70	88,062.56
1980	1,839,370.92	75.00	24,524.94	39.52	969,181.41
1981	12,731,423.41	75.00	169,752.30	40.34	6,848,500.97
1982	96,532.97	75.00	1,287.11	41.18	52,997.89
1983	71,302.35	75.00	950.70	42.02	39,945.73
1984	45,758.44	75.00	610.11	42.86	26,151.01
1985	116,818.68	75.00	1,557.58	43.71	68,087.70
1986	1,125,390.87	75.00	15,005.21	44.57	668,837.17
1987	48,554.06	75.00	647.39	45.44	29,415.69
1988	66,965.39	75.00	892.87	46.31	41,346.13
1989	72,340.43	75.00	964.54	47.18	45,511.37
1990	266,491.58	75.00	3,553.22	48.07	170,789.16
1991	158,665.21	75.00	2,115.54	48.95	103,561.03
1996	831,730.26	75.00	11,089.74	53.47	592,974.65
1999	372,793.33	75.00	4,970.58	56.24	279,542.01
2002	1,298.75	75.00	17.32	59.05	1,022.50
2007	496,842.78	75.00	6,624.57	63.80	422,661.38
2009	0.01	75.00	0.00	65.73	0.01
2011	16,902,876.78	75.00	225,371.68	67.66	15,249,108.61
2012	1,934,935.64	75.00	25,799.14	68.63	1,770,680.36
2013	882,548.31	75.00	11,767.31	69.61	819,096.15
2017	1,217,070.47	75.00	16,227.61	73.52	1,193,118.47

DEI
Electric Division
354.00 Towers and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 Survivor Curve: R3

<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>
2018	7,167.35	75.00	95.56	74.51	7,120.27
Total	89,056,102.10	75.00	1,187,414.62	42.75	50,759,255.15

Composite Average Remaining Life ... 42.75 Years



DEI
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1937	52,683.63	55.00	957.86	9.28	8,889.02
1940	93,008.14	55.00	1,691.02	10.34	17,483.68
1942	1,557.51	55.00	28.32	11.07	313.38
1943	1,141.49	55.00	20.75	11.44	237.38
1945	235,225.13	55.00	4,276.73	12.20	52,155.69
1946	8,771.88	55.00	159.49	12.58	2,006.42
1948	1,411.69	55.00	25.67	13.37	343.08
1949	1,910.14	55.00	34.73	13.77	478.14
1950	1,043,091.55	55.00	18,964.90	14.17	268,809.61
1951	207,063.05	55.00	3,764.70	14.59	54,909.00
1952	8,372.82	55.00	152.23	15.00	2,283.72
1953	1,534,204.60	55.00	27,894.03	15.42	430,233.43
1954	339,246.28	55.00	6,167.98	15.85	97,771.27
1955	706,708.87	55.00	12,848.98	16.28	209,239.76
1956	393,960.26	55.00	7,162.76	16.72	119,783.58
1957	353,478.74	55.00	6,426.75	17.17	110,331.63
1958	349,073.93	55.00	6,346.66	17.62	111,814.31
1959	258,818.18	55.00	4,705.68	18.07	85,049.98
1960	242,342.37	55.00	4,406.13	18.54	81,671.25
1961	435,613.85	55.00	7,920.08	19.00	150,506.22
1962	397,489.92	55.00	7,226.94	19.48	140,760.17
1963	294,600.53	55.00	5,356.26	19.96	106,896.26
1964	429,413.24	55.00	7,807.35	20.44	159,609.14
1965	278,256.81	55.00	5,059.11	20.94	105,916.34
1966	526,123.36	55.00	9,565.67	21.43	205,033.21
1967	589,188.00	55.00	10,712.28	21.94	235,008.49
1968	354,265.40	55.00	6,441.05	22.45	144,598.44

DEI
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1969	289,305.59	55.00	5,259.99	22.97	120,806.33
1970	513,007.16	55.00	9,327.20	23.49	219,103.86
1971	1,088,175.95	55.00	19,784.59	24.02	475,244.37
1972	450,938.01	55.00	8,198.70	24.56	201,329.35
1973	393,786.60	55.00	7,159.60	25.10	179,701.53
1974	1,809,183.86	55.00	32,893.55	25.65	843,678.36
1975	1,023,670.53	55.00	18,611.79	26.20	487,710.75
1976	444,818.73	55.00	8,087.44	26.77	216,470.51
1977	1,001,593.76	55.00	18,210.41	27.33	497,768.85
1978	314,449.74	55.00	5,717.15	27.91	159,551.71
1979	1,790,090.17	55.00	32,546.40	28.49	927,193.05
1980	4,498,244.26	55.00	81,784.51	29.08	2,377,894.21
1981	1,732,696.82	55.00	31,502.91	29.67	934,622.04
1982	1,119,776.13	55.00	20,359.13	30.27	616,196.37
1983	2,823,216.41	55.00	51,330.11	30.87	1,584,532.92
1984	820,618.73	55.00	14,920.02	31.48	469,680.09
1985	452,397.05	55.00	8,225.23	32.10	263,994.64
1986	696,053.65	55.00	12,655.25	32.72	414,041.22
1987	2,375,595.91	55.00	43,191.73	33.34	1,440,158.20
1988	2,623,405.84	55.00	47,697.27	33.97	1,620,507.72
1989	1,947,293.43	55.00	35,404.58	34.61	1,225,366.06
1990	4,833,879.64	55.00	87,886.84	35.25	3,098,180.00
1991	7,691,133.12	55.00	139,835.80	35.90	5,019,820.92
1992	2,739,969.69	55.00	49,816.57	36.55	1,820,712.09
1993	6,834,742.85	55.00	124,265.40	37.20	4,623,023.98
1994	3,656,942.96	55.00	66,488.45	37.86	2,517,275.56
1995	6,488,021.67	55.00	117,961.51	38.52	4,544,224.34

DEI
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1996	1,289,236.30	55.00	23,440.16	39.19	918,597.84
1997	1,576,843.63	55.00	28,669.27	39.86	1,142,714.57
1998	1,113,229.93	55.00	20,240.11	40.53	820,354.75
1999	4,151,307.88	55.00	75,476.71	41.21	3,110,151.26
2000	5,145,825.08	55.00	93,558.46	41.88	3,918,664.03
2001	5,460,970.92	55.00	99,288.26	42.57	4,226,326.94
2002	2,516,318.52	55.00	45,750.27	43.25	1,978,720.23
2003	5,561,468.16	55.00	101,115.44	43.94	4,442,741.02
2004	5,428,734.18	55.00	98,702.15	44.63	4,404,766.06
2005	4,811,307.46	55.00	87,476.45	45.32	3,964,294.04
2006	5,978,664.51	55.00	108,700.67	46.01	5,001,748.17
2007	10,213,724.45	55.00	185,700.11	46.71	8,674,523.48
2008	7,805,485.95	55.00	141,914.89	47.41	6,728,790.41
2009	16,051,287.94	55.00	291,835.36	48.12	14,042,900.60
2010	9,266,879.35	55.00	168,485.12	48.83	8,226,726.65
2011	8,641,060.92	55.00	157,106.84	49.54	7,782,882.62
2012	22,303,514.61	55.00	405,509.78	50.25	20,378,713.30
2013	41,332,834.98	55.00	751,490.04	50.97	38,306,455.58
2014	46,515,154.51	55.00	845,712.01	51.70	43,720,970.58
2015	24,795,262.38	55.00	450,813.32	52.42	23,633,595.06
2016	35,158,376.86	55.00	639,229.56	53.15	33,977,964.85
2017	65,125,262.70	55.00	1,184,070.39	53.89	63,809,646.30
2018	58,910,373.49	55.00	1,071,074.82	54.63	58,512,552.26
Total	458,743,154.34	55.00	8,340,606.43	48.14	401,525,722.24

Composite Average Remaining Life ... 48.14 Years

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 Survivor Curve: R2.5

<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)
1937	1,625,507.58	65.00	25,007.78	9.65	241,289.47
1940	505,729.47	65.00	7,780.44	10.50	81,722.40
1941	6,244.32	65.00	96.07	10.80	1,037.81
1942	26,124.20	65.00	401.91	11.12	4,467.45
1943	99,944.15	65.00	1,537.60	11.44	17,582.70
1944	628.74	65.00	9.67	11.77	113.83
1945	842,891.07	65.00	12,967.54	12.11	157,039.82
1946	27,454.69	65.00	422.38	12.47	5,265.20
1947	45,951.78	65.00	706.95	12.83	9,071.66
1948	28,225.32	65.00	434.24	13.21	5,737.00
1949	191,448.80	65.00	2,945.36	13.60	40,068.36
1950	2,822,459.77	65.00	43,422.40	14.01	608,330.09
1951	37,033.46	65.00	569.74	14.43	8,220.07
1952	395,686.86	65.00	6,087.48	14.86	90,461.42
1953	3,952,409.28	65.00	60,806.22	15.30	930,618.90
1954	1,322,172.69	65.00	20,341.09	15.76	320,667.98
1955	1,877,932.14	65.00	28,891.23	16.24	469,062.92
1956	648,555.85	65.00	9,977.77	16.72	166,854.06
1957	970,234.02	65.00	14,926.66	17.22	257,034.20
1958	1,048,285.66	65.00	16,127.45	17.73	285,999.99
1959	2,271,014.07	65.00	34,938.63	18.26	637,865.32
1960	503,563.45	65.00	7,747.12	18.80	145,621.12
1961	1,879,100.51	65.00	28,909.20	19.35	559,338.58
1962	988,272.46	65.00	15,204.17	19.91	302,714.03
1963	734,309.28	65.00	11,297.05	20.49	231,429.96
1964	1,315,995.42	65.00	20,246.06	21.07	426,610.13
1965	662,718.02	65.00	10,195.65	21.67	220,947.26

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 Survivor Curve: R2.5

<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)
1966	1,123,781.71	65.00	17,288.93	22.28	385,173.24
1967	1,177,877.80	65.00	18,121.17	22.90	414,982.95
1968	387,287.78	65.00	5,958.27	23.53	140,195.99
1969	828,865.28	65.00	12,751.76	24.17	308,244.28
1970	972,729.63	65.00	14,965.05	24.82	371,464.80
1971	1,809,980.50	65.00	27,845.82	25.49	709,657.65
1972	1,028,527.17	65.00	15,823.47	26.15	413,845.88
1973	449,785.07	65.00	6,919.76	26.84	185,699.05
1974	10,538,897.98	65.00	162,136.68	27.53	4,462,962.39
1975	1,593,801.50	65.00	24,519.99	28.22	692,029.17
1976	5,838,613.70	65.00	89,824.71	28.93	2,598,685.23
1977	3,819,422.95	65.00	58,760.28	29.64	1,741,929.96
1978	12,544,359.88	65.00	192,989.90	30.37	5,860,940.91
1979	1,480,062.39	65.00	22,770.16	31.10	708,139.28
1980	4,350,178.31	65.00	66,925.73	31.84	2,130,922.92
1981	10,158,542.63	65.00	156,285.06	32.59	5,092,702.90
1982	2,134,131.10	65.00	32,832.74	33.34	1,094,717.28
1983	3,084,331.40	65.00	47,451.19	34.10	1,618,234.89
1984	1,101,168.29	65.00	16,941.03	34.87	590,808.53
1985	315,172.84	65.00	4,848.81	35.65	172,859.15
1986	1,253,489.45	65.00	19,284.43	36.44	702,640.06
1987	606,334.19	65.00	9,328.21	37.23	347,264.69
1988	1,179,354.12	65.00	18,143.89	38.02	689,917.57
1989	1,850,891.43	65.00	28,475.21	38.83	1,105,702.56
1990	2,988,568.93	65.00	45,977.92	39.64	1,822,613.10
1991	1,867,608.99	65.00	28,732.41	40.46	1,162,510.30
1992	2,164,360.21	65.00	33,297.81	41.28	1,374,647.23

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 Survivor Curve: R2.5

<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>
1993	6,449,105.87	65.00	99,216.88	42.12	4,178,525.47
1994	3,298,257.38	65.00	50,742.35	42.95	2,179,431.10
1995	4,093,795.85	65.00	62,981.39	43.79	2,758,260.54
1996	780,431.12	65.00	12,006.62	44.64	536,005.87
1997	1,245,688.38	65.00	19,164.41	45.50	871,946.43
1998	1,364,867.22	65.00	20,997.93	46.36	973,406.03
1999	3,647,267.24	65.00	56,111.73	47.22	2,649,825.00
2000	5,565,807.23	65.00	85,627.69	48.10	4,118,309.98
2001	8,971,396.79	65.00	138,021.31	48.97	6,759,086.92
2002	7,845,790.12	65.00	120,704.30	49.85	6,017,490.26
2003	3,529,064.91	65.00	54,293.23	50.74	2,754,776.80
2004	3,462,832.10	65.00	53,274.27	51.63	2,750,574.87
2005	3,325,312.44	65.00	51,158.59	52.53	2,687,130.56
2006	10,636,788.79	65.00	163,642.69	53.43	8,742,822.53
2007	14,337,360.10	65.00	220,574.48	54.33	11,983,844.29
2008	6,293,069.37	65.00	96,816.32	55.24	5,348,088.24
2009	8,887,806.57	65.00	136,735.30	56.15	7,677,906.02
2010	3,990,116.46	65.00	61,386.33	57.07	3,503,256.07
2011	4,595,430.60	65.00	70,698.84	57.99	4,099,736.78
2012	11,253,164.23	65.00	173,125.37	58.91	10,199,436.70
2013	15,885,351.28	65.00	244,389.70	59.84	14,624,636.31
2014	25,048,218.67	65.00	385,356.70	60.77	23,418,964.65
2015	17,231,648.29	65.00	265,101.93	61.71	16,358,567.15
2016	32,432,568.48	65.00	498,961.93	62.64	31,256,833.38
2017	35,076,610.33	65.00	539,639.44	63.58	34,312,646.33
2018	34,540,275.77	65.00	531,388.15	64.53	34,289,007.06

DEI

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, 2018

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65

Survivor Curve: R2.5

<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>
<i>Total</i>	375,266,043.88	65.00	5,773,316.09	49.92	288,175,179.07

Composite Average Remaining Life ... 49.92 Years



DEI
Electric Division
357.00 Underground Conduit

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 Survivor Curve: R3

<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>
2005	0.19	65.00	0.00	51.93	0.15
2013	67,986.65	65.00	1,045.95	59.61	62,351.50
2014	6,876.56	65.00	105.79	60.59	6,409.66
2015	104,727.34	65.00	1,611.19	61.56	99,190.94
2016	28,197.23	65.00	433.80	62.54	27,131.29
2017	399.65	65.00	6.15	63.52	390.58
2018	195.00	65.00	3.00	64.51	193.52
Total	208,382.62	65.00	3,205.89	61.03	195,667.64

Composite Average Remaining Life ... 61.03 Years

DEI
Electric Division
358.00 Underground Conductor and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40 Survivor Curve: R4

<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>
1998	19,613.03	40.00	490.32	20.03	9,819.88
1999	14,998.59	40.00	374.96	20.94	7,851.00
2000	337.98	40.00	8.45	21.86	184.72
2005	82,881.36	40.00	2,072.02	26.62	55,162.05
2006	38,580.09	40.00	964.50	27.60	26,616.28
2007	174,159.43	40.00	4,353.96	28.57	124,411.03
2008	98,772.55	40.00	2,469.30	29.56	72,985.16
2009	347.42	40.00	8.69	30.54	265.28
2010	153,617.86	40.00	3,840.43	31.53	121,097.10
2011	23,940.65	40.00	598.51	32.52	19,465.78
2012	65,175.31	40.00	1,629.37	33.52	54,611.82
2013	158,184.42	40.00	3,954.59	34.51	136,480.60
2014	6,877.68	40.00	171.94	35.51	6,105.32
2015	79,935.21	40.00	1,998.37	36.51	72,951.12
2017	214.05	40.00	5.35	38.50	206.03
2018	378,287.81	40.00	9,457.15	39.50	373,563.26
Total	1,295,923.44	40.00	32,397.93	33.39	1,081,776.44

Composite Average Remaining Life ... 33.39 Years

DEI
Electric Division
360.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 Survivor Curve: R4

<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)
1910	60,311.75	75.00	804.15	1.30	1,043.37
1911	236.00	75.00	3.15	1.44	4.52
1912	25.00	75.00	0.33	1.67	0.56
1917	2,150.55	75.00	28.67	2.78	79.66
1918	856.73	75.00	11.42	3.03	34.60
1919	787.81	75.00	10.50	3.29	34.51
1920	809.21	75.00	10.79	3.51	37.91
1921	6,142.25	75.00	81.90	3.77	309.01
1922	3,439.63	75.00	45.86	4.04	185.20
1923	3,971.09	75.00	52.95	4.28	226.65
1924	10,459.54	75.00	139.46	4.55	634.18
1925	39,899.57	75.00	531.99	4.82	2,563.58
1926	14,359.76	75.00	191.46	5.07	971.18
1927	4,164.15	75.00	55.52	5.35	296.84
1928	3,783.43	75.00	50.45	5.63	283.77
1929	4,581.77	75.00	61.09	5.89	359.93
1930	2,504.25	75.00	33.39	6.18	206.23
1931	651.25	75.00	8.68	6.47	56.16
1932	14,562.29	75.00	194.16	6.75	1,311.31
1933	2,027.78	75.00	27.04	7.06	190.79
1934	2,320.12	75.00	30.93	7.37	227.96
1935	1,515.58	75.00	20.21	7.68	155.26
1936	207.35	75.00	2.76	8.01	22.16
1937	3,156.69	75.00	42.09	8.36	351.82
1938	4,448.45	75.00	59.31	8.71	516.82
1939	5,481.93	75.00	73.09	9.09	664.07
1940	12,150.29	75.00	162.00	9.47	1,534.68

DEI
Electric Division
360.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 Survivor Curve: R4

<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)
1941	12,110.88	75.00	161.48	9.88	1,595.34
1942	2,080.04	75.00	27.73	10.30	285.76
1943	151,364.68	75.00	2,018.19	10.75	21,688.03
1944	2,400.98	75.00	32.01	11.21	359.01
1945	10,086.68	75.00	134.49	11.70	1,573.50
1946	25,633.31	75.00	341.78	12.21	4,171.61
1947	16,996.66	75.00	226.62	12.74	2,887.29
1948	40,441.80	75.00	539.22	13.29	7,166.89
1949	24,122.17	75.00	321.63	13.86	4,458.22
1950	10,497.50	75.00	139.97	14.46	2,023.85
1951	11,596.41	75.00	154.62	15.07	2,330.12
1952	66,246.21	75.00	883.28	15.70	13,864.48
1953	2,304.10	75.00	30.72	16.34	502.14
1954	14,068.73	75.00	187.58	17.00	3,189.09
1955	53,650.43	75.00	715.34	17.67	12,638.30
1956	20,067.95	75.00	267.57	18.35	4,909.76
1957	8,085.86	75.00	107.81	19.04	2,052.29
1958	18,129.47	75.00	241.73	19.73	4,769.40
1959	64,740.52	75.00	863.20	20.44	17,643.22
1960	7,562.98	75.00	100.84	21.15	2,133.09
1961	3,777.53	75.00	50.37	21.88	1,101.84
1962	4,039.42	75.00	53.86	22.61	1,217.95
1963	10,797.83	75.00	143.97	23.36	3,362.78
1964	2,925.47	75.00	39.01	24.11	940.44
1965	17,708.97	75.00	236.12	24.88	5,874.11
1966	14,419.20	75.00	192.26	25.65	4,931.67
1967	25,279.47	75.00	337.06	26.43	8,910.07

DEI
Electric Division
360.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 Survivor Curve: R4

<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	1,490.74	75.00	19.88	27.23	541.29
1969	8,461.79	75.00	112.82	28.04	3,163.18
1970	30,425.36	75.00	405.67	28.85	11,703.39
1971	1,591.26	75.00	21.22	29.68	629.64
1972	3,028.32	75.00	40.38	30.51	1,231.90
1973	613.80	75.00	8.18	31.35	256.58
1974	8,120.08	75.00	108.27	32.21	3,486.81
1976	4,227.68	75.00	56.37	33.93	1,912.82
1986	10,395.43	75.00	138.61	43.04	5,965.20
1988	583.05	75.00	7.77	44.93	349.27
1989	1,039.58	75.00	13.86	45.88	635.98
1991	11,042.86	75.00	147.24	47.80	7,038.09
1992	1,420.05	75.00	18.93	48.77	923.35
1993	834.68	75.00	11.13	49.74	553.50
1994	7,521.06	75.00	100.28	50.71	5,084.84
1996	3,992.39	75.00	53.23	52.66	2,803.09
1999	57,168.03	75.00	762.24	55.60	42,383.28
2002	21,822.85	75.00	290.97	58.57	17,040.91
2003	7,374.23	75.00	98.32	59.56	5,855.70
2004	69,718.68	75.00	929.58	60.55	56,283.80
2005	195,644.78	75.00	2,608.58	61.54	160,532.77
2006	144,115.89	75.00	1,921.54	62.53	120,160.55
2009	46,791.76	75.00	623.89	65.52	40,876.46
2010	1,593.38	75.00	21.24	66.52	1,413.12
2011	62,414.39	75.00	832.19	67.51	56,183.03
2012	160,789.44	75.00	2,143.85	68.51	146,874.58
2013	129,084.22	75.00	1,721.11	69.51	119,630.60

DEI
Electric Division
360.10 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 Survivor Curve: R4

<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	63,069.90	75.00	840.93	70.51	59,290.23
2015	52,044.69	75.00	693.93	71.50	49,618.55
2016	20,965.85	75.00	279.54	72.50	20,267.68
2017	1,174.90	75.00	15.67	73.50	1,151.42
2018	38,363.15	75.00	511.51	74.50	38,107.59
Total	2,013,063.74	75.00	26,840.72	42.13	1,130,832.15

Composite Average Remaining Life ... 42.13 Years



DEI
Electric Division
361.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 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)
1913	4,247.78	65.00	65.35	4.09	267.32
1922	1,438.61	65.00	22.13	6.69	148.05
1924	5,600.05	65.00	86.15	7.27	626.70
1925	4,331.00	65.00	66.63	7.57	504.46
1928	5,671.66	65.00	87.26	8.46	738.08
1929	255.59	65.00	3.93	8.76	34.46
1930	681.39	65.00	10.48	9.06	95.02
1931	266.09	65.00	4.09	9.38	38.38
1932	577.06	65.00	8.88	9.68	85.97
1933	142.40	65.00	2.19	10.00	21.91
1935	102.71	65.00	1.58	10.65	16.82
1937	548.63	65.00	8.44	11.31	95.50
1938	275.50	65.00	4.24	11.66	49.42
1939	641.29	65.00	9.87	12.01	118.47
1940	8,584.04	65.00	132.06	12.37	1,633.12
1941	2,663.09	65.00	40.97	12.73	521.56
1942	1,804.53	65.00	27.76	13.10	363.75
1944	23,756.67	65.00	365.49	13.87	5,069.21
1945	6,958.37	65.00	107.05	14.27	1,527.14
1946	1,038.21	65.00	15.97	14.67	234.31
1947	1,413.48	65.00	21.75	15.08	327.98
1948	12,953.83	65.00	199.29	15.50	3,089.84
1949	8,955.57	65.00	137.78	15.93	2,195.41
1950	6,558.22	65.00	100.90	16.37	1,652.06
1951	7,896.67	65.00	121.49	16.82	2,043.63
1952	49,589.03	65.00	762.91	17.28	13,182.71
1953	141,270.91	65.00	2,173.39	17.75	38,567.53

DEI
Electric Division
361.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 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)
1954	23,613.18	65.00	363.28	18.22	6,619.53
1955	56,154.76	65.00	863.92	18.71	16,159.91
1956	29,717.42	65.00	457.19	19.20	8,778.19
1957	64,979.97	65.00	999.69	19.70	19,696.06
1958	30,006.70	65.00	461.64	20.22	9,332.39
1959	54,047.58	65.00	831.50	20.74	17,241.63
1960	18,811.17	65.00	289.40	21.27	6,154.90
1961	29,554.79	65.00	454.69	21.81	9,915.75
1962	25,399.36	65.00	390.76	22.36	8,735.67
1963	20,796.13	65.00	319.94	22.91	7,331.09
1964	29,373.10	65.00	451.89	23.48	10,610.19
1965	32,589.53	65.00	501.38	24.06	12,060.92
1966	39,819.26	65.00	612.60	24.64	15,093.53
1967	64,007.40	65.00	984.73	25.23	24,846.73
1968	51,901.19	65.00	798.48	25.83	20,626.12
1969	31,169.12	65.00	479.52	26.44	12,679.90
1970	51,619.95	65.00	794.15	27.06	21,488.91
1971	115,342.58	65.00	1,774.50	27.69	49,129.82
1972	109,578.89	65.00	1,685.83	28.32	47,741.00
1973	17,090.79	65.00	262.93	28.96	7,615.39
1974	126,329.60	65.00	1,943.53	29.61	57,555.33
1975	168,704.82	65.00	2,595.45	30.27	78,567.10
1976	72,544.99	65.00	1,116.07	30.94	34,528.58
1977	78,425.22	65.00	1,206.54	31.61	38,138.53
1978	126,815.56	65.00	1,951.00	32.29	63,000.97
1979	207,919.69	65.00	3,198.76	32.98	105,490.46
1980	151,774.04	65.00	2,334.98	33.68	78,630.61

DEI
Electric Division
361.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 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)
1981	130,576.05	65.00	2,008.86	34.38	69,057.19
1982	132,622.99	65.00	2,040.35	35.09	71,590.15
1983	120,684.93	65.00	1,856.69	35.80	66,473.78
1984	41,278.45	65.00	635.05	36.53	23,196.62
1985	32,351.70	65.00	497.72	37.26	18,542.83
1986	113,358.30	65.00	1,743.97	37.99	66,260.49
1987	292,756.69	65.00	4,503.94	38.74	174,473.34
1988	125,605.05	65.00	1,932.38	39.49	76,304.14
1989	127,779.37	65.00	1,965.83	40.24	79,112.83
1990	706,041.69	65.00	10,862.16	41.01	445,409.08
1991	1,018,134.42	65.00	15,663.57	41.77	654,345.49
1992	347,838.16	65.00	5,351.34	42.55	227,693.08
1993	564,410.20	65.00	8,683.22	43.33	376,246.74
1994	1,302,520.86	65.00	20,038.74	44.12	884,027.15
1995	703,977.92	65.00	10,830.41	44.91	486,386.26
1996	722,608.51	65.00	11,117.03	45.71	508,118.73
1997	188,633.63	65.00	2,902.05	46.51	134,977.88
1998	100,823.12	65.00	1,551.12	47.32	73,398.06
1999	33,111.87	65.00	509.41	48.14	24,520.75
2000	262,995.81	65.00	4,046.08	48.96	198,079.98
2001	126,003.90	65.00	1,938.52	49.78	96,501.41
2002	81,197.70	65.00	1,249.19	50.61	63,224.55
2003	143,426.46	65.00	2,206.56	51.45	113,522.08
2004	55,403.91	65.00	852.37	52.29	44,569.54
2005	349,751.44	65.00	5,380.78	53.13	285,904.82
2006	224,424.62	65.00	3,452.68	53.99	186,396.30
2007	71,323.12	65.00	1,097.28	54.84	60,175.59

DEI
Electric Division
361.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 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)
2008	373,521.42	65.00	5,746.47	55.70	320,089.99
2009	6,980,403.27	65.00	107,390.59	56.57	6,074,675.31
2010	3,261,929.43	65.00	50,183.42	57.44	2,882,365.25
2011	2,324,125.48	65.00	35,755.70	58.31	2,084,905.37
2012	2,613,705.07	65.00	40,210.76	59.19	2,380,037.86
2013	6,469,572.76	65.00	99,531.67	60.07	5,979,081.53
2014	3,736,866.96	65.00	57,490.14	60.96	3,504,526.56
2015	2,112,199.83	65.00	32,495.31	61.85	2,009,842.47
2016	1,057,296.09	65.00	16,266.06	62.74	1,020,612.63
2017	2,761,299.52	65.00	42,481.44	63.64	2,703,708.89
2018	3,319,409.83	65.00	51,067.73	64.55	3,296,265.16
Total	45,256,279.70	65.00	696,248.95	55.48	38,625,637.93

Composite Average Remaining Life ... 55.48 Years

DEI
Electric Division
362.00 Station Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 Survivor Curve: S0.5

<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)
1910	797.06	0.00	0.00	0.00	0.00
1912	701.57	0.00	0.00	0.00	0.00
1913	6.43	0.00	0.00	0.00	0.00
1919	190.93	52.00	3.67	1.64	6.00
1920	658.67	52.00	12.67	1.98	25.02
1921	1,465.40	52.00	28.18	2.32	65.24
1922	1,514.81	52.00	29.13	2.66	77.53
1923	3,479.73	52.00	66.92	2.99	200.38
1924	39,454.52	52.00	758.74	3.33	2,525.12
1925	30,297.28	52.00	582.64	3.66	2,133.55
1926	4,456.65	52.00	85.70	4.00	342.45
1927	19,371.26	52.00	372.52	4.33	1,612.81
1928	24,562.05	52.00	472.35	4.66	2,202.59
1929	4,577.73	52.00	88.03	5.00	439.88
1930	7,279.17	52.00	139.98	5.33	746.21
1931	72,436.14	52.00	1,393.00	5.66	7,891.12
1932	13,738.45	52.00	264.20	6.00	1,585.04
1933	470.11	52.00	9.04	6.33	57.27
1934	196.29	52.00	3.77	6.67	25.19
1935	202.03	52.00	3.89	7.01	27.23
1936	10,318.43	52.00	198.43	7.35	1,457.63
1937	19,871.85	52.00	382.15	7.68	2,936.24
1938	45,226.36	52.00	869.74	8.02	6,977.43
1939	40,261.31	52.00	774.25	8.36	6,475.04
1940	61,705.99	52.00	1,186.65	8.70	10,329.72
1941	116,070.05	52.00	2,232.11	9.05	20,197.43
1942	10,192.94	52.00	196.02	9.39	1,841.38

DEI
Electric Division
362.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 Survivor Curve: S0.5

<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)
1943	67,427.09	52.00	1,296.67	9.74	12,631.09
1944	70,889.71	52.00	1,363.26	10.09	13,755.72
1945	133,153.37	52.00	2,560.64	10.44	26,736.84
1946	43,838.38	52.00	843.04	10.79	9,100.49
1947	8,275.74	52.00	159.15	11.15	1,774.56
1948	91,943.78	52.00	1,768.15	11.51	20,350.85
1949	349,404.11	52.00	6,719.30	11.87	79,755.14
1950	226,198.83	52.00	4,349.97	12.23	53,209.06
1951	402,209.83	52.00	7,734.79	12.60	97,437.21
1952	1,062,410.29	52.00	20,430.93	12.97	264,893.14
1953	1,429,373.50	52.00	27,487.90	13.34	366,585.70
1954	1,300,251.08	52.00	25,004.78	13.71	342,821.57
1955	1,150,495.22	52.00	22,124.86	14.09	311,680.87
1956	825,251.52	52.00	15,870.19	14.47	229,605.33
1957	1,203,482.70	52.00	23,143.85	14.85	343,718.99
1958	700,393.90	52.00	13,469.09	15.24	205,249.84
1959	861,553.86	52.00	16,568.31	15.63	258,951.67
1960	547,381.19	52.00	10,526.54	16.02	168,680.68
1961	813,099.75	52.00	15,636.50	16.42	256,788.80
1962	567,126.09	52.00	10,906.25	16.82	183,491.59
1963	798,053.32	52.00	15,347.15	17.23	264,440.67
1964	572,095.41	52.00	11,001.81	17.64	194,082.88
1965	727,895.96	52.00	13,997.97	18.06	252,743.74
1966	645,991.31	52.00	12,422.89	18.47	229,512.61
1967	1,380,418.26	52.00	26,546.45	18.90	501,697.76
1968	649,561.75	52.00	12,491.55	19.33	241,430.63
1969	1,595,246.92	52.00	30,677.76	19.76	606,226.42

DEI
Electric Division
362.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 Survivor Curve: S0.5

<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)
1970	1,253,485.55	52.00	24,105.44	20.20	486,923.95
1971	2,421,231.91	52.00	46,562.06	20.64	961,209.59
1972	1,201,570.81	52.00	23,107.09	21.09	487,395.05
1973	866,528.67	52.00	16,663.98	21.55	359,070.31
1974	2,033,652.06	52.00	39,108.62	22.01	860,693.10
1975	2,531,111.74	52.00	48,675.13	22.47	1,093,936.14
1976	3,438,755.65	52.00	66,129.79	22.95	1,517,465.86
1977	1,952,990.71	52.00	37,557.44	23.43	879,805.70
1978	2,565,546.76	52.00	49,337.34	23.91	1,179,699.05
1979	4,890,412.59	52.00	94,046.21	24.40	2,294,990.48
1980	3,493,231.63	52.00	67,177.40	24.90	1,672,822.40
1981	2,554,519.08	52.00	49,125.27	25.41	1,248,144.46
1982	3,460,626.07	52.00	66,550.37	25.92	1,725,016.02
1983	1,887,162.66	52.00	36,291.52	26.44	959,584.15
1984	1,071,883.04	52.00	20,613.09	26.97	555,919.76
1985	413,818.58	52.00	7,958.03	27.51	218,889.05
1986	851,749.84	52.00	16,379.77	28.05	459,426.98
1987	1,963,621.56	52.00	37,761.88	28.60	1,080,040.78
1988	4,263,613.60	52.00	81,992.41	29.16	2,391,138.09
1989	6,194,148.42	52.00	119,118.00	29.73	3,541,784.86
1990	11,207,431.23	52.00	215,527.10	30.31	6,533,285.87
1991	13,074,630.83	52.00	251,434.71	30.90	7,769,871.39
1992	8,553,323.11	52.00	164,486.66	31.50	5,181,482.40
1993	12,348,060.38	52.00	237,462.23	32.11	7,624,840.46
1994	13,796,378.35	52.00	265,314.44	32.73	8,683,403.35
1995	7,961,787.95	52.00	153,111.00	33.36	5,107,524.65
1996	13,447,461.35	52.00	258,604.52	34.00	8,792,229.11

DEI
Electric Division
362.00 Station Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 Survivor Curve: S0.5

<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)
1997	7,552,204.97	52.00	145,234.42	34.65	5,032,420.84
1998	10,987,909.29	52.00	211,305.53	35.31	7,461,912.13
1999	7,499,069.89	52.00	144,212.60	35.99	5,189,950.09
2000	11,875,621.09	52.00	228,376.88	36.67	8,375,339.32
2001	11,312,280.29	52.00	217,543.42	37.37	8,130,244.45
2002	16,084,445.64	52.00	309,315.65	38.09	11,780,392.82
2003	14,336,888.14	52.00	275,708.84	38.81	10,700,477.88
2004	10,577,719.93	52.00	203,417.29	39.55	8,045,077.97
2005	14,532,419.18	52.00	279,469.05	40.30	11,263,217.54
2006	18,448,108.75	52.00	354,770.62	41.07	14,570,015.29
2007	15,708,899.42	52.00	302,093.62	41.85	12,642,579.53
2008	19,527,962.44	52.00	375,537.00	42.65	16,015,022.43
2009	13,041,338.64	52.00	250,794.48	43.46	10,898,661.96
2010	6,918,173.89	52.00	133,041.54	44.28	5,891,462.67
2011	13,443,289.53	52.00	258,524.29	45.13	11,665,915.57
2012	17,263,045.10	52.00	331,980.98	45.98	15,264,771.05
2013	21,809,589.47	52.00	419,414.35	46.86	19,652,181.42
2014	16,718,515.47	52.00	321,509.28	47.75	15,351,649.07
2015	22,754,841.62	52.00	437,592.24	48.66	21,292,716.04
2016	21,281,889.52	52.00	409,266.30	49.59	20,294,412.99
2017	48,687,456.47	52.00	936,295.39	50.54	47,315,992.15
2018	58,743,665.06	52.00	1,129,683.64	51.51	58,184,438.08
Total	547,556,994.01	50.49	10,529,892.46	40.29	424,292,975.70

Composite Average Remaining Life ... 40.29 Years

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1937	348,373.20	55.00	6,333.93	12.30	77,928.43
1940	361,967.21	55.00	6,581.08	13.50	88,859.50
1945	534,656.06	55.00	9,720.82	15.54	151,030.92
1950	3,261,319.55	55.00	59,295.48	17.64	1,045,794.92
1953	725,083.58	55.00	13,183.06	18.94	249,628.73
1954	985,823.73	55.00	17,923.69	19.38	347,281.25
1955	1,034,030.07	55.00	18,800.15	19.82	372,604.02
1956	1,113,869.95	55.00	20,251.76	20.27	410,432.30
1957	1,377,637.31	55.00	25,047.43	20.72	518,926.63
1958	1,223,768.31	55.00	22,249.87	21.17	471,094.88
1959	1,111,723.63	55.00	20,212.73	21.63	437,242.96
1960	1,021,269.66	55.00	18,568.15	22.10	410,266.69
1961	1,003,756.92	55.00	18,249.74	22.56	411,750.68
1962	796,609.88	55.00	14,483.51	23.03	333,604.02
1963	762,669.82	55.00	13,866.43	23.51	325,984.18
1964	862,815.87	55.00	15,687.23	23.99	376,313.49
1965	668,700.73	55.00	12,157.94	24.47	297,533.22
1966	1,076,968.01	55.00	19,580.83	24.96	488,743.98
1967	1,546,625.77	55.00	28,119.88	25.45	715,709.68
1968	1,224,312.78	55.00	22,259.77	25.95	577,611.66
1969	1,380,256.68	55.00	25,095.05	26.45	663,750.82
1970	1,589,007.42	55.00	28,890.44	26.95	778,725.55
1971	2,610,856.58	55.00	47,469.12	27.46	1,303,671.69
1972	2,085,386.68	55.00	37,915.33	27.98	1,060,727.67
1973	2,712,400.05	55.00	49,315.33	28.49	1,405,184.56
1974	3,292,796.82	55.00	59,867.78	29.02	1,737,099.51
1975	3,841,477.53	55.00	69,843.58	29.54	2,063,274.52

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1976	3,822,615.12	55.00	69,500.64	30.07	2,089,960.65
1977	3,354,333.88	55.00	60,986.61	30.60	1,866,481.07
1978	3,454,093.43	55.00	62,800.38	31.14	1,955,714.26
1979	4,042,665.40	55.00	73,501.47	31.68	2,328,773.60
1980	5,002,294.12	55.00	90,948.89	32.23	2,931,162.35
1981	4,286,431.30	55.00	77,933.48	32.78	2,554,473.34
1982	4,114,916.36	55.00	74,815.09	33.33	2,493,593.30
1983	4,909,396.32	55.00	89,259.88	33.89	3,024,599.09
1984	4,946,036.46	55.00	89,926.05	34.44	3,097,488.68
1985	4,456,459.49	55.00	81,024.84	35.01	2,836,483.32
1986	5,804,192.03	55.00	105,528.55	35.57	3,754,009.45
1987	6,268,897.42	55.00	113,977.56	36.14	4,119,399.74
1988	7,856,924.57	55.00	142,850.18	36.71	5,244,579.45
1989	8,832,127.81	55.00	160,580.77	37.29	5,987,693.87
1990	10,057,664.71	55.00	182,862.80	37.86	6,924,090.23
1991	10,844,931.67	55.00	197,176.44	38.44	7,580,367.49
1992	10,451,740.58	55.00	190,027.66	39.03	7,416,121.14
1993	12,263,687.44	55.00	222,971.46	39.61	8,832,039.50
1994	11,940,407.42	55.00	217,093.76	40.20	8,726,352.87
1995	13,837,284.27	55.00	251,581.71	40.78	10,260,626.56
1996	11,132,133.41	55.00	202,398.18	41.37	8,374,110.26
1997	12,084,241.77	55.00	219,708.88	41.97	9,220,302.14
1998	9,700,542.44	55.00	176,369.80	42.56	7,506,132.69
1999	6,446,803.30	55.00	117,212.15	43.15	5,058,113.20
2000	10,356,162.84	55.00	188,289.92	43.75	8,237,471.86
2001	11,362,393.94	55.00	206,584.65	44.35	9,161,195.82
2002	5,648,233.08	55.00	102,692.99	44.94	4,615,452.58

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
2003	4,163,475.91	55.00	75,697.97	45.54	3,447,549.90
2004	8,821,124.55	55.00	160,380.72	46.14	7,400,591.73
2005	13,255,678.53	55.00	241,007.28	46.75	11,265,898.43
2006	7,069,896.41	55.00	128,540.87	47.35	6,086,148.84
2007	11,806,422.62	55.00	214,657.73	47.95	10,293,291.76
2008	852,130.69	55.00	15,492.96	48.56	752,299.97
2009	10,464,587.58	55.00	190,261.24	49.16	9,354,053.98
2010	16,717,487.37	55.00	303,947.94	49.77	15,128,206.51
2011	10,054,839.18	55.00	182,811.42	50.38	9,210,313.86
2012	24,611,686.79	55.00	447,475.83	50.99	22,817,944.18
2013	19,970,122.61	55.00	363,085.52	51.61	18,737,066.98
2014	20,596,604.01	55.00	374,475.85	52.22	19,554,796.45
2015	22,785,271.18	55.00	414,268.97	52.83	21,887,748.40
2016	25,513,581.96	55.00	463,873.58	53.45	24,794,614.10
2017	32,768,393.34	55.00	595,776.47	54.07	32,213,649.58
2018	36,220,632.22	55.00	658,543.14	54.69	36,015,976.47
Total	511,503,709.33	55.00	9,299,872.36	44.33	412,277,716.10

Composite Average Remaining Life ... 44.33 Years

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1937	1,297,325.61	55.00	23,587.24	12.30	290,201.86
1940	634,374.18	55.00	11,533.83	13.50	155,732.81
1944	1.73	55.00	0.03	15.12	0.48
1945	859,943.60	55.00	15,635.01	15.54	242,918.92
1950	3,522,682.41	55.00	64,047.43	17.64	1,129,605.16
1953	621,823.73	55.00	11,305.65	18.94	214,078.86
1954	945,836.37	55.00	17,196.66	19.38	333,194.69
1955	833,783.46	55.00	15,159.38	19.82	300,446.84
1956	1,150,237.23	55.00	20,912.97	20.27	423,832.71
1957	1,321,380.84	55.00	24,024.60	20.72	497,736.01
1958	1,201,505.62	55.00	21,845.10	21.17	462,524.76
1959	1,090,032.49	55.00	19,818.36	21.63	428,711.80
1960	1,092,890.74	55.00	19,870.32	22.10	439,038.47
1961	1,252,672.39	55.00	22,775.38	22.56	513,858.19
1962	1,203,347.55	55.00	21,878.59	23.03	503,937.48
1963	1,123,309.21	55.00	20,423.38	23.51	480,130.48
1964	1,220,229.77	55.00	22,185.53	23.99	532,198.05
1965	1,365,229.77	55.00	24,821.84	24.47	607,448.43
1966	1,125,575.15	55.00	20,464.57	24.96	510,802.62
1967	1,518,464.37	55.00	27,607.86	25.45	702,677.83
1968	1,450,509.40	55.00	26,372.34	25.95	684,327.69
1969	1,381,442.66	55.00	25,116.61	26.45	664,321.14
1970	1,683,256.53	55.00	30,604.02	26.95	824,914.25
1971	2,598,488.13	55.00	47,244.25	27.46	1,297,495.78
1972	2,141,445.73	55.00	38,934.56	27.98	1,089,241.99
1973	2,600,786.08	55.00	47,286.03	28.49	1,347,361.88
1974	2,568,120.56	55.00	46,692.12	29.02	1,354,799.95

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1975	2,816,707.84	55.00	51,211.80	29.54	1,512,866.20
1976	2,866,110.61	55.00	52,110.01	30.07	1,567,005.36
1977	2,653,029.24	55.00	48,235.88	30.60	1,476,248.05
1978	2,536,863.83	55.00	46,123.83	31.14	1,436,377.12
1979	2,790,448.08	55.00	50,734.36	31.68	1,607,434.99
1980	4,179,179.50	55.00	75,983.49	32.23	2,448,847.13
1981	2,885,880.17	55.00	52,469.45	32.78	1,719,823.19
1982	2,478,310.07	55.00	45,059.24	33.33	1,501,828.19
1983	2,838,606.05	55.00	51,609.94	33.89	1,748,818.94
1984	2,467,274.53	55.00	44,858.60	34.44	1,545,147.31
1985	1,516,741.68	55.00	27,576.54	35.01	965,387.99
1986	2,657,387.58	55.00	48,315.12	35.57	1,718,733.29
1987	2,795,368.30	55.00	50,823.81	36.14	1,836,884.33
1988	3,993,465.64	55.00	72,606.94	36.71	2,665,680.14
1989	4,285,405.38	55.00	77,914.83	37.29	2,905,267.68
1990	5,778,155.05	55.00	105,055.16	37.86	3,977,908.20
1991	6,163,069.55	55.00	112,053.46	38.44	4,307,849.37
1992	4,870,044.24	55.00	88,544.40	39.03	3,455,581.18
1993	5,123,954.43	55.00	93,160.85	39.61	3,690,159.93
1994	5,654,064.05	55.00	102,799.01	40.20	4,132,133.55
1995	7,018,563.55	55.00	127,607.57	40.78	5,204,407.03
1996	6,143,303.85	55.00	111,694.09	41.37	4,621,279.85
1997	6,905,075.74	55.00	125,544.20	41.97	5,268,587.46
1998	6,395,395.23	55.00	116,277.47	42.56	4,948,659.88
1999	3,315,246.13	55.00	60,275.94	43.15	2,601,117.09
2000	12,030,879.08	55.00	218,738.67	43.75	9,569,570.25
2001	19,139,525.64	55.00	347,984.08	44.35	15,431,690.11

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
2002	10,816,871.71	55.00	196,666.27	44.94	8,839,004.65
2003	9,682,969.05	55.00	176,050.29	45.54	8,017,944.56
2004	14,054,578.54	55.00	255,532.43	46.14	11,791,262.79
2005	23,713,699.24	55.00	431,149.12	46.75	20,154,089.17
2006	12,965,460.79	55.00	235,730.71	47.35	11,161,369.21
2007	24,308,179.51	55.00	441,957.63	47.95	21,192,802.59
2008	6,807,931.33	55.00	123,777.97	48.56	6,010,353.33
2009	20,364,852.38	55.00	370,262.28	49.16	18,203,672.82
2010	12,494,219.52	55.00	227,162.86	49.77	11,306,431.93
2011	20,150,229.40	55.00	366,360.12	50.38	18,457,772.80
2012	35,573,762.57	55.00	646,782.12	50.99	32,981,084.78
2013	33,490,799.37	55.00	608,910.85	51.61	31,422,909.28
2014	33,680,792.46	55.00	612,365.20	52.22	31,977,166.74
2015	42,055,342.87	55.00	764,626.56	52.83	40,398,762.71
2016	50,226,920.06	55.00	913,197.57	53.45	48,811,535.05
2017	51,978,665.10	55.00	945,046.81	54.07	51,098,706.18
2018	42,755,996.43	55.00	777,365.45	54.69	42,514,414.22
Total	615,224,020.68	55.00	11,185,656.64	46.87	524,236,115.79

Composite Average Remaining Life ... 46.87 Years

DEI
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1937	8.92	55.00	0.16	5.71	0.93
1945	20.36	55.00	0.37	8.10	3.00
1953	154,663.65	55.00	2,812.06	10.80	30,374.06
1954	985.94	55.00	17.93	11.17	200.32
1955	15,632.95	55.00	284.23	11.56	3,284.95
1956	53,588.78	55.00	974.34	11.95	11,642.81
1957	20,609.50	55.00	374.72	12.35	4,628.23
1958	8,334.42	55.00	151.53	12.76	1,934.08
1959	90,983.38	55.00	1,654.24	13.19	21,812.25
1962	14,755.46	55.00	268.28	14.52	3,894.14
1963	10,657.74	55.00	193.78	14.98	2,902.81
1964	85.72	55.00	1.56	15.46	24.09
1965	66,633.23	55.00	1,211.51	15.94	19,314.57
1966	19,589.82	55.00	356.18	16.44	5,855.52
1967	17,633.47	55.00	320.61	16.95	5,433.26
1968	182,018.52	55.00	3,309.42	17.47	57,802.87
1969	63,309.75	55.00	1,151.08	18.00	20,715.21
1970	142,239.68	55.00	2,586.17	18.54	47,939.71
1971	84,826.22	55.00	1,542.29	19.09	29,439.48
1972	88,516.58	55.00	1,609.39	19.65	31,621.20
1973	359,096.36	55.00	6,529.00	20.22	132,020.86
1974	121,493.38	55.00	2,208.96	20.80	45,954.29
1975	146,715.09	55.00	2,667.54	21.40	57,075.96
1976	76,661.10	55.00	1,393.83	22.00	30,663.44
1977	137,589.77	55.00	2,501.62	22.61	56,566.77
1978	89,472.91	55.00	1,626.77	23.23	37,794.63
1979	49,547.68	55.00	900.86	23.87	21,499.58

DEI
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1980	129,742.59	55.00	2,358.95	24.51	57,811.97
1981	84,554.42	55.00	1,537.35	25.16	38,677.71
1982	84,306.89	55.00	1,532.85	25.82	39,576.55
1983	59,134.84	55.00	1,075.18	26.49	28,477.48
1984	67,582.63	55.00	1,228.77	27.17	33,379.69
1985	31,965.64	55.00	581.19	27.85	16,187.60
1986	32,614.11	55.00	592.98	28.55	16,928.57
1987	59,296.65	55.00	1,078.12	29.25	31,537.38
1988	39,340.84	55.00	715.29	29.96	21,433.19
1989	227,608.69	55.00	4,138.33	30.68	126,978.26
1990	397,654.36	55.00	7,230.06	31.41	227,113.20
1991	332,937.30	55.00	6,053.39	32.15	194,610.28
1992	385,118.18	55.00	7,002.13	32.89	230,322.46
1993	195,594.68	55.00	3,556.26	33.64	119,649.92
1994	262,981.58	55.00	4,781.47	34.40	164,494.34
1995	225,654.21	55.00	4,102.79	35.17	144,292.83
1996	124,139.69	55.00	2,257.08	35.94	81,127.22
1997	148,686.84	55.00	2,703.39	36.72	99,280.50
1998	44,454.50	55.00	808.26	37.51	30,319.74
1999	91,291.54	55.00	1,659.84	38.31	63,583.36
2000	270,375.49	55.00	4,915.90	39.11	192,246.45
2001	581,462.82	55.00	10,572.02	39.92	421,985.87
2002	347,752.76	55.00	6,322.76	40.73	257,526.07
2003	603,743.04	55.00	10,977.11	41.55	456,109.49
2004	627,584.27	55.00	11,410.59	42.38	483,558.39
2005	492,489.91	55.00	8,954.33	43.21	386,916.85
2006	563,877.63	55.00	10,252.29	44.05	451,609.28

DEI
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
2007	1,317,540.93	55.00	23,955.21	44.90	1,075,469.59
2008	272,649.99	55.00	4,957.26	45.75	226,775.12
2009	1,154,437.18	55.00	20,989.70	46.60	978,178.08
2010	1,119,200.78	55.00	20,349.04	47.46	965,865.34
2011	1,547,823.13	55.00	28,142.15	48.33	1,360,155.63
2012	6,230,125.70	55.00	113,274.64	49.20	5,573,658.51
2013	4,132,427.25	55.00	75,134.79	50.08	3,762,985.48
2014	5,951,108.02	55.00	108,201.61	50.97	5,514,649.87
2015	6,973,935.74	55.00	126,798.41	51.85	6,575,084.48
2016	4,124,458.67	55.00	74,989.91	52.75	3,955,472.71
2017	5,317,842.62	55.00	96,687.73	53.64	5,186,788.20
2018	2,441,437.08	55.00	44,389.62	54.55	2,421,332.31
Total	49,110,603.57	55.00	892,917.11	47.81	42,692,548.96

Composite Average Remaining Life ... 47.81 Years

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 Survivor Curve: R2.5

<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)
1924	755.30	55.00	13.73	2.02	27.80
1937	1,586.32	55.00	28.84	5.16	148.71
1940	816.38	55.00	14.84	5.83	86.53
1945	1,788.51	55.00	32.52	7.01	227.80
1950	4,610.72	55.00	83.83	8.30	695.59
1953	564.46	55.00	10.26	9.17	94.07
1954	2,094.21	55.00	38.08	9.48	360.92
1955	1,463.87	55.00	26.62	9.80	260.94
1956	5,918.67	55.00	107.61	10.14	1,091.46
1957	21,581.30	55.00	392.39	10.49	4,117.57
1958	622.43	55.00	11.32	10.86	122.89
1959	599.73	55.00	10.90	11.24	122.56
1960	573.40	55.00	10.43	11.64	121.31
1961	1,186.74	55.00	21.58	12.05	259.92
1962	50,228.49	55.00	913.24	12.47	11,391.41
1963	42,235.39	55.00	767.91	12.92	9,919.00
1964	48,734.05	55.00	886.07	13.38	11,852.05
1965	120,959.98	55.00	2,199.27	13.85	30,461.84
1966	193,920.12	55.00	3,525.81	14.34	50,565.59
1967	184,351.31	55.00	3,351.84	14.85	49,761.17
1968	324,140.40	55.00	5,893.45	15.37	90,572.17
1969	442,356.02	55.00	8,042.82	15.91	127,926.06
1970	396,682.12	55.00	7,212.39	16.46	118,698.86
1971	631,977.66	55.00	11,490.48	17.02	195,613.70
1972	1,067,981.48	55.00	19,417.81	17.60	341,790.00
1973	1,631,136.29	55.00	29,656.96	18.20	539,663.43
1974	1,863,548.03	55.00	33,882.62	18.80	637,160.70

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 Survivor Curve: R2.5

<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)
1975	2,227,941.47	55.00	40,507.94	19.43	786,897.69
1976	2,227,507.35	55.00	40,500.05	20.06	812,387.15
1977	3,472,959.76	55.00	63,144.59	20.70	1,307,347.79
1978	3,695,007.35	55.00	67,181.81	21.36	1,434,933.61
1979	3,512,113.08	55.00	63,856.47	22.03	1,406,625.67
1980	4,164,058.14	55.00	75,709.99	22.71	1,719,201.98
1981	3,620,467.73	55.00	65,826.55	23.40	1,540,213.65
1982	2,475,644.05	55.00	45,011.62	24.10	1,084,718.88
1983	2,944,838.09	55.00	53,542.40	24.81	1,328,236.45
1984	2,805,866.80	55.00	51,015.66	25.53	1,302,348.45
1985	2,682,105.14	55.00	48,765.45	26.26	1,280,534.53
1986	4,139,079.84	55.00	75,255.84	27.00	2,031,826.99
1987	5,484,003.16	55.00	99,708.94	27.75	2,766,706.61
1988	7,549,328.09	55.00	137,260.23	28.51	3,912,682.20
1989	7,254,963.13	55.00	131,908.15	29.27	3,861,030.32
1990	9,980,862.23	55.00	181,469.85	30.05	5,452,497.15
1991	7,844,951.97	55.00	142,635.20	30.83	4,397,484.67
1992	9,526,483.47	55.00	173,208.44	31.62	5,477,268.70
1993	12,257,586.60	55.00	222,864.75	32.42	7,225,835.50
1994	15,469,534.24	55.00	281,263.68	33.23	9,346,080.83
1995	18,329,907.07	55.00	333,270.36	34.05	11,346,251.99
1996	16,179,855.56	55.00	294,178.59	34.87	10,257,694.12
1997	18,042,249.17	55.00	328,040.22	35.70	11,711,030.25
1998	14,041,395.40	55.00	255,297.58	36.54	9,328,105.96
1999	13,454,357.59	55.00	244,624.18	37.38	9,144,864.40
2000	18,386,068.40	55.00	334,291.47	38.23	12,781,381.67
2001	18,041,212.41	55.00	328,021.37	39.09	12,823,467.06

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 Survivor Curve: R2.5

<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	9,720,897.45	55.00	176,743.23	39.96	7,062,467.76
2003	10,096,790.07	55.00	183,577.63	40.83	7,495,595.69
2004	16,243,056.28	55.00	295,327.69	41.71	12,317,654.70
2005	16,007,984.11	55.00	291,053.66	42.59	12,396,258.67
2006	13,959,508.35	55.00	253,808.72	43.48	11,035,785.43
2007	30,014,379.90	55.00	545,714.88	44.38	24,216,578.53
2008	13,823,227.55	55.00	251,330.90	45.28	11,379,325.28
2009	19,050,637.45	55.00	346,374.52	46.18	15,996,162.96
2010	9,035,554.60	55.00	164,282.47	47.09	7,736,384.53
2011	5,206,039.95	55.00	94,655.08	48.01	4,544,033.71
2012	13,045,674.53	55.00	237,193.60	48.93	11,604,932.54
2013	9,693,857.28	55.00	176,251.59	49.85	8,786,141.18
2014	8,966,150.10	55.00	163,020.58	50.78	8,277,869.80
2015	16,366,566.71	55.00	297,573.33	51.71	15,387,526.05
2016	23,096,237.04	55.00	419,930.72	52.65	22,107,280.57
2017	33,590,004.42	55.00	610,726.10	53.58	32,725,509.14
2018	40,822,379.58	55.00	742,223.56	54.53	40,471,574.18
Total	525,591,706.04	55.00	9,556,193.29	40.98	391,631,849.03

Composite Average Remaining Life ... 40.98 Years

DEI
Electric Division
368.00 Line Transformers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 44 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)
1925	12.75	0.00	0.00	0.00	0.00
1937	3,066.53	44.00	69.69	3.13	218.31
1939	8.12	44.00	0.18	4.03	0.74
1948	22.56	44.00	0.51	7.75	3.97
1950	159,633.50	44.00	3,627.93	8.54	30,977.65
1951	15.10	44.00	0.34	8.93	3.07
1952	13,407.36	44.00	304.70	9.33	2,842.64
1953	116,803.71	44.00	2,654.55	9.73	25,818.24
1954	366,064.64	44.00	8,319.41	10.12	84,226.73
1955	394,117.91	44.00	8,956.97	10.52	94,250.63
1956	910,394.05	44.00	20,690.18	10.92	226,020.14
1957	767,794.49	44.00	17,449.38	11.33	197,662.98
1958	629,986.00	44.00	14,317.45	11.73	167,994.77
1959	606,924.11	44.00	13,793.34	12.14	167,487.54
1960	607,422.38	44.00	13,804.66	12.55	173,316.29
1961	364,981.91	44.00	8,294.81	12.97	107,588.39
1962	531,276.84	44.00	12,074.13	13.39	161,666.12
1963	481,127.48	44.00	10,934.40	13.81	151,030.94
1964	590,045.37	44.00	13,409.74	14.24	190,947.23
1965	719,514.29	44.00	16,352.13	14.67	239,895.34
1966	796,314.70	44.00	18,097.54	15.11	273,380.89
1967	1,106,495.29	44.00	25,146.90	15.55	390,931.03
1968	943,853.95	44.00	21,450.61	15.99	343,003.85
1969	1,219,039.65	44.00	27,704.66	16.44	455,452.99
1970	1,179,685.74	44.00	26,810.27	16.89	452,928.25
1971	1,579,419.25	44.00	35,894.87	17.35	622,877.36
1972	2,101,031.40	44.00	47,749.35	17.82	850,740.06

DEI
Electric Division
368.00 Line Transformers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 44 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)
1973	2,474,782.12	44.00	56,243.44	18.29	1,028,476.12
1974	4,281,770.92	44.00	97,310.20	18.76	1,825,581.64
1975	2,889,443.37	44.00	65,667.29	19.24	1,263,429.27
1976	2,098,025.13	44.00	47,681.03	19.72	940,482.10
1977	3,749,095.11	44.00	85,204.27	20.21	1,722,392.26
1978	6,082,153.19	44.00	138,226.81	20.71	2,862,692.37
1979	4,941,162.75	44.00	112,295.95	21.21	2,381,860.85
1980	3,409,316.64	44.00	77,482.26	21.72	1,682,662.55
1981	4,547,545.41	44.00	103,350.35	22.23	2,297,256.54
1982	3,826,158.31	44.00	86,955.66	22.74	1,977,727.07
1983	1,424,316.63	44.00	32,369.91	23.27	753,098.78
1984	2,970,551.53	44.00	67,510.61	23.79	1,606,239.60
1985	5,229,629.64	44.00	118,851.83	24.32	2,890,946.49
1986	6,198,559.13	44.00	140,872.32	24.86	3,502,134.96
1987	6,374,494.31	44.00	144,870.73	25.40	3,679,928.78
1988	8,247,817.96	44.00	187,445.06	25.95	4,863,825.05
1989	8,628,738.88	44.00	196,102.10	26.50	5,196,413.68
1990	6,224,583.50	44.00	141,463.77	27.05	3,827,066.25
1991	5,754,516.08	44.00	130,780.72	27.61	3,611,160.46
1992	7,686,416.29	44.00	174,686.29	28.18	4,921,995.84
1993	9,542,967.03	44.00	216,879.42	28.74	6,233,825.95
1994	11,677,613.29	44.00	265,392.72	29.31	7,779,715.60
1995	12,825,771.76	44.00	291,486.49	29.89	8,712,152.20
1996	11,813,334.99	44.00	268,477.22	30.47	8,179,498.65
1997	14,278,213.76	44.00	324,495.59	31.05	10,074,552.33
1998	12,945,979.95	44.00	294,218.42	31.63	9,306,164.44
1999	10,538,275.80	44.00	239,499.43	32.22	7,715,855.48

DEI
Electric Division
368.00 Line Transformers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 44 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>
2000	14,870,370.39	44.00	337,953.31	32.80	11,086,557.23
2001	4,506,958.96	44.00	102,427.96	33.40	3,420,634.38
2002	6,798,781.16	44.00	154,513.34	33.99	5,251,653.98
2003	3,126,801.97	44.00	71,061.65	34.58	2,457,505.35
2004	6,399,856.85	44.00	145,447.14	35.18	5,116,636.71
2005	9,834,674.45	44.00	223,508.95	35.78	7,996,272.07
2006	9,968,062.19	44.00	226,540.40	36.38	8,240,466.94
2007	12,026,925.42	44.00	273,331.41	36.98	10,106,590.01
2008	9,867,963.32	44.00	224,265.49	37.58	8,427,299.12
2009	13,365,983.64	44.00	303,763.68	38.18	11,597,870.49
2010	10,464,770.60	44.00	237,828.91	38.79	9,224,400.54
2011	15,448,358.05	44.00	351,089.02	39.39	13,830,266.00
2012	6,228,915.84	44.00	141,562.23	40.00	5,662,598.89
2013	14,830,880.30	44.00	337,055.84	40.61	13,688,108.65
2014	22,288,472.24	44.00	506,541.73	41.22	20,881,275.43
2015	17,261,791.11	44.00	392,302.23	41.84	16,412,767.53
2016	28,977,690.30	44.00	658,565.07	42.45	27,957,908.86
2017	35,285,727.57	44.00	801,925.46	43.07	34,539,618.28
2018	37,767,097.78	44.00	858,318.63	43.69	37,500,484.30
Total	476,169,774.70	43.40	10,821,731.08	34.16	369,647,316.25

Composite Average Remaining Life ... 34.16 Years

DEI
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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>
2010	2,376.37	55.00	43.21	49.77	2,150.46
2017	1,583.27	55.00	28.79	54.07	1,556.47
2018	1,979.17	55.00	35.98	54.69	1,967.99
Total	5,938.81	55.00	107.98	52.56	5,674.91

Composite Average Remaining Life ... 52.56 Years



DEI
Electric Division
369.10 Services - Underground
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1953	59,494.54	55.00	1,081.70	18.94	20,482.53
1956	108.29	55.00	1.97	20.27	39.90
1957	157.29	55.00	2.86	20.72	59.25
1961	6,115.49	55.00	111.19	22.56	2,508.63
1962	7,960.44	55.00	144.73	23.03	3,333.67
1963	4,681.62	55.00	85.12	23.51	2,001.04
1964	26,129.04	55.00	475.06	23.99	11,396.07
1965	141,408.75	55.00	2,571.01	24.47	62,918.73
1966	248,848.08	55.00	4,524.42	24.96	112,930.93
1967	380,129.45	55.00	6,911.30	25.45	175,907.02
1968	485,743.72	55.00	8,831.52	25.95	229,166.30
1969	367,596.59	55.00	6,683.43	26.45	176,773.31
1970	367,422.33	55.00	6,680.27	26.95	180,062.82
1971	529,797.56	55.00	9,632.48	27.46	264,542.33
1972	769,207.38	55.00	13,985.30	27.98	391,255.76
1973	948,563.12	55.00	17,246.24	28.49	491,412.12
1974	70,430.05	55.00	1,280.52	29.02	37,155.04
1975	1,276,463.30	55.00	23,207.94	29.54	685,594.07
1976	2,019,333.11	55.00	36,714.38	30.07	1,104,041.77
1977	2,465,955.26	55.00	44,834.61	30.60	1,372,152.86
1978	2,522,974.17	55.00	45,871.30	31.14	1,428,512.76
1979	2,677,011.43	55.00	48,671.91	31.68	1,542,089.92
1980	2,122,532.38	55.00	38,590.69	32.23	1,243,726.75
1981	2,176,605.36	55.00	39,573.81	32.78	1,297,135.07
1982	1,672,468.04	55.00	30,407.87	33.33	1,013,496.93
1983	2,120,175.15	55.00	38,547.83	33.89	1,306,205.37
1984	1,202,551.12	55.00	21,864.11	34.44	753,105.75

DEI
Electric Division
369.10 Services - Underground
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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>
1985	2,559,540.93	55.00	46,536.13	35.01	1,629,117.28
1986	3,098,851.17	55.00	56,341.57	35.57	2,004,261.15
1987	3,576,394.07	55.00	65,023.98	36.14	2,350,109.72
1988	4,123,065.89	55.00	74,963.26	36.71	2,752,189.67
1989	4,365,018.12	55.00	79,362.30	37.29	2,959,240.72
1990	5,235,955.75	55.00	95,197.20	37.86	3,604,636.97
1991	4,971,633.53	55.00	90,391.44	38.44	3,475,061.93
1992	5,830,474.99	55.00	106,006.41	39.03	4,137,062.96
1993	6,670,034.58	55.00	121,270.81	39.61	4,803,613.04
1994	7,327,841.51	55.00	133,230.69	40.20	5,355,372.61
1995	8,168,460.83	55.00	148,514.35	40.78	6,057,079.16
1996	9,136,103.51	55.00	166,107.49	41.37	6,872,603.42
1997	10,198,981.98	55.00	185,432.15	41.97	7,781,844.92
1998	6,601,969.35	55.00	120,033.29	42.56	5,108,503.80
1999	5,918,154.74	55.00	107,600.56	43.15	4,643,339.54
2000	8,830,885.69	55.00	160,558.19	43.75	7,024,239.91
2001	5,316,735.75	55.00	96,665.89	44.35	4,286,742.53
2002	2,347,248.68	55.00	42,676.35	44.94	1,918,053.81
2003	5,412,337.29	55.00	98,404.07	45.54	4,481,664.67
2004	3,859,072.10	55.00	70,163.48	46.14	3,237,616.35
2005	5,014,826.51	55.00	91,176.75	46.75	4,262,062.18
2006	1,630,712.83	55.00	29,648.70	47.35	1,403,805.72
2007	3,573,954.35	55.00	64,979.63	47.95	3,115,910.39
2008	4,486,601.45	55.00	81,572.86	48.56	3,960,977.08
2009	3,212,701.72	55.00	58,411.53	49.16	2,871,760.12
2010	1,245,863.73	55.00	22,651.59	49.77	1,127,423.24
2011	723,116.77	55.00	13,147.30	50.38	662,380.80

DEI
Electric Division
369.10 Services - Underground
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
2012	5,218,896.44	55.00	94,887.04	50.99	4,838,534.18
2013	3,466,939.38	55.00	63,033.94	51.61	3,252,873.14
2014	3,831,982.59	55.00	69,670.95	52.22	3,638,155.08
2015	4,152,258.95	55.00	75,494.03	52.83	3,988,699.48
2016	12,491,596.69	55.00	227,115.18	53.45	12,139,585.88
2017	7,858,407.40	55.00	142,877.14	54.07	7,725,370.59
2018	17,220,522.86	55.00	313,093.85	54.69	17,123,222.54
Total	212,347,005.19	55.00	3,860,773.65	43.64	168,501,121.24

Composite Average Remaining Life ... 43.64 Years

DEI
Electric Division
369.20 Services - Overhead
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1950	231,918.22	55.00	4,216.61	17.64	74,368.33
1953	68,013.00	55.00	1,236.57	18.94	23,415.23
1954	142,698.62	55.00	2,594.47	19.38	50,269.18
1955	198,018.31	55.00	3,600.26	19.82	71,354.23
1956	241,928.87	55.00	4,398.61	20.27	89,144.54
1957	265,834.60	55.00	4,833.25	20.72	100,134.23
1958	328,195.99	55.00	5,967.07	21.17	126,340.46
1959	378,363.94	55.00	6,879.20	21.63	148,811.24
1960	359,062.60	55.00	6,528.27	22.10	144,243.42
1961	308,810.84	55.00	5,614.62	22.56	126,677.16
1962	302,454.18	55.00	5,499.05	23.03	126,661.66
1963	272,537.05	55.00	4,955.12	23.51	116,489.16
1964	317,287.32	55.00	5,768.74	23.99	138,383.52
1965	361,166.71	55.00	6,566.53	24.47	160,698.33
1966	307,381.33	55.00	5,588.63	24.96	139,494.18
1967	308,310.46	55.00	5,605.53	25.45	142,672.38
1968	337,936.96	55.00	6,144.18	25.95	159,433.38
1969	364,373.84	55.00	6,624.84	26.45	175,223.52
1970	356,330.04	55.00	6,478.59	26.95	174,626.82
1971	455,510.27	55.00	8,281.83	27.46	227,448.66
1972	464,312.58	55.00	8,441.87	27.98	236,171.64
1973	467,600.61	55.00	8,501.65	28.49	242,244.93
1974	1,485,623.44	55.00	27,010.77	29.02	783,733.67
1975	537,345.32	55.00	9,769.71	29.54	288,610.54
1976	605,809.69	55.00	11,014.49	30.07	331,217.86
1977	620,452.33	55.00	11,280.71	30.60	345,243.67
1978	565,480.05	55.00	10,281.24	31.14	320,175.88

DEI
Electric Division
369.20 Services - Overhead

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
1979	724,929.24	55.00	13,180.26	31.68	417,594.81
1980	793,799.33	55.00	14,432.41	32.23	465,137.53
1981	925,522.89	55.00	16,827.34	32.78	551,559.88
1982	854,815.70	55.00	15,541.78	33.33	518,008.76
1983	678,301.05	55.00	12,332.49	33.89	417,890.23
1984	2,159,848.78	55.00	39,269.15	34.44	1,352,619.86
1985	701,387.37	55.00	12,752.23	35.01	446,424.70
1986	733,650.73	55.00	13,338.82	35.57	474,507.35
1987	747,840.19	55.00	13,596.81	36.14	491,418.58
1988	4,904.71	55.00	89.17	36.71	3,273.95
1989	776,211.50	55.00	14,112.64	37.29	526,228.44
1990	874,488.41	55.00	15,899.46	37.86	602,032.07
1991	972,141.63	55.00	17,674.93	38.44	679,505.51
1992	1,005,438.97	55.00	18,280.33	39.03	713,417.75
1993	1,037,432.20	55.00	18,862.01	39.61	747,135.98
1994	956,784.29	55.00	17,395.71	40.20	699,242.25
1995	1,022,585.07	55.00	18,592.07	40.78	758,267.54
1996	1,013,215.51	55.00	18,421.71	41.37	762,187.99
1997	1,111,399.47	55.00	20,206.84	41.97	848,000.16
1998	21,872.21	55.00	397.67	42.56	16,924.38
1999	34,428.03	55.00	625.95	43.15	27,011.97
2000	180,218.79	55.00	3,276.64	43.75	143,349.16
2001	614,315.26	55.00	11,169.13	44.35	495,306.04
2002	410,894.22	55.00	7,470.65	44.94	335,762.13
2003	1,360,197.62	55.00	24,730.35	45.54	1,126,306.31
2004	261,410.22	55.00	4,752.81	46.14	219,313.34
2005	1,256,765.38	55.00	22,849.80	46.75	1,068,115.15

DEI
Electric Division
369.20 Services - Overhead

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 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)
2006	235,682.85	55.00	4,285.05	47.35	202,888.53
2007	783,771.97	55.00	14,250.10	47.95	683,322.44
2008	631,128.61	55.00	11,474.82	48.56	557,189.22
2009	919,239.56	55.00	16,713.10	49.16	821,687.09
2010	482,740.89	55.00	8,776.92	49.77	436,848.18
2011	1,451,825.78	55.00	26,396.28	50.38	1,329,884.13
2012	254,199.09	55.00	4,621.70	50.99	235,672.62
2013	448,965.70	55.00	8,162.84	51.61	421,244.30
2014	1,194,006.37	55.00	21,708.75	52.22	1,133,611.71
2015	2,317,486.52	55.00	42,135.23	52.83	2,226,199.61
2016	4,216,956.06	55.00	76,670.32	53.45	4,098,123.04
2017	1,361,327.35	55.00	24,750.89	54.07	1,338,281.12
2018	528,799.87	55.00	9,614.34	54.69	525,812.02
Total	46,713,686.56	55.00	849,321.94	40.01	33,980,593.66

Composite Average Remaining Life ... 40.01 Years

DEI
Electric Division
370.00 Meters

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 Survivor Curve: S0.5

<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)
1926	30.08	0.00	0.00	0.00	0.00
1927	28.22	0.00	0.00	0.00	0.00
1929	121.41	0.00	0.00	0.00	0.00
1930	41.38	0.00	0.00	0.00	0.00
1931	37.04	0.00	0.00	0.00	0.00
1936	61.26	0.00	0.00	0.00	0.00
1937	10,153.30	0.00	0.00	0.00	0.00
1940	13,421.12	0.00	0.00	0.00	0.00
1945	23,479.79	0.00	0.00	0.00	0.00
1947	121.41	0.00	0.00	0.00	0.00
1949	1,218.80	0.00	0.00	0.00	0.00
1950	118,160.71	0.00	0.00	0.00	0.00
1951	2,390.26	0.00	0.00	0.00	0.00
1952	46.36	0.00	0.00	0.00	0.00
1953	49,397.35	0.00	0.00	0.00	0.00
1954	120,836.56	0.00	0.00	0.00	0.00
1955	62,418.77	0.00	0.00	0.00	0.00
1956	59,646.18	0.00	0.00	0.00	0.00
1957	113,283.91	0.00	0.00	0.00	0.00
1958	68,930.54	0.00	0.00	0.00	0.00
1959	34,318.88	30.00	1,143.96	0.50	571.98
1960	61,836.05	30.00	2,061.20	0.65	1,336.72
1961	113,048.33	30.00	3,768.27	0.96	3,603.17
1962	116,661.39	30.00	3,888.70	1.28	4,966.13
1963	112,890.37	30.00	3,763.00	1.61	6,064.58
1964	154,009.79	30.00	5,133.65	1.95	9,990.16
1965	184,528.05	30.00	6,150.92	2.28	13,993.89

DEI
Electric Division
370.00 Meters

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 Survivor Curve: S0.5

<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)
1966	176,381.51	30.00	5,879.37	2.61	15,337.03
1967	156,141.84	30.00	5,204.71	2.94	15,313.44
1968	267,866.26	30.00	8,928.85	3.27	29,221.61
1969	187,129.96	30.00	6,237.65	3.61	22,499.72
1970	135,152.68	30.00	4,505.08	3.94	17,762.68
1971	250,539.93	30.00	8,351.31	4.28	35,723.36
1972	311,039.71	30.00	10,367.96	4.62	47,863.37
1973	382,789.61	30.00	12,759.62	4.96	63,260.26
1974	595,259.76	30.00	19,841.94	5.30	105,162.52
1975	395,815.52	30.00	13,193.81	5.65	74,502.17
1976	462,932.98	30.00	15,431.06	6.00	92,539.39
1977	754,950.37	30.00	25,164.94	6.35	159,783.67
1978	789,711.21	30.00	26,323.63	6.71	176,554.16
1979	663,821.96	30.00	22,127.34	7.07	156,419.68
1980	726,172.44	30.00	24,205.68	7.43	179,963.06
1981	938,340.72	30.00	31,277.94	7.81	244,160.41
1982	1,201,297.18	30.00	40,043.13	8.18	327,669.55
1983	756,021.49	30.00	25,200.65	8.56	215,835.79
1984	828,360.87	30.00	27,611.95	8.95	247,208.16
1985	890,849.98	30.00	29,694.92	9.35	277,574.57
1986	1,348,419.44	30.00	44,947.19	9.75	438,170.34
1987	1,389,142.45	30.00	46,304.62	10.16	470,311.81
1988	1,930,386.63	30.00	64,346.04	10.57	680,313.82
1989	2,285,142.09	30.00	76,171.19	11.00	837,613.06
1990	1,760,478.80	30.00	58,682.46	11.43	670,655.24
1991	2,728,591.28	30.00	90,952.79	11.87	1,079,553.39
1992	2,595,003.55	30.00	86,499.87	12.32	1,065,655.45

DEI
Electric Division
370.00 Meters

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 Survivor Curve: S0.5

<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)
1993	2,285,033.98	30.00	76,167.58	12.78	973,397.60
1994	2,620,605.43	30.00	87,353.27	13.25	1,157,417.38
1995	3,748,941.13	30.00	124,964.35	13.73	1,715,926.41
1996	3,423,916.68	30.00	114,130.23	14.22	1,623,373.64
1997	4,913,515.14	30.00	163,783.38	14.73	2,412,253.37
1998	3,084,110.37	30.00	102,803.39	15.25	1,567,352.52
1999	3,888,537.14	30.00	129,617.54	15.78	2,044,937.51
2000	3,538,325.46	30.00	117,943.85	16.32	1,924,978.69
2001	3,114,765.97	30.00	103,825.24	16.88	1,752,699.31
2002	2,603,430.80	30.00	86,780.78	17.46	1,514,857.52
2003	3,878,869.48	30.00	129,295.28	18.05	2,333,409.97
2004	3,914,099.05	30.00	130,469.60	18.66	2,434,088.78
2005	4,053,248.02	30.00	135,107.89	19.28	2,605,245.79
2006	6,058,048.70	30.00	201,934.39	19.93	4,024,085.34
2007	6,727,534.92	30.00	224,250.53	20.59	4,618,157.29
2008	2,688,099.21	30.00	89,603.05	21.28	1,906,709.18
2009	1,962,244.86	30.00	65,407.98	21.99	1,438,106.78
2010	1,968,118.38	30.00	65,603.76	22.72	1,490,389.38
2011	813,180.34	30.00	27,105.93	23.47	636,228.47
2012	3,198,754.10	30.00	106,624.84	24.25	2,585,675.23
2013	479,826.71	30.00	15,994.18	25.06	400,747.01
2014	1,600,172.01	30.00	53,338.92	25.89	1,380,781.80
2015	1,303,612.50	30.00	43,453.63	26.75	1,162,197.97
2016	1,307,946.91	30.00	43,598.11	27.64	1,204,847.42
2017	1,667,514.06	30.00	55,583.65	28.55	1,587,161.77
2018	1,982,382.26	30.00	66,079.22	29.51	1,949,804.58

DEI
Electric Division
370.00 Meters

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 Survivor Curve: S0.5

<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	103,153,691.14	22.50	3,416,985.91	16.46	56,231,985.04

Composite Average Remaining Life ... 16.46 Years



DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 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)
1964	13,485.92	20.00	674.29	4.27	2,876.97
1965	53,704.49	20.00	2,685.20	4.42	11,857.12
1966	50,806.08	20.00	2,540.29	4.57	11,614.93
1967	55,868.33	20.00	2,793.40	4.73	13,202.53
1968	54,549.83	20.00	2,727.47	4.89	13,330.70
1969	56,757.97	20.00	2,837.88	5.05	14,322.42
1970	47,039.43	20.00	2,351.95	5.21	12,256.68
1971	62,167.25	20.00	3,108.34	5.38	16,717.77
1972	34,513.23	20.00	1,725.65	5.55	9,577.28
1973	41,894.69	20.00	2,094.72	5.72	11,983.30
1974	49,325.76	20.00	2,466.27	5.90	14,546.30
1975	48,210.16	20.00	2,410.49	6.08	14,644.07
1976	35,863.81	20.00	1,793.18	6.26	11,222.98
1977	34,268.86	20.00	1,713.43	6.44	11,041.11
1978	40,431.17	20.00	2,021.54	6.63	13,407.80
1979	64,333.99	20.00	3,216.68	6.82	21,948.59
1980	95,248.30	20.00	4,762.38	7.02	33,435.23
1981	131,390.25	20.00	6,569.46	7.22	47,426.38
1982	111,521.41	20.00	5,576.03	7.42	41,397.22
1983	207,740.03	20.00	10,386.93	7.63	79,260.33
1984	148,764.04	20.00	7,438.15	7.84	58,343.71
1985	249,052.63	20.00	12,452.54	8.06	100,357.01
1986	71,619.79	20.00	3,580.96	8.28	29,653.83
1988	106,223.56	20.00	5,311.14	8.74	46,401.88
1989	35,336.99	20.00	1,766.84	8.97	15,850.61
1990	98,937.86	20.00	4,946.86	9.21	45,572.41
1991	766,638.98	20.00	38,331.67	9.46	362,520.36

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 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>
1992	1,211,784.79	20.00	60,588.80	9.71	588,283.03
1993	1,211,869.76	20.00	60,593.05	9.97	603,860.12
1994	1,455,969.12	20.00	72,797.93	10.23	744,674.56
1995	1,672,394.09	20.00	83,619.10	10.50	877,820.99
1996	963,720.01	20.00	48,185.65	10.77	519,138.60
1997	1,759,688.72	20.00	87,983.80	11.06	972,677.78
1998	654,857.03	20.00	32,742.61	11.34	371,429.72
1999	252,113.12	20.00	12,605.56	11.64	146,724.44
2000	278,102.96	20.00	13,905.05	11.94	166,066.82
2001	2,005,960.20	20.00	100,297.28	12.25	1,228,949.02
2002	628,049.20	20.00	31,402.23	12.57	394,772.55
2003	844,309.42	20.00	42,215.16	12.90	544,467.62
2004	845,105.64	20.00	42,254.98	13.23	559,120.07
2005	1,392,794.10	20.00	69,639.20	13.57	945,344.64
2006	254,346.49	20.00	12,717.23	13.93	177,110.22
2007	835,248.83	20.00	41,762.14	14.29	596,681.30
2008	1,414,495.46	20.00	70,724.26	14.66	1,036,671.85
2009	1,784,652.41	20.00	89,231.97	15.04	1,341,865.69
2010	133,607.21	20.00	6,680.31	15.43	103,073.48
2011	1,738,146.42	20.00	86,906.69	15.84	1,376,311.39
2012	437,964.17	20.00	21,898.05	16.26	356,122.76
2013	1,110,564.43	20.00	55,527.82	16.71	928,022.61
2014	290,381.16	20.00	14,518.95	17.19	249,599.70
2015	2,043,748.31	20.00	102,186.67	17.71	1,809,281.22
2016	2,832,178.12	20.00	141,607.88	18.26	2,586,069.92
2017	1,010,380.11	20.00	50,518.64	18.88	953,786.06
2018	1,352,034.45	20.00	67,601.23	19.58	1,323,793.96

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 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	33,180,160.54	20.00	1,658,995.98	13.60	22,566,489.64

Composite Average Remaining Life ... 13.60 Years

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 28 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>
(1)	(2)	(3)	(4)	(5)	(6)
1940	54.16	0.00	0.00	0.00	0.00
1948	5,787.73	0.00	0.00	0.00	0.00
1949	1,563.50	0.00	0.00	0.00	0.00
1950	15,685.15	0.00	0.00	0.00	0.00
1951	2,206.01	0.00	0.00	0.00	0.00
1952	1,970.40	0.00	0.00	0.00	0.00
1953	23,948.97	0.00	0.00	0.00	0.00
1954	25,678.49	0.00	0.00	0.00	0.00
1955	14,658.44	0.00	0.00	0.00	0.00
1956	8,064.51	0.00	0.00	0.00	0.00
1957	17,642.52	0.00	0.00	0.00	0.00
1958	20,804.89	0.00	0.00	0.00	0.00
1959	6,604.45	0.00	0.00	0.00	0.00
1960	9,505.28	0.00	0.00	0.00	0.00
1961	37,354.01	0.00	0.00	0.00	0.00
1962	14,037.20	0.00	0.00	0.00	0.00
1963	32,387.00	28.00	1,156.59	0.50	578.29
1964	63,279.23	28.00	2,259.79	0.83	1,883.16
1965	9,481.83	28.00	338.61	1.30	440.19
1966	62,548.22	28.00	2,233.69	1.79	3,988.73
1967	88,779.68	28.00	3,170.45	2.28	7,221.58
1968	152,996.63	28.00	5,463.73	2.77	15,149.43
1969	158,629.22	28.00	5,664.88	3.27	18,519.79
1970	218,638.53	28.00	7,807.90	3.77	29,409.75
1971	350,806.81	28.00	12,527.82	4.26	53,427.45
1972	89,300.02	28.00	3,189.03	4.76	15,189.87
1973	184,250.91	28.00	6,579.87	5.26	34,622.63

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 28 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>
(1)	(2)	(3)	(4)	(5)	(6)
1974	236,910.46	28.00	8,460.41	5.76	48,739.34
1975	387,473.81	28.00	13,837.25	6.26	86,621.18
1976	379,155.96	28.00	13,540.21	6.76	91,521.76
1977	284,990.16	28.00	10,177.41	7.26	73,873.96
1978	402,115.42	28.00	14,360.12	7.76	111,406.75
1979	582,645.50	28.00	20,807.11	8.26	171,816.30
1980	489,663.21	28.00	17,486.58	8.76	153,132.49
1981	771,892.10	28.00	27,565.38	9.26	255,166.00
1982	545,095.97	28.00	19,466.16	9.76	189,919.87
1983	509,145.64	28.00	18,182.32	10.26	186,479.76
1984	249,616.45	28.00	8,914.16	10.76	95,879.08
1985	132,437.11	28.00	4,729.52	11.26	53,233.37
1986	244,459.81	28.00	8,730.01	11.76	102,624.08
1987	703,882.28	28.00	25,136.65	12.26	308,052.26
1988	746,871.84	28.00	26,671.87	12.75	340,197.06
1989	547,539.31	28.00	19,553.42	13.25	259,175.01
1990	712,880.13	28.00	25,457.98	13.75	350,162.98
1991	705,518.78	28.00	25,195.09	14.25	359,140.56
1992	720,976.92	28.00	25,747.13	14.75	379,879.19
1993	836,224.61	28.00	29,862.79	15.25	455,529.84
1994	859,985.85	28.00	30,711.33	15.75	483,825.46
1995	1,495,062.77	28.00	53,390.85	16.25	867,806.67
1996	533,234.78	28.00	19,042.58	16.75	319,034.34
1997	1,027,963.26	28.00	36,710.05	17.25	633,381.43
1998	1,015,364.90	28.00	36,260.14	17.75	643,745.20
1999	690,202.64	28.00	24,648.13	18.25	449,912.79
2000	682,307.95	28.00	24,366.20	18.75	456,947.44

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 28 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>
2001	1,867,245.84	28.00	66,682.04	19.25	1,283,845.91
2002	282,227.48	28.00	10,078.75	19.75	199,087.22
2003	544,725.70	28.00	19,452.94	20.25	393,982.10
2004	357,664.13	28.00	12,772.70	20.75	265,072.05
2005	757,063.41	28.00	27,035.83	21.25	574,590.77
2006	134,322.21	28.00	4,796.84	21.75	104,345.04
2007	934,386.77	28.00	33,368.30	22.25	742,538.30
2008	34,053.09	28.00	1,216.08	22.75	27,669.28
2009	722,021.91	28.00	25,784.44	23.25	599,557.63
2010	125,801.14	28.00	4,492.54	23.75	106,709.65
2011	167,617.32	28.00	5,985.86	24.25	145,172.45
2012	273,740.71	28.00	9,775.68	24.75	241,972.63
2013	1,563,200.57	28.00	55,824.15	25.25	1,409,697.79
2014	1,106,322.20	28.00	39,508.36	25.75	1,017,436.08
2015	4,756,644.89	28.00	169,866.65	26.25	4,459,404.14
2016	2,940,323.50	28.00	105,003.19	26.75	2,809,080.70
2017	2,066,927.10	28.00	73,812.95	27.25	2,011,572.12
2018	2,834,456.18	28.00	101,222.52	27.75	2,809,152.90
Total	39,579,025.56	21.78	1,406,083.01	19.42	27,308,521.81

Composite Average Remaining Life ... 19.42 Years

DEI
Electric Division
390.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 Survivor Curve: S0.5

<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)
1914	2,750.56	55.00	50.01	1.97	98.73
1915	62,898.47	55.00	1,143.61	2.31	2,645.38
1916	367.74	55.00	6.69	2.65	17.74
1920	12,604.86	55.00	229.18	4.00	916.70
1925	100.00	55.00	1.82	5.67	10.31
1926	19,537.98	55.00	355.24	6.01	2,133.61
1927	105.51	55.00	1.92	6.34	12.16
1929	107.59	55.00	1.96	7.01	13.72
1930	362.76	55.00	6.60	7.35	48.47
1935	694.50	55.00	12.63	9.05	114.22
1939	12,014.94	55.00	218.45	10.43	2,278.18
1940	11,956.26	55.00	217.39	10.78	2,342.88
1941	13,210.79	55.00	240.20	11.13	2,673.04
1942	210.17	55.00	3.82	11.48	43.88
1944	4,271.66	55.00	77.67	12.20	947.19
1945	44.80	55.00	0.81	12.56	10.23
1946	1,638.03	55.00	29.78	12.92	384.77
1947	1,261.80	55.00	22.94	13.28	304.77
1950	2,268.72	55.00	41.25	14.40	593.87
1951	1,704,445.02	55.00	30,989.88	14.77	457,807.70
1952	1,646,502.45	55.00	29,936.38	15.15	453,589.53
1953	185,688.91	55.00	3,376.16	15.53	52,445.20
1954	1,202,946.16	55.00	21,871.73	15.92	348,186.99
1955	29,190.78	55.00	530.74	16.31	8,655.54
1956	10,229.43	55.00	185.99	16.70	3,106.25
1957	16,701.85	55.00	303.67	17.10	5,191.81
1958	24,463.91	55.00	444.80	17.50	7,782.31

DEI
Electric Division
390.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 Survivor Curve: S0.5

<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)
1959	6,940.06	55.00	126.18	17.90	2,258.61
1960	1,758,196.34	55.00	31,967.17	18.31	585,212.52
1961	136,724.34	55.00	2,485.89	18.72	46,531.08
1962	438,782.98	55.00	7,977.86	19.13	152,642.15
1963	41,253.90	55.00	750.07	19.55	14,665.88
1964	536,544.64	55.00	9,755.35	19.98	194,878.35
1965	158,120.49	55.00	2,874.91	20.40	58,662.58
1966	110,748.21	55.00	2,013.60	20.84	41,959.50
1967	347,619.35	55.00	6,320.35	21.28	134,469.55
1968	75,396.78	55.00	1,370.85	21.72	29,772.68
1969	713,111.52	55.00	12,965.65	22.17	287,399.95
1970	165,690.40	55.00	3,012.55	22.62	68,141.73
1971	100,664.75	55.00	1,830.27	23.08	42,238.25
1972	4,168,120.64	55.00	75,783.93	23.54	1,784,026.73
1973	239,568.06	55.00	4,355.78	24.01	104,584.95
1974	691,508.83	55.00	12,572.87	24.49	307,860.79
1975	803,468.68	55.00	14,608.51	24.97	364,738.81
1976	297,194.97	55.00	5,403.54	25.46	137,547.93
1977	477,256.63	55.00	8,677.38	25.95	225,169.75
1978	414,812.19	55.00	7,542.03	26.45	199,476.55
1979	661,045.62	55.00	12,019.00	26.96	323,984.04
1980	1,513,463.45	55.00	27,517.49	27.47	755,910.70
1981	8,192,739.05	55.00	148,958.73	27.99	4,169,567.06
1982	2,421,760.48	55.00	44,031.96	28.52	1,255,786.70
1983	371,380.90	55.00	6,752.37	29.05	196,187.30
1984	145,558.36	55.00	2,646.51	29.60	78,332.95
1985	104,982.55	55.00	1,908.77	30.15	57,550.22

DEI
Electric Division
390.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 Survivor Curve: S0.5

<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	412,812.32	55.00	7,505.67	30.71	230,501.44
1987	749,069.47	55.00	13,619.43	31.28	425,995.47
1988	1,290,268.47	55.00	23,459.40	31.86	747,304.14
1989	985,831.53	55.00	17,924.19	32.44	581,450.33
1990	4,316,205.38	55.00	78,476.38	33.03	2,592,424.22
1991	4,456,328.82	55.00	81,024.07	33.64	2,725,545.55
1992	4,820,557.19	55.00	87,646.40	34.25	3,002,104.49
1993	3,234,841.44	55.00	58,815.24	34.88	2,051,235.32
1994	1,458,242.48	55.00	26,513.47	35.51	941,429.24
1995	2,566,018.29	55.00	46,654.83	36.15	1,686,665.01
1996	776,687.26	55.00	14,121.57	36.81	519,771.68
1997	1,618,696.16	55.00	29,430.81	37.47	1,102,850.75
1998	1,687,583.46	55.00	30,683.30	38.15	1,170,551.41
1999	6,602,336.56	55.00	120,042.36	38.84	4,662,156.96
2000	4,222,479.04	55.00	76,772.26	39.54	3,035,247.84
2001	2,028,478.06	55.00	36,881.38	40.25	1,484,410.92
2002	1,788,014.09	55.00	32,509.31	40.97	1,332,003.60
2003	798,130.11	55.00	14,511.44	41.71	605,275.47
2004	1,110,115.16	55.00	20,183.89	42.46	857,013.33
2005	1,909,157.75	55.00	34,711.92	43.22	1,500,289.79
2006	685,870.84	55.00	12,470.37	44.00	548,678.84
2007	3,593,205.98	55.00	65,330.95	44.79	2,926,157.94
2008	7,947,709.57	55.00	144,503.66	45.59	6,588,634.74
2009	5,092,780.59	55.00	92,595.91	46.41	4,297,785.69
2010	7,810,128.42	55.00	142,002.18	47.25	6,709,396.71
2011	9,905,533.38	55.00	180,100.42	48.10	8,662,059.31
2012	10,395,912.99	55.00	189,016.40	48.96	9,254,456.09

DEI
Electric Division
390.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 Survivor Curve: S0.5

<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>
2013	10,073,698.69	55.00	183,157.96	49.84	9,129,004.98
2014	19,096,487.01	55.00	347,208.49	50.74	17,617,190.44
2015	19,754,443.85	55.00	359,171.33	51.65	18,552,448.20
2016	21,969,423.54	55.00	399,443.64	52.58	21,003,625.45
2017	39,071,842.39	55.00	710,396.38	53.53	38,029,694.71
2018	16,335,728.24	55.00	297,012.93	54.50	16,188,564.40
Total	248,623,848.35	55.00	4,520,428.82	45.07	203,733,836.92

Composite Average Remaining Life ... 45.07 Years

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 Survivor Curve: SQ

<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	444,878.76	20.00	22,243.94	0.50	11,121.97
2000	777,069.74	20.00	38,853.49	1.50	58,280.23
2001	608,358.34	20.00	30,417.92	2.50	76,044.79
2002	6,243.35	20.00	312.17	3.50	1,092.59
2005	23,902.85	20.00	1,195.14	6.50	7,768.43
2007	11,068.29	20.00	553.41	8.50	4,704.02
2008	232,287.33	20.00	11,614.37	9.50	110,336.48
2009	494,758.52	20.00	24,737.93	10.50	259,748.22
2010	688,757.51	20.00	34,437.88	11.50	396,035.57
2011	226,406.93	20.00	11,320.35	12.50	141,504.33
2012	194,660.97	20.00	9,733.05	13.50	131,396.15
2013	987,240.80	20.00	49,362.04	14.50	715,749.58
2014	3,328,113.37	20.00	166,405.67	15.50	2,579,287.86
2015	1,690,013.04	20.00	84,500.65	16.50	1,394,260.76
2016	1,010,440.88	20.00	50,522.04	17.50	884,135.77
2017	1,970,329.64	20.00	98,516.48	18.50	1,822,554.92
2018	1,794,726.12	20.00	89,736.31	19.50	1,749,857.97
Total	14,489,256.44	20.00	724,462.82	14.28	10,343,879.64

Composite Average Remaining Life ... 14.28 Years

DEI
Electric Division
391.10 Office Furnitre and Equipment - EDP
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 5 Survivor Curve: SQ

<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	3,573,632.92	5.00	714,726.58	0.50	357,363.29
2015	1,130,278.56	5.00	226,055.71	1.50	339,083.57
2016	3,337,380.70	5.00	667,476.14	2.50	1,668,690.35
2017	2,384,196.24	5.00	476,839.25	3.50	1,668,937.37
2018	5,183,952.01	5.00	1,036,790.40	4.50	4,665,556.81
Total	15,609,440.43	5.00	3,121,888.09	2.79	8,699,631.39

Composite Average Remaining Life ... 2.79 Years

DEI
Electric Division
392.00 Transportation Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 22 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>
1938	37.50	0.00	0.00	0.00	0.00
1955	3,602.41	0.00	0.00	0.00	0.00
1958	816.69	0.00	0.00	0.00	0.00
1972	2,337.17	22.00	106.24	1.23	130.40
1973	6,555.91	22.00	298.00	1.42	421.91
1974	13,819.78	22.00	628.18	1.60	1,006.33
1976	7,407.43	22.00	336.71	2.00	671.94
1978	18,909.22	22.00	859.52	2.41	2,069.65
1983	3,901.68	22.00	177.35	3.53	625.90
1994	2,795.00	22.00	127.05	6.19	786.05
1997	165,753.50	22.00	7,534.38	6.70	50,482.47
1999	1,744.00	22.00	79.27	7.09	562.28
2000	245,499.92	22.00	11,159.28	7.35	82,013.75
2001	801,635.93	22.00	36,438.62	7.66	279,294.17
2002	278,397.49	22.00	12,654.65	8.05	101,902.06
2003	189,174.56	22.00	8,598.99	8.52	73,256.10
2004	396,860.64	22.00	18,039.43	9.07	163,570.31
2005	645,474.79	22.00	29,340.26	9.70	284,555.09
2006	188,036.66	22.00	8,547.27	10.40	88,914.37
2007	154,070.06	22.00	7,003.30	11.17	78,242.41
2008	117,262.08	22.00	5,330.19	11.99	63,914.58
2009	12,344.76	22.00	561.14	12.85	7,210.49
2017	11,685,256.03	22.00	531,157.08	20.50	10,888,520.18
2018	811,993.96	22.00	36,909.45	21.50	793,539.24

DEI
Electric Division
392.00 Transportation Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 22 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>
Total	15,753,687.17	19.25	715,886.35	18.11	12,961,689.64

Composite Average Remaining Life ... 18.11 Years

DEI
Electric Division
393.00 Stores Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 Survivor Curve: SQ

<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	136,098.49	20.00	6,804.92	1.50	10,207.39
2010	79,529.79	20.00	3,976.49	11.50	45,729.63
2013	157,676.81	20.00	7,883.84	14.50	114,315.69
2015	147,320.42	20.00	7,366.02	16.50	121,539.35
2016	27,464.17	20.00	1,373.21	17.50	24,031.15
2017	19,372.92	20.00	968.65	18.50	17,919.95
2018	289,818.03	20.00	14,490.90	19.50	282,572.58
Total	857,280.63	20.00	42,864.03	14.38	616,315.73

Composite Average Remaining Life ... 14.38 Years

DEI
Electric Division
393.10 Forklifts

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 25 Survivor Curve: SQ

<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>
2018	566,834.72	25.00	22,673.39	24.50	555,498.03
Total	566,834.72	25.00	22,673.39	24.50	555,498.03

Composite Average Remaining Life ... 24.50 Years

DEI
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, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 25 Survivor Curve: SQ

<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	132,400.81	25.00	5,296.03	0.50	2,648.02
1995	12,517.16	25.00	500.69	1.50	751.03
1996	14,862.55	25.00	594.50	2.50	1,486.26
1997	1,432,834.19	25.00	57,313.37	3.50	200,596.79
1998	40,896.35	25.00	1,635.85	4.50	7,361.34
1999	49,233.19	25.00	1,969.33	5.50	10,831.30
2000	1,262,466.24	25.00	50,498.65	6.50	328,241.22
2001	118,465.99	25.00	4,738.64	7.50	35,539.80
2002	1,196,579.31	25.00	47,863.17	8.50	406,836.97
2003	717,426.73	25.00	28,697.07	9.50	272,622.16
2004	1,162,273.94	25.00	46,490.96	10.50	488,155.05
2005	1,537,241.20	25.00	61,489.65	11.50	707,130.95
2006	1,688,141.17	25.00	67,525.65	12.50	844,070.59
2007	1,682,725.45	25.00	67,309.02	13.50	908,671.74
2008	929,318.83	25.00	37,172.75	14.50	539,004.92
2009	269,303.46	25.00	10,772.14	15.50	166,968.15
2010	3,525,890.37	25.00	141,035.61	16.50	2,327,087.64
2011	2,115,226.36	25.00	84,609.05	17.50	1,480,658.45
2012	2,451,228.22	25.00	98,049.13	18.50	1,813,908.88
2013	3,245,942.91	25.00	129,837.72	19.50	2,531,835.47
2014	3,205,935.64	25.00	128,237.43	20.50	2,628,867.22
2015	4,852,608.97	25.00	194,104.36	21.50	4,173,243.71
2016	3,931,178.27	25.00	157,247.13	22.50	3,538,060.44
2017	7,248,360.85	25.00	289,934.43	23.50	6,813,459.20
2018	1,756,618.54	25.00	70,264.74	24.50	1,721,486.17

DEI

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, 2018

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 25

Survivor Curve: SQ

<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	44,579,676.70	25.00	1,783,187.07	17.92	31,949,523.47

Composite Average Remaining Life ... 17.92 Years



DEI
Electric Division
395.00 Laboratory Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 Survivor Curve: SQ

<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>
2000	1,819,331.65	20.00	90,966.58	1.50	136,449.87
2003	53,369.93	20.00	2,668.50	4.50	12,008.23
2005	9,472.27	20.00	473.61	6.50	3,078.49
2010	36,819.03	20.00	1,840.95	11.50	21,170.94
Total	1,918,992.88	20.00	95,949.64	1.80	172,707.54

Composite Average Remaining Life ... 1.80 Years



DEI
Electric Division
396.00 Power Operated Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 22 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)
1977	12,112.70	22.00	550.53	1.26	693.66
1978	24,557.42	22.00	1,116.14	1.71	1,906.03
1979	27,358.60	22.00	1,243.46	2.15	2,668.96
1981	14,533.87	22.00	660.57	2.98	1,970.47
1982	76,113.63	22.00	3,459.39	3.39	11,719.35
1999	527,766.13	22.00	23,987.12	10.73	257,498.29
2000	164,408.00	22.00	7,472.39	11.25	84,034.10
Total	846,850.35	22.00	38,489.58	9.37	360,490.84

Composite Average Remaining Life ... 9.37 Years



DEI
Electric Division
397.00 Communication Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 Survivor Curve: SQ

<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	1,555,176.35	20.00	77,758.82	0.50	38,879.41
2000	783,262.63	20.00	39,163.13	1.50	58,744.70
2001	1,169,068.08	20.00	58,453.40	2.50	146,133.51
2002	824,569.67	20.00	41,228.48	3.50	144,299.69
2003	498,515.07	20.00	24,925.75	4.50	112,165.89
2004	311,425.66	20.00	15,571.28	5.50	85,642.06
2005	8,857,524.65	20.00	442,876.23	6.50	2,878,695.51
2006	2,577,267.22	20.00	128,863.36	7.50	966,475.21
2007	22,197,725.98	20.00	1,109,886.30	8.50	9,434,033.54
2008	6,438,254.44	20.00	321,912.72	9.50	3,058,170.86
2009	2,657,983.45	20.00	132,899.17	10.50	1,395,441.31
2010	7,223,657.52	20.00	361,182.88	11.50	4,153,603.07
2011	5,549,666.05	20.00	277,483.30	12.50	3,468,541.28
2012	3,707,192.37	20.00	185,359.62	13.50	2,502,354.85
2013	1,583,607.27	20.00	79,180.36	14.50	1,148,115.27
2014	7,969,818.51	20.00	398,490.93	15.50	6,176,609.35
2015	4,580,314.67	20.00	229,015.73	16.50	3,778,759.60
2016	5,310,256.36	20.00	265,512.82	17.50	4,646,474.32
2017	6,482,945.95	20.00	324,147.30	18.50	5,996,725.00
2018	8,283,394.23	20.00	414,169.71	19.50	8,076,309.37
Total	98,561,626.13	20.00	4,928,081.31	11.82	58,266,173.80

Composite Average Remaining Life ... 11.82 Years

DEI
Electric Division
398.00 Miscellaneous Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2018
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 15 Survivor Curve: SQ

<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)
2004	42,430.74	15.00	2,828.72	0.50	1,414.36
2005	5,482.72	15.00	365.51	1.50	548.27
2009	166,449.79	15.00	11,096.65	5.50	61,031.59
2010	115,106.14	15.00	7,673.74	6.50	49,879.33
2011	40,197.34	15.00	2,679.82	7.50	20,098.67
2012	13,799.68	15.00	919.98	8.50	7,819.82
2013	26,209.21	15.00	1,747.28	9.50	16,599.17
2014	30,223.02	15.00	2,014.87	10.50	21,156.11
2015	284,255.54	15.00	18,950.37	11.50	217,929.25
2016	282,525.58	15.00	18,835.04	12.50	235,437.98
2017	28,920.66	15.00	1,928.04	13.50	26,028.59
2018	480,646.41	15.00	32,043.09	14.50	464,624.86
Total	1,516,246.83	15.00	101,083.12	11.11	1,122,568.00

Composite Average Remaining Life ... 11.11 Years

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Oklahoma City, OK 73102

DAVID J. GARRETT

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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

Resolve Utility Consulting PLLC <u>Managing Member</u> Provide expert analysis and testimony specializing in depreciation and cost of capital issues for clients in utility regulatory proceedings.	Oklahoma City, OK 2016 – Present
Oklahoma Corporation Commission <u>Public Utility Regulatory Analyst</u> <u>Assistant General Counsel</u> Represented commission staff in utility regulatory proceedings and provided legal opinions to commissioners. Provided expert analysis and testimony in depreciation, cost of capital, incentive compensation, payroll and other issues.	Oklahoma City, OK 2012 – 2016 2011 – 2012

Perebus Counsel, PLLC

Managing Member

Represented clients in the areas of family law, estate planning, debt negotiations, business organization, and utility regulation.

Oklahoma City, OK
2009 – 2011

Moricoli & Schovanec, P.C.

Associate Attorney

Represented clients in the areas of contracts, oil and gas, business structures and estate administration.

Oklahoma City, OK
2007 – 2009

TEACHING EXPERIENCE

University of Oklahoma

Adjunct Instructor – “Conflict Resolution”

Adjunct Instructor – “Ethics in Leadership”

Norman, OK
2014 – Present

Rose State College

Adjunct Instructor – “Legal Research”

Adjunct Instructor – “Oil & Gas Law”

Midwest City, OK
2013 – 2015

PUBLICATIONS

American Indian Law Review

“Vine of the Dead: Reviving Equal Protection Rites for Religious Drug Use”
(31 Am. Indian L. Rev. 143)

Norman, OK
2006

VOLUNTEER EXPERIENCE

Calm Waters

Board Member

Participate in management of operations, attend meetings, review performance, compensation, and financial records. Assist in fundraising events.

Oklahoma City, OK
2015 – 2018

Group Facilitator & Fundraiser

Facilitate group meetings designed to help children and families cope with divorce and tragic events. Assist in fundraising events.

2014 – 2018

St. Jude Children’s Research Hospital

Oklahoma Fundraising Committee

Raised money for charity by organizing local fundraising events.

Oklahoma City, OK
2008 – 2010

PROFESSIONAL ASSOCIATIONS

Oklahoma Bar Association	2007 – Present
Society of Depreciation Professionals <u>Board Member – President</u> Participate in management of operations, attend meetings, review performance, organize presentation agenda.	2014 – Present 2017
Society of Utility Regulatory Financial Analysts	2014 – Present

SELECTED CONTINUING PROFESSIONAL EDUCATION

Society of Depreciation Professionals “Life and Net Salvage Analysis” Extensive instruction on utility depreciation, including actuarial and simulation life analysis modes, gross salvage, cost of removal, life cycle analysis, and technology forecasting.	Austin, TX 2015
Society of Depreciation Professionals “Introduction to Depreciation” and “Extended Training” 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
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
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

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Public Utilities Commission of the State of California	Pacific Gas & Electric Company	18-12-009	Depreciation rates, service lives, net salvage	The Utility Reform Network
Oklahoma Corporation Commission	The Empire District Electric Company	PUD 201800133	Cost of capital, authorized ROE, depreciation rates	Oklahoma Industrial Energy Consumers and Oklahoma Energy Results
Arkansas Public Service Commission	Southwestern Electric Power Company	19-008-U	Cost of capital, depreciation rates, net salvage	Western Arkansas Large Energy Consumers
Public Utility Commission of Texas	CenterPoint Energy Houston Electric	PUC 49421	Depreciation rates, service lives, net salvage	Texas Coast Utilities Coalition
Massachusetts Department of Public Utilities	Massachusetts Electric Company and Nantucket Electric Company	D.P.U. 18-150	Depreciation rates, service lives, net salvage	Massachusetts Office of the Attorney General, Office of Ratepayer Advocacy
Oklahoma Corporation Commission	Oklahoma Gas & Electric Company	PUD 201800140	Cost of capital, authorized ROE, depreciation rates	Oklahoma Industrial Energy Consumers and Oklahoma Energy Results
Public Service Commission of the State of Montana	Montana-Dakota Utilities Company	D2018.9.60	Depreciation rates, service lives, net salvage	Montana Consumer Counsel and Denbury Onshore
Indiana Utility Regulatory Commission	Northern Indiana Public Service Company	45159	Depreciation rates, grouping procedure, demolition costs	Indiana Office of Utility Consumer Counselor
Public Service Commission of the State of Montana	NorthWestern Energy	D2018.2.12	Depreciation rates, service lives, net salvage	Montana Consumer Counsel
Oklahoma Corporation Commission	Public Service Company of Oklahoma	PUD 201800097	Depreciation rates, service lives, net salvage	Oklahoma Industrial Energy Consumers and Wal-Mart
Nevada Public Utilities Commission	Southwest Gas Corporation	18-05031	Depreciation rates, service lives, net salvage	Nevada Bureau of Consumer Protection
Public Utility Commission of Texas	Texas-New Mexico Power Company	PUC 48401	Depreciation rates, service lives, net salvage	Alliance of Texas-New Mexico Power Municipalities
Oklahoma Corporation Commission	Oklahoma Gas & Electric Company	PUD 201700496	Depreciation rates, service lives, net salvage	Oklahoma Industrial Energy Consumers and Oklahoma Energy Results
Maryland Public Service Commission	Washington Gas Light Company	9481	Depreciation rates, service lives, net salvage	Maryland Office of People's Counsel
Indiana Utility Regulatory Commission	Citizens Energy Group	45039	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Public Utility Commission of Texas	Entergy Texas, Inc.	PUC 48371	Depreciation rates, decommissioning costs	Texas Municipal Group
Washington Utilities & Transportation Commission	Avista Corporation	UE-180167	Depreciation rates, service lives, net salvage	Washington Office of Attorney General

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
New Mexico Public Regulation Commission	Southwestern Public Service Company	17-00255-UT	Cost of capital and authorized rate of return	HollyFrontier Navajo Refining; Occidental Permian
Public Utility Commission of Texas	Southwestern Public Service Company	PUC 47527	Depreciation rates, plant service lives	Alliance of Xcel Municipalities
Public Service Commission of the State of Montana	Montana-Dakota Utilities Company	D2017.9.79	Depreciation rates, service lives, net salvage	Montana Consumer Counsel
Florida Public Service Commission	Florida City Gas	20170179-GU	Cost of capital, depreciation rates	Florida Office of Public Counsel
Washington Utilities & Transportation Commission	Avista Corporation	UE-170485	Cost of capital and authorized rate of return	Washington Office of Attorney General
Wyoming Public Service Commission	Powder River Energy Corporation	10014-182-CA-17	Credit analysis, cost of capital	Private customer
Oklahoma Corporation Commission	Public Service Co. of Oklahoma	PUD 201700151	Depreciation, terminal salvage, risk analysis	Oklahoma Industrial Energy Consumers
Public Utility Commission of Texas	Oncor Electric Delivery Company	PUC 46957	Depreciation rates, simulated analysis	Alliance of Oncor Cities
Nevada Public Utilities Commission	Nevada Power Company	17-06004	Depreciation rates, service lives, net salvage	Nevada Bureau of Consumer Protection
Public Utility Commission of Texas	El Paso Electric Company	PUC 46831	Depreciation rates, interim retirements	City of El Paso
Idaho Public Utilities Commission	Idaho Power Company	IPC-E-16-24	Accelerated depreciation of North Valmy plant	Micron Technology, Inc.
Idaho Public Utilities Commission	Idaho Power Company	IPC-E-16-23	Depreciation rates, service lives, net salvage	Micron Technology, Inc.
Public Utility Commission of Texas	Southwestern Electric Power Company	PUC 46449	Depreciation rates, decommissioning costs	Cities Advocating Reasonable Deregulation
Massachusetts Department of Public Utilities	Eversource Energy	D.P.U. 17-05	Cost of capital, capital structure, and rate of return	Sunrun Inc.; Energy Freedom Coalition of America
Railroad Commission of Texas	Atmos Pipeline - Texas	GUD 10580	Depreciation rates, grouping procedure	City of Dallas
Public Utility Commission of Texas	Sharyland Utility Company	PUC 45414	Depreciation rates, simulated analysis	City of Mission
Oklahoma Corporation Commission	Empire District Electric Company	PUD 201600468	Cost of capital, depreciation rates	Oklahoma Industrial Energy Consumers

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Railroad Commission of Texas	CenterPoint Energy Texas Gas	GUD 10567	Depreciation rates, simulated plant analysis	Texas Coast Utilities Coalition
Arkansas Public Service Commission	Oklahoma Gas & Electric Company	160-159-GU	Cost of capital, depreciation rates, terminal salvage	Arkansas River Valley Energy Consumers; Wal-Mart
Florida Public Service Commission	Peoples Gas	160-159-GU	Depreciation rates, service lives, net salvage	Florida Office of Public Counsel
Arizona Corporation Commission	Arizona Public Service Company	E-01345A-16-0036	Cost of capital, depreciation rates, terminal salvage	Energy Freedom Coalition of America
Nevada Public Utilities Commission	Sierra Pacific Power Company	16-06008	Depreciation rates, net salvage, theoretical reserve	Northern Nevada Utility Customers
Oklahoma Corporation Commission	Oklahoma Gas & Electric Co.	PUD 201500273	Cost of capital, depreciation rates, terminal salvage	Public Utility Division
Oklahoma Corporation Commission	Public Service Co. of Oklahoma	PUD 201500208	Cost of capital, depreciation rates, terminal salvage	Public Utility Division
Oklahoma Corporation Commission	Oklahoma Natural Gas Company	PUD 201500213	Cost of capital, depreciation rates, net salvage	Public Utility Division

IG
IURC Cause No. 45253
Data Request Set No. 14
Received: August 23, 2019

IG 14.14

Request:

Please refer to the direct testimony of John Spanos at page 14, lines 7-9 and Exhibit 14-A (JJS) at page 282. Page 282 of the depreciation study does not appear to provide the calculations of the escalation of the decommissioning cost estimates, as is stated in Mr. Spanos' testimony.

- a. Please provide the detailed workpapers, with all formulas and links intact, that show the escalation procedure utilized to calculate the terminal net salvage rates for each plant. Additionally, please show the detail at the unit level, rather than at the plant level.
- b. Please identify and explain Mr. Spanos' source for the inflation rate used with this escalation procedure.

Response:

- a. See Attachment IG 14.14-A, which sets forth the calculations of the escalation of the decommissioning cost estimates as stated in Mr. Spanos' testimony. Calculations were performed at the plant level.
- b. There have been a few sources of the inflation rate used with this procedure. Most commonly has been the percentage consistently used by Duke Energy Indiana currently, as well as the Consumer Price Index and Philadelphia Federal Reserve – Livingston Survey.

Witness: John J. Spanos

IG
IURC Cause No. 45253
Data Request Set No. 14
Received: August 23, 2019

IG 14.15

Request:

Please refer to the direct testimony of Jeffery Kopp at page 14, lines 8-14.

- a. Please explain who at Duke made the decision to include inventory balances in the decommissioning cost study.
- b. Please provide all correspondence between Duke and Burns & McDonnell as it relates to the decision to include inventory balances in the decommissioning cost study. This includes all data requests from Burns & McDonnell to Duke, all data responses from Duke to Burns & McDonnell, all email correspondence, any and all phone call notes, any and all meeting notes, etc.
- c. Please provide all analyses conducted that support the level of inventory included in the decommissioning cost study.
- d. Please provide all analyses conducted the support the level of scrap value associated with the inventory included in the decommissioning cost study.
- e. Please provide a detailed description of what equipment comprises the remaining materials and supplies inventory balances at the time of retirement for each plant.

Objections:

Duke Energy Indiana objects to subpart (a) of this request as not reasonably calculated to lead to admissible evidence in this proceeding. Duke Energy Indiana objects to this request to the extent that it seeks to discover information or the production of documents protected by the attorney-client privilege or the work product doctrine privilege. Duke Energy Indiana also objects to this request as overly broad and unduly burdensome as said request has not been limited in scope to a specific individual or individuals within the Company, but to "Duke" in general, and seeks "all analyses," "all correspondence," and "detailed description." Duke Energy Indiana also objects to this request as vague and ambiguous, particularly the portion of the request seeking "any and all meeting notes, etc." without explanation or definition of "etc." Duke Energy Indiana further objects to this request to the extent it seeks Duke Energy Indiana to perform a study or analysis the company has not performed and to which it objects performing.

Response:

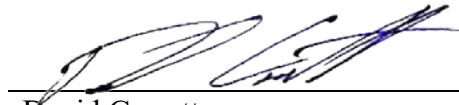
Subject to and without waiving or limiting its objections, Duke Energy Indiana responds as follows:

- a. See objections.
- b. See objections. Answering further, Duke Energy Indiana has undergone a reasonable search for the requested communications regarding the decommissioning cost study. Please see Confidential Attachment IG 14.16-A.
- c. See objections. Answering further, Burns & McDonnell did not conduct an analysis to support the level of inventory included in the decommissioning cost study. As outlined in Section 4.1 of the decommissioning cost study previously provided as Exhibit 13-A (JTK), Duke Energy Indiana provided plant inventory values for each site.
- d. See objections. Answering further, Burns & McDonnell did not conduct an analysis to support the level of scrap value associated with the inventory included in the decommissioning cost study. Duke Energy Indiana provided Burns & McDonnell with direction on the level of scrap value associated with the inventory based on Duke Energy Indiana's historical information.
- e. See objections. Answering further, please see Confidential Attachment IG 14.15-A.

Witness: Jeffrey T. Kopp

AFFIRMATION

I affirm, under the penalties for perjury, that the foregoing representations are true.



David Garrett

Managing Member

Resolve Utility Consulting PLLC

Consultant for the Indiana Office of Utility
Consumer Counselor

Cause No. 45253

Duke Energy Indiana, LLC

October 30, 2019

Date

CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing was served by electronic mail this 30th day of October to the following:

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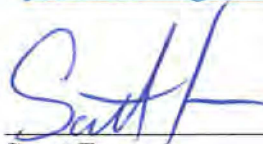
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